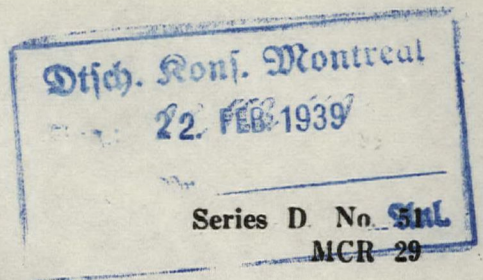


File No. 86550



MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA
(CUSTOMS DIVISION)

Ottawa, 20th February, 1939.

To Collectors of Customs and Excise,
and others concerned:

"Made in Canada" Rulings.

The following ruling transferring goods from the category of "a class or kind not made in Canada" to that of "a class or kind made or produced in Canada" is issued in accordance with the Government's undertaking to give "adequate notice" to parties concerned, and is to be effective three weeks from the date hereof.

"Strips and sheets of iron or steel, cold rolled or cold finished, cut to length or in coils, generally known as tin mill black plate, from #39 gauge (.0052") to #22 gauge (.028") in thickness (Imperial Standard Gauge) up to and including 40" in width, for use in the manufacture of tinplate, are of a class or kind made in Canada."

Commissioner of Customs.

Made in Canada 3/1