

File No. 194210

Disch. No. Montreal
Eng.: 20. OKT. 1938.
Tageb. Nr. _____
_____ 21st.

Series D No. 49
T.M.R. 11

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA
(Customs Division)

Ottawa, 15th October, 1938.

To Collectors of Customs and Excise,
and others concerned:

SMALL COLLECTIONS ENTRIES -- Parcel Post Shipments
containing Canadian goods returned.

Referring to Memorandum Series D No. 49 T.M.R. 1 (Revised), it has been drawn to the attention of the department that since the issuance of this memorandum some Collectors have discontinued the practice previously in effect of accepting Small Collections Entries in respect of parcel post shipments containing Canadian goods returned, and are now demanding Long Room entries by reason of the requirement that a certificate in the form prescribed in the memorandum shall be "placed on the face of the duty free import entry".

In those cases where parcel post shipments would ordinarily be admitted on a Small Collections Entry, the department will not object to the acceptance of such an entry provided the required certificate is endorsed in proper form and duly completed on the invoice or appraisal note relating thereto.

H.D. Kelly

COMMISSIONER OF CUSTOMS.