

GAMMAGE & SONS LIMITED.

Gammage & Sons Limited have their head office in London and a branch store in Windsor, Ont. They are engaged in the business of flowers as retailers, wholesalers and growers.

The company imports flowers, ferns, etc., from the United States and especially from Detroit for its stores at Windsor and London.

In October, 1926, it was discovered that in connection with the import of flowers from the United States through Detroit, the company used double invoices, the one presented to the Customs, and on which duty was paid, being for a much lower amount than the one mentioning the real sale price and forwarded to the company. The difference in some cases was over 50%.

An investigation was made of some of the imports of the company before and after that period and it was found that double invoices were used regularly. The manager at the branch store in Windsor, as well as the manager at the head office in London, admitted knowledge of that practice and offered no excuse.

The evidence adduced shows that the American exporters of flowers to Canadian firms through Windsor usually follow the practice of furnishing double invoices.

Recommendation:

That a thorough investigation of the imports of this company be made to ascertain the amount of duty payable and that proper action be taken to recover same with all appropriate penalties.

Witnesses:

| | |
|--------------|---------------------------------|
| G. Galbraith | Volume V, Windsor. page 15,901. |
| W.A. Jacques | " V, " 15,908. |
| L.W. Gammage | " VIII, " 16,487. |
| A.E. Nash | " IX, " 16,613. |

EXHIBITS NOS: 663-A & B, and 693-A.