

File 192676

Series D No. 69

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P.C. 12/243, dated 4th February, 1919; P.C. 8/1173, dated 26th May, 1920; and P.C. 46/442, dated 23rd March, 1926, are superseded by general regulations governing drawback for original construction of ships or vessels built in Canada, printed herewith, established by Order in Council P.C.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, 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;

[OVER]

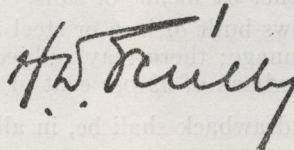
- (4) Claims for drawbacks submitted on and after the 1st day of April, 1937, shall be filed with the Collector of Customs and Excise and complete documentary evidence attached thereto, and shall not be paid unless the Customs duties involved have been paid on the goods within three years of the date 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.