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WINDSOR FLOWER SHOP.

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This firm has been carrying on the business of florists at Windsor, Ont., since 1914, being operated and owned by one Miss L.J. Bamford. Our investigation shows that this party imported large quantities of cut flowers from the Detroit-McCallum Company via Windsor-Detroit Ferry, and these flowers were entered at Customs at an undervaluation on a double invoice especially made out for Customs purposes and not representing the real value of the goods. This practice has been persistent and has resulted in a considerable loss of revenue. By way of illustration, an invoice representing goods of the value of \$22.90 was entered at Customs at the value of \$5.00 and another invoice representing goods of the value of \$34.20 was entered at Customs at \$7.75. The evidence also indicates that this party has smuggled silk ribbons from Detroit to her shop at Windsor for commercial purposes.

The evidence in this case and in other cases of a similar nature at Windsor serves to indicate a practice carried on by certain Detroit firms of furnishing double invoices to Canadian customers and the use of same for the purpose of defrauding Customs. It also shows the lack of an effective examination and appraisal of goods passing the Customs by the port officers.

Recommendation:

That a further investigation be made to ascertain the extent to which the revenues have been defrauded by undervaluation and smuggling, and that steps be taken to recover the proper duties and all appropriate penalties.

EXHIBITS NOS: 691-A, B, C, D, and 693-A.

L.J. Bamford  
N. Cuff,  
A.E. Nash,

Witnesses:  
Volume IX, Windsor, page 16,595.  
Volume IX, Windsor, page 16,607.  
Volume IX, Windsor, page 16,613.

W.L. Mackenzie King Papers  
Memoranda & Notes

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