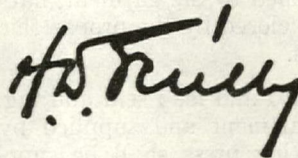






5. Examination and appraisal shall, in all cases, be by an Appraiser or Assistant Appraiser in the Dry Goods Division, in the Express Branch, or in the Postal Parcels Branch, and in the event of the goods arriving by baggage, such baggage shall be transported by Customs bonded carter to the Examining Warehouse for attention.
6. The goods shall be entered for exportation, either by the importer or by a second party to whom they have been sold conditional on exportation without being used by him in Canada for any purpose whatsoever, within six months of the date of the import entry, and prior to entry for exportation the goods shall be delivered to the Customs for examination, and shall be identified and the seals removed by an Appraiser or Assistant Appraiser, and the goods shall thereafter remain under Customs control until actually exported.
7. Only one claim for refund may be submitted in connection with any import entry, and the claimant for refund, who must be the importer, shall submit with the refund claim certified copies of the import entry, and the export entry bearing the certificate of identification. In the case of shipments by freight or express, a copy of the waybill or bill of lading, signed by the agent of the transportation company, must also be supplied, and in the case of shipments by mail a postal receipt or certificate by the Customs officer by whom or in whose presence the parcel was mailed is necessary.
8. In the event that it is found by any Customs officer that the goods, or any of them, entered under this regulation are being, or have been, used for any purpose other than provided herein, an Appraiser or Assistant Appraiser, on being satisfied that such is the case, shall forthwith remove the identification tags and seals, and forward them to the Collector at the port of entry, accompanied by a report outlining the circumstances, and listing the garments and/or hats from which the tags have been removed, and no refund claim with respect thereto shall be approved by the Collector.

These regulations supersede the regulations contained in Memorandum D No. 61, Revised, and are effective on and after the date hereof.



*Commissioner of Customs.*