Review of orders by Tribunal

11. The Tribunal may, at any time after the date of any order or finding made by it, review, rescind, change, alter or vary the said order or finding or may rehear any matter before deciding it.

Annual report to be made

32. The Tribunal shall, within three months of the termination of each year, transmit to the Minister of Finance a report relating to the activities of the Tribunal for that year and the Minister shall cause such statement to be laid before Parliament within fifteen days after the receipt thereof or, if Parliament is not then sitting, on any of the first fifteen days next thereafter that Parliament is sitting.

PART IV

GENERAL

Duties a debt to Her Majesty

33. (1) The total amount of duty or 25 provisional duty payable to Her Majesty on any goods entered into Canada from and after the time such duty should have been paid or accounted for constitutes a debt due and payable to Her Majesty 30 by the importer of the goods, and such debt may be recovered at any time with full costs of suit in any court of competent jurisdiction, and any goods thereafter imported by the said importer are subject to a lien for such debt 35 and may be withheld from delivery by Customs until such debt is paid.