

persnnel should not place orders for them until such permission has been granted. Information and forms may be obtained from the Office of Protocol of the Department of External Affairs.

Automobiles imported into, or purchased in, Canada free of customs duties and taxes must be retained by diplomatic and consular officers for a period of at least two years before they may be resold free of customs duties and taxes. The minimal period of two years is calculated from the date of delivery of the automobiles to the applicants in Canada. In the event of the sudden transfer of diplomatic and consular officers, permission may be granted for the resale of the automobiles before the minimal period of two years to ensure that diplomatic and consular officers do not suffer undue financial hardship. Requests for such permission shall be made by the diplomatic mission to the Office of Protocol by note. If automobiles are resold before the minimal period of two years without such permission, they shall be subject to the ordinary provisions of the Excise Tax Act (Canada) and the Customs Tariff, and a Customs and Excise appraiser of the Department of National Revenue shall determine the amounts payable in customs duties and taxes before their resale.

Spirits, Wine, Beer, and Tobacco

Purchase orders for spirits, wine, beer, and tobacco must be signed by the Head of Mission and be forwarded, in triplicate, to the licensed suppliers. Although the Head of Diplomatic or Consular Mission shall normally sign the purchase orders, he may authorize, if necessary, another designated officer of his staff to sign them on his behalf on the understanding that the Head of Mission assumes ultimate responsibility. If a Head of Diplomatic or Consular Mission wishes to follow this procedure, he shall submit, in writing, such an authorization with the name and the rank of the designated officer and a specimen of his signature, to the local Office of Protocol, which will forward the information to the Department of National Revenue. The Head of Mission must submit a new authorization whenever the designated officer is changed.

Consignments of spirits, wine, beer, and tobacco will be released and delivered, in bond, by the licensed supplier under a bill of lading, which will be given to the consignee. On delivery of the consignment by the carrier, the person taking delivery must acknowledge receipt of the actual quantities of spirits, wine, beer, and tobacco delivered by signing the appropriate certificate on the transportation permit. Any discrepancy between the quantities received and those shown on the transportation permit must be noted on the transportation permit.