



HJO/MC

DEPARTMENT OF NATIONAL REVENUE

CUSTOMS DIVISION

REPLY (IF ANY) TO BE ADDRESSED TO

" COMMISSIONER OF CUSTOMS "

REFER TO FILE No. 193057

OTTAWA, March 22nd, 1937.

CANADA

German Consulate General,
907 Victoria Bldg.,
OTTAWA, Ontario.

Offch. Gen. Conf. Ottawa
Cl. g. 23. MRZ. 1937
Tagb. Nr.
..... Int.

Subject: Tariff status of
Paper Fasteners.

Gentlemen:-

With further reference to your letter of January 26th last, you are advised that the paper fasteners, per sample submitted, made of iron or steel, not electro-plated, are rated for duty under tariff item 446a at 25% ad valorem, under the Canada-United States Trade Agreement, to the benefits of which Germany is entitled as a most favoured nation.

The paper fasteners, per sample submitted, made of tin-plate, not electro-plated, are rated for duty under tariff item 432d at 27½% ad valorem, Intermediate Tariff.

In addition to the duty there is payable a special excise tax of 3% and the consumption or sales tax of 8%, both payable on the duty paid value.

Yours truly,

for Commissioner of Customs

Bitte um Vorgänge
23. II