

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA.
(Customs Division)

Ottawa, 13th April, 1937.

To Collectors of Customs and Excise,
and others concerned:REFUND ON GOODS NOT ACCORDING TO ORDER

By Order in Council of 23rd April, 1908, it is provided:
That the Order in Council of 23rd October, 1868, respecting
refund of duty on goods found not to be the goods ordered,
shall be and the same is hereby repealed and the following
Regulations made and established:-

"Goods having been entered for duty and having passed into
the hands of the importer, in cases where said goods are
found not to be the goods ordered, the Minister of Customs
may order a refund of the duty thereon, upon approved forms:

P R O V I D E D

(a) That the goods be identified by an Officer of Customs
at the Port of Entry;

(b) That application for refund be made to the Collector of
Customs at the Port of Entry and the goods be entered for ex-
portation under Customs supervision within three months from
the date of the import entry;

(c) And that proof of the exportation of the goods be furn-
ished to the satisfaction of the Minister of Customs."

NOTE: 1. Goods entered for duty but returned under permit as
not according to order and subject to refund of duty should
be shipped outwards from Canada accompanied by Export entry
(B-13) in triplicate. The three copies of the export entry
are to be delivered by the carrier to the Collector at the
port of exit, one of which will be certified by him as fol-
lows and returned to the Canadian exporter:-

"Certified true copy of export entry.

"Articles cleared from Port of Exit on.....19.....

"as reported by Carrier.

"(Signature).....

"Collector of Customs"

2. The goods are to be delivered to the Carrier under Cus-
toms supervision for exportation, and a copy of the Way-bill
or Bill of Lading, signed by the Carrier or his agent, and
also a copy of the Export entry certified as above specified,
are to be annexed to the claim for refund of duty, as proof
of the exportation of goods not according to order.

Memorandum 1469-B is hereby superseded.