File No. 142231.

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MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA (Customs Division)

OTTAWA, 3rd February, 1937.

To Collectors of National Revenue:

Regulations of the Minister of National Revenue Relating to Wines, Spirituous and Fermented Malt Liquors Not Landed in Canada But Reported Outward at Customs by Sea as Cargo and Other Than Ship's Stores

Customs Act, sec. 96 ss. 3 and sec. 97

- 1. Printed herewith is the form of bond as approved.
- 2. The time to be specified in the obligation of the bond for furnishing proof as required shall in any case not exceed the time usually necessary for the completion of the voyage indicated (allowing a reasonable time for detention within the discretion of the Collector) and for returning the vouchers by the next mail; and in no case shall the period allowed for furnishing such proof and for cancellation of the export bond exceed six months unless special authority has been granted by the Department.
- 3. If, within the period appointed in such bond, there is produced to the Collector or other proper officer the written certificate of some principal officer of Customs or of Colonial revenue at the place to which the goods were exported, or, if such place is in a foreign country, of any proper officer of Customs therein, or of any British or foreign Consul or Vice-Consul resident there, showing that the goods named in the said bond were actually exported to the place, naming it, out of Canada, as provided for in the said bond, or, if within the said period appointed, it is proved to the satisfaction of the Collector or other proper officer that the said goods were, after leaving Canada, lost and destroyed, the said bond may be cancelled.

4. Such certificate shall be in the following form or to like effect, viz: "I,, do hereby certify that	ne
same identical goods described in the within Report Outward of the vess	el
Canada, as follows, viz:	
COLOR DE LA COLOR	
have been actually exported to the Port of, i, named in the said Report Outward.	n
WITNESS under my Hand and Seal of Office this	
WITNESS under my Hand and Seal of Office this day of	

5. A certified copy of the Report Outward shall accompany the shipment in order that the required certificate may be placed thereon.

INSTRUCTIONS

Note that the Guarantee Company, the obligor in the bond, is required by the Statute to be "an incorporated Guarantee Company authorized to do business in Canada and whose bonds are acceptable to the Dominion Government."

Customs Act—Section 96, Bonds on Report Outwards of Wines and Spirituous liquors. By Order in Council (P.C. 2669) dated 21st December, 1933, it is ordered that the provisions of Subsection 3 of Section 96 of The Customs Act, Revised Statutes of Canada, 1927, Chapter 42, shall not apply to wines and spirituous liquors in a Canadian port without entry thereat for warehouse and for no other purpose than their transportation in transitu on a through bill of lading from a port outside of Canada to another port of destination outside of Canada via a Canadian port or ports.

Memorandum No. 23 Supplement "B" and Memorandum 717 are hereby superseded.

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Commissioner of Customs.

FORM OF BOND, approved by the Minister of National Revenue to be given in respect of wines, spirituous and fermented malt liquors not landed in Canada but reported outward at Customs by sea as cargo and other than ship's stores. (Customs Act Section 96, ss. 3 and Sec. 97.)

(1) Name of approved Guarantee Company.

(2) Double amount of duties of importation on the goods to be set down in words and not in figures. KNOW ALL MEN BY THESE PRESENTS, that we (1)

"the Guarantee Company," are held and firmly bound unto His Majesty the King, His Heirs and Successors in the sum of (2) dollars, currency money of Canada, to be paid to His said

dollars, currency money of Canada, to be paid to His said Majesty the King, His Heirs and Successors, and for which payment well and truly to be made we bind ourselves and our successors and assigns firmly by these presents.

(3) Name of vessel.

(4) Name of master.

(5) Name of port.

(6) Number of report.

(7) Name of owner, shipper or consignor.

(8) Name of port of destination.

(9) Description of liquors.

Whereas in the report outward of the vessel (3) whereof (4) is Master,

[Report outward of the Port of (5)

No. (6)], the following wines, spirituous and fermented malt liquors of which (7)

is the owner, shipper or consignor, are described as being shipped to the Port of (8)

viz:, (9)

AND WHEREAS the Guarantee Company has agreed to guarantee that the said goods shall be duly exported to the port named in the said Report Outward as required by The Customs Act and Regulations thereunder.

Now the condition of the above written obligation is such that if the said goods shall be actually exported to the place provided for in the said Report Outward, unless the said goods are after leaving Canada lost and destroyed, and if such proof or certificate that such goods have been so exported or lost and destroyed, as the case may be, as required by regulations of the Minister of National Revenue, be produced to the Collector or other proper officer of Customs at the Port of within days from the date hereof, then this obligation shall be void; but otherwise shall be and

In witness whereof the Guarantee Company has hereunto affixed its Corporate Seal.

Sealed and delivered and countersigned by (10) of the Guarantee Company.

IN THE PRESENCE OF (11)

remain in full force and virtue.

NCE OF (12)

(10) President or other officer having authority.

(11) Signature of Witness to Execution by officer.

(12) Signature of proper officer of the Company opposite the Company's Seal.