

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA,
(Customs Division)

Ottawa, 2nd March, 1937.

To Collectors of Customs and Excise,
and others concerned:REGULATIONS PRESCRIBED UNDER ITEM
440e OF THE CUSTOMS TARIFFTariff item 440e, as in effect the 2nd May,
1930, reads as follows:"Wire rope for use exclusively for rigging of
ships and vessels, under regulations prescribed
by the Minister -

British Preferential Tariff	-	Free
Intermediate Tariff	-	Free
General Tariff	-	Free."

REGULATIONS

Wire rope for rigging of ships and vessels shall not be admitted to duty free entry under tariff item 440e unless the name of the ship or vessel on which such rope is to be used for rigging is stated on the face of the Customs entry.

In all other cases the ordinary rate of duty is to be paid at the time of entry, subject to refund when the wire rope is used for rigging, provided the refund claim is accompanied by certificates from the users showing the quantities and sizes of wire rope and the name of the ship or vessel on which it has been used for ships rigging.

The only wire rope provided for in tariff item 440e is that used for the rigging of ships or vessels. This includes wire rope used for either the standing rigging or the running rigging of a ship or vessel, but does not include wire rope for other purposes on board ships or vessels. For example, wire rope used as follows, not being used as ships rigging, is not

(Over)

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entitled to entry under the said item but is subject to the ordinary rate of duty applicable to wire rope:-

- (a) Wire rope for use as cables.
- (b) Wire rope for use as tow lines.
- (c) Wire rope for moving the vessel or for holding the vessel in position.
- (d) Wire rope for hoisting dredge booms, operated from the hoisting engine.
- (e) Wire rope for swinging a dredge boom, operated from the swinging engine.
- (f) Wire rope for hoisting a dredge bucket, operated from the hoisting engine.
- (g) Wire rope for hoisting and lowering spuds on a dredge, operated from the spud engine.

Memorandum No. 1598-B and the Departmental ruling in Appraisers' Bulletin No. 786, File 69576, are hereby superseded.

H. D. Riley

Commissioner of Customs.

Wire rope for rigging of ships and vessels shall not be admitted to duty free entry under tariff item 4406 unless the name of the ship or vessel on which such rope is to be used for rigging is stated on the face of the Customs entry.

In all other cases the ordinary rate of duty is to be paid at the time of entry, subject to refund when the wire rope is used for rigging, provided the refund claim is accompanied by certificates from the users showing the quantities and sizes of wire rope and the name of the ship or vessel on which it has been used for ships rigging.

The only wire rope provided for in tariff item 4406 is that used for the rigging of ships or vessels. This includes wire rope used for either the standing rigging or the running rigging of a ship or vessel, but does not include wire rope for other purposes on board ships or vessels. For example, wire rope used as follows, not being used as ships rigging, is not