

DEPARTMENT OF NATIONAL REVENUE
CUSTOMS AND EXCISE



MINISTÈRE DU REVENU NATIONAL
DOUANES ET ACCISE

The T. Eaton Co. Limited,
Customs Department,
2nd Floor,
Hayter Street,
Toronto 1, Ontario.

Attention: Mr. T.P. Grant,
Customs Supervisor.

REFER TO FILE T-8550

REFERENCE PHK/pb

P.O. Box 410, Station "Q",
Toronto 290, Ontario.

May 11, 1971.

Gentlemen:

This refers to your letter of March 30, 1971, with attachment, and other communications relative to the temporary importation of two Steinway Concert Grand Pianos for use by Mr. Glenn Gould.

It is noted in Mr. Gould's letter to you of March 27, 1971, that he indicates "full duty was paid", on piano CD318 "at the time of its original importation into Canada in September 1945". Furthermore, Mr. Gould advises he has made extensive use of the instrument for concerts and recordings in both the U.S. and Canada since 1960". In view of the foregoing, if the provisions of Customs Memorandum D49-1 and item 70910-1 of the Customs Tariff can be fulfilled, the Collector of Customs and Excise concerned may allow the instrument in question to be formally entered free of Customs assessment as Canadian Goods Returned.

It is also noted, with respect to piano CD318, that Mr. Gould advises, "At the present time, it is in residence here, not simply because of CBC sessions as Mr. Brittain's letter indicates, but because all of my CBS recordings are being done here as well". As you are aware, there is no provision in Customs regulations for the temporary entry of pianos or other musical instruments for use by Canadian residents in situations such as Mr. Gould's but the Department has made representation in the past for special Orders in Council involving previous requests made on Mr. Gould's behalf. These special Orders in Council however were obtained on the understanding the units were being used for specific recording sessions for the Canadian Broadcasting Corporation or for a specific Canadian concert. In fact your letter of January 5 relative to this importation clearly states the 2 pianos are to be "used in recording for the CBC", however Mr. Gould indicates the pianos are being used for other purposes, i.e. "CBS recording sessions" and "in a recording studio in Eaton's Auditorium in conjunction with breaking in recording equipment which he has recently purchased for experimenting purposes, with a view to embarking upon a number of widely contrasted repertoire projects". Mr. Gould has also advised in his letter of January 20 that this recording project will in all likelihood involve a number of different instruments over the next few years.

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In view of the circumstances under which the instruments are being imported as outlined in Mr. Gould's letters we can only reiterate that such importations would not qualify on the proportionate duty basis in future and may only be effected on payment of full Customs assessment.

Yours truly,


G.H. Brittain,
Head, Facilitations Unit,
Central Ontario Region.