

Accounting  
for  
advances.

(2) Accountable advances to any person for any purpose, which remain unaccounted for at the termination of the fiscal year, shall be repaid or accounted for within fifteen days thereafter. The Treasury Board, having regard to the special circumstances of any particular case, may, on the recommendation of the Comptroller, set a later date for such settlement, but in no case shall such later date be beyond sixty days after the termination of the fiscal year. 5

Auditor  
General.

(3) A copy of any Treasury Board ruling made under the authority of this section shall forthwith be delivered to the Auditor General. R.S., c. 178, ss. 49 (3), 52 (2), a.m. 10

Remission of  
duties and  
forfeitures  
by Governor  
in Council.

**33.** (1) 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 any forfeiture or pecuniary penalty imposed or authorized to be imposed by any such Act 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. 15 20 25

Conditional  
or uncon-  
ditional.

(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 for such duty, toll, penalty or forfeiture, or whereof payment has been enforced by any execution or process upon any judgment as aforesaid. 30 35 40

Time.

How  
verified.

Effect of

(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 had been sued for and recovered; 45