

and beef, pork, flour and meal of requisite value may be substituted for grain or livestock. Sugar may be refined in bond. Transfers of property in bond must be registered by the collector, and bond of new proprietor may be substituted for old. Goods removed without leave of collector are forfeited. Bonds are also required for exportation of goods taken out for that purpose. No one but owner of goods or master of vessel can so enter them for export.

Any vessel leaving any port must be entered outward by her master setting forth owners, country, tonnage, crew, cargo, and destination, under a penalty of four hundred dollars. The G. in C. may require such statistical information as he may deem necessary in such entry outward. Reports may be made by pursers of steamers instead of masters. A bill of health may be given by collector when required.

Any person smuggling goods, or making false entry, is liable to a penalty of two hundred dollars or imprisonment for one year, or both. A person offering goods for sale pretending they have been smuggled forfeits them and treble their value, or is liable to a fine of two hundred dollars. A person knowingly purchasing or harboring smuggled goods forfeit them and treble their value. Any five or more persons found together, one of them having smuggled goods, are all liable for misdemeanor. He who hires or directs other to assist in smuggling forfeits one hundred dollars. Any person concealing or removing warehoused goods is liable to like punishment as one smuggling. If one enters a warehouse without leave or not in presence of officer he forfeits one hundred dollars. If any one alters or defaces customs marks, he forfeits five hundred dollars. Spirits (unless from United Kingdom or in bond from a warehouse in some other British possession) or under special regulation of G. in C. on the subject, must be imported in casks or vessels holding not less than 100 gallons, and in decked vessel of not less than thirty tons, else are forfeited. Vessels used in carrying forfeited goods are also forfeited. A vessel hovering off the coast within three miles may be boarded, and if found elsewhere ordered to proceed. If she does not do so she may be brought into port and her cargo examined, and, if prohibited goods are found on board she shall be forfeited. Persons on board smuggling vessels, knowing them to be such, forfeit \$100. Officers must have free access to all parts of vessels and all goods on board. For forging customs mark or brand the penalty is \$200 or imprisonment for one year. Forging papers to be punished as a misdemeanor. For untrue affirmations not otherwise provided for, penalty \$400. Any revenue officer, sheriff, J. P. or any other person resident more than 10 miles from any office of customs, and authorized by collector or J. P. may on information or reasonable grounds of suspicion, search for and examine goods suspected to be smuggled, and to that end stop any vessel or vehicle and effect seizure, and call on others to assist him, and if person in charge refuse to stop when summoned to do so in the Queen's name he shall forfeit \$200. An officer attended by a peace officer may, after having made oath that he has reasonable cause to suspect smuggled goods are secreted in a building, search it during the day, and if refused admission, may force it, after first having declared why he does so. Officers having procured a "writ of assistance" from a superior court may search by day or night, writs of assistance to last for a whole reign and twelve months after. Persons may be searched by officers, if they resist they forfeit \$100, but they may demand to go before a justice of the peace, who may order the search if reasonable cause is shown, otherwise discharge the party. If search made without reasonable cause the officer forfeits \$40. Females must be searched by female searchers. Goods seized as liable to forfeiture must be taken to the nearest custom house within 48 hours. If captured by police officer as stolen as well as smuggled, they are to be taken to the police office and kept till after trial, notice being forthwith given to the nearest collector. After trial they are to be sent to collector to be dealt with. Police officer forfeits \$100 for neglecting this section. Any person taking any goods seized and detained by officer—whether owner or other—is guilty of theft, and punishable therefore. Persons resisting officers with violence, firing at or wounding them, first on a vessel employed by them, destroying seized goods or vessel, or custom house, or having goods liable to seizure, and being armed or disguised, shall be guilty of felony and punishable therefor. Every officer conniving at smuggling, or any one bribing or offering to bribe an officer to connive at smuggling, shall forfeit \$2000. Proceedings for condemnation of goods of less value than \$100 may be had before two justices of the peace. Those for larger sums before the usual civil courts. Notice of such proceedings must be posted up in the clerk or prothonotary's and collector's offices, and on the vessel or house where seizure is made, or nearest public places. Any persons claiming the goods as not liable to forfeiture must give notice of claim within one month after seizure, and put in claim within one week after such posting if he has given notice of claim. At end of month after posting, court proceeds to hear and determine the case. Claim must be made in owner's name, and security must be given for penalty and costs. Things seized may be sold as condemned without legal proceedings unless notice of claim is filed by some one within the month. Goods may be given up to the claimant upon his depositing sufficient money or putting in sufficient security. Cattle and perishable articles seized may be sold as if condemned, unless such money or security is furnished, and proceeds handed over to claimant if articles are not condemned. All such sales must be by public auction. All actions for penalties or forfeitures must be brought within three years. An appeal is granted from the decisions of J. P. and county or circuit courts. If probable cause of seizure be certified in a case where goods are, nevertheless are not condemned, only nominal damages and no costs can be given against the officer, the M. C. may at any time restore the things seized and the claimant accepting them thereby waives all right to damages. An officer must have a month's notice of any action for damages against him, and he may tender amend, which if found sufficient shall carry costs in his favor: such actions must be brought within three months.

The G. in C. may make regulations respecting horses, vehicles and baggage of passengers or respecting goods passing through any portion of Canada over canals or railroads and not unladen in the country; also for exemption from duty of lumber from Canadian logs taken into the United States to be sawed, or of meal or flour taken thither to be ground, also exempting all goods produced in Prince Edward Island and Newfoundland; for the distribution of penalties and proceeds of forfeitures; for giving and taking bonds in cases of part remission of duty or other indulgence by the M. C. He may also prohibit the exportation of arms and warlike stores of any kind. The breach of such regulations shall be punished by forfeiture or fine of \$400.

Importation of goods by vessel take places when she comes within the limits of the port; exportation when the goods are laden for export.

31 VIC., CAP. 7.

This Act imposes duties of customs, but is superseded by the tariff passed in the later part of the session, and to be found a few pages back.

It further provides that goods claimed to be exempt from duty must be described in the terms of the Schedule or may be seized and forfeited.

The M. C. may release seized goods to the claimant upon his agreement to pay such penalty as may be deemed necessary.

The G. in C. may make regulations to prevent fraud respecting free goods.

Fire arms and munitions of war can only be imported from Great Britain, except by special permission of the M. C.

No deduction shall be made from invoice for assumed value of package containing goods (unless it is separately mentioned in invoice) nor for any expense of packing.

Fish or other articles alleged to be the product of Canada, P. E. Island or Newfoundland, if imported from United States, are liable to duty, unless accompanied by first outward entry and certificate from a collector of H. M. customs. Drawback is to be allowed on goods which have been imported and paid duty upon their re-exportation direct to P. E. Island or Newfoundland. No refund will be made after 14 days for misdescription of goods, and such errors found out in unpacking must be forthwith reported to collector without further interference with goods.