P.C. 87/8600

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 5th November, 1941.

NATIONAL REVENUE

The Board recommend that authority be granted, under Section 3 of the War Measures Act, for the following Customs duty and Excise Tax concessions, effective August 1, 1940, with respect to military, naval, and air supplies and equipment acquired by the Governments of countries allied with the United Kingdom, or by the Government of the United States of America, or by units of their armed forces, and which goods are to become and remain the property of the aforementioned:

(1) Remission or refund of Customs duty and Excise taxes paid or ordinarily payable on goods imported;

(2) Remission or refund of Excise taxes paid or ordinarily payable on goods purchased from licensed manufacturers or from licensed wholesalers in Canada;

(3) Remission or refund of Excise taxes paid or payable on goods purchased from other than licensed manufacturers or licensed wholesalers, provided that the bill or invoice for such goods is for an amount over twenty-five dollars (25.00).

PROVIDED, that arms and ammunition, including guns, machine-guns, submachine-guns, rifles, revolvers, signal pistols, grenades, explosives and pyrotechnics, in any form, bombs, aerial torpedoes, tail fins, fuses and detonators, may be imported or purchased in Canada only under authority, direction and control of the Minister of National Defence.

PROVIDED further, that if and when any of the said goods, in respect of which remission or refund of Customs duty or Excise taxes has been obtained, are sold otherwise disposed of, either prior to or subsequent to the close of the war, they shall become subject to any Customs duties or Excise taxes ordinarily applicable at time of their disposal, unless the goods are exported or destroyed, and the person who acquires the goods, whether by purchase or otherwise, shall pay, when he obtains possession thereof, the said duties and taxes, levied at the rates then in effect, on values as determined by a Dominion Customs Appaiser or by an Excise Tax Auditor, as the case may be.

It is also recommended that this Order in Council shall supersede and cancel Order in Council (P.C. 56/5484) dated 23rd July, 1941.

(Sgd) A.D.P. Heeney

Clerk of the Privy Council.

COPY - R.M.