

CIRCULAR**DEPARTMENT OF NATIONAL REVENUE, CANADA.
(Excise Division)**

Ottawa, 29th September, 1937.

To Collectors of Customs and Excise and others concerned:

Re: New Form B.93

In reference to Circular No. 789-C, dated July 12, 1937, you are advised that Section 2 (a) is cancelled and the following substituted therefor:

Everyone liable for payment of consumption or sales tax under the Special War Revenue Act shall make a monthly return on Form B.93 to the Collector of Customs and Excise, showing the total tax payable on his taxable sales during the preceding month, or if no taxable sales have been made during the preceding month, stating that no such taxable sales have been made.

(Note: It will be observed that licensees are not required to show the total amount of taxable sales on the new form.)

Collectors are instructed that when a return is made and tax paid at the same time, the form is to be given an entry number, except in cases where a "nil" return is filed, IN WHICH CASE NO ENTRY OR NUMBER WILL BE REQUIRED. This continues the former procedure.

In the small number of cases where the amount of tax accrued is declared by the licensee but the tax thereon is not paid at the time of filing the return, the form is to be fully completed except in respect to the column "AMOUNT OF TAX PAID", which will remain blank. The form will then be treated as a return. When payments are made later, an entry must be passed for each payment and numbered; in such a case it is not necessary to complete the declaration at the bottom of the form. The former procedure whereby returns were given separate consecutive numbers is discontinued and in future the new form is to be numbered only when a payment is received. When "nil" returns or returns without payment are received, they are to be entered in the ledger and filed in the licensee's docket.

At Ports where Excise Tax Auditors are not located and the checking of excise tax entries against the excise tax cash book and excise tax register is performed by Inspectors, entries are to be filed in numerical sequence. At Ports where Excise Tax Auditors are located, entries are to be filed in the licensee's docket.

(over)

List of Ports Checked by Auditors

Halifax, N.S.	Toronto, Ont.
Amherst, N.S.	Hamilton, Ont.
Saint John, N.B.	St. Catharines, Ont.
Quebec, Que.	Kitchener, Ont.
Three Rivers, Que.	London, Ont.
Sherbrooke, Que.	Windsor, Ont.
Montreal, Que.	Port Arthur, Ont.
Hull, Que.	Winnipeg, Man.
Ottawa, Ont.	Saskatoon, Sask.
North Bay, Ont.	Edmonton, Alta.
Belleville, Ont.	Calgary, Alta.
Peterboro, Ont.	Vancouver, B.C.
	Victoria, B.C.

Re: New Form B.90

Particular attention is invited to this form, which is to be used only for taxes which are required to be paid quarterly and for payments of both sales tax and manufacturers tax license fees.

Previous instructions which conflict with these regulations are hereby cancelled.


Ass't Commissioner of Excise.