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DEPARTMENT OF NATIONAL REVENUE  
CUSTOMS DIVISION

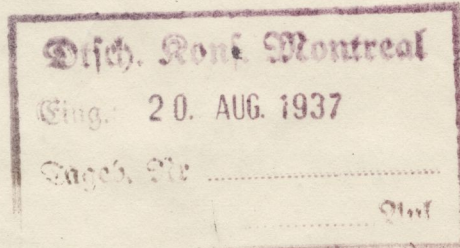
REPLY (IF ANY) TO BE ADDRESSED TO

"COMMISSIONER OF CUSTOMS"

REFER TO FILE NO. 193746

OTTAWA, August 19th, 1937.  
CANADA

Dr. Anton Wagner,  
Commercial Attaché,  
German Consulate General,  
1440 St. Catherine St. West,  
Montreal, P.Q.



Sir:-

In reply to your enquiry of the 16th instant, I may advise you that the requirement of one-half Empire content prescribed for entry of goods under the British Preferential Tariff includes either labour or material or both.

The certificate of origin prescribed for use on invoices covering importations of goods exported to Canada for entry under the British Preferential Tariff requires that each manufactured article on the invoice must be finished in a country entitled in Canada to the benefits of the British Preferential Tariff, and not less than one-half the cost of production must be produced through the industry of one or more British countries. The term "cost of production" includes material, labour and factory overhead.

Yours truly,

*Edw. Richards.*  
for Commissioner of Customs.

Wg

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