

DEPARTMENT OF NATIONAL REVENUE, CANADA

APPRAISERS' BULLETIN

For the guidance of Customs and Excise Officers.

Ottawa, 2nd June, 1938.

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Page 92

H. D. Kelly
Commissioner of Customs.
Ottawa, 2nd June, 1938.

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VALUE FOR DUTY OF MUSHROOMS AND RHUBARB.

By Orders 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 Mushrooms and Rhubarb, and he has, under such authority, fixed the value for duty thereof at the following advances on the true invoice value if in Canadian funds, or its equivalent in Canadian funds, converted at the rate of exchange on the date of shipment, including all charges up to the point of direct shipment to Canada:

Mushrooms - 4¢ per lb.
Rhubarb - 1-3/5¢ " "

The above valuations do not apply to importations entitled to entry under the British Preferential Tariff or any lower tariff.

In the case of goods shipped on consignment without sale prior to shipment, the value for duty shall be the value as sold for home consumption at the time and place of direct exportation to Canada converted into Canadian funds at the rate of exchange on the date of shipment, plus the above advances.

Provided that the value for duty shall in no case be less than the value as sold for home consumption at the time and place of original shipment plus all charges to the point of direct exportation to Canada, converted into Canadian funds at the rate of exchange on the date of shipment to Canada, plus the above advances.

The provisions of Section 6 of the Customs Tariff Act to apply, and goods shipped on consignment without sale prior to shipment will be subject to the same special duty as if the goods had been sold prior to shipment at aforesaid home consumption value.