

for which this Act or such law was made, according to its true intent, meaning and spirit. 46 V., c. 12, s. 4.

DEPARTMENT OF CUSTOMS.

3. There shall be a department of the Civil Service which shall be called the "Department of Customs," over which the Minister of Customs, for the time being, appointed by the Governor General, by commission under the Great Seal, shall preside. 31 V., c. 43, s. 1. Department constituted.

4. There shall be a Commissioner of Customs, who shall be the Deputy of the Minister of Customs, and an Assistant Commissioner, appointed by the Governor in Council, both of whom shall hold office during pleasure, and shall have such powers and perform such duties, respectively, as are assigned to them by the Governor in Council, or by the Minister of Customs: 31 V., c. 43, s. 2. Commissioner and Assistant Commissioner.

2. There shall be a Board of Customs, which shall consist of the Commissioner of Customs, the Assistant Commissioner of Customs and the Dominion Custom Appraisers and Assistant Dominion Customs Appraisers hereinafter mentioned, and the said board shall have such powers and perform such duties, respectively, as are assigned to it by this Act, by the Governor in Council or by the Minister of Customs. 51 V., c. 14, s. 3. Board of Customs.

5. The Department of Customs shall have the control and management of the collection of the duties of Customs, and of matters incident thereto, and of the officers and persons employed in that service. 31 V., c. 43, s. 3, *part*. Of what matters the Department shall have the control.

DUTIES OF CUSTOMS.

6. The duties imposed by any Act relating to the Customs shall be held to be duties within the meaning of "*The Consolidated Revenue and Audit Act*," and of any Act amending the same, and shall, with all matters and things thereunto relating, be subject to the provisions of the said Act or Acts, and to the regulations and orders of the Governor in Council, made under the authority thereof, in so far as the same are not inconsistent with this Act; and all moneys arising from such duties, or from any penalties hereby imposed, and belonging to Her Majesty, shall be paid over by the officer receiving the same to the Minister of Finance and Receiver-General, and shall form part of the Consolidated Revenue Fund of Canada. 46 V., c. 12, s. 14. Duties to be within the Audit Act and orders under it.

7. The true amount of Customs duties payable to Her Majesty with respect to any goods imported into Canada or exported therefrom, and the additional sum, if any, payable under the next following section of this Act, shall, from Duties and penalties if any, to be a debt to Her Majesty, and how recoverable.