

**MEMORANDUM**  
**DEPARTMENT OF NATIONAL REVENUE, CANADA.**  
(Customs Division)

Ottawa, 16th March, 1937.

To Collectors of Customs and Excise,  
and others concerned:

RE TARIFF ITEM 554e.

Tariff Item 554e, as in effect the 26th February, 1937, reads as follows:

	<u>Br. Pref.</u> <u>Tariff.</u>	<u>Inter.</u> <u>Tariff.</u>	<u>General</u> <u>Tariff.</u>
"Filter press cloth of wool.....	20 p.c.	35 p.c.	40 p.c.
and, per pound.....	.....	30 cts.	35 cts."

It is held that the words "of wool" in the above Item mean substantially, i.e., wholly or in chief part, by weight, of wool.

For entry under this Item, proof must be furnished that the wool content is at least 50% of the weight of the article.

*H. J. Kelly*

Commissioner of Customs.

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