

DEPARTMENT OF NATIONAL REVENUE, CANADA.
(Customs Division)

To Collectors of Customs and Excise,
and others concerned:

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REGULATIONS UNDER WHICH FREE ADMISSION MAY BE GRANTED
ON RETURN OF CANADIAN CONTRACTORS EQUIPMENT EXPORTED.

By Order in Council (P.C. 2194), dated the 8th September, 1937, the following regulations were established, on compliance with which machinery and other equipment of Canadian manufacture, or on which duty has once been paid, the property of contractors resident in Canada, exported for use in fulfilling contracts obtained abroad, may be re-admitted without payment of duty or taxes;

REGULATIONS

Machinery and other equipment, of Canadian manufacture or on which duty has once been paid, the property of contractors resident in Canada, exported from Canada for use in fulfilling contracts obtained abroad, may be re-admitted without payment of duty and/or taxes to which they may be liable, subject to the following conditions:-

I All articles comprising such contractors' outfits shall:-

- (1) Bear adequate marks of identification when capable of being so marked,
- (2) Be exported under Customs supervision, the export entry to contain sufficient detailed description, including marks and serial numbers in respect of each article, for identification purposes on reimportation,
- (3) On reimportation be satisfactorily identified by an officer of Customs,
- (4) Be returned to Canada within five years from the date of exportation,
- (5) Remain the property of the contractor.

II Duty and/or taxes shall be paid on the value of any repairs, alterations or additions placed on articles of machinery and other equipment while abroad.

III The decision of the Minister of National Revenue as to the bona fides of any claim for entry under this regulation shall be final.

J.M.
L. J. Jacques

Ass't Commissioner of Customs.