

ficiently to cross a bar or shoal) except between sunrise and sunset of days not Sundays or holidays, and at a place where a Customs officer is appointed to attend, or a surffiance has been granted by the Collector, &c. Any alteration of stowage which facilitates illegal unloading is deemed breakage of bulk; or if any package is broken, or staved, or anything thrown overboard or destroyed, it is a breaking of bulk. For contravention the master forfeits \$200. Goods illegally unladen are forfeited.

PORTS OF ENTRY.

The G. in C. appoints ports of entry, to which all imported goods must be brought. And all goods exported must be reported to the nearest custom house within 24 hours. If goods are brought in at other places, or taken past the port of entry, or removed from the place appointed, before examination and before the duties are paid and a permit given, or if the vessel containing them go elsewhere than a port of entry, not being compelled by stress of weather, such goods (unless those of an innocent owner) and the vessel in which they are brought, (if it be not worth more than \$800), are forfeited; if more, it may be seized and detained for payment of a fine of \$800 by the master or owner, or sold to recover that amount if it be not paid within 30 days. The horses or cattle and carriages employed in illegally bringing in or removing goods by land are also forfeited as well as the goods; also railway cars so employed. And any officer of a railway who aids or abets incurs a penalty of \$200. Express Cos. and officers are in a like manner liable.

MASTERS REPORT.

A master of a vessel on arrival at a port of entry must forthwith report to the Collector its name, country, tonnage and port of registry and whether laden or in ballast the name of master, country of owners, No. and names of passengers, No. of crew, Nos. and marks of every package of goods on board and where laden, the particulars of any goods stowed loose, where and to whom consigned; where goods have been laden or unladen, or bulk has been broken on the way; what part of the cargo is for that port and what for any other and what goods are to be re-exported, and what surplus stores remain on board. An officer may be sent on board, at any place within 8 marine miles of anchorage in the port, to receive a copy of this report, and he may remain on board till the vessel anchors. And the copy of the report received by him is to be deposited in the Custom House, to be compared with that presented to the Collector by the master. The master may be called upon to produce bills of lading or copies, and attest his report by affidavit, and he must answer all questions about the subject matter of it, and, if required, embody his answers therein. Failing to comply with these provisions, or making an untrue report, he forfeits \$400. Any goods found on board or landed, and not reported, are forfeited, unless good faith is shewn. If the contents of a package for another port or exportation are unknown to the master, it may be opened and examined,

and if prohibited goods are found in it the whole package is forfeited. But the G. in C. may make regulations for the landing and storing before entry and subsequent examining of goods in surffiance warehouses from steamers and other vessels sailing on a fixed day and for railways. A similar duty as on the master of the ship is imposed on the conductor of a railway train bringing goods into Canada, under a like penalty.

EXEMPTIONS.

Fresh fish, coin or bullion may be landed without entry or warrant, as may goods from a wrecked or stranded vessel, if in presence of an O. of Customs, should one be procurable, and entry made as soon as practicable after the landing. Perishable goods arriving after office hours may be landed before entry with permission of the Collector, the entry to be made as soon as possible next day.

COASTING, INLAND NAVIGATION, &c.

The G. in C. may declare what is coasting trade, and may make special regulations respecting it, exempting it from any of the foregoing provisions, but goods landed contrary to such regulations or provisions, not dispensed with, are forfeited. Goods brought by land carriage or inland navigation are to be reported in like manner at the nearest place of entry, and the person in charge shall declare that no goods have been landed or removed from the carriage since coming into Canada till the making of such report and affidavit. Goods so unladen or removed, and not reported and produced, or having marks not corresponding with report, are forfeited, and the master or person in charge not reporting or making untrue report forfeits \$400.

ENTRY BY IMPORTER.

Importers by sea-going vessels must make entry of their goods within 3 days after arrival of vessel and land them; those imported by inland navigation, in decked vessels of 100 tons or more, within 24 hours; in other vessels or by land, forthwith. Bills of entry in duplicate form are to be delivered to the Collector, containing the name of the importer, description of the goods, marks, Nos. and contents of packages, place whence imported and country of which they are the growth, produce or manufacture; if by water, the name of vessel and master, place to which bound, and place, within port, where to be unladen. Unless goods are to be warehoused the duties are to be paid down, and the Collector grants a warrant for unloading and a permit to convey goods farther in Canada if required. In default of entry and landing, or production of goods, or payment of duty, the goods may be taken to Customs Warehouse. If not entered for consumption or warehouse within one month, and all charges paid, they may be sold by auction and proceeds used to pay duties, charges and lien of owner of vessel, and balance to owner of goods. If goods will not bring amount of duties, if sold for home consumption, or charges, if for re-exportation, they are to be destroyed. Persons engaged in land-