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Offic. Conf. Montreal  
Eng.: - 2. NRZ 1938  
Mr. \_\_\_\_\_  
Inf.

No. 796-C

**CIRCULAR**

**DEPARTMENT OF NATIONAL REVENUE, CANADA.**  
**(Excise Division)**

Ottawa, 28th February, 1938.

To Collectors of Customs and Excise  
and others concerned:

You are asked to note that the Department has defined "chain stores" within the meaning of Circulars 781-C, 783-C, 791-C and 794-C, and any other excise Circulars where the term "chain stores" is used, as being any organization of three or more stores under the same ownership, general management, supervision, or control, whether the individual branches purchase separately or not, and whether or not the goods purchased are paid for by each store or by the central authority.

This ruling will be effective from April 1st, 1938.

Commissioner of Excise

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