

Files No. 193252 and No. 193311.  
Tariff Item No. 693.

**MEMORANDUM**  
DEPARTMENT OF NATIONAL REVENUE, CANADA  
(CUSTOMS DIVISION)

OTTAWA, March 15, 1937.

To Collectors of Customs and Excise, and Others Concerned:

**Regulations prescribed under Item 693 of the Customs Tariff**

Tariff Item 693, as in effect the 26th February, 1937, reads as follows:—

“693—(i) Articles imported by or for public museums, public libraries, universities, colleges or schools, and which are to be placed in such institutions as exhibits, under regulations prescribed by the Minister—

British Preferential Tariff . . . . .	Free
Intermediate Tariff . . . . .	Free
General Tariff . . . . .	Free

(ii) Violins, violas and violoncellos, manufactured more than 100 years prior to date of importation, under such regulations, including proof of antiquity, as may be prescribed by the Minister—

British Preferential Tariff . . . . .	Free
Intermediate Tariff . . . . .	Free
General Tariff . . . . .	Free

(iii) Antiquities (other than spirits or wines) produced more than 100 years prior to date of importation, under such regulations, including proof of antiquity, as may be prescribed by the Minister—

British Preferential Tariff . . . . .	Free
Intermediate Tariff . . . . .	Free
General Tariff . . . . .	Free

Provided that, notwithstanding anything to the contrary in this Act or in any other law or regulation relating to Customs, antiquities as described in part (iii) of this item shall, for entry thereunder, be relieved from the requirement as to origin or British Empire content.”

**REGULATIONS**

1. Under part (i) of item 693.

A certificate in the form shown hereunder, duly completed by a responsible official of the institution concerned, covering articles entered duty free under part (i) of tariff item 693, shall be made on both port and departmental copies of the Customs entry or on separate forms attached thereto.

CERTIFICATE

The.....articles numbered consecutively and described on  
 (Quantity)  
 a separate sheet attached hereto, imported by.....  
 (Name of Importer)  
 are for the.....of.....  
 (Name of Institution) (Address)  
 and will be placed as exhibits in the said institution, and will not be disposed of  
 for other use without this entry first being amended.  
 .....  
 (Name of Official of the Institution)  
 .....  
 (Date)  
 .....  
 (Title of Official)

2. Under parts (ii) and (iii) of Item 693.

The duty free entry of antique articles, as provided for in parts (ii) and (iii) of tariff item 693, is subject to compliance with the following conditions:

- (a) The exporter shall certify on the face of the invoice, which is required in duplicate, that the articles covered thereby are genuine antiques over 100 years old, excepting such modern additions, replacements or other restoration (if any) as are specified therein.
- (b) The invoice must be accompanied by a certificate, in duplicate, to the same effect signed by the vendor or owner and certified to by a responsible executive official of the national institution of the country of exportation responsible for the encouragement of applied arts, or, in lieu thereof, by a responsible executive official of an authentic association of dealers in antiques and works of art acceptable to the Minister, and the antiques, when imported, must bear the seal of said institution or association.
- (c) In respect of antique articles purchased in the United Kingdom, they must be accompanied by a certificate, in duplicate, signed by the vendor or owner and certified to by the President (or Vice-President) and Secretary of the British Antique Dealers' Association, and the antiques, when imported, must bear the seal of the said association.
- (d) In respect of antique articles purchased in countries other than the United Kingdom and in which there is no national institution responsible for the encouragement of applied arts nor any authentic association of dealers in antiques and works of art, as referred to in (b), such other proof of antiquity as is available may be forwarded to the Commissioner of Customs, Ottawa, for examination and decision as to whether the articles may be entered duty free under the item.

Re Qualification as Antiquities.

- (1) The term "antiquities" includes, generally speaking, all objects for the adornment of mankind and his dwellings, and all objects of educational value and museum interest, if over 100 years old.

The object must be over 100 years old and substantially as originally made or produced, wear and tear excepted. A reasonable allowance may be made for legitimate repairs and restoration of damaged or missing parts—as a general rule not exceeding one-fifth of the whole—and such shall not invalidate free entry of the antique portion of the article. However, modern additions, replacements or other restoration (100 years old or less) are subject to the usual rate of duty applicable to the object had it been entirely modern.

Old copies of the works of earlier periods, if such copies are over 100 years old, are properly classed as antiquities. They include, for example, Italian Renaissance Bronzes copied from classical models, 18th Century Chinese Porcelains copied from mediaeval originals, and old school copies of pictures by the great masters.

(2) The term “antiquities” shall not include:

(a) Antique articles which have been altered from their original form by *modern* additions, or by the introduction of old parts from other antiques in *modern* times, with the result that they are substantially different from what they were when originally made.

Examples—

Spinets which have been turned into dressing-tables;  
Chairs which have been extended and made into settees;  
Wardrobes converted into book-cases with glazed doors;  
Silver mugs made into water jugs.

(b) Antique articles which exhibit *modern* added or altered enrichment or decoration.

Examples—

Plain furniture which has been carved or inlaid;  
Old silver which has been chased or engraved;  
Old porcelain with modern decorations;  
Boxes which have been re-enamelled;  
Old pictures which have been largely repainted;  
Old prints which have been coloured by hand;  
Old needlework, tapestries, and carpets which have been very considerably enlarged, reworked or painted.

(c) Antique articles which through time and mis-use have fallen into a dilapidated state and have had to be very extensively restored in *modern* times.

Examples—

Many old paintings and textiles;  
Much painted or lacquered furniture;  
Old Sheffield plate which has been stripped and electro plated.

#### *Re Certification of Antiquities.*

Certificates of the owner or vendor and of responsible executive officials, as provided in conditions (b) and (c) of these regulations, shall be completed in approved form as per specimen in Appendix I hereto, or in equivalent terms. This form shall contain the description of each antique article, date of production,

country of origin and the full invoice value thereof including modern restoration and additions, and shall also contain, as a separate item in respect of each such article, particulars of modern additions, replacements or other restoration, if any, viz.—nature of restoration, and value and country of origin thereof.

*Re Sealing of Antiquities.*

Every object which is certified by the British Antique Dealers' Association, or other association accepted as authentic certifying authorities, as being over 100 years old, must have the association seal attached. Whenever practicable, this is done by affixing a transfer seal.

Objects such as tapestries, carpets, small bronzes or jewels, to which the transfers cannot be applied, are marked by attaching a steel seal.

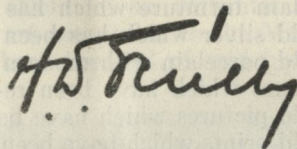
Pairs or sets manifestly all made at or about the same time are considered as one invoice item and require only one seal, e.g., a procelain service, a pair of silver candlesticks with same hall mark, or a book of several volumes.

Pairs or sets of articles which are materially different are considered as separate articles and separately sealed, e.g., a pair of silver condlesticks with different hall marks, a set of hangings of different patterns, or a set of chairs which includes modern replicas.

In cases where articles could be reproduced or substituted, each separate piece is sealed.

*Re Certifying Associations.*

Having reference to conditions (b) and (c) of these regulations, associations which, to date, are accepted by the Minister as authentic certifying authorities are shown in Appendix II hereto. This list may be added to, after due investigation, as occasion requires and as the Minister may direct.



Commissioner of Customs.

APPENDIX I

DOMINION OF CANADA

Certificate in connection with Antiquities to be furnished, in duplicate, to Customs with articles for which duty free entry is claimed under tariff item 693 (ii) and (iii).

Place .....  
Date .....

I, .....  
(Name) ..... (Official title)  
of ..... located at .....  
(Name of firm or company) (Address)  
hereby certify that I am the (owner of the articles described below, and that (vendor  
they are genuine antiquities over one hundred years old, with the exception of such modern additions, replacements or other restoration, if any, as are specified herein—

Description of Article	Date of Production	Country of Origin	Invoice Value	Modern Additions, Replacements or other Restoration		
				Nature	Value	Country of Origin

I certify that the above statements regarding the .....  
articles are true to the best of my knowledge and belief. (Number written in)

.....  
(Signature of owner or vendor)  
We, the undersigned, being duly authorized on behalf of the .....  
..... located at .....

(Name of certifying association) (Address)  
certify to the best of our knowledge and belief that the articles above described are over one hundred years old and that the values of the modern additions, replacements and/or other restoration are as stated.

.....  
(President or Vice-President)  
.....  
(Secretary)  
.....  
(Date)

NOTE: If there are no modern additions, replacements or other restoration, the word "Nil" is to be inserted.

## APPENDIX II

## ASSOCIATIONS ACCEPTED AS AUTHENTIC CERTIFYING AUTHORITIES IN RESPECT OF ANTIQUITIES

1. The British Antique Dealers' Association,  
Bank Buildings,  
16 St. James's Street,  
London, S.W. 1,  
ENGLAND.
2. Syndicat des Negociants en Objets d'Art,  
Tableaux et Curiosites,  
67 Boulevard de Courcelles (VIII<sup>e</sup> Arrt.),  
Paris,  
FRANCE.
3. Chambre Syndicale des d'Estampes et des  
Marchands d'Estampes et Dessins,  
Anciens et Modernes,  
117 Boulevard Saint-Germain,  
Paris,  
FRANCE.
4. La Chambre Syndicale des Beaux-Arts et de la Curiosite,  
54 Boulevard de Waterloo,  
Bruxelles,  
BELGIUM.
5. Vereeniging van Handelaren in Oude Kunst in Nederland,  
Amsterdam,  
HOLLAND.
6. Vereinigung der Antiquitaeten und Kunsthaendler,  
Wiens,  
AUSTRIA.
7. Association du Commerce d'Art de la Suisse,  
Bahnhofstrasse 39,  
Zurich,  
SWITZERLAND.
8. Asociacion Espanola de Anticuarios,  
Apartado 373,  
Madrid,  
SPAIN.

File No. 193404  
Tariff Item No. 709

Series D No. 49  
T.M.R. 1 (Revised)

## MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA

(CUSTOMS DIVISION)

OTTAWA, April 12, 1937.

To Collectors of Customs and Excise, and others concerned:

### Regulations Prescribed under Item 709 of the Customs Tariff (Superseding Memo. T.M.R. 1 of Series D. No. 49)

Tariff Item 709, as in effect the 26th February, 1937:—

“(a) Goods, including containers or coverings as specified in part (b) of this item, the growth, produce or manufacture of Canada, after having been exported therefrom . . .

British Preferential Tariff . . . . .	Free
Intermediate Tariff . . . . .	Free
General Tariff . . . . .	Free

(b) Bags, barrels, bottles, boxes, carboys, cartons, casks, crates, cylinders, drums, tarpaulins and other usual containers or coverings, n.o.p., filled or empty, and impact registers or recorders for use in railway cars, upon which duty has once been paid . . .

British Preferential Tariff . . . . .	Free
Intermediate Tariff . . . . .	Free
General Tariff . . . . .	Free

All the foregoing under such regulations as the Minister may prescribe;

Provided that the goods are returned to the exporter thereof within five years from the time of exportation, without having been advanced in value or improved in condition by any process of manufacture or other means, or combined with any other article abroad;

Provided also that any goods described in this item, upon which an allowance of drawback has been made, shall not be admitted to entry thereunder except upon payment of duties equal to the drawback allowed;

Provided further that any of such goods manufactured in bond or under Excise regulations in Canada and exported shall not be admitted to entry except upon payment of the Customs or Excise duties to which they would have been liable had they not been exported from Canada.”

## REGULATIONS

(1) *Re part (a) of the Item.*

A certificate in the following form, duly completed, shall be placed on the face of the duty free import entry:—

“The goods above described are the produce or manufacture of Canada, and were exported in the month of . . . . ., 19. . . by . . . . ., as per copy of export entry attached hereto. The goods are returned to the

undersigned, the exporters, without having been advanced in value or improved in condition by any process of manufacture or other means, or combined with any other article abroad, and the allowance of drawback of Customs and Excise duties and taxes (if any) has been as follows .....

..... (Place) ..... (Name of importers) .....  
....., 19... ..... ”  
..... (Date) ..... (Signature)

(2) *Re part (b) of the Item.*

Containers or coverings, and impact registers or recorders, as provided for in part (b) of the item, upon which duty has once been paid and which are to be exported and later returned to Canada, are to be branded, marked, have tag or seal attached, or have some other means of identification applied thereto by an officer of Customs, or under his direction, prior to exportation, unless such articles bear serial numbers or other adequate marks of identification, moulded, etched, engraved, stamped or otherwise permanently placed thereon, and the examining officer shall keep a record of the identification marks of the articles at the time of their first exportation from Canada.

In order to facilitate entry at Customs, containers or other coverings should, whenever possible, be returned to the exporter to the Customs Port from which they were shipped for exportation.

In the case of containers or coverings and impact registers or recorders being returned to the port of exportation, a statement showing the numbers and dates of the last export entries and also the identification marks and/or numbers on the articles returned may be accepted in lieu of copies of export entries, inasmuch as the port copies of the export entries are available to check against the statement. In all other cases a copy (copies) of the last export entry (entries) shall be furnished with the import entry.

A certificate in the following form, duly completed, shall be placed on the face of the duty free import entry:—

“I hereby certify that duty has once been paid in Canada on the ..... included in this entry, that they were last exported  
(Name of articles)  
in the month(s) of ....., 19..., by .....  
(Name of exporter)  
as per copy (copies) of export entry (entries) or statement attached hereto, that they were recorded at the port of ..... at the time  
(Name of port)  
of their first exportation from Canada, and that they are now returned to the undersigned, the exporters, without having been advanced in value or improved in condition by any process of manufacture or other means, or combined with any other article abroad.

..... (Place) ..... (Name of importers) .....  
....., 19... ..... ”  
..... (Date) ..... (Signature)

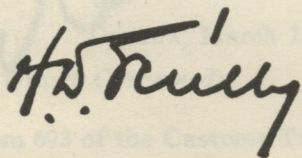
A certificate in the following form, duly completed, shall be placed on the face of the import entry in respect of all entries of goods returned to Canada and entered under tariff item 709:—



"The ..... covered by this import entry were  
(Description of goods)  
examined by me on ....., 19... and I am satisfied that they  
(Date)  
are, in all particulars, as described on the export entry or entries and entitled  
to any entry under tariff item 709.

....."  
(Signature of Customs Officer)

.....  
(Name of Port)  
....., 19...  
(Date)



Commissioner of Customs.

MEMORANDUM  
NATIONAL BUREAU OF CUSTOMS  
REGULATIONS  
The following regulations shall apply to the importation of goods under tariff item 709 of the Customs Tariff Act, 1903, in relation to the goods described in part (a) of this item, shall, for every article, be relieved from the requirements as to origin as contained in the regulations...