

P.C. 53/5097

- (3) Remission of stamp taxes, except those imposed on matches, cigarette papers, cigarette paper tubes, playing cards, letters and post cards;
- (4) Remission or refund of excise taxes paid or ordinarily payable on services performed.

PROVIDED that articles and materials in respect of which remission or refund has been obtained, which remain on hand at the time of the cessation of hostilities in the present war, or which prior to that time are diverted for use other than mentioned herein, shall become subject to any customs duties and excise taxes ordinarily applicable unless they are exported or destroyed, and the scrap and salvage resulting from any such destruction shall also become subject thereto, and the person who acquires the goods, whether by purchase or otherwise, shall pay, when he obtains possession thereof, the said customs duties and excise taxes levied at the rates then in effect, computed on a valuation as determined by the Department of National Revenue.

AND FURTHER, that the Minister of National Revenue be authorized to do all such acts, matters and things, including the establishing of such regulations as may be necessary or advisable to carry out the foregoing.

It is further recommended that this Order in Council shall be effective on and after September 2nd, 1939, as respects (1) and (2) and January 1st, 1942 as respects (3) and (4) and that it shall supersede and cancel Orders in Council P.C. 26/1045 dated March 19th, 1940, P.C. 41/4600 dated June 25th, 1941, and P.C. 57/8600 dated November 3rd, 1941."

The Board concur in the above report and recommendation, and submit the same for favourable consideration.

Sgd. A.D.P. Heeney

Clerk of the Privy Council.