

DEPARTMENT OF NATIONAL REVENUE, CANADA

(Customs Division)

APPRAISERS' BULLETIN

(Miscellaneous Series)

For the guidance of Customs and Excise Officers.

Dist. Off. Montreal  
Eng. 21 SEP. 1938  
Saged. Dr. \_\_\_\_\_

INDEX SUBJECT

Value of Electrical  
Transcriptions from  
the United States.

*H. J. Kelly*

Commissioner of Customs.

Ottawa, 12th September, 1938.

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

File No. 193562.

Value of Electrical Transcriptions from the United States.

- (1) Sound effect records, and other records having a definite fair market value in the country of export.

The lowest value for duty purposes is held to be the fair market value as sold for home consumption in the usual and ordinary course of trade at the time and place of direct shipment to Canada.

- (2) Transcription library services.

The lowest value for duty purposes is held to be \$4.00 per transcription, regardless of playing time and size, single or double faced.

- (3) Electrical transcription series and syndicated programmes, with or without recorded advertising.

The lowest value for duty purposes of such transcriptions, regardless of playing time and size, is held to be as follows:

Single faced,	\$4.00 each,
Double faced,	\$7.50 each.

In no case may the value for duty purposes be less than the actual selling price to the purchaser in Canada, including any royalty, rent or other charge for use of such transcriptions in Canada.

Electrical transcriptions are, at present, held to be of a class or kind not made or produced in Canada and consequently special or dumping duty is not applicable.

MISC. No. 18