

**MEMORANDUM**  
**DEPARTMENT OF NATIONAL REVENUE, CANADA.**  
**(Customs Division)**

Ottawa, 16th March, 1937.

To Collectors of Customs and Excise,  
and others concerned:

RE TARIFF ITEM 568a.

This Item, as in effect the 26th February, 1937, reads as follows:

	Br. Pref. Tariff.	Inter. Tariff.	General Tariff.
"Socks and stockings:-			
(i) of wool.....	20 p.c.	32½ p.c.	35 p.c.
and, per dozen pairs	30 cts.	\$1.35	\$1.50
(ii) n.o. p. ....	20 p.c.	32½ p.c.	35 p.c.
and, per dozen pairs .....		\$1.35	\$1.50."

It is held that the words "of wool" in sub-item (i) mean substantially, i.e., wholly or in chief part, by weight, of wool.

For entry under sub-item (ii) of socks and stockings containing wool, proof must be furnished that the wool content is less than 50% of the weight of the article.

*H.D. Peilly*

Commissioner of Customs.

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