

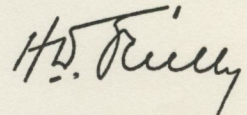
DEPARTMENT OF NATIONAL REVENUE, CANADA
(Customs Division)

APPRAISERS' BULLETIN
(Miscellaneous Series)

INDEX SUBJECT

For the guidance of Customs and Excise Officers.

JOB LOTS
REMNANTS
SECONDS OR DEFECTIVE GOODS.
N.B. goods shall not be entered at less
than their true invoice value.



Commissioner of Customs
Ottawa, 15th April, 1937.

File No. 192941.

VALUATION: (JOB LOTS,
(REMNANTS,
(SECONDS OR DEFECTIVE GOODS.

Job lts, remnants and seconds or defective goods shall in all cases be subject to appraisalment and should not in any case be valued or appraised for duty purposes at less than 20% off the fair market value of regular goods of the same line.

Special or Dumping Duty will apply on such goods when the selling price to the purchaser in Canada is less than the price as sold for home consumption under like conditions.

Appraisers' Bulletin No. 72 is cancelled and the portion of Appraisers' Bulletin No. 2728 relating to Job lots, remnants and seconds is superseded.