

Im Auftrage des
Generalkons. in Ottawa, vermittelt
von Dep. of Pub. Revenue durch
Resident Montreal ungarischer Konsul.
(^{Margary} Briefe an Gen. Kons. von 42. 37).

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA

(CUSTOMS DIVISION)

OTTAWA, 3rd February, 1937.

*To Collectors of Customs and Excise and others concerned:***DRAWBACK****Goods used for Home Consumption**

The regulations concerning drawback of duties paid on goods for home consumption as established by Orders in Council P.C. 10/232, dated 13th February, 1902; P.C. 829, dated 15th April, 1907; P.C. 14/1682, dated 21st June, 1917; P.C. 224, dated 30th January, 1919; and P.C. 2850, dated 13th August, 1921, are superseded by general regulations concerning drawback for home consumption printed herewith, established by Order in Council P.C. 30/185, dated 28th January, 1937, effective on and from 1st April, 1937. Departmental Memoranda Nos. 961½B, 1180B, 1395B, 2093B, 2279B, 2280½B, 13, and any other relative instructions are hereby cancelled.

General Regulations concerning Drawback for Home Consumption

When imported materials and/or articles on which Customs duties have been paid are used for the purpose specified, there may, subject to the following conditions, be allowed the several rates of drawback of Customs duties (not including special duty or dumping duty) set opposite each item in Schedule "B" of the Customs Tariff, or the stated rates of drawback authorized by Orders in Council, viz:—

- (1) The whole of the drawback for home consumption shall be paid to:
 - (a) The manufacturer or producer of the goods in which materials and/or articles subject to drawback are used; or
 - (b) The manufacturer or producer of a part or parts, who sells to the manufacturer or producer to manufacture goods specified as subject to drawback;
- (2) The quantities of materials or articles used and the amount of Customs duties paid thereon shall be ascertained;
- (3) Satisfactory evidence shall be furnished of the manufacture or use of the goods in respect of which drawback is claimed;
- (4) Claims for drawback submitted on and after the 1st day of April, 1937, shall be filed with the Collector of Customs and Excise and complete documentary evidence attached thereto and shall not be paid unless the Customs duties involved have been paid on the goods within three years of the date of filing the claim, nor unless the claims as presented at any one time aggregate ten dollars or over;

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(5) 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 of National Revenue 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;

(6) The following documents shall be delivered with the claim for drawback, viz:—

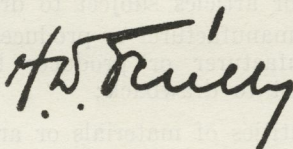
- (a) A copy of the import entry showing the payment of the Customs duties on the materials or articles in respect of which drawback is claimed. If a copy of the import entry, however, has been furnished with a previous claim for drawback it will be sufficient to "refer" to such copy and indicate the claim to which it was attached, without furnishing a further copy of the entry;
- (b) A certificate of importation and sale in form prescribed by the Minister, when the claimant entitled to drawback is not the importer of the goods;
- (c) When the claimant is claiming under Regulation 1 (b) above, a statement, in the form prescribed by the Minister, of imported materials and/or articles supplied to the manufacturer or producer.

INSTRUCTIONS

Claim Forms Nos. K 33 (Claimant's Oath and statement of claim), K 33A and K 33B 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 drawback claims under the above regulations. Claims should be filed quarterly 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.



Commissioner of Customs.

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA

(CUSTOMS DIVISION)

OTTAWA, 3rd February, 1937.

*To Collectors of Customs and Excise and others concerned:***DRAWBACK****Goods Used in Ships or Vessels Built in Canada**

The regulations governing drawback of duties paid on goods used in the original construction of ships or vessels built in Canada as established by Orders in Council P.C. 5/2781, dated 7th November, 1913; P.C. 9/600, dated 20th March, 1915; P.C. 16/2593, dated 21st October, 1916; P.C. 5/2532, dated 11th September, 1917; P.C. 18/942, dated 19th April, 1918; P.C. 7/1090, dated 7th May, 1918; P.C. 12/243, dated 4th February, 1919; P.C. 8/1173, dated 26th May, 1920; and P.C. 46/442, dated 23rd March, 1926, are superseded by general regulations governing drawback for original construction of ships or vessels built in Canada, printed herewith, established by Order in Council P.C. 31/185, dated 28th January, 1937, effective on and from 1st April, 1937. Departmental Memoranda Nos. 1757B, 1903B, 2040B, 2113B, 2194B, 2283B, 2286B, 2339B, 2401B, 496C, and any other relative instructions are hereby cancelled.

General Regulations Governing Drawback for Original Construction of Ships or Vessels Built in Canada

When imported goods on which Customs duties have been paid are used in the original construction of,

- (a) Ships or vessels having within themselves the power of independent navigation either by means of sails, steam or other motive power; or
- (b) Barges or scows built of iron or steel and measuring over one thousand tons gross tonnage; there may, subject to the following conditions, be allowed a drawback of 99 per cent of the Customs duties paid thereon:

- (1) The claimant for drawback shall be, in all cases, the builder of the ship or vessel;
- (2) The quantities of the goods used and the amount of Customs duties paid thereon shall be ascertained;
- (3) Satisfactory evidence shall be furnished in respect of the original construction in Canada of such ships or vessels in which the said imported goods are claimed to have been used;

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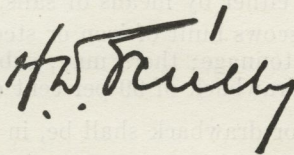
- (4) Claims for drawbacks submitted on and after the 1st day of April, 1937, shall be filed with the Collector of Customs and Excise and complete documentary evidence attached thereto, and shall not be paid unless the Customs duties involved have been paid on the goods within three years of the date of the filing of the claim nor unless the claims as presented at any one time aggregate ten dollars or over.
- (5) 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;
- (6) The following documents shall be delivered with the claim for drawback, viz:—
 - (a) A copy of the import entry showing the payment of the Customs duties on the goods used 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 certificate of importation and sale, in form prescribed by the Minister, when the claimant entitled to drawback is not the importer of the goods.

INSTRUCTIONS

Claim Forms Nos. K 34 (Claimant's Oath and statement of claim) and K 34A 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 drawback claims under the above regulations. Claim should only cover goods used in original construction of one ship or vessel.

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.



Commissioner of Customs.

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA

(CUSTOMS DIVISION)

OTTAWA, 3rd February, 1937.

*To Collectors of Customs and Excise and others concerned:***DRAWBACK****Goods delivered for Ships' Stores and Repairs to Ocean Going Vessels**

The regulations governing drawback of duties paid on Ships' Stores and Anti-fouling and Anti-corrosive Paints as established by Order in Council P.C. 22/3720, dated December 2, 1935, are superseded by the general regulations governing drawback for ships' stores, ships' furnishings or equipment, and reconstruction or repairs to ocean going vessels, printed herewith, established by Order in Council P.C. 32/185, dated 28th January, 1937, effective on and from 1st April, 1937. Departmental Memorandum Series D No. 20 and any other relative instructions are hereby cancelled.

General Regulations Governing Drawback for Ships' Stores, Ships' Furnishings or Equipment, and Reconstruction or Repairs

When consumable goods on which duties and/or taxes have been paid are delivered as ships' stores on board British and foreign warships, telegraph cable ships, transports owned, chartered or controlled by the British Admiralty, and ships proceeding on an ocean voyage outside of Canada, for use on board thereof, there may be allowed a drawback of ninety-nine per cent of the duties and/or taxes paid on the goods so delivered. Provided that the Minister of National Revenue shall define and limit the kind, quantity and class of goods which may be so delivered as ships' stores and that such stores or any part thereof shall not be relanded, sold or disposed of in Canada, without due entry and payment of duty and/or taxes.

When goods on which duties and/or taxes have been paid are used in the manufacture of ships' furnishings or equipment or goods commonly known as ships' chandlery supplied to vessels hereunder described, or when imported ships' furnishings or equipment or goods commonly known as ships' chandlery are supplied to such vessels, viz:—

- (a) Plying on trans-oceanic routes;
 - (b) Bound from a port on the Atlantic coast to a port on the Pacific coast and vice versa;
 - (c) Regularly clearing for ports south of the line of the Tropic of Cancer;
- there may be allowed a drawback of ninety-nine per cent of the duties and/or taxes paid on the ships' furnishings, equipment or chandlery so delivered or on the imported goods used in the manufacture thereof.

When goods on which duties and/or taxes have been paid are used in repairing or reconstructing an ocean going vessel, clearing for a foreign port, there may be allowed a drawback of ninety-nine per cent of the duties and/or taxes paid on the goods so used.

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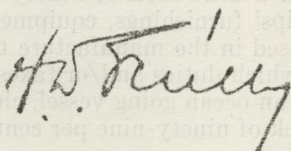
- (1) The applicant for drawback shall be the person who has supplied such goods to the vessel or has done the repairs thereto or reconstruction thereof;
- (2) The quantities of the goods so supplied or used, and the amount of duties and/or taxes paid thereon, shall be ascertained;
- (3) Notice, in form prescribed by the Minister of National Revenue, of intent to claim drawback shall be filed with the Collector of Customs and Excise at the time when such goods are supplied to the vessel;
- (4) Claims for drawback submitted on and after the 1st April, 1937, shall not be paid unless the Customs duties and/or taxes involved have been paid within three years of the supplying or use of the goods nor unless the claims as presented are filed within six months of the first clearance of the vessel thereafter;
- (5) 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;
- (6) The following documents shall be delivered with the claim for drawback, viz:—
 - (a) A copy of the import entry showing the payment of the Customs duties and/or taxes paid on the goods as supplied or used 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 certificate of importation and sale in form prescribed by the Minister, when the claimant entitled to drawback is not the importer of the goods;
 - (c) A copy of the notice of intent to claim drawback, as required by paragraph (3).

INSTRUCTIONS

Claim Forms Nos. K 36 (Claimant's Oath and statement of claim) and K 36A 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 drawback claims 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.



Commissioner of Customs.

MEMORANDUM**DEPARTMENT OF NATIONAL REVENUE, CANADA****(CUSTOMS DIVISION)**

OTTAWA, 3rd February, 1937.

*To Collectors of Customs and Excise and others concerned:***DRAWBACK****Goods Manufactured and Exported**

The general regulations governing Customs drawback as established by Orders in Council P.C. 8/2142, dated 15th August, 1914; P.C. 6/288 and 7/288, dated 5th February, 1918; P.C. 1/3140, dated 21st December, 1918; P.C. 6/656, dated 25th March, 1920, as amended by P.C. 18/196, dated 9th February, 1925; and P.C. 429/108, dated 16th January, 1930, are superseded by the general regulations governing export drawback printed herewith, established by Order in Council P.C. 29/185, dated 28th January, 1937, effective on and from the 1st April, 1937. Departmental Memoranda Nos. 1808B, 2082B, 2171B, 2272B, 2391B, 149C, 409C, 275, and any other relative instructions are hereby cancelled.

General Regulations Governing Export Drawback

When goods on which duties and/or taxes have been paid are used or directly consumed in, wrought into or attached to any articles manufactured or produced in Canada and exported therefrom, there may, subject to the following conditions, be allowed a drawback of ninety-nine per cent of the duties and/or taxes paid thereon; or

When imported materials and materials of domestic manufacture or production, of the same class, are used in Canadian manufactures, separately or together, there may, subject to the same conditions, be allowed a drawback of ninety-nine per cent of the duties and/or taxes paid on all such materials imported and used by the manufacturer in the manufacture of the goods exported and other goods, provided that such drawback shall not be payable unless a like quantity of materials of the same class, whether imported or of domestic manufacture or production was used in, wrought into or attached to articles manufactured in Canada and exported;

- (1) Except as may be otherwise provided by Order of the Governor in Council, the whole of the drawback shall be paid to the manufacturer or producer or exporter of the goods as exported;
- (2) The quantities of the goods used and the amount of duties and/or taxes paid thereon shall be ascertained;

- (3) Satisfactory evidence shall be furnished in respect of the manufacture or production of the articles in Canada and exportation therefrom;
- (4) 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 of Customs and Excise and complete documentary 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 so used as aforesaid within three years of the date of the exportation of the Canadian article, nor unless the claims as presented at any one time aggregate ten dollars;
- (5) 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 of National Revenue 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;
- (6) Upon the exportation of any article 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;
- (7) The following documents shall be delivered with the claim for drawback, viz:—
 - (a) A copy of the import entry showing the payment of the duties and/or taxes on the goods used in the articles 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. If the tax for which drawback is claimed was paid on a domestic sale, the original invoice or a certified true copy thereof, representing such domestic sale, showing thereon the amount of tax paid and the number and date of the excise entry in which was included the amount of such tax paid to a Collector, shall be furnished. Should the domestic invoice, however, have been furnished with a previous claim for drawback, it will be sufficient to "refer" to such and indicate the drawback claim to which it was attached;
 - (b) A certified true copy of the export invoice;
 - (c) A copy of the export entry, duly numbered and certified by the Collector at the port of exit where the articles were entered for exportation from Canada;
 - (d) A copy of the bill of lading of the articles 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;

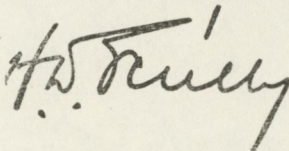
- (e) A certificate of importation and sale, in form prescribed by the Minister, when the claimant entitled to drawback is not the importer of the goods;
 - (f) A certificate of sale for exportation, in form prescribed by the Minister, when the claimant is the manufacturer or producer but not the exporter or is the exporter but not the manufacturer or producer.
- (8) Drawback is not payable in respect of Customs penalties imposed on imported materials nor when the article exported is subject to a bounty to be paid by the Dominion Government on such article when made in Canada.

INSTRUCTIONS

Claim forms Nos. K. 32 (Claimant's Oath and statement of claim), K. 32A and K. 32B, as approved by the Minister, may be obtained in quantity required from the nearest Collector.

Please note the provisions as to limitations of time for filing drawback claims under the above regulations. Claims should be filed quarterly 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.

A handwritten signature in dark ink, appearing to read "H. J. Finley". The signature is written in a cursive style with a large, sweeping initial "H".

Commissioner of Customs.

MEMORANDUM**DEPARTMENT OF NATIONAL REVENUE, CANADA**

(CUSTOMS DIVISION)

OTTAWA, 3rd February, 1937.

*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. Departmental Memorandum No. 138 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

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.

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Commissioner of Customs.

MEMORANDUM**DEPARTMENT OF NATIONAL REVENUE, CANADA**
(CUSTOMS DIVISION)

OTTAWA, 3rd February, 1937.

*To Collectors of Customs and Excise and others concerned:***DRAWBACK****Rubber Goods Manufactured and Exported**

The regulations governing drawback of Customs duties as established by Order in Council P.C. 8/323, dated 6th February, 1917, are superseded by regulations printed herewith, established by Order in Council P.C. 33/185, dated 28th January, 1937, effective on and from the 1st April, 1937. Departmental Memorandum No. 2057B and any other relative instructions are hereby cancelled.

REGULATIONS

When goods on which Customs duties and/or taxes have been paid are used in the manufacture of goods, in whole or in part of rubber, sold to manufacturers in Canada to be used in, wrought into or attached to goods exported, there may be paid a drawback of ninety-nine per cent of the duties and/or taxes paid thereon.

- (1) The drawback may be paid to the manufacturer or producer in Canada of such goods in whole or in part of rubber;
- (2) The "General Regulations Governing Export Drawback" as from time to time established shall apply to claims hereunder as far as applicable, with the following addition, viz:—

There shall be delivered with the claim for drawback:—

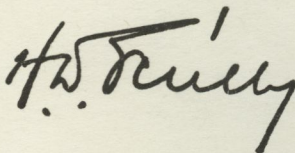
- (a) A certificate signed by the exporter stating that the goods were exported as such or used in, wrought into or attached to articles exported.
- (b) A waiver signed by the exporter of his rights to claim drawback in respect thereof.

INSTRUCTIONS

Claim forms Nos. K. 32 (Claimant's Oath and statement of claim) K. 32A and K. 32B, as approved by the Minister, may be obtained in quantity required from the nearest Collector.

Please note the provisions as to limitations of time for filing drawback claims under the General Regulations. Claims should be filed quarterly 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.



Commissioner of Customs.