

manufacture of packages for articles exported from Canada, the sum of seventeen cents for each box of said tin used in such manufacture, if imported prior to the 15th day of March, 1879, or the sum of thirty-four cents for each box of said tin used and imported subsequent to said date; which sum shall be held to include the drawback on the solder, acid or any and all other materials used in the manufacture of said packages.

Provided always, that claim for such drawback shall have been made in due form as hereinafter set forth within two years from the time duty was paid on such tin.

The proprietor of any fish-canning establishment or other manufactory making use of tin for the purpose above named, claiming drawback under the above-named Acts or either of them, shall, in order to entitle himself thereto, make claim for such drawback within the time above specified and within ten days of the date of the export of the packages on which drawback is claimed, and shall deliver to the Collector of Customs at the port where entry outward was made, for transmission to and approval of the Customs Department at Ottawa—

1st. A certified copy of the export entry of the articles in the manufacture of which such sheet-tin or tin plate has been used.

2nd. A certificate signed by the Collector of Customs at the port from whence exported, showing the name of and date of clearance and sailing of the vessel, or number and distinguishing marks of and date of the departure of the railway car in which such articles were shipped, and naming the foreign port for which such vessel cleared or for which such railway car was despatched.

3rd. A bill of lading of such articles, duly signed by the master, purser or agent of the vessel or railway by which exported.

4th. His own declaration subscribed to under oath, showing the date or dates and number or numbers of the entries inwards, on which duty was paid on the tin so used and exported, the quantity of tin used in the said manufacture of the packages for the articles exported—distinctly showing the quantity used out of that paying duty on each entry, where there was more than one entry thereof—the number of packages exported on which the claim for drawback is made, with the distinguishing marks or numbers thereon, the name of the consignee and port of destination, with the name of the vessel or line of railway and number of car in which exported.

The declaration shall also show that the packages were wholly manufactured in the Dominion from the tin in question and other materials, and that the articles described in the bill of lading attached to said claim are the articles referred to in the claim itself, and that none of them are intended to be reloaded in Canada.

The Minister of Customs is hereby empowered to cause to be prepared such Form or Forms for claims and vouchers not inconsistent with the foregoing as he may deem expedient; and also order any change in the *pro rata* allowance for drawback rendered necessary by the fluctuations of market value.

W. A. HIMSWORTH, *Clerk Privy Council.*

(Extract from Departmental letter dated 18th June, 1879.)

“You will notice I have cut off \$11.05 from one of Mr. Mathers' claims as per duplicate enclosed, he having claimed refund on about 53½ boxes tin more than represented by the fish exported.”

(Signed) W. G. PARMELEE, *Accountant.*