

Ditchmont, Montreal

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CIRCULAR

Int.

No. 790-C

DEPARTMENT OF NATIONAL REVENUE, CANADA.
(Excise Division)

Ottawa, 17th June, 1937.

To Collectors of Customs and Excise:
To Excise Tax Auditors:

RE: Canned Goods - G.I.N.D. Invoices

The Honourable, the Minister of National Revenue has been pleased to establish the following regulation, under authority of Section 99 of the Special War Revenue Act:-

Effective July 1st, 1937, "delivery" for purposes of Section 86, 1, (a) of the Special War Revenue Act insofar as it affects canners of fruits, jams, vegetables, etc., is defined as follows:-

The date when the goods are physically delivered to the purchaser, except that where payment in full for the goods precedes the date of delivery, the date upon which the final payment is made shall be held to be the date of delivery.

This regulation supersedes and cancels circular letter dated August 17th, 1928, re G.I.N.D. invoices.

Commissioner of Excise.

NOTE: -

A copy of this Circular is to be forwarded by registered mail to each canner in your Port and a record of addressees to whom this Circular has been sent must be maintained in your office for at least three years.

B. M.