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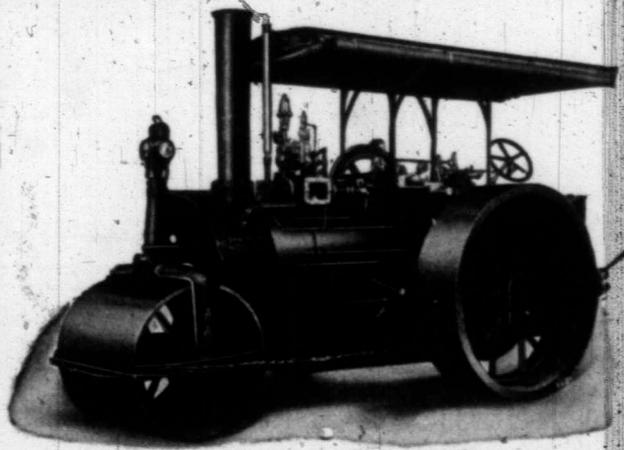
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DECISION REGARDING NEW BRUNSWICK PULP.

In deciding the case of the Dominion Pulp Company, which protested against the assessment made by the Collector at Bangor, Me., on wood pulp imported from New Brunswick, Canada, Judge Somerville, president of the Board of United States General Appraisers, has reversed the Collector's ruling and ordered that the entries be reliquidated without the assessment of the countervailing duty of 25 cents per cord.

The wood pulp imported by the Dominion Company was assessed for duty under paragraph 393 of the Dingley tariff, at the rate there provided for, with the additional duty of 25 cents per cord as an export or countervailing duty. In sustaining the protest, Judge Somerville said: "In the case of Dominion Wood Pulp Company, G. A. 5583 (T. B. 24998), of the Board held that the Province of New Brunswick imposes no export duty on pulp wood or round timber exported to any part of the world. The importers claim that the countervailing duty was improperly assessed. Following said decision the protests are sustained, and the Collector's decision

reversed in each case, with instructions to reliquidate the entries without the assessment of the additional or countervailing duty of 25 cents per cord. Note also the case of In re Meyer, G. A. 5592 (T. D. 25035), affirmed by the Circuit Court and acquiesced in by the Department in T. D. 26711."

The protests of Robert B. Ways, of Baltimore, and O. G. Hempstead & Son, Felix Salomon & Company, and J. W. Hampton, Jr., & Company, of Philadelphia, against the countervailing duty as provided for in the Payne-Aldrich tariff, were overruled and the Collector's decision affirmed in each case. In an opinion, written for the board, Judge Somerville, said:—

"The importations consist of wood pulp from Sweden, which was assessed for duty under paragraph 406 of the Tariff Act of 1909, with an additional or countervailing duty under the proviso to said paragraph. The importers protest against the imposition of the additional or countervailing duty. The protests are overruled on the authority of In re Bertuch & Company, G. A. 5062 (T. D. 30267), and the Collector's decision is affirmed."