

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA,
(Customs Division)

Ottawa, 2nd September, 1938.

To Collectors of Customs and Excise,
and others concerned: *Eng. - 6. SEP. 1938*

TARIFF CHANGE BY ORDER IN COUNCIL

By Order in Council (P.C. 2172), dated the 31st August, 1938, passed under the authority of Section 284, of the Customs Act, the following regulation is made and established:

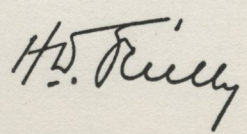
R E G U L A T I O N

The articles specified in Tariff Item 438c are subject to the reduced rates of duties of Customs, as hereinafter set forth, when imported for use as original equipment by a manufacturer of automobiles, motor vehicles, electric trackless trolley buses or chassis, enumerated in Tariff Items 438a and 424, viz.:-

Provided, that if the above articles are imported for use as original equipment by a manufacturer of automobiles, motor vehicles, electric trackless trolley buses or chassis enumerated in tariff items 438a and 424 whose total factory output during the year in which importation is sought does not exceed ten thousand complete automobiles, motor vehicles, electric trackless trolley buses or chassis, and provided that not less than forty per centum of the factory cost of production of such automobiles, motor vehicles, electric trackless trolley buses or chassis, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be.....

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|----------------------------------|---------|
| British Preferential Tariff..... | Free |
| Intermediate Tariff..... | Free |
| General Tariff..... | 25 p.c. |

The Order in Council referred to is effective on and after the 3rd September, 1938, the date of publication in the "Canada Gazette".



Commissioner of Customs.