

DEPARTMENT OF NATIONAL REVENUE, CANADA

(Customs Division)

APPRAISERS' BULLETIN

(Miscellaneous Series)

INDEX SUBJECT

For the guidance of Customs and Excise Officers.

PROCESSED CHERRIES

H. J. Kelly

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

Commissioner of Customs.
Ottawa, 9th May, 1938.

File No. 194805.

Processed Cherries

By an Order in Council passed under Section 43 of the Customs Act, the Honourable the Minister of National Revenue was authorized to fix the value for duty of Processed Cherries (sulphured or in brine), 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 as follows:

	Canadian Funds <u>f.o.b. Point of production</u>
First Quality	11¢ per lb.
Inferior Grades	9 $\frac{1}{4}$ " "
(computed on net weight of fruit)	

The above values apply at the point of production, and when the goods are shipped to Canada direct from an intermediate point, the value for duty shall be not less than the above values plus all charges to such point.

The provisions of Section 6 of the Customs Tariff apply and goods shipped on consignment without sale prior to shipment will be subject to the same special duty as if the goods had been sold prior to shipment.

The above values shall not apply to importations bona fide purchased and in transit to the purchaser in Canada on or before the 9th May, 1938.

Collectors are instructed to notify all known importers of the provisions of this bulletin.

[Signature]
MISC. No. 16 *[Signature]*