

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA,  
(Customs Division)

*City of Montreal*  
27 APR 1939  
Inl

Ottawa, 24th April, 1939.

To Collectors of Customs and Excise,  
and others concerned:

DECISION OF THE TARIFF BOARD ON APPEAL  
UNDER PROVISIONS OF PART II OF THE  
TARIFF BOARD ACT

At the Sitting on December 15, 1938.

Appeal No. 103 (Customs File 195769).

In the matter of the appeal by Messrs. Chantler & Chantler, Toronto, from a ruling of this Department respecting the classification of Goggle Frames, the appellants claiming that these articles are dutiable as shapes of cellulose acetate under tariff item 238d or alternatively that they are parts, unfinished, for the manufacture of spectacle and eye-glass frames within the meaning of tariff item 328a.

Ruling on January 17, 1939:-- "Appeal Dismissed"

DEPARTMENTAL RULINGS

File 195081.

Referring to the Extract of Tariff item 653 in Schedule C of the French Treaty, it is considered that, for future importations, the determining factor is to be the material in which the brushes are mounted, which may or may not be that in which the bristles are set.

File 193710.

Officers are reminded that all mail matter received from seed companies outside of Canada and which is suspected of containing seeds must be carefully examined and duty collected on any dutiable seeds enclosed therewith.

*W.D. Riley*  
*R. J. Fallbert*  
Commissioner of Customs.