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Ingeb. Nr. \_\_\_\_\_

DEPARTMENT OF NATIONAL REVENUE, CANADA  
CUSTOMS DIVISION

MEMORANDUM

Ottawa, 10th February, 1939.

To Collectors of Customs and Excise,  
and others concerned:

DECISION OF THE TARIFF BOARD ON APPEAL  
UNDER PROVISIONS OF PART II OF THE  
TARIFF BOARD ACT

At the Sitting on July 11, 1938.

Appeal No. 101 (Customs File 195539)

In the matter of the appeal by Vivian Engine Works Limited, Vancouver, B.C., from the ruling of this Department, dated June 9, 1938, holding that four Fairbanks-Morse diesel engines referred to in the ruling were not of a class or kind made in Canada and refusing to differentiate between diesel engines for propulsion of ships or vessels and diesel engines for other purposes on water-borne craft or on land and holding that the broad class embracing both types would be taken as the basis in considering the matter.

Ruling on November 2, 1938:-- "Appeal Dismissed"

DEPARTMENTAL RULINGS

File 195864.

The ruling in Appraisers' Bulletin No. 582, dated January 7, 1913, re "Old fabric of linen or cotton, cleaned, adapted for use as wiping cloths", is considered obsolete, and, therefore, such material is to be rated as fabrics under the respective cotton or linen fabric items.

File 193928.

Filter paper or board, cut in circular form, is rated under tariff item 199.

*H. J. Kelly*  
Commissioner of Customs.