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MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA
(CUSTOMS DIVISION)

OTTAWA, September 6, 1938.

To Collectors of Customs and Excise, and others concerned:

Departmental Rulings

File 194551.

The ruling in Appraisers' Bulletin No. 4236, "File No. 172285," which is hereby superseded and which stated that fractions of a degree of proof spirit might be disregarded in testing wines for duty purposes, was also intended to convey the advice that fractions of a degree of proof spirit should *not* be disregarded in testing spirituous liquors for duty purposes.

While, in testing wines, you may continue to disregard, for duty purposes, fractions of a degree of proof spirit, until their strength reaches exactly 40 per cent, you will please see that fractions of degrees of proof spirit are *not* disregarded in testing, for duty purposes, future importations of spirituous liquors, and wines containing more than 40 per cent proof spirit.

File 192874.

Materials of a class or kind not made in Canada, specially designed for use as hat braids only, which are made chiefly of visca, cellophane, or similar synthetic fibres, but not including what is generally known as rayon or artificial silk, specially woven in widths exceeding 6 inches with false selvedges inserted at regular intervals so that they may be slit and are actually slit before importation into strips 6 inches wide or less, without danger of unravelling at the edges, may be permitted entry under Tariff Item 569c, provided the provisions of the item are otherwise complied with.

This ruling refers only to the particular type of materials generally known in the hat manufacturing trade as Hat Braids and is not to be taken as modifying or cancelling in any manner the Departmental rulings that materials cut into strips from wide fabrics are not entitled to entry under the ordinary narrow fabric items, such as, for example, items 542a, 562 and 562a.

File 194731.

Smelling salts, which are composed mainly of ammonia or ammonia compounds, with possibly a small amount of perfume, may be classified under tariff item 220. (This ruling is effective on and after 30th March, 1938.)

[OVER]

File 160222.

Small dry batteries, although used in flashlights, are dutiable under tariff item 445e. (This ruling is effective on and after 29th March, 1938.)

File 194955.

Periodical publications printed in the United States or other favoured nation country, which are not issued or distributed in such country, but which are intended for issue or distribution in Canada only, are *not* entitled to entry under tariff item Ex. 169, 184b, 184c, 184d of the Canada-United States Trade Agreement.

File 194710.

Embossed paper, formerly classified under tariff item 199, is now held to be dutiable as follows when imported in square or oblong sheets or in rolls,—

- (a) Embossed but not coated.....Tariff item 197;
- (b) Coated and embossed.....Tariff item 198.

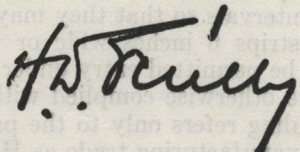
File 195294.

Knitted wool bootees, per samples submitted, having formed soles of knitted material attached to the uppers thereof, are held to be dutiable as "knitted goods, n.o.p.", under tariff item 568, rather than as "socks and stockings" under tariff item 568a.

File 168333.

Common and colourless window glass weighing not over 34 ounces per square foot, not being plate, may be entered under tariff item 318.

Glass in sheets weighing over 34 ounces per square foot, not being plate, is dutiable under tariff item 319.



Commissioner of Customs.

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