

MEMORANDUM D7-2-9

Ottawa, January 1, 1991

SUBJECT

UNITED STATES BASES IN NEWFOUNDLAND REMISSION ORDER

This Memorandum outlines and explains the conditions under which remission may be granted under the United States Bases in Newfoundland Remission Order.

Remission Order

ORDER GRANTING THE REMISSION OF CUSTOMS DUTIES AND EXCISE TAXES WITH RESPECT TO UNITED STATES BASES IN NEWFOUNDLAND

Short Title

1. This Order may be cited as the United States Bases in Newfoundland Remission Order.

Remission

2. Subject to regulations to be established by the Minister of National Revenue, remission is hereby granted of 99 per cent of customs duties and excise taxes paid on goods described in the schedule and used or directly consumed in, wrought into or attached to any articles manufactured or produced in Canada, supplied for use at leased bases established by the Government of the United States in the Province of Newfoundland.

SCHEDULE

(s. 2)

1. Material, equipment, supplies or goods for use in the construction, maintenance, operation or defence of the bases, consigned to, or destined for, the United States Authorities.
2. Goods for use or consumption aboard United States public vessels of the Army, Navy, Coast Guard or Coast and Geodetic Surveys.

3. Goods consigned to the United States Authorities for the use of institutions under Government control known as Post Exchanges, Ships' Service Stores, Commissary Stores or Service Clubs, or for sale thereat to members of the United States forces, or civilian employees of the United States being nationals of the United States and employed in connection with the bases, or members of their families resident with them and not engaged in any business or occupation in Newfoundland.

EFFECTS OF THE GOODS AND SERVICES TAX LEGISLATION

1. Bill C-62, the legislation on the Goods and Services Tax (GST), as passed by the House of Commons, April 10, 1990, amends section 2 of the Excise Tax Act to exclude GST from any regulation or order made prior to 1991, unless the regulation or order specifically provides for the inclusion of GST.

2. The effect of this amendment is that on or after January 1, 1991, relief of the GST will not be provided for under this Order.

GUIDELINES AND GENERAL INFORMATION

3. A claim on Drawback Claim, form K 32 or K 32-1, is to be typed or legibly written in ink and filed in duplicate at a Customs office.

4. The following documents shall be submitted with the claim:

(a) if the tax for which refund is claimed was paid on a domestic sale prior to 1991, the original invoice or a certified true copy thereof, representing such domestic sale, showing thereon the amount of tax paid and the number and date of the excise entry in which was included the amount of such tax paid, shall be furnished. However, should the domestic invoice have been furnished with a previous claim for drawback, it will be sufficient to "refer" to such and indicate the drawback claim to which it was attached;

(b) a Drawback Certificate of Importation, Sale or Transfer, form K 32A, is required in duplicate when the claimant is not the importer of the goods used; or

(c) a signed statement of the supplier, waiving rights to the refund, when the claimant is not the supplier of the goods; and

(d) a certified true copy of the supplier's invoice for the goods supplied, whereon there shall be appended a certificate from the United States Army Air Force base located in Newfoundland, as follows:

"I hereby certify that the goods herein described have been paid for with funds of the Government of the United States and will be used at the United States leased bases in Newfoundland or sold at such leased bases to persons entitled to purchase them at Post Exchanges, Ships' Service Stores, Commissary Stores or Service Clubs."

Place and Date

Signature of authorized
representative of the Government
of the United States

5. Detailed information regarding drawback qualifications and requirements may be obtained at drawback offices listed in the appendix to this Memorandum.

APPENDIX

DRAWBACK OFFICES

Halifax, Nova Scotia
6169 Quinpool Road
P.O. Box 3080
Halifax South Postal Station
B3J 3G6

Québec, Québec
130 Dalhousie Street
P.O. Box 2267
G1K 7P6

Montréal, Québec
400 Youville Square
P.O. Box 400
H2Y 2C2

Ottawa, Ontario
360 Coventry Road
K1K 2C6

Oshawa, Ontario
312 Simcoe Street South
L1H 4H7

Toronto, Ontario
1 Front Street
P.O. Box 10, Station A
M5W 1A3

Hamilton, Ontario
Dominion Public Building
10 John Street South
P.O. Box 877
L8N 3N9

London, Ontario
451 Talbot Street
P.O. Box 5940, Station A
N6A 4T9

Windsor, Ontario
Dominion Public Building
185 Ouellette Avenue
N9A 4H8

Winnipeg, Manitoba
Federal Building
269 Main Street
R3C 1B3

Calgary, Alberta
220-4th Avenue South East
P.O. Box 2910, Station M
T2P 2M7

Vancouver, British Columbia
1001 West Pender Street
V6E 2M8

REFERENCES

ISSUING OFFICE —

Duties Relief Programs Directorate
Tariff Programs

LEGISLATIVE REFERENCES —

Financial Administration Act, section 17
C.R.C., c. 800

HEADQUARTERS FILE —

6538-0

SUPERSEDED MEMORANDA "D" —

D7-2-9, October 15, 1985

OTHER REFERENCES —

D21-3-3

SERVICES PROVIDED BY THE DEPARTMENT ARE AVAILABLE IN BOTH
OFFICIAL LANGUAGES.

THIS MEMORANDUM IS ISSUED UNDER THE AUTHORITY OF THE DEPUTY
MINISTER OF NATIONAL REVENUE.