

NATIONAL REVENUE, CANADA
(Customs and Excise Divisions)

Port of

Gentlemen:

I am enclosing a copy of Customs Memorandum Series D No. 93, dated January 16, 1939, respecting the keeping of adequate records in Canada as required by Section 181A of the Customs Act. This section is mandatory and cannot, regardless of the geographical location of the records outside of Canada, be waived by the Department. Furthermore, the section applies with equal force to goods shipped into Canada on consignment as to goods sold to persons or firms in Canada prior to shipment.

From examination of powers of attorney and other port records, it appears that in the past goods have been shipped and invoiced from abroad to yourselves in Canada, either on consignment or as goods sold prior to shipment, and that you do not maintain any branch or resident agent in Canada but merely employ the firm of, Customs House Brokers licensed under the survey of this port, to on your behalf prepare the Customs entries, pay the Customs duties and excise taxes, clear the goods and forward same, or have delivery made, to persons or firms as designated in instructions from you, but I have not been able to locate the party in Canada who has custody of the adequate records as required by Section 181A.

Would you, therefore, please advise me at your earliest convenience the name and address of the party in Canada who has custody of the records relating to Customs entries passed at this port.

In the event that the required records have not been kept, would you please at once take steps to this end, as requested in the memorandum, and advise me by letter that this is being done, and also in due course the name and address of the party in Canada with whom arrangements to keep the required records have been made.

Yours truly,

Collector of Customs & Excise.

Kenned Tollbest. 300