

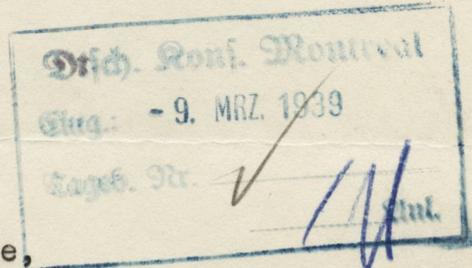


DEPARTMENT OF NATIONAL REVENUE
CUSTOMS DIVISION

REPLY (IF ANY) TO BE ADDRESSED TO
" COMMISSIONER OF CUSTOMS "
REFER TO FILE No.193838.

EMH/MLL.

OTTAWA, 8th March, 1939.
CANADA



Dr. Anton Wagner,
Commercial Attache,
German Consulate,
317 Keefer Bldg.,
MONTREAL,
P. Q.

Subject: Tariff status of
Paper Tags.

Dear Sir,-

Replying to your letter of the 2nd instant, I may advise you that Paper Tags, not printed nor partly printed, nor lithographed, are classified as manufactures of paper, under Tariff Item 199 at 27 $\frac{1}{2}$ % ad valorem, in accordance with the Canada-United States Trade Agreement, to which Germany, as a Most Favoured Nation in tariff matters by Canada, is entitled.

In addition to duty there is payable the sales tax of 8% on the duty paid value, at the time of importation, unless the goods are imported and entered under sales tax license number and certificate.

At the present time there is also payable the special Excise tax of 3% on the duty paid value.

Yours truly,

for Chief Dominion Appraiser.