

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA (CUSTOMS DIVISION)

OTTAWA, May 10, 1937.

To Collectors of Customs and Excise and others concerned:

Prepayment of Import Duty by Customs Duty Stamps on Advertising Matter Dutiable Under Part (ii) of Tariff Item 178

(Superseding Memo. Series D No. 49 TMR 2, dated November 26, 1936)

The following regulations and instructions in connection with the prepayment of import duty by Customs Duty Stamps on advertising matter dutiable under Part (ii) of Tariff Item 178 are established by the Honourable the Minister of National Revenue under authority of Tariff Item 178a:—

1. Customs duty stamps for the prepayment of import duties on advertising pamphlets, price lists and catalogues, and other advertising matter specified in Tariff Item 178 and dutiable under Part (ii) of the Item may be obtained in denominations of one, two, five and ten cents each on application to the Commissioner of Customs, Ottawa, Canada, each application to be accompanied by a remittance by Postal or Express Money Order payable to the Receiver General of Canada. Customs duty stamps may also be obtained on application to the Secretary, High Commissioner for Canada, Canada House, Trafalgar Square, London, S.W. 1, England, or to the Canadian Minister to France, 1 rue Francois Premier, Paris, France. Customs duty stamps are not redeemable.

2. Customs duty stamps are to be affixed on each piece of mail matter for the amount of duty payable on the same, and should be affixed in accordance with the postal regulations of the country of despatch; e.g., in United States on reverse side of the piece.

3. Mail matter bearing Customs duty stamps shall be transferred to Customs after arrival in Canada and before delivery to the addressees, to be checked for the proper payment of duty and to have the Customs duty stamps thereon cancelled by marking same with the Customs "Duty Paid" stamp, Customs dating stamp, or other cancellation stamp.

4. Item 178a of the Customs Tariff as amended, provides:—

On the goods specified in Item 178 and dutiable under Part (ii) of the item, when forwarded to Canada by mail, duties may be prepaid by Customs revenue stamps, under regulations by the Minister, at the rate specified in

the said part item, except that on each separate package weighing not more than one ounce, the duty shall be each—

British Preferential Tariff..	1 ct.
Intermediate Tariff..	2 cts.
General Tariff..	2 cts.

5. The articles specified in Tariff Item 178 are: "Advertising pamphlets, advertising show cards, illustrated advertising periodicals; price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromotypes, oleographs or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p."

On advertising matter referred to in the preceding paragraph and dutiable under Part (ii) of Tariff Item 178, when forwarded by mail, the Customs Duty may be prepaid by affixing Customs stamps thereon according to the following scales, viz:—

FROM, AND THE PRODUCT OF, COUNTRIES TO WHICH THE BRITISH PREFERENTIAL TARIFF APPLIES:

	Duty
Up to and including 3 ozs.	1c.
Over 3 ozs. and not exceeding 6 ozs.	2c.
Over 6 ozs. and not exceeding 9 ozs.	3c.
Over 9 ozs. and not exceeding 12 ozs.	4c.
Over 12 ozs. and not exceeding 16 ozs.	5c.
Each additional pound.	5c.

FROM, AND THE PRODUCT OF, THE UNITED STATES AND OTHER COUNTRIES ENJOYING MOST FAVOURED NATION TREATMENT, AND ALSO COUNTRIES TO WHICH THE INTERMEDIATE TARIFF APPLIES:

	Duty
Up to and including 1 oz.	2 c.
Over 1 oz. and not exceeding 2½ ozs.	3 c. but not less than 27½ per cent
Over 2½ ozs. and not exceeding 4 ozs.	4 c. " " "
Over 4 ozs. and not exceeding 5½ ozs.	5 c. " " "
Over 5½ ozs. and not exceeding 7 ozs.	6 c. " " "
Over 7 ozs. and not exceeding 8½ ozs.	7 c. " " "
Over 8½ ozs. and not exceeding 10 ozs.	8 c. " " "
Over 10 ozs. and not exceeding 11½ ozs.	9 c. " " "
Over 11½ ozs. and not exceeding 13 ozs.	10 c. " " "
Over 13 ozs. and not exceeding 14 ozs.	11 c. " " "
Over 14 ozs. and not exceeding 15 ozs.	12 c. " " "
*Over 15 ozs. and not exceeding 16 ozs.	12½c. " " "
*Each additional pound.	12½c. " " "

*NOTE: Where a fraction of a cent is involved a one cent stamp shall be used.

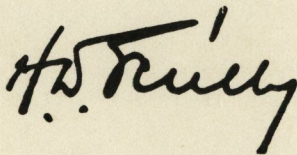
FROM COUNTRIES TO WHICH THE GENERAL TARIFF APPLIES:

	Duty
Up to and including 1 oz.	2c.
Over 1 oz. and not exceeding $2\frac{1}{2}$ ozs.	4c. but not less than 35 per cent
Over $2\frac{1}{2}$ ozs. and not exceeding 4 ozs.	5c. " " "
Over 4 ozs. and not exceeding $5\frac{1}{2}$ ozs.	6c. " " "
Over $5\frac{1}{2}$ ozs. and not exceeding 7 ozs.	7c. " " "
Over 7 ozs. and not exceeding $8\frac{1}{2}$ ozs.	8c. " " "
Over $8\frac{1}{2}$ ozs. and not exceeding 10 ozs.	9c. " " "
Over 10 ozs. and not exceeding 11 ozs.	10c. " " "
Over 11 ozs. and not exceeding 12 ozs.	11c. " " "
Over 12 ozs. and not exceeding 13 ozs.	12c. " " "
Over 13 ozs. and not exceeding 14 ozs.	13c. " " "
Over 14 ozs. and not exceeding 15 ozs.	14c. " " "
Over 15 ozs. and not exceeding 16 ozs.	15c. " " "
Each additional pound.	15c.

These regulations do not apply to the articles of advertising matter specified in Tariff Item 178 and entitled to entry under Part (i) of the Item, nor to advertising matter covered by Tariff Item 178b, when they are imported under the British Preferential Tariff regulations. These read as follows:—

Ex. Item 178—“(i) when produced in countries entitled to the British Preferential Tariff and relating exclusively to products of such British countries, but not relating to Canadian products British Preferential Tariff. Free.”

Item 178b—“Printed advertising matter issued by railway systems in the British Empire (not including railway systems operating in Canada) British Preferential Tariff. Free.”



Commissioner of Customs.