

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA,
(Customs Division)

Ottawa, 19th December, 1938.

To Collectors of Customs and Excise,
and others concerned:

Re Tariff Item 427a as contained in Schedule I of the Canada-United States of America Trade Agreement, in effect January 1, 1939, which reads as follows:-

"427a - All machinery composed wholly or in part of iron or steel, n.o.p., of a class or kind not made in Canada; complete parts of the foregoing
.....10 p. c."

This tariff item is not applicable to machinery which is provided for, specifically or otherwise, in other tariff items or extracts therefrom.

Unless the imported machinery has been ruled by the Department as being of a class or kind not made in Canada, entries thereof are not to be accepted under the above quoted tariff item but the machinery is to be rated under tariff item 427, Schedule I of the said Trade Agreement, at 25% ad valorem.

In cases where the importer contests such tariff classification, descriptive illustrations and full particulars, including specifications where necessary, and also the importer's evidence, if any, of efforts made to obtain machinery of Canadian manufacture of the same class, are to be forwarded to the Department for investigation and ruling.

Entries of machinery cleared under tariff item 427 will be subject to adjustment by refund claims, if warranted, after departmental rulings are made.

H. D. Peirce
Commissioner of Customs.
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DEPARTMENT OF NATIONAL REVENUE CANADA

- (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- (V) Memorandum Series D No. 17 and Supplements thereto are hereby superseded, effective from the 31st of December, 1938.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. Kelly

Commissioner of Customs.