

DEC. 22 1938

DEPARTMENT OF NATIONAL REVENUE, CANADA
(Customs Division)

APPRAISERS' BULLETIN

(Miscellaneous Series)

INDEX SUBJECT

For the guidance of Customs and Excise Officers.

SOUVENIRS OF ROYAL VISIT.

H. D. Riley

N.B. goods shall not be entered at less
than their true invoice value.

Commissioner of Customs.
Ottawa, 19th December, 1938.

File No. 195858.

SOUVENIRS OF ROYAL VISIT

By Order in Council (P.C. 2975), dated 2nd December, 1938, the Honourable the Minister of National Revenue was authorized to fix the value for duty of articles of all kinds suitable for use for or in connection with or as souvenirs of the visit of Their Majesties in 1939, being articles which consist of, or bear, a representation of Their Majesties, any member of the Royal Family, the Royal cypher, the Royal arms, any Royal emblem, escutcheon, badge, crest, armorial bearings or insignia, any article or building associated with the visit of Their Majesties, or a flag of any country in the British Empire, or which consist of or bear any other mark or device which renders them suitable for use as aforesaid, and flags of any country in the British Empire and flags resembling any such flag, not entitled to entry under the British Preferential Tariff or any lower tariff, and he has under such authority fixed the value for duty thereof at an advance of 100% on the invoice value.

Provided that the value for duty shall in no case be less than the value as sold for home consumption at the time and place of shipment direct to Canada, converted into Canadian funds at the rate of exchange on the date of shipment to Canada, plus the above advance.

The provisions of Section 6 of the Customs Tariff Act will apply, and articles enumerated above, shipped on consignment without sale prior to shipment, shall be subject to the same special duty as if they had been sold prior to shipment at aforesaid home consumption value.

The above valuation shall not apply to importations bona fide purchased and in transit to the purchaser in Canada on or before the 19th December, 1938.

The above valuation shall apply to all importations of such goods not entitled to entry under the British Preferential Tariff or any lower tariff until the 1st June, 1939.

Canad. Tollbest.

MISC. No. 19

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