

DEPARTMENT OF NATIONAL REVENUE, CANADA
(Customs Division)

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APPRAISERS' BULLETIN
(Miscellaneous Series)

For the guidance of Customs and Excise Officers.

L. J. Jackson

INDEX SUBJECT

Ass't Commissioner of Customs.

EXCISE TAXES, UNITED STATES

Ottawa, July 15th, 1938.

CURRENT VALUES FOR DUTY—(CLASS B).

File No. 194874.

Superseding Appraisers' Bulletin No. 3897 (Revised).

UNITED STATES EXCISE TAXES

The following is a list of the United States Excise Taxes in effect as of the 1st July, 1938:

AUTOMOBILES

- (a) Automobile truck chassis, automobile truck bodies, tractors of the kind chiefly used for highway transportation in combination with a trailer or semi-trailer (including in each of the above cases parts or accessories therefor sold on or in connection therewith or with the sale thereof). 2 per cent

A sale of an automobile truck shall, for the purposes of this subsection, be considered to be a sale of the chassis and of the body.

- (b) Other automobile chassis and bodies and motor cycles (including in each case parts or accessories therefor sold on or in connection therewith or with the sale thereof), except tractors..... 3 per cent

A sale of an automobile shall, for the purposes of this subsection, be considered to be a sale of the chassis and of the body.

- (c) Parts or accessories (other than tires and inner tubes) for any of the articles enumerated in subsection (a) or (b)..... 2 per cent

For the purposes of this subsection and subsections (a) and (b), spark plugs, storage batteries, leaf springs, coils, timers, and tire chains, which are suitable for use on or in connection with or as component parts of, any of the articles enumerated in subsection (a) or (b), shall be considered parts or accessories for such articles whether or not primarily adapted for such use. This subsection shall not apply to chassis or bodies for automobile trucks or other automobiles.

FIREARMS (including pistols or revolvers) SHELLS AND CARTRIDGES..... 10 per cent

Misc. No. 17

MATCHES

Fancy wooden matches and wooden matches having a stained, dyed, or coloured stick or stem, packed in boxes or in bulk..... 5c. per M

PLAYING CARDS

Every pack of playing cards containing not more than 54 cards..... 10c.

RADIO RECEIVING SETS, Chassis, cabinets, tubes, reproducing units, power packs, and phonograph mechanisms, suitable for use in connection with or as part of radio receiving sets or combination radio and phonograph sets (including in each case parts or accessories therefor sold on or in connection therewith or with the sale thereof)..... 5 per cent

A sale of any two or more of the above articles shall, for the purpose of this section, be considered a sale of each separately.

REFRIGERATORS, Mechanical

(a) Household type refrigerators (for single or multiple cabinet installations) operated with electricity, gas, kerosene, or other means (including parts or accessories therefor sold on or in connection therewith or with the sale thereof)..... 5 per cent

(b) Cabinets, compressors, condensers, expansion units, absorbers, and controls (hereinafter referred to as "refrigerator components") for, or suitable for use as part of or with, any of the articles enumerated in subsection (a) (including in each case parts or accessories for such refrigerator components sold on or in connection therewith or with the sale thereof) except when sold as component parts of complete refrigerators or refrigerating or cooling apparatus..... 5 per cent

TIRES, wholly or in part of rubber, per pound (exclusive of metal rims or rim bases). 2½c.

TUBES, inner (for tires) wholly or in part of rubber, per pound..... 4c.

TOILET PREPARATIONS, perfumes, essences, extracts, toilet waters, cosmetics, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, aromatic cachous, toilet powders, and any similar substance, article or preparation, by whatsoever name known or distinguished, which are used or applied or intended to be used or applied for toilet purposes..... 10 per cent

NOTE.—For the purpose of the application of these taxes, the lease of an article shall be considered the sale of such article.

"Under regulations prescribed by the Commissioner with the approval of the Secretary, no tax under this title shall be imposed upon any article (other than a tire or inner tube) sold for use as material in the manufacture or production of, or for use as a component part of, an article to be manufactured or produced by the vendee which will be taxable under this title or sold free of tax by virtue of this section. If the vendee resells an article sold to him free of tax under this section, then for the purposes of this title he shall be considered the manufacturer or producer of such article."

The foregoing taxes are to be included in the fair market value of articles exported to Canada for regular duty purposes, but under subsection 2 of Section 6 of the Customs tariff are disregarded for special duty purposes when the goods are entitled to entry under any tariff more favourable than the General tariff.