

DEPARTMENT OF NATIONAL REVENUE, CANADA

(Customs Division)

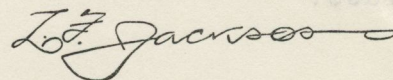
APPRAISERS' BULLETIN

(Miscellaneous Series)

INDEX SUBJECT

For the guidance of Customs and Excise Officers.

Value of Printing Plates
and Matrices from the
United States, containing
Advertising Matter.



Ass't Commissioner of Customs.
Ottawa, 19th July, 1937.

File No. 193871. Superseding Appraisers' Bulletin No. 2917.

Value of Printing Plates and Matrices
from the United States, containing
Advertising Matter.

When the plate or matrix used in the United States market is imported without change, the lowest value for duty purposes is held to be the fair market value of the plate or matrix as sold for home consumption, by the plate or matrix maker, in the usual and ordinary course of trade, plus an advance of 100 per cent in order to take care of the portion of the preparatory costs properly dutiable.

In order to facilitate clearance at Customs, it is suggested that the advance for preparatory costs be shown separately on the Customs invoice.

When changes have been made in the plate for use in Canada, the full conversion costs are to be added to the above value.

When the plate has been prepared solely for publication in Canada, the lowest value for entry purposes is held to be the fair market value as sold for home consumption in the usual and ordinary course of trade, including all charges for the preparatory work.

In no case may the value for entry purposes be less than the actual selling price to the purchaser in Canada.

N.B. The preparatory work is held to be of a class or kind not made in Canada at the present time, and therefore is not subject to special or dumping duty.

(Over)

MISC. No. 13

You will note that under Section 26 of the Customs Act properly certified invoices are required for Customs entry.

In view of the nature of the goods, importations unaccompanied by properly certified invoices may be appraised at the following values:

				<u>Per Square Inch</u>	<u>Per Matrix</u>			
				<u>Half tones</u>	<u>Zinc Etchings</u>	<u>Electros</u>		
10 x 10 inches and larger				\$0.15	\$0.09	\$0.07	\$0.70	
8x8 and up to but not including 10x10				.18	.11	.08	.50	
6x6	"	"	"	8x8	.20	.16	.09	.35
4x4	"	"	"	6x6	.30	.20	.10	.20
2x2	"	"	"	4x4	.50	.40	.17	.15
Up to 2 x 2 inches				1.00	.75	.50	.15	

The above values represent the plate value only and require to be advanced 100 per cent to cover preparatory costs as provided for above.

Appraisers' Bulletin No. 2959 is still in effect covering importations of matrices for news features, comic strips, editorial matter, etc.