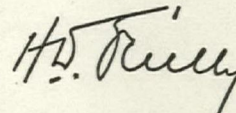


DEPARTMENT OF NATIONAL REVENUE, CANADA

APPRAISERS' BULLETIN

For the guidance of Customs and Excise Officers.



Commissioner of Customs.

Ottawa, 20th April, 1938.

File No. 194805.

VALUE FOR DUTY OF CUCUMBERS

By an Order in Council passed under Section 43 of the Customs Act, the Honourable the Minister of National Revenue was authorized to fix the value for duty of Cucumbers, and he has, under such authority, fixed the value for duty thereof at an advance of $2-4/5\%$ per pound (the weight of the package to be included) on the true invoice value if in Canadian funds, or its equivalent, in Canadian funds, converted at the rate of exchange on the date of shipment, including all charges up to the point of direct shipment to Canada, when imported on and after the 21st April, 1938.

The above valuation does not apply to importations entitled to entry under the British Preferential Tariff or any lower tariff.

In the case of goods shipped on consignment without sale prior to shipment, the value for duty shall be the value as sold for home consumption at the time and place of direct exportation to Canada converted into Canadian funds at the rate of exchange on the date of shipment, plus the above advance.

Provided that the value for duty shall in no case be less than the value as sold for home consumption at the time and place of original shipment plus all charges to the point of direct exportation to Canada, converted into Canadian funds at the rate of exchange on the date of shipment to Canada, plus the above advance.

The provisions of Section 6 of the Customs Tariff Act to apply, and goods shipped on consignment without sale prior to shipment will be subject to the same special duty as if the goods had been sold prior to shipment at aforesaid home consumption value.

Provided that the above valuation shall not apply to importations bona fide purchased and in transit to the purchaser in Canada on or before the 20th April, 1938, and entered at Customs on or before the 30th April, 1938.

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