

CIRCULAR

DEPARTMENT OF NATIONAL REVENUE, CANADA.
(Excise Division)

Ottawa, 1st May, 1937.

To Collectors of Customs and Excise:

ENTRY EX-WAREHOUSE FOR EXPORTATION CANCELLATION OF EXPORT BONDS

Section 17 of Circular 327-C "General Warehousing Regulations" as amended by Supplements "B" and "D" is further amended by adding the following as clause "(e)":-

Export bonds covering goods subject to duties of Excise, viz:- spirits, beer, malt, malt syrup, tobacco, cigars and cigarettes, will hereafter be cancelled only upon departmental authority being obtained by letter in each instance.

In pursuance of this, a copy of Form B.54 Amended 1925, "Entry for Export Ex-Warehouse" with landing certificate properly executed is, upon receipt, to be promptly forwarded by the Collector at the Port of entry ex-warehouse to the department.

A report on Form G-67 "Quarterly Return of Export Bonds Remaining Uncancelled in the hands of the Collector of National Revenue", is to be submitted IN DUPLICATE at the end of each quarter.

Collectors should note that these requirements apply not only to spirits but to all goods enumerated in the schedule to the Excise Act, except parcel post shipments of manufactured tobacco, cigars and cigarettes exported in bond by licensed manufacturers.



Commissioner of Excise.