

DEC. 27 1938

File No. 194903

Series D No. 48  
T.A. 11  
Supplement No. 2

## MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA,  
(Customs Division)

Ottawa, 19th December, 1938.

To Collectors of Customs and Excise,  
and others concerned:

Re Tariff Item 427a as contained in Schedule I of the Canada-United States of America Trade Agreement, in effect January 1, 1939, which reads as follows:-

"427a - All machinery composed wholly or in part of iron or steel, n.o.p., of a class or kind not made in Canada; complete parts of the foregoing  
-----10 p. c."

This tariff item is not applicable to machinery which is provided for, specifically or otherwise, in other tariff items or extracts therefrom.

Unless the imported machinery has been ruled by the Department as being of a class or kind not made in Canada, entries thereof are not to be accepted under the above quoted tariff item but the machinery is to be rated under tariff item 427, Schedule I of the said Trade Agreement, at 25% ad valorem.

In cases where the importer contests such tariff classification, descriptive illustrations and full particulars, including specifications where necessary, and also the importer's evidence, if any, of efforts made to obtain machinery of Canadian manufacture of the same class, are to be forwarded to the Department for investigation and ruling.

Entries of machinery cleared under tariff item 427 will be subject to adjustment by refund claims, if warranted, after departmental rulings are made.

*H.D. Finley*  
Commissioner of Customs.

*Canada - U.S.A.*