

DEC. 27 1938

File No. 194903

Series D No. 48
T.A. 11
Supplement No. 4

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA,
(Customs and Excise Divisions)

Ottawa, 21st December, 1938.

To Collectors of Customs and Excise,
and others concerned:

Re Denims

Provision is made in Schedule I of the Canada-United States of America Trade Agreement, in effect on and after the 1st of January, 1939, for:-

"Ex 523b - Woven fabrics, wholly of cotton, commonly known as denims, when imported by manufacturers for use in their own factories in the manufacture of garments20 p. c. and 3 cts per pound."

For entry as "Denims" under this provision fabrics shall be;-

1. Wholly of cotton,
2. Warp face twill weave,
3. Made of singles yarns of uniform count throughout with warp yarns of different colour from the weft yarns,
4. With indigo-blue or brown warp yarns, solid colour throughout, except in selvages, while weft yarns may be of solid colour or of the variations obtained by using a mock twist yarn, spun from ends of roving of different colours or yarns of black and white fibres blended together,
5. Without stripes, checks or pattern effects, and,
6. Not lighter than 2.72 square yards to the pound or heavier than 1.25 square yards to the pound.

NOTE: Until otherwise advised Collectors should attach small samples of fabrics, respecting which a definite ruling has not been furnished, to the Departmental copy of the relative invoice.

H. J. Kelly

Commissioner of Customs.

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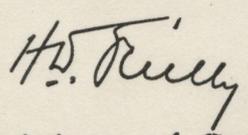
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