

Original
MEMORANDUM

Series D No. 78
(Customs)

CIRCULAR

No. ⁷⁸⁷~~788~~-C
(Excise)

DEPARTMENT OF NATIONAL REVENUE, CANADA

(CUSTOMS AND EXCISE DIVISIONS)

OTTAWA, 19th March, 1937.

To Collectors of Customs and Excise:

The Honourable the Minister of National Revenue has been pleased to establish the following Regulation under authority of Subsection 6 of Section 80 and Section 99 of the Special War Revenue Act;

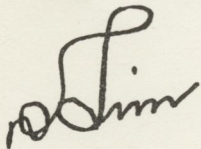
Importations of goods enumerated in Customs Tariff Items 23, 105(e) and 141; also of the commodities known as syrup colouring, caramel, burnt sugar, sugar colouring, beer colouring, porterine, P.S.C. porter, caramel stout, spirit colour, tintomax and intense liquid caramel are to be subject to the excise tax of one cent per pound on sugar, syrups or substitutes therefor, and one-half cent per pound on glucose or grape sugar, according to the quantity of any such materials contained in the above-mentioned goods.

Importers will be required to furnish to the Collector of Customs and Excise at the Port of Entry, on presentation of their entries, a declaration from the manufacturer or exporter of the above-named goods, in a form similar to that on the reverse hereof, showing the sugar, syrup and/or glucose content of the imported goods.

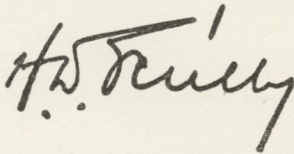
If the aforementioned certificate cannot be produced at the time of entry, the goods may be entered for consumption upon payment of the tax at the rate of one cent per pound on the net weight, subject to adjustment by refund on production of the said certificate.

The special excise tax of three per cent on the customs duty paid value will continue to apply in addition to the excise tax herein referred to, except that exemption is granted to all goods which are entitled to entry under the British Preferential Tariff or under trade agreements between Canada and other British countries.

Customs Memoranda Nos. 735 Revised, 735 Revised, Supplement I, and 776; Excise Circulars Nos. 748C Revised, 748C Revised, Supplement I, and 757C, are hereby cancelled.



Commissioner of Excise.



Commissioner of Customs.

[OVER]

*Application of the Excise Tax to the content of sugar, syrups, and/or glucose
in imported articles*

**DECLARATION AND UNDERTAKING TO BE GIVEN BY FOREIGN MANUFACTURERS
AND EXPORTERS**

I, of the
(officer of company) (name of company)

of do hereby declare on its behalf that the following
(place)
is a correct statement to the best of my knowledge and belief of the sugar,
syrups and/or glucose content of the undermentioned goods manufactured and/or
sold by it and to be exported to Canada, the stated percentage of sugar, syrups
and/or glucose content being calculated in each separate shipment on the net
contents of the packages.

Brand and Mark	Description of goods	Percentage of sugar, syrups and/or glucose content

In consideration of the admission of the above-mentioned goods into Canada at
the respective declared percentages of sugar, syrups and/or glucose content
without sampling of each consignment, but subject to occasional sampling for

official test, I hereby undertake on behalf of the said
(name of company)

that due notice will be given to the Commissioner of Customs at Ottawa,
Canada, before the composition of the goods is altered in any detail.

.....
(Signature)

Handwritten signature

Handwritten signature

Commissioner of Customs

Commissioner of Excise

[Over]