

Certified to be a true copy of a Minute of a Meeting of the Treasury Board, approved by His Excellency the Governor General in Council, on the 9th September, 1942.

NATIONAL REVENUE

The Board had under consideration a memorandum from the Honourable the Minister of National Revenue reporting:

"THAT authority already exists for exemption from payment of Customs duties, sales and/or excise taxes in respect of importations and purchases of certain goods by the Governments of the United Kingdom, the United States of America and countries allied with them, or by units of their armed forces, or by the Department of Munitions and Supply on their behalf, provided the goods are to become and remain the property of the aforementioned governments;

"THAT representations have been received from officials of the various governments concerned expressing appreciation of concessions already granted, but pointing out that there are many other taxes imposed on goods or on services under the provisions of the Special War Revenue Act such as the tax on tickets or rights of transportation, the tax on long distance telephone calls, the tax on telegraph and cable messages, the excise tax on gasoline and on tires, the sales tax on electricity and on gas, and probably others for which there is no provision at the present time for exemption, when purchases are made by the Government of the United Kingdom, the United States of America, and countries allied with them or by units of their armed forces or by the Department of Munitions and Supply on their behalf.

NOW, THEREFORE, the UNDERSIGNED, Minister of National Revenue, has the honour to recommend that authority be granted under Section 3 of the War Measures Act for the following Customs duties, sales and/or excise taxes concessions with respect to all goods acquired by or services performed for the Governments of the United Kingdom, the United States of America and countries allied with them, or by units of their armed forces, or by the Department of Munitions and Supply on their behalf, provided the goods are to become and remain the property of the aforementioned government and that the funds expended for services performed are the funds of the respective governments and that the expenditures are for war purposes;

- (1) Remission or refund of Customs duties, special excise tax, sales tax and other excise taxes, except stamp taxes, paid or ordinarily payable on goods imported; excluding spirits;
- (2) Remission or refund of sales tax and other excise taxes paid or ordinarily payable on goods purchased from suppliers in Canada;