

CIRCULAR

No. 795-C

DEPARTMENT OF NATIONAL REVENUE, CANADA
(Excise Division)

Ottawa, 24th February, 1938.

To Collectors of Customs and Excise
and others concerned:

Eng: 25. FEB. 1938

Sageb. No. _____

RE: SALES TAX - PROVINCE OF NEW BRUNSWICK

Effective April 1st, 1938, the following procedure is to be observed in connection with sales to the Provincial Government of the Province of New Brunswick:-

SALES BY LICENSEES TO, AND IMPORTATIONS BY
THE PROVINCIAL GOVERNMENT:

Licensed manufacturers, including those who have transferred their products to their unlicensed wholesale branches, may sell goods whether of their own manufacture or not, to the Province of New Brunswick without accounting for sales tax as heretofore.

NOTE:- Where sales tax has been paid on any goods sold to the Provincial Government, all refunds or adjustments in connection therewith must be made directly with this Department.

Licensed wholesalers may also sell goods to the Province of New Brunswick without accounting for sales tax as heretofore.

The Provincial Government will supply the usual certificate at the goods are for the sole use of the Province and are not for resale and that they are purchased with Crown funds. This certificate will also be applicable to direct importations by provincial government departments.

NOTE: You are instructed to note that this does not include purchases or importations by any railway, commission, board, university, school or public utility operated by or under the authority of the legislature or the Lieutenant Governor in Council of the Province.

Licensed manufacturers or licensed wholesalers must not sell goods to unlicensed wholesalers or other dealers exempt from sales tax, EVEN THOUGH THE GOODS ARE SHIPPED DIRECT TO DEPARTMENTS OF THE PROVINCIAL GOVERNMENT OF NEW BRUNSWICK.

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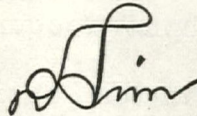
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SALES OR IMPORTATIONS BY UNLICENSED SUPPLIERS:

No refunds are to be approved or paid to unlicensed persons on account of sales made on or after April 1st, 1938, to the New Brunswick Provincial Government. All refunds to which the Provincial Government may be entitled will be granted directly from this Department.

Collectors of Customs are not to permit the importation of taxable goods free from sales tax by unlicensed importers on their furnishing a certificate to the effect that the goods being imported are for the use of the Provincial Government of New Brunswick.

The provisions of this circular do not apply to excise or special excise taxes.



Commissioner of Excise.