

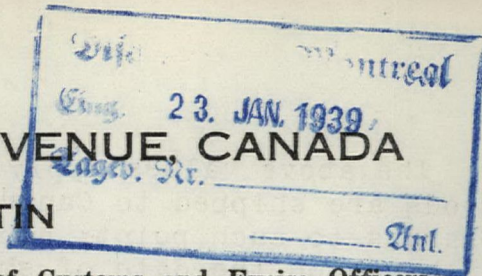
DEPARTMENT OF NATIONAL REVENUE, CANADA

(Customs Division)

APPRAISERS' BULLETIN

(Miscellaneous Series)

For the guidance of Customs and Excise Officers.



INDEX SUBJECT

TOWELS AND ACCESSORIES
AND WOVEN FABRIC OF TERRY CLOTH

H. J. Kelly

Commissioner of Customs.

Ottawa, 16th January, 1939.

N.B. goods shall not be entered at less than their true invoice value.

File No. 196303

TOWELS AND ACCESSORIES
AND WOVEN FABRIC OF TERRY CLOTH

By an Order 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 towels, wash cloths, bath mats and seat covers of terry cloth and terry woven fabric in the web, wholly or in chief value of cotton, not entitled to entry under the British Preferential Tariff or any lower tariff, and he has, under such authority, fixed the value for duty thereof as follows:

Minimum value for duty, per pound, Canadian funds, f.o.b. point of production.

| | Towels | | Wash Cloths | Bath Mats and Seat Covers |
|--------------------------------------------------------------------|--------------------------|-------------------------------|----------------|---------------------------------|
| | <u>20" and wider</u> | <u>Less than 20" wide</u> | | |
| Plain terry, either all white or white with coloured cross borders | \$.34 | .39 | .54 | .64 |
| Plain terry, n.o.p. | .36 | .41 | .56 | .66 |
| Dobby woven terry, coloured or not | .40 | .50 | .60 | .70 |
| Jacquard woven terry, coloured or not | .50 | .60 | .70 | .80 |
| Terry woven fabric, in the web | | | <u>White</u> | <u>Coloured</u> |
| Plain terry | | | .30 | .40 |
| Dobby woven | | | .36 | .46 |
| Jacquard woven | | | .45 | .55 |

Canada tolls

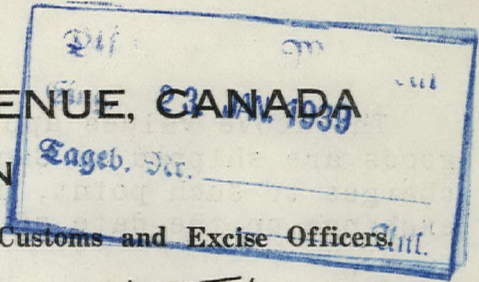
The above values apply at the point of production, and when the goods are shipped to Canada direct from an intermediate point all charges to such point, converted into Canadian funds at the rate of exchange on the date of shipment, are to be added.

The value for duty shall in no case be less than the fair market value as sold for home consumption, nor less than the actual cost of production plus a reasonable advance for selling cost and profit, at the time and place of shipment direct to Canada.

The provisions of Section 6 of the Customs Tariff Act will apply, and the above enumerated goods, shipped on consignment without sale prior to shipment, shall be subject to the same special duty as if they had been sold prior to shipment.

The above valuations shall not apply to importations bona fide purchased on or before the 20th January, 1939, and imported and entered at Customs on or before the 20th February, 1939.

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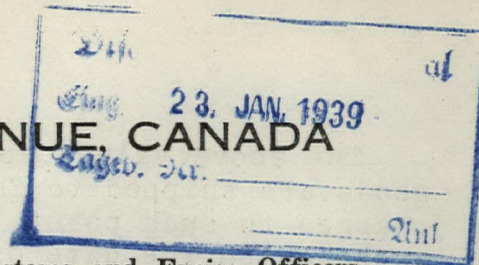
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| 1938 | 1939 | 1940 | 1941 | 1942 |
|------|------|------|------|------|
| 10. | 10. | 10. | 10. | 10. |
| 20. | 20. | 20. | 20. | 20. |
| 30. | 30. | 30. | 30. | 30. |
| 40. | 40. | 40. | 40. | 40. |
| 50. | 50. | 50. | 50. | 50. |
| 60. | 60. | 60. | 60. | 60. |
| 70. | 70. | 70. | 70. | 70. |
| 80. | 80. | 80. | 80. | 80. |
| 90. | 90. | 90. | 90. | 90. |
| 100. | 100. | 100. | 100. | 100. |

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H.D. Riley

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Commissioner of Customs.
Ottawa, 16th January, 1939.

File No. 196303

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Duty
Eng. 23. JAN. 1939
Edge. No. _____
Int

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