

67 YONGE STREET

TORONTO ONT.

March 11th, 1939.

German Consulate,
45 Richmond St. West,
T o r o n t o.

Dear Sir: A Service for Foreign Firms Doing Business
In Canada

The Department of National Revenue has recently issued the following Memorandum.

Records required to be kept by Canadian Importers: Section 181A of the Customs Act requires that any person or corporation importing goods for resale shall keep adequate records illustrating the complete transaction of the importation of goods and their subsequent sale or disposal in Canada or for export. These records are required to be kept for a period of six years succeeding date of importation and the attached copy of Memorandum Series D No.93 details the records required.

Previously, it had been held by the Department of National Revenue that if such records were kept, for example at the head office of a subsidiary company even if the records were not in Canada, it was sufficient compliance with the law. Recently, however, as a result of a legal opinion obtained from the Department of Justice, Ottawa, the Department has decided that the true intention and meaning of the words in the Section of the Customs Act quoted is that the records referred to must be retained and kept in Canada.

In addition to protecting the revenue insofar as import levies are concerned, the present move is undoubtedly being made to protect the revenue with regard to income tax and as you will note, the date of March 31st next has been set as the last upon which complete records are required to be installed and kept.

If any exporters in the country which you represent will require, under these new regulations, to set up records in Canada and if they have no direct representatives, I shall be very glad to set up and arrange for the proper posting and custody of any such records and should the question of Canadian Income Tax arise, I have made arrangements with a leading income tax consultant here to fully protect their interests and to insure that the records kept, fully comply with the requirements of the Income Tax Branch of our Department of National Revenue. The fee for this work would be arranged on an equitable monthly basis.

Yours truly,

L. A. Wilmot

DEUTSCHES KONSULAT
GERMAN CONSULATE

45 RICHMOND ST. WEST
TORONTO, ONT

den 14. Maerz 1939.

Herrn Dr. A. Wagner,
Handelsabteilung,
Deutsches Konsulat,
Montreal, Que.

Deut. Konf. Montreal
Eing.: 16. MRZ 1939
Tageb. Nr. <u>A.</u>
<u>Z. H.</u>

*Wir bitte
Wg*

Lieber Pg. Wagner.

Anliegend sende ich Ihnen einen mir zugegangenen
Bericht des L.A. Wilmot. A.M.E.I.C. Customs Consultant, der fuer
Sie vielleicht von Interesse sein sollte.

Mit freundlichen Gruessen und

Heil Hitler.

Ihr

Wagner

Anlage.

Z. Kau. Zollat.

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