

Memorandum

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P.C. 14/1682, dated 21st June, 1917; P.C. 224, dated 30th January, 1919; and P.C. 2850, dated 13th August, 1921, are superseded by general regulations concerning drawback for home consumption printed herewith, established by Order in Council P.C. 30/185, dated 28th January, 1937,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;

[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 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:—

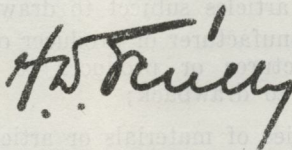
- (a) A copy of the import entry showing the payment of the Customs duties on the materials or articles in respect of which drawback is claimed. If a copy of the import entry, however, has been furnished with a previous claim for drawback it will be sufficient to "refer" to such copy and indicate the 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.