

(ii) Applications by the career officers of diplomatic missions and consular posts whose names appear in the Diplomatic and Consular List shall be signed by the head of post or by an authorized person to whom the latter has delegated in writing the authority to sign on his behalf.

Delivery

(i) Goods will be released and shipped, or delivered, in bond by the licensee under a bill of lading which where applicable, is given to the consignee;

(ii) Upon the delivery of goods by the carrier, the person taking delivery of them at the office or residence of the consignee entitled to the exemption shall acknowledge receipt of the actual quantities of goods delivered by signing the appropriate certificate on the transportation permit. If there is a discrepancy between the quantities received and those shown on the transportation permit, this shall be noted on the permit.

N.B. Posts may on occasion by-pass retailers and purchase directly from the manufacturer (e.g. in the case of building materials, stationery, etc.). The amount of the indirect federal sales tax (11% - 12%) may at times be included in the statement of account. In such circumstances, it should be understood that missions cannot be exempted from this tax, any more than they would have been had they obtained the goods in question through normal commercial channels.

3. Resale of goods imported duty-free or purchased free of taxes

Goods (other than motor vehicles) which have been admitted duty-free and have been in the use and possession of the importer in Canada for a period of at least one year, may be sold or disposed of in Canada without payment of duty and taxes. If sold before the expiry of that time limit, they shall be subject to the ordinary provisions of the Customs Tariff and the Excise Tax Act, and their value determined by a customs appraiser from Revenue Canada before they are sold.

4. Purchase and Resale of Automobiles

(i) Purchase (or importation)

Foreign representatives who wish to be exempted from duties and taxes on the purchase or importation of a vehicle are requested to submit to the local Customs Officer (where the clearing is now effected), the form E207, 12/78, completed in triplicate and duly signed by themselves and by their head of post or by an authorized person to whom the latter has delegated in writing, authority to sign on his behalf. A supply of this form may be obtained directly from: