

File No. 192239

Series D No. 42
Supplement No. 3

MEMORANDUM

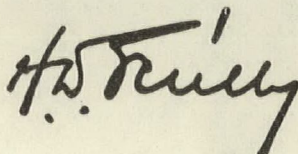
DEPARTMENT OF NATIONAL REVENUE, CANADA

OTTAWA, 29th April, 1937.

To Collectors of Customs and Excise:

Amendment to the Customs Act, 1937

Herewith is printed for your information and guidance An Act to Amend The Customs Act, assented to the 10th April, 1937.

A handwritten signature in dark ink, appearing to read 'H. S. Truicy'. The signature is written in a cursive style with a large initial 'H' and a prominent 'T'.

Commissioner of Customs.

MEMORANDUM

TO : THE PRESIDENT

FROM : THE SECRETARY OF DEFENSE

SUBJECT: [Illegible]

[Illegible]

[Illegible]

1 GEORGE VI.

CHAP. 24.

An Act to amend the Customs Act.

[Assented to 10th April, 1937.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

R.S., c. 42;
1928 c. 16;
1930 (2nd
Session), c. 2;
1931, c. 29;
1932-33, cc. 7,
38;
1934, c. 48;
1936, cc. 19,
30.

1. Section thirty-six A of the *Customs Act*, chapter forty-two of the Revised Statutes of Canada, 1927, as enacted by section two of chapter forty-eight of the statutes of 1934, is repealed and the following substituted therefor:—

“36A. The Governor in Council, whenever it is deemed expedient to do so, may order that import, excise and other duties and taxes, in whole or in part, shall be disregarded in estimating the value for duty of goods of any kind imported into Canada from any specified country.”

Governor in Council may order that import, excise and other duties and taxes be disregarded.

2. Section forty-three of the said Act, as enacted by section four of chapter two of the statutes of 1930 (Second Session), and as amended by section one of chapter seven of the statutes of 1932-33, and by section six of chapter nineteen of the statutes of 1936, is further amended by adding the following subsections thereto:—

“(4) The value for duty shall be deemed to have been duly fixed by the Minister pursuant to subsection one of this section if the same is fixed on a basis or by a method prescribed by the Minister.

Basis of value.

(5) The operation of the value for duty of any fruit or vegetable fixed pursuant to this section may be suspended by the Minister in the case of such fruit or vegetable imported into any specified region or part of Canada.”

Suspension of application.

3. The said Act is further amended by inserting the following section immediately after section forty-three thereof:—

Certain values for duty deemed lawfully fixed.

R.S., 1906, c. 43, s. 47A.

R.S., 1927, c. 42, s. 43.

Values for duty, levy and collection of duties confirmed and ratified.

Acts respecting terms of currency confirmed and ratified.

Rights saved.

Collector to cause one package in ten to be opened

Proviso.

"**43A.** (1) All values for duty heretofore fixed by, or on a basis or by a method prescribed by the Minister or the Commissioner of Customs or the Assistant Commissioner of Customs, acting or purporting to act pursuant to the provisions of section forty-seven A of the *Customs Act*, chapter forty-eight of the Revised Statutes of Canada, 1906, as enacted by section three of chapter eighteen of the statutes of 1922, or of section forty-three of the *Customs Act*, chapter forty-two of the Revised Statutes of Canada, 1927, or of section forty-three of the said *Customs Act*, as enacted by section four of chapter two of the statutes of 1930 (Second Session), or of subsection one of section forty-three of the said *Customs Act*, as enacted by section one of chapter seven of the statutes of 1932-33, shall, notwithstanding any alleged defect or omission or want of authority in respect thereof, be deemed to have been lawfully fixed pursuant to the aforesaid provisions and all things required by statute to be done to fix such values shall be deemed to have been done, and the said values for duty and the levy and collection of all duties or taxes based or purporting to be based on such values are hereby confirmed and ratified.

(2) Without restricting the generality of the next preceding subsection, any act heretofore done by the Minister or the Commissioner of Customs or the Assistant Commissioner of Customs, directing that the value for duty in any case or class of cases should be considered as fixed in terms of the currency of the country of export, is hereby confirmed and ratified and any value for duty determined in accordance with such direction shall be deemed to have been duly fixed pursuant to section forty-three of this Act and the levy and collection of all duties or taxes based or purporting to be based on such values shall be deemed to have been duly levied and collected.

(3) Nothing in this section shall affect any legal proceedings by way of Petition of Right in respect of which a fiat of the Governor General had been granted on or before the first day of October, 1936."

4. Section one hundred and six of the said Act is repealed, and the following substituted therefor:—

"**106.** The collector shall cause at least one package in every invoice or entry and at least one package in ten, if there are more than ten in any invoice or entry, and so many more as he or any appraiser deems it expedient to examine for the protection of the revenue, to be sent to the examining warehouse, and there to be opened, examined and appraised, the packages so to be opened being designated by the collector.

Provided that where a single invoice covers more than ten packages, each package containing similar goods of

the same quantity and value, fewer packages than one in ten, at the discretion of the collector, may be sent to the examining warehouse."

If a single invoice covers more than ten packages.

5. Section one hundred and twenty-two of the said Act is repealed.

Importation of firearms and munitions.

6. Subsection three of section two hundred and seventeen of the said Act, as enacted by section eighteen of chapter twenty-nine of the statutes of 1931, is repealed, and the following substituted therefor:—

"(3) Where the goods so had in possession, harboured, kept, concealed, purchased, sold or exchanged, are of the value for duty of two hundred dollars or over, such person shall be guilty of an indictable offence and liable on conviction to a penalty not exceeding one thousand dollars and not less than two hundred dollars, or to imprisonment for a term not exceeding four years and not less than one year, or to both fine and imprisonment."

When goods of the value of two hundred dollars or over. Offence.

7. Section two hundred and eighty-two of the said Act is repealed, and the following substituted therefor:—

"282. Notwithstanding the provisions of the *Criminal Code* or of any other statute or law, the court shall, in any prosecution, suit or proceeding under this Act, have no power to impose less than the minimum penalty prescribed by this Act, and the court shall have no power to suspend sentence."

Minimum penalty.

8. Section two hundred and eighty-six of the said Act is repealed, and the following substituted therefor:—

"286. (1) The Governor in Council may, under regulations made by him for that purpose,—

Regulations

(a) allow, on the exportation of goods which have been imported into Canada and on which a duty of Customs has been paid, a drawback equal to the duty so paid with such deduction therefrom as is provided in such regulations;

Drawback on duty-paid goods exported.

(b) allow a drawback equal to the duty paid, with such deduction therefrom as is provided in such regulations, or a specific sum in lieu of such drawback, in respect of materials used in, wrought into or attached to goods exported, or in respect of materials (not to include fuel or plant equipment) consumed in the manufacture or production of any such goods.

Although manufactured into goods in Canada.

(2) The period within which such drawback may be allowed, after the time when the duty was paid, shall be limited in such regulations."

Time for drawback limited.

9. Subsection one of section two hundred and eighty-seven of the said Act is repealed, and the following substituted therefor:—

Drawback on exported goods manufactured of imported materials and of materials of domestic manufacture of the same class.

Proviso.

“287. (1) The Governor in Council may, under regulations made by him for that purpose, allow, on the exportation of goods manufactured in Canada and in the manufacture of which both imported materials and materials of domestic manufacture or production of the same class are used, a drawback equal to the duty paid, less such deduction therefrom as is provided in such regulations, 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 allowed 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.”

10. Section two hundred and ninety of the said Act is repealed, and the following substituted therefor:—

Regulations of imports and exports of arms, etc.

“290. (1) The Governor in Council may, from time to time,—

- (a) for the purpose of acquiring information, or for the purposes of paragraphs (b) and (c) of this subsection, require that no person shall export or carry coastwise or by inland navigation any of the articles designated in the said paragraph (b), or import any of the articles designated in the said paragraph (c), without first having obtained a permit, and prescribe such fees, regulations and conditions as may be deemed proper respecting the granting of such permits;
- (b) prohibit, restrict or control the exportation, generally or to any destination, directly or indirectly, or the carrying coastwise or by inland navigation, of arms, ammunition, implements or munitions of war, military, naval or air stores, or any articles deemed capable of being converted thereinto or made useful in the production thereof, or provisions or any sort of victual which may be used as food by man or beast;
- (c) prohibit, restrict or control the importation of arms, ammunition, implements or munitions of war, military, naval or air stores, or any articles deemed capable of being converted thereinto or made useful in the production thereof;
- (d) provide for the registration or licensing of persons engaged in the business of manufacturing, exporting or importing arms, ammunition or implements of war and prescribe fees, regulations, conditions and exceptions in respect thereof;

(e) provide for the compilation and publication of information and statistics respecting the exportation, importation or manufacture of arms, ammunition or implements of war;

(f) make regulations or prescribe conditions or exceptions deemed necessary for the effective carrying out of the object and intention of this section of any prohibition, restriction or control of exportations or importations which may be imposed under this section, including regulations, conditions or exceptions respecting re-exportations, transshipments or shipments in transit, whether within Canada or elsewhere. Such regulations shall, when made, have the force and effect of law as though enacted as a part of this statute, and shall be published in the *Canada Gazette*.

(2) Any goods imported or exported contrary to the provisions of this section or of any Order of the Governor in Council hereunder or regulation established thereunder shall be seized and forfeited; and any person importing or exporting the same or causing or permitting them to be imported or exported shall be guilty of an offence and for each such offence be liable on summary conviction before two justices of the peace to a penalty not exceeding two hundred dollars and not less than fifty dollars, or to imprisonment for a term not exceeding one year and not less than one month or to both fine and imprisonment. If the value of such goods is two hundred dollars or over, the person so offending shall be guilty of an indictable offence and be liable on conviction, in addition to any other penalty to which he is subject for such offence, to a penalty not exceeding ten thousand dollars and not less than two hundred dollars, or to imprisonment for a term not exceeding four years and not less than one year or to both fine and imprisonment.”

Penalties.

The following is a list of the names of the persons who have been appointed to the various positions in the office of the Secretary of the Board of Education for the year 1917. The names are listed in alphabetical order of their surnames.