

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA.
(Customs Division)

Ottawa, 21st April, 1937.

To Collectors of Customs and Excise,
and others concerned:

TARIFF CHANGE BY ORDER IN COUNCIL

By Order in Council (P.C. 851) dated 19th April, 1937, passed under the authority of Section 284 of the Customs Act, the following regulation is made and established:

R E G U L A T I O N

The articles or materials enumerated in the following items, when imported for use in Canadian manufactures, shall be subject to the several rates of duties of Customs, if any, set opposite each of the said items, that is to say:-

	<u>British</u> <u>Preferential</u>	<u>Inter-</u> <u>mediate</u>	<u>General</u>
Plain basic photographic paper, baryta coated, for use exclusively in manufacturing albumenized or sensitized photographic paper.....	Free	Free	10 per cent

(To be designated as Tariff Item No. 813)

Hoop, band or strip, of steel of Bessemer quality, when imported by manufacturers of hinges, for use exclusively in the manufacture of hinges, in their own factories.....	Free	\$4.00 per ton	\$8.00 per ton
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(To be designated as Tariff Item No. 815)

Ethylene glycol, when imported by manufacturers of anti-freezing compounds, for use exclusively in the manufacture of anti-freezing compounds, in their own factories....	Free	Free	Free
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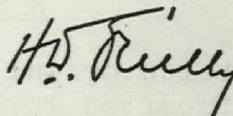
(To be designated as Tariff Item No. 816)

(Over)

	<u>British</u>	<u>Inter-</u>	<u>General</u>
	<u>Preferential</u>	<u>mediate</u>	<u>General</u>
Woven fabrics, wholly of cotton, bleached, when imported by manu- facturers of handkerchiefs, for use exclusively in the manufacture of handkerchiefs wholly of cotton, in their own factories.....	7½ p.c.	22½ p.c.	27½ p.c.

(To be designated as Tariff
Item No. 818)

The Order in Council referred to is effective on and
after 24th April, 1937, the date of publication in the "Canada
Gazette".



Commissioner of Customs.

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

Ottawa, 27th April, 1937.

To Collectors of Customs and Excise, and others concerned:

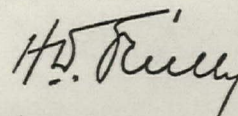
Appreciated Currency - German Reichsmark.

By Order in Council (P.C. 930) dated 23rd April, 1937, the value of the German Reichsmark, for computing the value for regular and special duty purposes of goods imported from Germany into Canada, has been fixed at 32 Canadian cents. This fixed rate of exchange shall apply only to articles, produced or manufactured in Germany, which are shipped or sent direct from Germany to Canada, whether or not through ports in third countries, and whether or not through, in the name of, or for the account of, persons resident in third countries

The value for duty as provided by the Customs Act is to be computed to Canadian currency at the fixed rate of exchange. The selling price, if in a currency other than Canadian funds, will require to be computed to Canadian dollars at the current exchange rate. Special duty will only apply where the selling price to the purchaser in Canada in Canadian funds, (or if the currency of another country, the equivalent to such currency in Canadian dollars at the current exchange rate) is less than the value for duty as above computed to Canadian dollars at the fixed rate of exchange for the Reichsmark. In the event of a lesser selling price, special duty will apply only to the extent of such difference.

It is to be noted that in event of the actual selling price to the purchaser in Canada (exclusive of all charges incurred after shipment from the place of direct shipment to Canada) in Canadian funds or computed to Canadian funds at the current exchange rate, being higher than the fair market value as above computed at the fixed exchange rate, such selling price represents the value for regular duty purposes in accordance with Section 38 (5) of the Customs Act.

The above value will apply to entries on and after April 23rd, 1937, and will apply to all goods imported or taken out of warehouse for consumption on and after that date; also to goods previously imported for which no entry for consumption was made before that date.



COMMISSIONER OF CUSTOMS.

**(M.A.)—Specimen Form of Invoice approved by Canadian Customs
 100,000—4-37
 (1937) for Goods Sold by Exporter
 prior to Shipment**

(Place and Date).....

Invoice of..... purchased
 by..... of.....
 from..... of.....
 to be shipped from..... per.....

COUNTRY OF ORIGIN	MARKS AND NUMBERS ON PACKAGES	QUANTITIES AND DESCRIPTION OF GOODS	FAIR MARKET VALUE AT TIME AND PLACE OF SHIPMENT (SEE CLAUSE 4 OF CERTIFICATE OF VALUE HEREBON)	SELLING PRICE TO THE PURCHASER IN CANADA	
				@	AMOUNT

NOTE:
 The following facts must be shown:
 Amount of:
 Freight, if any, prepaid and charged.....
 Freight, if any, prepaid and not charged.....
 Freight, if any, allowed to be deducted
 by importer on settlement.....

The following is the full form, combining the Certificate of Value and of Origin prescribed to be written, printed or stamped on Invoices of Articles for entry in Canada, under Treaty or Convention Rates, when the goods have been sold by the Exporter prior to shipment.

FORM M.—A

(a) Insert the word partner, manager, chief clerk or principal official, giving rank as the case may be.

I, the undersigned, do hereby certify as follows:—

(1) That I am the (a) _____ exporter of the goods in the within invoice mentioned or described;

(2) That the said invoice is in all respects correct and true;

(3) That the said invoice contains a true and full statement showing the price actually paid or to be paid for the said goods, the actual quantity thereof, and all charges thereon;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Canada and as when sold at the same time and place in like quantity and condition for home consumption in the principal markets of the country whence exported directly to Canada, and that the said fair market value,—

(a) In the case of new or unused goods is not lower than the actual cost of production of similar goods at the same time and place, plus a reasonable advance for selling cost and profit;

(b) Is without any discount or deduction not shown and allowed on invoices covering sales for home consumption in the country of export in the usual and ordinary course of trade; and

(c) Is without any deduction on account of any drawback or bounty or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;

(5) That no different invoice of the goods mentioned in said invoice has been or will be furnished to any one; and

(6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them, either by way of discount, rebate, salary, compensation, or in any manner whatsoever other than as shown in the said invoice.

(A) That each article on this invoice is *bona fide* the produce or manufacture of the Country specified on the invoice as its Country of Origin;

That each manufactured article on the invoice in its present form ready for export to Canada has been finished in such specified country of origin, and not less than one-half the cost of production of each such article had been produced through

the industry of* entitled to the benefits of treaty or convention rates or the British Preferential Tariff.

(* Insert here name of country or countries

Dated at _____ } Signature.....
this _____ day of _____ 19 _____

NOTE:—When invoicing goods which have been finished in a country specified on the invoice as the country of origin from materials originating in a country or countries entitled to the benefits of treaty or convention rates or the British Preferential Tariff, the names of the countries contributing to one-half the cost of production should be shown in the space provided in the certificate.

In the calculation of the cost of production for the purpose of determining the qualification for entry under the Intermediate Tariff, none of the following items are to be included or considered, viz:—

- 1. Outside packages and expenses of packing thereinto.
- 2. Manufacturer's or exporter's profit or the profit or remuneration of any trader, broker, or other person dealing in the article in its finished manufactured condition.
- 3. Royalties.
- 4. Customs or excise duty or tax paid or payable on imported materials.
- 5. Carriage, insurance, etc., from place of production or manufacture to port of shipment.
- 6. Any other charges incurred or to be incurred subsequent to the completion of the manufacture of the goods.

(M.A.)—Specimen Form of Invoice approved by Canadian Customs
(1937) for Goods Sold by Exporter
prior to Shipment

100,000-4-37

(Place and Date).....

Invoice of..... purchased

by..... of.....

from..... of.....

to be shipped from..... per.....

COUNTRY OF ORIGIN	MARKS AND NUMBERS ON PACKAGES	QUANTITIES AND DESCRIPTION OF GOODS	FAIR MARKET VALUE AT TIME AND PLACE OF SHIPMENT (SEE CLAUSE 4 OF CERTIFICATE OF VALUE HEREON)	SELLING PRICE TO THE PURCHASER IN CANADA	
				@	AMOUNT

NOTE:

The following facts must be shown:

Amount of:

Freight, if any, prepaid and charged.....

Freight, if any, prepaid and not charged.....

Freight, if any, allowed to be deducted
by importer on settlement.....

(OVER)

The following is the full form, combining the Certificate of Value and of Origin prescribed to be written, printed or stamped on Invoices of Articles for entry in Canada, under Treaty or Convention Rates, when the goods have been sold by the Exporter prior to shipment.

FORM M.—A

(a) Insert the word partner, manager, chief clerk or principal official, giving rank as the case may be.

I, the undersigned, do hereby certify as follows:—

(1) That I am the (a) _____ exporter of the goods in the within invoice mentioned or described;

(2) That the said invoice is in all respects correct and true;

(3) That the said invoice contains a true and full statement showing the price actually paid or to be paid for the said goods, the actual quantity thereof, and all charges thereon;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Canada and as when sold at the same time and place in like quantity and condition for home consumption in the principal markets of the country whence exported directly to Canada, and that the said fair market value,—

(a) In the case of new or unused goods is not lower than the actual cost of production of similar goods at the same time and place, plus a reasonable advance for selling cost and profit;

(b) Is without any discount or deduction not shown and allowed on invoices covering sales for home consumption in the country of export in the usual and ordinary course of trade; and

(c) Is without any deduction on account of any drawback or bounty or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;

(5) That no different invoice of the goods mentioned in said invoice has been or will be furnished to any one; and

(6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them, either by way of discount, rebate, salary, compensation, or in any manner whatsoever other than as shown in the said invoice.

(A) That each article on this invoice is *bona fide* the produce or manufacture of the Country specified on the invoice as its Country of Origin;

That each manufactured article on the invoice in its present form ready for export to Canada has been finished in such specified country of origin, and not less than one-half the cost of production of each such article had been produced through

(*) Insert here name of country or countries

the industry of* entitled to the benefits of treaty or convention rates or the British Preferential Tariff.

Dated at _____ } Signature.....
 this _____ day of _____ 19 _____

NOTE:—When invoicing goods which have been finished in a country specified on the invoice as the country of origin from materials originating in a country or countries entitled to the benefits of treaty or convention rates or the British Preferential Tariff, the names of the countries contributing to one-half the cost of production should be shown in the space provided in the certificate.

In the calculation of the cost of production for the purpose of determining the qualification for entry under the Intermediate Tariff, none of the following items are to be included or considered, viz:—

1. Outside packages and expenses of packing thereinto.
2. Manufacturer's or exporter's profit or the profit or remuneration of any trader, broker, or other person dealing in the article in its finished manufactured condition.
3. Royalties.
4. Customs or excise duty or tax paid or payable on imported materials.
5. Carriage, insurance, etc., from place of production or manufacture to port of shipment.
6. Any other charges incurred or to be incurred subsequent to the completion of the manufacture of the goods.