



DEPARTMENT OF NATIONAL REVENUE
CUSTOMS DIVISION

REPLY (IF ANY) TO BE ADDRESSED TO
" COMMISSIONER OF CUSTOMS "
REFER TO FILE NO. 193812

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OTTAWA, 26th August, 1937.
CANADA

Dtsch. Konf. Montreal
Eing.: 27. AUG. 1937
Eageb. Nr.

Dr. Anton Wagner,
Commercial Attache,
German Consulate General,
317 Keefer Building,
Montreal, Quebec.

Subject: Currency - German Reichsmark.

Sir,-

I have your letter of the 23rd instant in which you request to be advised whether the value of 32 cents per Reichsmark will apply to goods imported from Germany on consignment.

The Order in Council authorizes the computation of the fair market value certified on either forms of invoices M-A or N-A of articles as stated in it, imported into Canada direct from Germany, at the fixed rate of exchange of 32 cents per Reichsmark.

In respect to articles sold prior to shipment, duty may not be assessed on less than the actual selling price of the same to the importer in terms of Canadian funds.

In respect to articles shipped on consignment without sale prior to shipment, your attention is directed to the provisions of ss. 2 of Section 38 of the Customs Act printed on page 5 of the circular to exporters D No. 43 and ss. 5 of Section 6 of the Customs Tariff Act, copies enclosed with D No. 83.

Yours truly,

A. Brown

for Commissioner of Customs.

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