

# The Weekly Tariff Intelligence

Official Organ of the Customs House  
:: Brokers' Association of Canada

Weekly Amendment of the Handbook  
of the Canadian Customs and Excise  
:: Tariff :: ::

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No. 30

## FIXED VALUES UNDER SECTION 43 OF THE CUSTOMS ACT

Section 43 of the Customs Act, which has been used sparingly by the present Government, has once more been taken advantage of to curb the imports from foreign countries, of a small range of textiles that are being imported under such conditions that affect the interests of Canadian manufacturers of this particular class of goods.

Under the provisions of this section of the Customs Act, the Governor in Council, on a report from the Minister of National Revenue that goods of any kind, not entitled to entry under the British Preferential Tariff, or any lower tariff, are being imported into Canada, either on sale or consignment, under such conditions as to affect the interests of Canadian manufacturers, the Governor in Council may authorize the Minister to fix the value for duty of any class or kind of goods, and notwithstanding any other section of the Act, the value so fixed shall be deemed to be the fair market value of such goods.

The articles to which the valuation has now been fixed, covers, Artificial Silk and Cotton Bedspreads and Counterpanes, and, Bath mats, Seat covers, Wash cloths and towels of Terry cloth.

Herein will be found published, the two Orders in Council concerned, which is self-explanatory.

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*Handwritten signature: Almad. Tollbest.*

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**BOOKS AND RECORDS TO BE KEPT  
SHOWING IMPORTATIONS**

Re: Section 181a of the Customs Act.

Section 181A of The Customs Act is quoted hereunder, which also contains a statement of the records with respect to goods imported for resale which importers are required to keep in Canada.

During recent years there has been an ever-increasing tendency on the part of importers to disregard the provisions of Section 181A. This is particularly so in the case of subsidiaries, branch offices and agents of companies abroad, and exporters abroad who ship to themselves in Canada but who do not maintain any office or branch in this country, merely forwarding the invoices and other shipping documents to a licensed Customs House Broker who, under their power of attorney, prepares the Customs entries, pays the duties and taxes, takes delivery of the goods from Customs, and forwards same or has delivery made to persons or firms as may be designated in instructions received from the said exporter. In some cases no records at all are kept in Canada and in other cases very meagre and insufficient records.

A great many investigations during recent months have been rendered more or less abortive on account of lack of proper records, and, in the interest of uniform application of the Customs laws and protection of the revenue, it is considered advisable to issue this memorandum on the subject. The final objective is to, in due course, have a copy of this memorandum in the hands of all importers of goods from abroad who have not, in the past, kept adequate records as required by the provisions of Section 181A of the Customs Act. To this end Collectors shall proceed as follows:—

(1) Prepare from the Port records (powers of attorney and importers and exporters indices) lists of persons or firms abroad to whom goods are invoiced and shipped in Canada, either on consignment or as goods sold prior to shipment, and who, not maintaining any branch or resident agent in Canada, merely employ a licensed Customs House Broker to transact the required business at Customs.

(2) After notices have been duly sent to persons or firms abroad as outlined in (1), Collectors will advise the Commissioner by letter that the same has been completed, furnish him with copies of the lists so prepared; and in due course also furnish full particulars with respect to any such persons or firms abroad who have failed to comply with the requirements of the Customs law in this regard, in order that other necessary action may be taken as the circumstances may warrant.

(3) Collectors will furnish copies of this memorandum to all licensed Customs House Brokers under the survey of their ports, taking receipts for same.

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(4) As and when new licenses are issued to Customs House Brokers or new powers of attorney filed with Collectors, the brokers and importers are to be made cognizant of the requirements of the law by being furnished with a copy of this memorandum and in each case a receipt shall be taken for the same.

**Note.**— In the case of persons or firms abroad transacting business with Customs as outlined in (1), the persons or firms concerned are to be requested to take steps to ensure that the records required to be kept in Canada by Section 181A of the Customs Act are installed complete not later than March 31, 1939. Subsequently, as and when importers are found to be delinquent in this regard, a reasonable time, say two months after notification, may be given in which to complete the installation in Canada of adequate records.

**Section 181A of The Customs Act.**

181A. (1) Every person importing goods for resale shall keep such adequate records and books showing the purchase, importation, cost, value of or payment for and subsequent disposal of all goods imported by him as will enable officers to ascertain the facts relating to such importations and satisfy themselves as to compliance with all the requirements of this Act or any other law relating to the Customs; and shall retain and preserve all books and records, invoices, bills, accounts, statements and correspondence relating to importation and disposal of goods for a period of six years succeeding such importation.

(2) The Minister may prescribe the form of such records or books if in his opinion adequate records are not being kept.

(3) Every person who fails or neglects to keep such adequate records and books as required by this section or to retain and preserve for the period mentioned all books and records, invoices, bills, accounts, statements and correspondence relating to importation and disposal of goods, shall be liable on summary conviction to a penalty of not less than one hundred dollars and not exceeding five hundred dollars.

**Records with respect to imported goods which are required by Section 181A of The Customs Act to be kept in Canada for a period of six years succeeding date of importations.**

All records and books relating to the purchase, importation, cost, value, payment for and subsequent disposal of all imported goods, whether on consignment or sold to the importer prior to shipment, and shall include,—

1. Copies of all entries.
2. Copies of all invoices.
3. Copies of all statements, bills and accounts.
4. Ledgers, day-books, cash-books, letter-books, invoice-books or other books of account normally kept by the importer.

5. Copies of all correspondence relating to purchase of the goods by the importer.
6. Copies of all contracts relating to purchase of the goods by the importer.
7. Copies of all correspondence relating to sale or disposal of the goods by the importer.
8. Copies of all contracts relating to disposal of the goods by the importer.
9. Records of selling expenses incurred in connection with the disposal of the goods in Canada.
10. Bank drafts, Bill of Exchange or other records showing the actual settlement made for the goods.

**TOWELS AND ACCESSORIES AND WOVEN FABRIC OF TERRY CLOTH**

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 towels, wash cloths, bath mats and seat covers of terry cloth and terry woven fabric in the web, wholly or in chief value of cotton, not entitled to entry under the British Preferential Tariff or any lower tariff, and he has, under such authority, fixed the value for duty thereof as follows:

Minimum value for duty, per pound, Canadian funds, f.o.b. point of production.

	Towels		Bath Mats	
	20" and wider	Less than 20" wide	Wash Cloths	and Seat Covers
Plain terry, either all white or white with coloured cross borders	\$ .34	\$ .39	\$ .54	\$ .64
Plain terry, n.o.p.	.36	.41	.56	.66
Dobby woven terry, coloured or not	.40	.50	.60	.70
Jacquard woven terry, coloured or not	.50	.60	.70	.80
			White	Coloured
Terry woven fabric, in the web				
Plain terry			\$ .30	\$ .40
Dobby woven			.36	.46
Jacquard woven			.45	.55

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 into Canadian funds at the rate of exchange on the date of shipment, are to be added.

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The value for duty shall in no case be less than the fair market value as sold for home consumption, nor less than the actual cost of production plus a reasonable advance for selling cost and profit, at the time and place of shipment direct to Canada.

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

The above valuations shall not apply to importations bona fide purchased on or before the 20th January, 1939, and imported and entered at Customs on or before the 20th February, 1939.

#### BED SPREADS AND COUNTERPANES OF ARTIFICIAL SILK AND COTTON

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 bed spreads and counterpanes of artificial silk and cotton not entitled to entry under the British Preferential Tariff or any lower tariff, and he has, under such authority, fixed the value for duty thereof as follows:

The minimum value for duty purposes to be 32 cents per pound, Canadian funds, f.o.b. point of production.

When goods are shipped to Canada direct from an intermediate point all charges to such point from the point of production, converted into Canadian funds at the rate of exchange on date of shipment, are to be added.

The value for duty shall in no case be less than the fair market value as sold for home consumption, or less than the actual cost of production plus a reasonable advance for selling cost and profit, at the time and place of shipment direct to Canada.

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The provisions of Section 6 of the Customs Tariff Act will apply, and bed spreads and counterpanes of artificial silk and cotton, shipped on consignment without sale prior to shipment, shall be subject to the same special duty as if they had been sold prior to shipment.

The above valuation shall not apply to importations bona fide purchased on or before the 20th January, 1939, and imported and entered at Customs on or before the 20th February, 1939.

#### RE CURRENCY OF INVOICE CURRENCIES APPRECIATED, DEPRECIATED AND CURRENCIES WITHOUT FIXED STANDARD VALUE

	Proclaimed Value	January 3rd	4th
Argentina—Peso . . . . .	\$ . . . .	\$ .3113	\$ .3114
Australia—£ . . . . .	. . . .	3.7337	3.7405
Belgium—Belga . . . . .	.1390	.1701	.1700
Brazil—Milreis . . . . .	. . . .	.0590	.0591
Br. West Indies (except Jamaica)—\$. . . . .	. . . .	.9723	.9741
China—Chefoo—Yuan—\$ . . . .	. . . .	.1686	.1685
“ Hankow—\$ . . . . .	. . . .	.1686	.1685
“ Shanghai—\$ . . . . .	. . . .	.1638	.1638
“ Tientsin—\$ . . . . .	. . . .	.1719	.1718
Czechoslovakia—Koruna . . . .	.0296	.0345	.0345
Denmark—Krone . . . . .	. . . .	.2028	.2086
Egypt—£ . . . . .	. . . .	4.7815	4.7901
Finland—Markka . . . . .	. . . .	.0206	.0206
France—Franc . . . . .	. . . .	.0264	.0265
Germany—Reichsmark . . . . .	.3200	.4044	.4043
Great Britain—£ . . . . .	. . . .	4.6671	4.6756
Greece—Drachma . . . . .	. . . .	.0086	.0086
Hong Kong—\$ . . . . .	. . . .	.2919	.2919
Hungary—Pengo . . . . .	.1749	.1982	.1977
India—Rupee . . . . .	.3649	.3483	.3492
Iraq—Dinar . . . . .	. . . .	4.6671	4.6756
Italy—Lira . . . . .	.0526	.0531	.0530
Jamaica—£ . . . . .	. . . .	4.6772	4.6857
Japan—Yen . . . . .	. . . .	.2719	.2724
Mexico—Peso—\$ . . . . .	. . . .	.1975	.1970
Netherlands—Guilder . . . . .	.4020	.5485	.5481
New Zealand—£ . . . . .	. . . .	3.7486	3.7555
Norway—Krone . . . . .	. . . .	.2344	.2349
Poland—Zloty . . . . .	.11218	.1906	.1907
Portugal—Escudo . . . . .	.0442	.0425	.0425
Straits Settlement—\$ . . . . .	.5678	.5425	.5430
Spain—Peseta . . . . .	. . . .	.0513	.0513
Sweden—Krona . . . . .	. . . .	.2403	.2407
Switzerland—Franc . . . . .	.1930	.2279	.2277
United States of America—\$ . .	1.000	1.0088	1.0084

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	Proclaimed	January		
	Value	5th	6th	7th
Argentina—Peso. . . . .	\$ .3119	\$ .3119	\$ .3126	\$ . . . .
Australia—£. . . . .	. . . .	3.7416	3.7554	3.7746
Belgium—Belga. . . . .	.1390	.1701	.1702	.1703
Brazil—Milreis . . . . .	. . . .	. . . .	. . . .	. . . .
Br. West Indies (except Jamaica)—\$ . . . . .	. . . .	.9744	.9780	.9830
China—Chefoo—Yuan—\$ . . . . .	. . . .	.1688	.1687	.1688
“ Hankow—\$ . . . . .	. . . .	.1688	.1687	.1688
“ Shanghai—\$. . . . .	. . . .	.1653	.1650	.1669
“ Tientsin—\$ . . . . .	. . . .	.1723	.1720	.1720
Czechoslovakia—Koruna. . . . .	.0296	.0346	.0346	.0346
Denmark—Krone . . . . .	. . . .	.2087	.2095	.2105
Egypt—£ . . . . .	. . . .	4.7945	4.8132	. . . .
Finland—Markka . . . . .	. . . .	.0206	.0207	.0208
France—Franc . . . . .	. . . .	.0264	.0265	.0266
Germany—Reichsmark . . . . .	.3200	.4048	.4046	.4045
Great Britain—£ . . . . .	. . . .	4.6769	4.6943	4.7182
Greece—Drachma . . . . .	. . . .	.0086	.0086	.0086
Hong Kong—\$ . . . . .	. . . .	.2920	.2929	.2945
Hungary—Pengo . . . . .	.1749	.1983	.1983	.1982
India—Rupee . . . . .	.3649	.3493	.3503	.3525
Iraq—Dinar . . . . .	. . . .	4.6769	4.6943	4.7182
Italy—Lira . . . . .	.0526	.0531	.0531	.0530
Jamaica—£. . . . .	. . . .	.6869	4.7044	4.7283
Japan—Yen . . . . .	. . . .	.2724	.2734	.2749
Mexico—Peso—\$ . . . . .	. . . .	.1983	.1972	.1967
Netherlands—Guilder . . . . .	.4020	.5484	.5487	.5488
New Zealand—£ . . . . .	. . . .	3.7566	3.7695	3.7897
Norway—Krone . . . . .	. . . .	.2350	.2358	.2369
Poland—Zloty . . . . .	.11218	.1909	.1907	.1909
Portugal—Escudo . . . . .	.0442	.0425	.0426	.0428
Straits Settlement—\$ . . . . .	.5678	.5440	.5449	.5489
Spain—Peseta . . . . .	. . . .	.0471	.0471	.0471
Sweden—Krona . . . . .	. . . .	.2407	.2417	.2427
Switzerland—Franc. . . . .	.1930	.2278	.2278	.2278
United States of America	1.0000	1.0094	1.0091	1.0084

	Proclaimed	January		
	Value	9th	10th	11th
Argentina—Peso. . . . .	\$ .3143	\$ .3143	\$ .3143	\$ .3142
Australia—£. . . . .	. . . .	3.7703	3.7727	3.7697
Belgium—Belga. . . . .	.1390	.1703	.1704	.1704
Brazil—Milreis . . . . .	. . . .	.0590	.0591	.0591
Br. West Indies (except Jamaica)—\$ . . . . .	. . . .	.9819	.9825	.9817
China—Chefoo—Yuan—\$ . . . . .	. . . .	.1686	.1679	.1674
“ Hankow—\$ . . . . .	. . . .	.1686	.1679	.1674
“ Shanghai—\$. . . . .	. . . .	.1655	.1653	.1649
“ Tientsin—\$ . . . . .	. . . .	.1703	.1697	.1691
Czechoslovakia—Koruna. . . . .	.0296	.0346	.0346	.0345

Denmark—Krone . . . . .	. . . .	.2103	.2105	.2103
Egypt—£ . . . . .	. . . .	4.8319	4.8334	4.8319
Finland—Markka . . . . .	. . . .	.0207	.0207	.0207
France—Franc . . . . .	. . . .	.0266	.0266	.0266
Germany—Reichsmark . . . . .	.3200	.4042	.4043	.4043
Great Britain—£ . . . . .	. . . .	4.7129	4.7159	4.7122
Greece—Drachma . . . . .	. . . .	.0087	.0086	.0086
Hong Kong—\$ . . . . .	. . . .	.2943	.2943	.2942
Hungary—Pengo . . . . .	.1749	.1982	.1983	.1982
India—Rupee . . . . .	.3649	.3521	.3522	.3520
Iraq—Dinar . . . . .	. . . .	4.7129	4.7159	4.7122
Jamaica—£. . . . .	. . . .	.0526	.0531	.0531
Japan—Yen . . . . .	. . . .	4.7230	4.7259	4.7222
Italy—Lira . . . . .	. . . .	.2746	.2748	.2746
Mexico—Peso—\$ . . . . .	. . . .	.1967	.1964	.1963
Netherlands—Guilder . . . . .	.4020	.5487	.5488	.5485
New Zealand—£ . . . . .	. . . .	3.7854	3.7879	3.7848
Norway—Krone . . . . .	. . . .	.2368	.2369	.2368
Poland Zloty . . . . .	.11218	.1907	.1907	.1907
Portugal—Escudo . . . . .	.0442	.0428	.0428	.0428
Straits Settlement—\$ . . . . .	.5678	.5478	.5479	.5479
Spain—Peseta . . . . .	. . . .	.0471	.0456	.0464
Sweden—Krona . . . . .	. . . .	.2426	.2428	.2426
Switzerland—Franc. . . . .	.1930	.2278	.2280	.2280
United States of America	1.0000	1.0088	1.0091	1.0088

	Proclaimed	January		
	Value	12th	13th	14th
Argentina—Peso. . . . .	\$ .3139	\$ .3140	\$ .3143	\$ .3143
Australia—£. . . . .	. . . .	3.7673	3.7683	3.7727
Belgium—Belga. . . . .	.1390	.1702	.1705	.1706
Brazil—Milreis . . . . .	. . . .	.0591	.0591	.0593
Br. West Indies (except Jamaica)—\$ . . . . .	. . . .	.9811	.9813	.9825
China—Chefoo—Yuan—\$ . . . . .	. . . .	.1661	.1670	.1672
“ Hankow—\$ . . . . .	. . . .	.1661	.1670	.1672
“ Shanghai—\$. . . . .	. . . .	.1636	.1646	.1651
“ Tientsin—\$ . . . . .	. . . .	.1677	.1687	.1689
Czechoslovakia—Koruna. . . . .	.0296	.0345	.0346	.0345
Denmark—Krone . . . . .	.2173	.2102	.2102	.2105
Egypt—£ . . . . .	. . . .	4.8304	4.8294	. . . .
Finland—Markka . . . . .	.02144	.0207	.0206	.0207
France—Franc . . . . .	. . . .	.0266	.0266	.0266
Germany—Reichsmark . . . . .	.3200	.4043	.4046	.4049
Great Britain—£ . . . . .	. . . .	4.7091	4.7104	4.7159
Greece—Drachma . . . . .	.0089	.0086	.0086	.0087
Hong Kong—\$ . . . . .	. . . .	.2937	.2935	.2941
Hungary—Pengo . . . . .	.1749	.1983	.1982	.1982
India—Rupee . . . . .	.3649	.3518	.3519	.3523
Iraq—Dinar . . . . .	. . . .	4.7091	4.7104	4.7159
Italy—Lira . . . . .	.0526	.0530	.0531	.0531
Jamaica—£. . . . .	. . . .	4.7192	4.7204	4.7260

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Japan—Yen . . . . .	.2868	.2744	.2745	.2748
Mexico—Peso—\$ . . . . .	.1962	.1962	.1963	.1963
Netherlands—Guilder . . . . .	.4020	.5483	.5480	.5483
New Zealand—£ . . . . .	3.7824	3.7824	3.7834	3.7879
Norway—Krone . . . . .	.2444	.2366	.2371	.2370
Poland—Zloty . . . . .	.11218	.1907	.1908	.1907
Portugal—Escudo . . . . .	.0442	.0428	.0428	.0428
Straits Settlement—\$ . . . . .	.5678	.5477	.5472	.5490
Spain—Peseta . . . . .	.0471	.0456	.0460	
Sweden—Krona . . . . .	.2510	.2424	.2424	.2430
Switzerland—Franc. . . . .	.1930	.2278	.2279	.2279
United States of America	1.0000	1.0084	1.0088	1.0088

Note: Duty is to be computed on the basis of authorized 1938 currency values for certain foreign countries, Supplement 1 to D. No. 59, subject to adjustment, until further instructed.

#### PIANOS, SECOND-HAND, JOB LOTS, ETC.

All second-hand pianos and also those purchased in job lots or at close-out prices are to be carefully appraised upon importation.

When the invoice value is less than \$100.00 each the entry is to be taken subject to amendment, and the invoice together with as full particulars as possible regarding age, style, condition, etc., forwarded to the Department for instructions.

#### "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.

"Sodium Pyrophosphate, Neutral, (Technical Grade) or Tetrasodium Pyrophosphate is of a class or kind made in Canada."

#### VALUE OF CELERY

The Minister of National Revenue has ordered that the fixed valuation for duty purposes on Celery, as set forth in Fruit and Vegetable Bulletin No. 11 (1938), as amended by Fruit and Vegetable Bulletin No. 19 (1938) be cancelled effective on entries on and after the 28th January, 1939.

#### THE TARIFF BOARD CANADA

The following declaration dated January 17th, 1939, has been made by the Tariff Board on an Appeal under Part II of The Tariff Board Act:

##### APPEAL NUMBER 103

##### Goggle Frames

An appeal by Messrs. Chantler & Chantler, Toronto, from a ruling of the Department of National Revenue, Customs Division, respecting classification of goggle frames, the appellants claiming that these goggle frames are dutiable as shapes of cellulose acetate under Tariff Item 238d or alternatively that they are parts, unfinished, for the manufacture of spectacle and eyeglass frames within the meaning of Tariff Item 328a.

##### Tariff Board Declaration.

Appeal dismissed.

JAMES R. MacGREGOR,  
Secretary.

Ottawa, January 18th, 1939.

#### COPYRIGHT ACT, 1921, SECTIONS 27 AND 28

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