

32. (2) This embodies the principle contained in section 52 (2) of the present Act. Section 52 (2) of the Act reads as follows:—

"2. Any balances outstanding in the hands of any person or persons unexpended or unaccounted for at such period shall be accounted for and settled as soon thereafter as is practicable *but not later than a date to be fixed by the Auditor General* having regard to the nature of the case."

Section 59 of this Bill prescribes the remedy in case of default.

33. This section is practically identical with section 91 of the present Act, with the addition of subsection 5 which is designed to remove any doubt as to the authority to pay refunds. The words in italics in section 91 are omitted.

Section 91 of the Act reads as follows:—

"91. The Governor in Council, whenever he deems it right and conducive to the public good, may remit any duty or toll payable to His Majesty, imposed or authorized to be imposed by any Act of the Parliament of Canada, *or by any Act or Ordinance of the legislature of the late province of Canada, or any of the provinces of Nova Scotia, New Brunswick, British Columbia or Prince Edward Island, in force in Canada, and relating to any matter within the scope of the powers of the Parliament thereof,* or any forfeiture or pecuniary penalty imposed or authorized to be imposed by any such Act or Ordinance for any contravention of the laws relating to the collection of the revenue, or to the management of any public work producing toll or revenue, although any part of such forfeiture or penalty is given by law to the informer or prosecutor, or to any other person: Provided that no duties of customs or excise, paid to His Majesty on any goods, shall be remitted or refunded on account of such goods having, after the payment of such duties, been lost or destroyed by fire or other unavoidable accident.

2. Such remission may be total or partial, conditional or unconditional, and may be granted either before or after, or pending any suit or proceeding for the recovery of any duty, toll, penalty or forfeiture, and either before or after any payment thereof has been made or enforced by process or execution; and such remission may be exercised by forbearance from instituting any suit or proceeding for the recovery of any duty, toll, penalty or forfeiture, or, if the same has been already instituted, then by the delay, stay or discontinuance of any such suit or proceeding, or by the forbearance to enforce, or by the stay or abandonment of any execution or process upon any judgment, or by the entry of satisfaction upon any judgment, or by the refund of any sum of money paid to the Minister of Finance for such duty, toll, penalty or forfeiture, or whereof payment has been enforced by any execution or process upon any judgment as aforesaid.

3. If the remission is conditional, the condition, if accepted by the person to whom the remission is accorded, shall be lawful and valid, and the performance thereof, or the remission only, if unconditional, shall have the same effect as if the remission had been made after the duty, toll, penalty or forfeiture has been sued for and recovered; and if the condition is not performed, it may be enforced, or all proceedings may be had as if there had been no remission.