

DEPARTMENT OF NATIONAL REVENUE  
CUSTOMS AND EXCISE

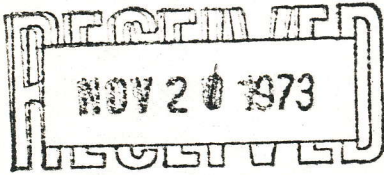


MINISTÈRE DU REVENU NATIONAL  
DOUANES ET ACCISE

REFER TO FILE

RÉFÉRENCE

Mental Patients Association,  
1982 West 6th Avenue,  
Vancouver 9, B. C.



District Excise Tax Office,  
Values & Classification,  
Custom House, Room 203,  
1001 West Pender Street,  
Vancouver 1, B. C.

November 19, 1973.

Attention: Lanny Bechman,  
Project Coordinator.

Dear Sir:

This has reference to your letter of November 14, 1973 concerning the application of Federal Sales Tax to the publication entitled 'In a Nut Shell', copies submitted for examination.

A review of the publication entitled 'In a Nut Shell', the monthly newsletter of your association, revealed it to resemble a newspaper format, with masthead on the front page showing date of issuance and year of publication. Further, it was found to contain editorial content and items of general interest to the subscriber.

Based upon this review, it is considered that the publication qualifies for the statutory exemption from Federal Sales Tax provided in Section 3 of Part III of Schedule III of the Excise Tax Act for newspapers; materials for use exclusively in the manufacture thereof.

Yours truly,

H. J. Purdue,  
for District Manager,  
Excise Tax.