

MEMORANDUM *Conf. Montreal*DEPARTMENT OF NATIONAL REVENUE, CANADA
CUSTOMS DIVISION3 FEB 1939
Ottawa, 28th February, 1939.To Collectors of Customs and Excise,
and others concerned:FROZEN FISH FOR UNITED KINGDOM
Extra copy export entry required

In order to qualify for Imperial preference, Canadian frozen fish (including fish livers) arriving in the United Kingdom on and after April 1, 1939, will be required to be accompanied by duplicate copies of the Canadian Export Entry Form B. 13, certified by an official of the Canadian Customs.

Transportation companies loading fish for transfer to a seaport of exit should see that an extra copy of the export entry is attached to the shipping papers marked:

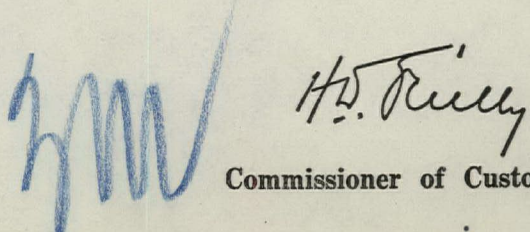
To accompany shipping documents to United Kingdom-

To be certified by Customs Officer at port of exit.

Shipments should not be allowed to proceed until this extra copy is produced. Similarly, steamship companies loading such fish at the port of exit should check shipping documents carefully to see that the extra copy of the export entry is attached and properly certified.

The foregoing is in addition to the usual requirements, namely, (1) consignment direct to the United Kingdom from Canada or other port of the British Empire and (2) production to the Customs of a certificate of origin, known as Form No. 119, declaring the fish to be wholly the "growth or produce" of Canada. This means that the fish must have been caught in Canadian territorial waters or, if caught outside Canadian territorial waters, that the boats employed were of Canadian or Empire ownership and registration.

Admission to Imperial preference in the United Kingdom means exemption from duties of $\frac{3}{4}$ penny per pound on frozen salmon and 10 per cent ad valorem on other frozen fish.



Commissioner of Customs.
 