

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA

(CUSTOMS DIVISION)

OTTAWA, 3rd February, 1937.

*To Collectors of Customs and Excise and others concerned:***DRAWBACK****Rubber Goods Manufactured and Exported**

The regulations governing drawback of Customs duties as established by Order in Council P.C. 8/323, dated 6th February, 1917, are superseded by regulations printed herewith, established by Order in Council P.C. 33/185, dated 28th January, 1937, effective on and from the 1st April, 1937. Departmental Memorandum No. 2057B and any other relative instructions are hereby cancelled.

REGULATIONS

When goods on which Customs duties and/or taxes have been paid are used in the manufacture of goods, in whole or in part of rubber, sold to manufacturers in Canada to be used in, wrought into or attached to goods exported, there may be paid a drawback of ninety-nine per cent of the duties and/or taxes paid thereon.

- (1) The drawback may be paid to the manufacturer or producer in Canada of such goods in whole or in part of rubber;
- (2) The "General Regulations Governing Export Drawback" as from time to time established shall apply to claims hereunder as far as applicable, with the following addition, viz:—

There shall be delivered with the claim for drawback:—

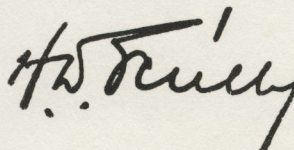
- (a) A certificate signed by the exporter stating that the goods were exported as such or used in, wrought into or attached to articles exported.
- (b) A waiver signed by the exporter of his rights to claim drawback in respect thereof.

INSTRUCTIONS

Claim forms Nos. K. 32 (Claimant's Oath and statement of claim) K. 32A and K. 32B, as approved by the Minister, may be obtained in quantity required from the nearest Collector.

Please note the provisions as to limitations of time for filing drawback claims under the General Regulations. Claims should be filed quarterly unless otherwise instructed.

Detailed information may be obtained at District Drawback Offices located at Halifax, N.S., Saint John, N.B., Montreal, P.Q., Ottawa, Oshawa, Toronto, Hamilton, London and Windsor, Ont., Winnipeg, Man., and Vancouver, B.C.



Commissioner of Customs.