DEPARTMENT OF NATIONAL REVENUE

REFER TO FILE No. 193057

M:MKP

CUSTOMS DIVISION

OTTAWA, 12th January, 1937.

CANADA

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German Consulate General, OTTAWA, Canada.

Subject: Tariff status of various articles.

Gentlemen,

I am in receipt of your letter of the 8th instant, in which you request advice as to the tariff status of a number of articles shown on a separate sheet attached to your letter, on behalf of Gustav Rafflenbeul of Schwelm i.W., Germany.

The various articles listed on the separate sheet attached to your letter are rated for duty as follows, in accordance with the Canada-France Trade Agreement, and the Canada-United States Trade Agreement, to the benefits of which Germany is entitled as a most favoured nation:

Thumb tacks of iron or steel, with or without celluloid covered heads ... under tariff item 45lb at $27\frac{1}{2}\%$ ad valorem and 10 cts. per pound, Intermediate Tariff.

Upholstery nails or tacks, of iron or steel under tariff item 430e at 30% ad valorem, Intermediate Tariff.

Upholstery nails or tacks of brass, not electro-plated under tariff item 352 at $27\frac{1}{2}\%$ ad valorem, Intermediate Tariff, less 10% of the computed duty.

Press fasteners and hooks and eyes, of iron, steel, brass or other metal, coated or not under tariff item 451 at 27½% ad valorem, Intermediate Tariff.

Poite um Vorgange

Paper clips and chair gliders, of iron or steel, not electro-plated under tariff item 446a at 25% ad valorem, Inter-

Paper clips and chair gliders, of iron or steel, nickel-plated .. under tariff item 362c at 33-1/3% ad valorem, Intermediate Tariff, less 10% of the computed duty.

In addition to the duty there is payable the special excise tax of 3% and the consumption or sales tax of 8%, both payable on the duty paid value.

The sample clips of iron and brass, said to have been enclosed with your letter, have not been received in the Department. I am unable, accordingly, to advise you as to the rate of duty applicable.

If you will forward these samples you will be advised.

Yours truly,

for Commissioner of Customs.