



GOVERNMENT HOUSE, OTTAWA.

27th day of April, 1868.

PRESENT:

HIS EXCELLENCY THE GOVERNOR GENERAL IN COUNCIL.

HIS Excellency was pleased to lay before the Council a Memorandum from the Honorable the Minister of Inland Revenue, submitting for approval and adoption a draft of certain Regulations respecting the Bonding and Warehousing of goods subject to duties of Excise.

Whereupon His Excellency in Council was pleased to order, AND IT IS HEREBY ORDERED, that the Regulations so submitted and hereinafter specified, be, and they are hereby approved, under the provisions of the 88th Section, of the Act 31 Vic., cap. 8, intituled: "An Act respecting the Inland Revenue."

REGULATIONS.

1. Application for the establishment of a warehouse for excise purposes must be made in writing by the person requiring it, and every such application must fully and minutely describe the premises with their exact locality.

2. On receipt of such an application the collector of Inland Revenue will survey the premises, and if satisfied that they are suitable for the purpose, and that they afford the requisite protection to the revenue, and on their being supplied with suitable locks, he will report the facts to the department, whose authority will be required to use such warehouse as a bonding warehouse for excise purposes.

3. The principal door of ingress and egress of every such warehouse shall be provided with two locks at the expense of the owner of the goods warehoused, one of which shall be selected by the collector or by other competent authority, the key of the last named lock to be kept by the officer, and the key of the former by the owner of the goods; and should there be more doors than one, all such other doors and all windows and other means of egress shall be fastened on the inside in a secure manner to the satisfaction of the surveying officer.

4. When any warehouse has been surveyed and accepted as an excise warehouse it shall be designated by a letter, commencing with A, and so on, in alphabetical sequence for each succeeding warehouse surveyed within that division.

5. Over the principal entrance to every warehouse approved for excise purposes there shall be placed the following designation:



V. R.

EXCISE BONDED WAREHOUSE.

With the proper letter, the whole being in legible characters in black, not less than three inches in height, painted on a white ground.

6. Goods subject to duties of excise may be warehoused in any customs warehouse within the limits of the Inland Revenue Division in which they have been manufactured or to which they may be removed in bond under these regulations; in every such case they must be received into warehouse by the customs locker on the warrant of the collector of Inland Revenue, countersigned by the collector of customs for the port.

7. With the exception of malt no goods shall be entered for warehouse unless the duties accruing thereon amount, under one bond, to at least one hundred dollars.

8. Every package entered for warehouse must, in addition to all other marks and numbers, be distinctly numbered, in red paint mixed with oil, with the number of the entry and the date at which it was entered. The date will be sufficiently indicated by the number of the half month and the last two numerals of the year in which the entry was made: thus, goods entered on the 20th January, 1868, may be dated 11-68; showing that the entry was made in the fourteenth half month of the current fiscal year.

9. All entries are to be numbered consecutively, and the bonds relating to them will bear corresponding numbers.

10. Collectors of Customs having charge of bonded excise goods will keep a debit and credit account of them; and the warrant of the Collector of Inland Revenue will be the only sufficient discharge for their delivery.

11. If any goods, after having been received into warehouse, and before their actual delivery ex-warehouse, be altered in quantity, quality or strength, except by leakage, unavoidable waste, or accident, they shall be forfeited, and may be seized by any officer of Excise or Customs having a knowledge thereof.

12. In case the quantity of goods bonded in any warehouse shall, at any time, or by any means, fall short or be deficient of the actual quantity which ought to be or remained warehoused, after deducting the quantities entered ex-warehouse, the owner thereof shall be subject and liable to the full duties on the balance of goods with which the warehouse stands debited, after taking an account of the ex-warehouse entries; and the goods remaining shall be subject to the duties on the quantity deficient, and shall and may be sold for payment thereof, by order of the Department; the surplus, if any, to be payable to the person who warehoused such goods, or his assigns.

13. No goods shall be warehoused or ex-warehouse upon any authorized holiday nor before the hour of nine o'clock in the morning or after four o'clock in the afternoon.

14. All entry papers, bonds, notices and other documents herein required shall be made out by the owner of the goods to which they relate or by his duly accredited agent, and all packages shall be marked and numbered as herein required by the owner or agent.

ENTRY OF GOODS FOR WAREHOUSE.

15. Every entry of goods for warehouse must be preceded by a "written notice" from the person desiring to warehouse them, which notice must be given to the collector in the prescribed form, at least one day before the goods are removed to the warehouse, and must set forth fully the quantity and description of the goods.

16. Entry of goods for warehouse must in all cases be made on the forms sanctioned by the department, and every such entry shall contain a full and complete specification of the goods so entered, stating:

- a. The number and description of packages.
b. Marks and numbers.
c. Contents of each in lbs., or gallons, and in the case of spirits the contents are to be stated in gallons of the strength of proof.

d. The duty to which the goods would have been liable had they gone into consumption.

Every cask or barrel of spirits, and every package of tobacco shall be full and whole at the time it is warehoused.

17. Every such entry shall be made in duplicate.

18. The Collector of Inland Revenue will in every case take bonds with each entry as required by sec. 91, 31st Vic., Cap. 8, and on the prescribed form. These bonds must contain a general description of the goods warehoused, and also a reference to the entry papers by number and date. The bond will bear the same number as the entry, and they will be filed together.

ENTRY OF GOODS EX-WAREHOUSE FOR EXPORTATION.

19. Goods subject to duties of Excise shall only be exported in bond from the undermentioned Ports of Entry, viz:

Table listing ports of entry: Nova Scotia (Halifax), New Brunswick (St. John), Quebec (Quebec, Montreal, Prescott, Kingston, Toronto, Hamilton, Clifton, Windsor, Sarnia), Ontario.

And only to British or Foreign Ports of Entry where there are Collector of Customs or other officers of the Government having similar functions.

20. Goods can only be entered for exportation ex-warehouse from a warehouse within the limits of the Port at which they are actually laden on the ship or other vehicles in which they leave the country.

21. As soon as any person owning goods warehoused under these regulations shall be desirous of exporting any quantity of such goods, he shall deliver to the collector of Inland Revenue, in whose charge such goods are, a notice in writing specifying the full particulars thereof as set forth in section 16 of these regulations, and also the name of the ship or vessel, and the name of the master of such ship or vessel, or the line of railway, as the case may be, by which such goods are intended to be exported.

22. All casks, boxes, bales or other packages of goods entered for exportation shall, before leaving the warehouse, be conspicuously marked, branded or stamped, as the case may be, by the collectors of Inland Revenue or other proper officer with the letters EXPN.

23. Entry of goods for exportation ex-warehouse, must be made on the forms sanctioned by the Department, and must contain an exact specification of the goods entered as in the case of entries of goods for warehouse. Vide sec. 10. With every such entry an export bond shall be taken in the prescribed form.

24. Export bonds shall be conditional for the due delivery of the goods bonded at the place designated in the entry within a specified time, which time shall not in any case exceed the time usually necessary for the performance of the voyage or journey by the conveyance adopted, and for returning the vouchers by the next mail, and in no case shall the period allowed for the cancellation of the bond exceed one year, unless special authority has been granted by the Department.

25. The cancellation of an Export Bond shall only be considered complete on the receipt of a duly authenticated certificate from the collector of customs or other government officer having similar authority at the Port of Entry to which the goods were bonded, certifying that the goods described in the Export Entry have been landed and duly entered for consumption or warehoused at the place specified in the entry.

26. The entry for Exportation ex-Warehouse shall in all cases be made in triplicate with the collector of Inland Revenue who shall also take the Export Bond.

27. Two copies of the Entry shall be sent to the Collector of Customs at the Port whence the goods are to leave the Dominion, who, on receipt thereof, shall grant a warrant for the landing of the goods described in the Entry on the Railway or vessel therein mentioned.

28. So soon as the goods have been duly landed the Collector of Customs shall certify the fact on the entry papers, one copy whereof shall be filed at the Custom House and the other shall be returned to the Collector of Inland Revenue.

29. Whether goods are entered for export from a customs warehouse, or from a warehouse used exclusively for excise, the collector of the port will in each case be charged with the responsibility of seeing them placed on board the ship, car or other vehicle in which they are to be exported, and he must make such examination of the goods as may be necessary for determining whether they correspond with the description contained in the Entry and especially with reference to spirits whether they are of the strength specified.

ENTRY OF GOODS FOR REMOVAL EX-WAREHOUSE IN BOND.

30. Entries of goods for removal, ex-warehouse, are to be made in triplicate, with detailed specifications, as in export entries.

31. Goods can only be entered for removal ex-warehouse to another warehouse within the limits of a warehousing Port of Entry or to a Bonding Warehouse previously authorized in another Inland Revenue Division.

32. Bonds, in the form prescribed by the Department, must in every case, be taken for the due delivery of the goods at the place of destination.

33. When the goods entered for removal are bonded in a customs warehouse, the locker having charge of them will only deliver them for removal on receipt of a warrant signed by the Collector of Inland Revenue and countersigned by the Collector of Customs, which warrant must contain an exact transcript or abstract of the specification of the goods in the entry, and the locker is required to identify every package and check it by the warrant.

34. Collectors of Inland Revenue on receiving the copies of the entry as above, sec. 31, will at once notify the Collector of Customs of the anticipated arrival of the goods specified, giving him one copy of the entry; and on the arrival of the goods the Collector of Customs will examine them and ascertain whether they correspond with the Entry.

35. As soon as they have arrived and are identified, the Collector of Customs will certify that fact on the entry paper and return it to the Collector of Inland Revenue. The goods are then to be rebonded by the owner in the division into which they are removed. Thereafter they are to be dealt with in the same manner as if they had been manufactured in that Division.

ENTRY OF GOODS EX-WAREHOUSE FOR CONSUMPTION.

36. Entry of goods ex-warehouse for consumption will be made in duplicate on the prescribed form; and every such entry must contain a full specification of the goods, as in an export or removal entry.

37. On receipt of the duty accruing on the goods so entered, the Collector of Inland Revenue will make out a warrant for the delivery of the goods, which, if the goods are in a customs warehouse, must be countersigned by the Collector of Customs, and must contain a transcript of the specification in the entry, and the locker in charge of the warehouse must identify every package with the description contained in the warrant before delivering it.