

and after the time when such duties should have been paid or accounted for, constitute a debt due and payable to Her Majesty, jointly and severally, from the owner of the goods at the time of the importation or exportation thereof, and from the importer or exporter thereof, as the case may be ; and such debt may, at any time, be recovered with full costs of suit, in any court of competent jurisdiction. 46 V., c. 12, s. 15.

Additional duty in cases of undervaluation.

**8.** If in any case the true value for duty of any goods, as finally determined under this Act, or as determined in any action or proceeding to recover unpaid duties, exceeds by fifteen per centum, or more, the value for duty as it appears by the bill of entry thereof, there shall be levied and collected upon the same, in addition to the *ad valorem* duty payable on such goods, when properly valued, a sum equal to the same percentage of the whole *ad valorem* duty so payable as the percentage of undervaluation in the original bill of entry ; and if the owner, importer or consignee refuses or neglects to pay the said duty and additional sum within six days after notice so to do has been served upon him personally, or by leaving the same at his domicile or place of business, the goods shall be seized and forfeited. 51 V., c. 14, s. 4.

Board of Customs may, in doubtful cases, declare the duty, or that goods are free.

**9.** Whenever any difference arises as to whether any or what rate of duty is payable on particular goods, and there is no previous decision in the matter by any competent tribunal, or there are decisions inconsistent with each other, the Board of Customs may declare the rate of duty payable on the kind of goods in question, or that such goods are exempt from duty, subject in each case to an appeal, by any person interested, to the Governor in Council ; and any decision of the Board of Customs when approved by the Minister of Customs, or any Order in Council made upon appeal, containing such declaration and fixing such rate of duty, if any, shall have the same force and effect as if such rate of duty had been fixed and declared by statute ; and every Order in Council made under this section shall be published in the *Canada Gazette*. 51 V., c. 14, s. 5.

Effect of order.

What must appear in invoices of goods.

What currency to be used.

**10.** All invoices of goods shall be made out in the currency of the country whence the goods are imported, and shall contain a true statement of the value of such goods ; and in computing the value for duty of such currency the rate thereof shall be such as has been ordered and proclaimed, from time to time, by the Governor in Council, who is hereby empowered to make such order ; and the rate ordered shall be based upon the actual value of the standard coins or currency of such country as compared with the standard dollar of Canada, in so far as such comparative values are known ; and whenever the value of a currency has not been pro-