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## MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA  
(CUSTOMS DIVISION)

OTTAWA, 9th May, 1938.

*To Collectors of Customs and Excise and others concerned:*

## DRAWBACK

## Goods Exported to the United Kingdom and British Dominions

The regulations governing drawback of Customs duties paid on goods exported to Newfoundland, and other British Colonies or Possessions in the Western Hemisphere, as established by Order in Council P.C. 314/2009, dated 5th November, 1928, are superseded by the regulations printed herewith, established by Order in Council P.C. 28/185, dated 28th January, 1937, effective on and from the 1st April, 1937. Department Memoranda Nos. 138, D No. 72, and any other relative instructions are hereby cancelled.

## Regulations Governing Drawback on Goods Exported to the United Kingdom, British Dominions, Colonies, Possessions and Mandated Territories, Enjoying Imperial Preference.

When imported goods on which duties and/or taxes have been paid are exported to the United Kingdom, British Dominions, Colonies, Possessions and Mandated Territories, enjoying Imperial Preference, there may, subject to the following conditions, be allowed a drawback of ninety-nine per cent of the duties and/or taxes paid thereon:—

- (1) The exporter must be the importer of the goods;
- (2) Whole packages of goods as imported may be broken and part only thereof exported, but no use shall have been made in Canada of the goods exported;
- (3) The goods shall be exported from a sea, lake or river port of Canada to country of destination without transshipment except in a port of a country enjoying Imperial Preference;
- (4) The quantity of such goods imported and exported and the amount of duties and/or taxes paid thereon shall be ascertained;
- (5) Notice, in form prescribed by the Minister of National Revenue, of intent to claim drawback shall be filed with the Collector of Customs and Excise on exportation of the goods and documentary evidence shall be furnished in respect of the importation of the goods into Canada and their exportation therefrom;
- (6) Claims for drawback submitted on and after the 1st day of April, 1937, shall not cover goods exported for a period of more than twelve consecutive months and must be filed with the Collector and complete evidence attached thereto within a period of six months from the date of the last export entry covered by the claim. Such drawback claims shall not be paid unless the duties and/or taxes have been paid on the goods within three years of the date of exportation thereof, nor unless the entered value for duty of the exported goods, on which claim is made, is in the aggregate more than fifty dollars;

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- (7) Claims for drawback shall be made under oath before a Collector, Justice of the Peace or Commissioner for taking Oaths, in such form as the Minister shall prescribe and shall, before payment, be verified to the satisfaction of the Minister, who may require, in any case, the production of such further evidence, in addition to the usual averments, as he deems necessary to establish the bona fides of the claim;
- (8) Upon the exportation of goods entitled to drawback, export entries, in triplicate, in the usual form (with the words "Subject to Drawback" marked on the face), shall be filed with the Collector at the port of exit from Canada, naming the conveyance by which and the country or place to which the goods are to be exported and fully describing the kind and quantity thereof and also the marks and numbers on the packages;
- (9) The following documents shall be delivered with the claim for drawback:—
- (a) A copy of the import entry showing payment of duties and/or taxes on the goods imported and exported, on which drawback is claimed. If a copy of the import entry, however, has been furnished with a previous claim for drawback, it will be sufficient to "refer" to such copy and indicate the claim to which it was attached, without furnishing a further copy of the entry;
  - (b) A copy of the notice of intent to claim drawback, as required by Paragraph (5);
  - (c) A certified true copy of the export invoice;
  - (d) A copy of the export entry, duly numbered and certified by the Collector at the port of exit where the goods were entered for exportation from Canada;
  - (e) A copy of the bill of lading of the goods exported, duly certified as such by the carrier or his agent. When a shipment is made from a Canadian seaport and a certified true copy of a through bill of lading from original point of lading is not available, both rail and ocean bills of lading are required to be filed with the claim.

### INSTRUCTIONS

Goods imported from the United Kingdom, any of the British Dominions, Colonies or Possessions, or any of the Mandated Territories, enjoying Imperial Preference, will not be subject to drawback under these regulations if they are thereafter exported to the country from which they were imported.

Claim forms Nos. K. 35 (Claimant's Oath and statement of claim) and K. 35A, as approved by the Minister, may be obtained in quantity required from the nearest Collector.

Please note provisions as to limitations of time for filing claims, also Customs drawback form No. K. 35A, "Notice of intent to claim drawback" under the above regulations. Claims should be filed monthly unless otherwise instructed.

Detailed information may be obtained at District Drawback Offices located at Halifax, N.S., Saint John, N.B., Montreal, P.Q., Ottawa, Oshawa, Toronto, Hamilton, London, and Windsor, Ont., Winnipeg, Man., and Vancouver, B.C.

*H. D. Truitt*

Commissioner of Customs.