

CIRCULAR
DEPARTMENT OF NATIONAL REVENUE
(EXCISE DIVISION)

OTTAWA, May 8th, 1937.

To Collectors of Customs and Excise and others concerned:

EMBOSSSED CHEQUES

The Department will accept requisitions for the embossing of blank cheques or money orders, with either the three-cent or six-cent Excise Tax Stamp, free of charge, as respects the cost of embossing, subject to compliance with the following regulations, viz:—

1. Requisition shall be addressed to the Commissioner of Excise, Ottawa, stating the number of cheques or money orders desired to be embossed, with the name and address of the individual, or company, for whom intended, and the name and address of the applicant.

2. The requisition must be accompanied by an *accepted* cheque drawn on a chartered Canadian bank or an express or postal money order in favour of the *Receiver General of Canada* for the full amount of the Excise Tax on the number of blank cheques covered thereby.

3. The blank cheques (or money orders) are to be forwarded to the British American Bank Note Company, Ltd., Ottawa, the outer covering of the parcel being also marked to indicate the name and address of the shipper.

4. The Department will not pay transportation on these cheques either to or from Ottawa.

5. When more than one kind of cheque is included in a shipment, each class should be clearly defined, the top sheet of each lot indicating the position where it is desired the stamp should be placed, as well as the gauges to which the sheet was fed. The impression will be made as near to the point indicated as the circumstances will permit.

6. The paper is to be of such quality, thickness and colour as to be suitable for receiving the impression of the die, a red coloured ink being used for this purpose.

7. The paper should be flat and uncreased, and not be gummed, folded, perforated, rouletted or numbered before it is sent to be stamped.

[OVER]



8. Each cheque or form for which a separate stamp is required must not be less than five inches in length, nor less than one and a half inches in depth.

9. All forms, cheques or money orders must be presented for stamping in sheets of at least four on.

10. Where blank cheques do not meet the requirements of sections 7 and 9, the charge for embossing same in lots under 15,000 will be 70 cents per thousand cheques, and in lots of 15,000 or over, 20 cents per thousand cheques. Remittance—payable at par in Ottawa to be made in favour of the British American Bank Note Company, Ltd., and forwarded to this Department.

11. Bound forms will not be accepted.

12. In designing cheques, etc., a space of one and a quarter inches in depth and one inch in width should be provided for the embossing of the stamp.

13. Requisitions for the embossing of less than one thousand forms with either stamp will not be accepted.

14. In shipping blank forms a sufficient quantity should be provided to allow for *spoilage* in embossing, and all cheques, etc., should be carefully counted before being shipped.

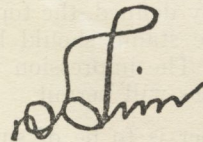
15. Spoiled forms will not be returned.

16. Blank forms left over when the requisition has been filled will be returned upon request.

17. The Department will not accept any responsibility for injury to material in the process of stamping, nor for loss of stamps, or material, which may arise during transmission to and from Ottawa.

18. Refund of the Excise Tax less cost of embossing may be paid on spoiled, cancelled, or other unused cheques, etc., embossed with such Excise Tax Stamps, which have not been issued, provided that the aggregate value is not less than five dollars; that the unused cheques (not portions thereof) are forwarded, transportation charges prepaid, to the Commissioner of Excise, Ottawa, and that an application is mailed, under separate cover, stating the precise value of cheques or money orders, upon which refund is claimed, in addition to the reason for their return.

Careful observance of these regulations will avoid unnecessary correspondence and ensure efficient service.



Commissioner of Excise.

This Circular cancels instructions contained in Circular 718-C. Revised.