

## MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA.  
(Customs Division)

Ottawa, 23rd March, 1937.

To Collectors of Customs and Excise,  
Postmasters and others concerned:

TREATMENT OF POSTAL PACKAGES WHEN CANADIAN  
CUSTOMS DUTIES AND TAXES ARE PREPAID.

Superseding Memoranda Nos. 1207B and 1456B and  
previous regulations and instructions.

Under arrangements now in effect Customs duties and taxes may be prepaid on postal parcels forwarded from Great Britain and Northern Ireland, Australia, Irish Free State and Barbadoes when the senders make a deposit for this purpose with the Post Office authorities, by whom full duties as finally determined in Canada are guaranteed, and a Franking Note in proper form accompanies each parcel. In such cases the addressee is not to pay any duty or taxes.

For this purpose the following Canadian ports of entry have been established as Franking Note Parcel Exchange Offices:-

Victoria, Vancouver, Calgary, Regina, Winnipeg,  
London, Kingston, Hamilton, Toronto, Ottawa,  
Montreal, Quebec, St. John, Halifax and Charlottetown.

Postal packages accompanied by franking notes arriving at an Exchange Office are to be turned over to Customs for examination by a Customs officer who shall mark on the relative franking note the amount of Customs duties and taxes due on the parcel, the franking note so marked to be signed by him and stamped with the office dating stamp. After examining the franked package it is to be securely closed up by the Customs officer, stamped with the official dating stamp and the words "Duty prepaid" or "Duty free", as the case may be, marked upon it. The parcel may thereafter, without further reference to Customs, be delivered to the addressee direct at the Exchange Office or at destination through the mails. With the exception of packages containing jewellery, which is not insurable, remailed franked parcels up to the value of \$50.00 are insured without charge, but if insurance in excess of \$50.00 is desired a fee of 12¢ must be prepaid.

3 m H.D. Rieley

COMMISSIONER OF CUSTOMS.