

DEPARTMENT OF NATIONAL REVENUE, CANADA

(Customs Division)

APPRAISERS' BULLETIN

(Miscellaneous Series)

For the guidance of Customs and Excise Officers.

INDEX SUBJECT

RUBBER FOOTWEAR
(CANVAS RUBBER SOLED AND
BOOTS AND SHOES)

H. D. Truicy

Commissioner of Customs.

Ottawa, 31st January, 1938.

N.B.—Goods shall not be entered at less than their true invoice value.

File No. 194805

Superseding Appraisers' Bulletin No. 4401

RUBBER FOOTWEAR

(Canvas Rubber Soled, and Boots and Shoes)

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 Rubber Footwear (Canvas Rubber Soled, and Boots and Shoes) not entitled to entry under the British Preferential Tariff or any lower tariff, and he has, under such authority, fixed the minimum value for duty thereof as follows:—

RUBBER SOLED CANVAS FOOTWEAR

Class	Description	Canadian funds		
		F.O.B. point of production small per pr.	medium per pr.	large per pr.
"A"	Low Laced Oxford:			
	Untrimmed or no further trimming than eyelet facing.	\$.30	\$.35	\$.40
	Trimmed but without heel.	.34	.37	.42
	With heel but without trimming.	.32	.44	.47
"B"	Low one Strap or T Strap Slipper:			
	Untrimmed.	.28	.36	
	Trimmed but without heel.	.35	1.40	1.31
	With heel but without trimming.	.35	.42	1.03
"C"	Laced Boot—Balmoral Pattern:			
	Untrimmed or no further trimming than eyelet facing and ankle patch.	.35	.38	.43
	Trimmed but without heel.	.39	.41	.45
	With heel but without trimming.	.35	.41	.47
	With heel and trimming.	.44	.47	.50

NOTE.—Trimmings shall be any exterior attachment or addition (other than foxing strip) of rubber, leather or rubberized fabric.

Small—To include Misses', Childs', Youths' and Little Gents' sizes.

Medium—To include Boys' and Women's sizes.

Large—To include Men's sizes only.

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RUBBER FOOTWEAR

(Not including rubber soled canvas shoes)

Class		Canadian funds		
		F.O.B. point of production small per pr.	medium per pr.	large per pr.
"H"	Boots:			
	Standard quality—			
	Having no fastenings other than strap and buckle at top of Stormking and Hip boots.			
	Knee-bright or dull finish over ankle height			
	All black..	\$.69	\$.89	\$1.03
	For colours other than black.. . . . .	.89	1.08	1.31
	Extra quality—			
	Knee-bright or dull finish over ankle height, any colour..		1.09	1.53
	Thigh or Hip-bright or dull finish over knee height (any quality)			
	All black..	1.20	1.50	2.11
For colours other than black..	1.30	1.53	2.26	
"K"	Rubber Overshoes:			
	With rubber exteriors with or without dome or strap fasteners (not including automatic slide fasteners) with or without cuff or linings.. . . . .	.55	.59	1.02
	With automatic slide fasteners..	1.05	1.16	1.20
"L"	Cloth Overshoes:			
	With cloth exteriors or combination of cloth and rubber, with or without dome, strap or buckle fasteners (not including automatic slide fasteners, fur trimming or one buckle overshoes).. . . . .	.87	1.00	1.13
	With one buckle only.. . . . .	.64	.68	.79
	With automatic slide fasteners only..	1.30	1.48	1.55
	With fur trimming only..	1.30	1.40	
With fur trimming and automatic slide fasteners..	1.60	1.89		
"M"	Low Boots or Lumbermen's Boots:			
	Laced or buckle fastenings, with or without heels, Balmoral pattern			
	All black.. . . . .	.63	.81	1.01
	For colours other than black.. . . . .	.78	.90	1.14
"O"	Bottoms only			
	Black.. . . . .			.77
	For colours other than black.. . . . .			.80
	Low Rubbers:			
Without fastenings or lacing of any type and below ankle height.. . . . .	.28	.34	.42	
Extra heavy type (rubber or cloth)				
Rolled edge or extra thick soles or uppers.. . . . .	.32	.39	.46	

The above values apply at the point of production, and when the goods are shipped to Canada direct from an intermediate point all charges to such point, converted to Canadian funds at the rate of exchange on the date of shipment to Canada, are to be added.

Provided that the value for duty shall in no case be less than the fair market value as sold for home consumption to jobbers generally at the time and place of direct exportation to Canada.

The provisions of Section 6 of the Customs Tariff Act apply, and rubber footwear shipped on consignment without sale prior to shipment shall be subject to the same special duty as if the goods had been sold prior to shipment.

The foregoing supersedes Appraisers' Bulletin No. 4401 and is held to be in effect on and after this date.

Notify all known importers of the provisions of this Bulletin promptly.