

DEC. 27 1938

File No. 194903

Series D No. 48  
T.A. 11  
Supplement No. 1

## MEMORANDUM

### DEPARTMENT OF NATIONAL REVENUE, CANADA, (Customs and Excise Divisions)

Ottawa, 19th December, 1938.

To Collectors of Customs and Excise,  
and others concerned:

#### CANADA-UNITED STATES OF AMERICA TRADE AGREEMENT, 1938.

I By Order in Council (P.C.3183) passed on the 17th of December, 1938, the provisions of Articles I and VI of the Trade Agreement between Canada and the United States of America, as published in Memo. D No. 48, T.A. 11 come into effect on the 1st of January, 1939.

#### II

(a) Under Article I of the Trade Agreement, the United States of America is granted, in effect, most favoured nation treatment in Tariff matters by Canada.

(b) The natural and manufactured products of the United States of America are entitled to:

1. The benefit of the Intermediate Tariff;
2. The special rates and discounts from the Intermediate Tariff rates provided in Schedule "C" of the Canada-France Trade Agreement, 1933, and protocols thereto,
3. The special rates and discounts from the Intermediate Tariff rates provided in Schedule "B" of the Canada-Poland Convention of Commerce, 1935,
4. The special rates in Schedule I to the Canada-United States of America Trade Agreement, 1938.

(c) These concessions apply to all goods imported or taken out of warehouse for consumption on and after the 1st of January, 1939, and also to goods previously imported for which no entry for consumption was made before that date.

*3/11/39*  
(over)

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- (d) To enjoy the benefits of this Agreement, the natural or manufactured products of the United States of America must be conveyed without transshipment from a port of the United States of America or from a port of a country enjoying the benefits of the British Preferential or Intermediate Tariffs into a Customs Port of Canada.
- (III) Invoices of goods for entry under this Agreement shall be certified to as to origin, quantity, value and other particulars as prescribed by the Customs Regulations. The certificate of origin shall be in form similar to the Certificate "A" Form (M-A), Vide Memo. Series D No. 43 and Supplements thereto.
- (IV) The concessions granted under the Trade Agreement with the United States of America also extend to other countries enjoying most favoured nation treatment in Tariff matters by Canada.
- (V) Memorandum Series D No. 17 and Supplements thereto are hereby superseded, effective from the 31st of December, 1938.

**NOTE:** The collection of the Special Excise Tax must be continued until otherwise advised.

*H.D. Riley*  
Commissioner of Customs.