

MEMORANDUM

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

Ottawa, 16th February, 1937.

To Collectors of Customs and Excise,
and others concerned:TARIFF BOARDAdditional Powers, under Section 11,
The Tariff Board Act.By Order in Council P.C. 1617, dated 2nd July, 1936,
the following powers were assigned to the Tariff Board:

"The authority and power to declare or find with respect to any importation after the date hereof, whether any goods are 'of a class or kind made or produced in Canada' within the meaning of those or similar words as contained in The Customs Tariff or any other law relating to the Customs, whenever any difference arises or doubt exists with regard thereto and there is no previous decision upon the question by any competent tribunal binding throughout Canada.

The authority and power to review the value for duty applied by the Customs to new or unused goods under the provisions of section thirty-six of The Customs Act and make its finding with regard thereto.

Any such findings or declarations shall be subject to the same conditions and have like force and effect as a declaration of The Tariff Board regarding a rate of duty made under the provisions of section fifty-four of The Customs Act".

By Order in Council P.C. 274, dated 10th February, 1937, the following powers were assigned to that Board:

"The authority and power to determine and declare whether any and, if so, what drawback of Customs duty is payable under the provisions of Schedule "B" of The Customs Tariff or any of them.

And any such declaration shall be subject to the same conditions and have like force and effect as a declaration of the Tariff Board regarding a rate of duty made under the provisions of section fifty-four of The Customs Act".

H. D. Kelly

Commissioner of Customs.