

Goods found concealed are forfeited. The master altering, opening, or breaking any mark, lock, hatchway or seal placed by officer, before legal delivery of the goods, or secretly conveying goods away, is liable to a fine of \$100. In port, the Collector may station officers on board, to whom the master must furnish accommodation and board under a penalty of \$100. Forging or transferring marks or brands affixed under the Act, or selling, or having in possession goods on which are such forged or transferred brands or marks, involves forfeiture of such goods and a fine of \$200 on all parties engaged, recoverable before 2 J. P. In default of payment, 12 mos. imprisonment. Forging any document required under this Act or certificate thereto, is punishable as a misdemeanor. False declarations or untrue answers and authorized questions is punishable by a fine of \$100. All officers or persons employed under the Collection of Revenue Act, or under direction of officers of Customs, are to be held lawfully employed for the prevention of smuggling. Any such person, any Sheriff or J. P., or any person residing more than 10 miles from a Custom House, and authorized by a J. P. or Collector, may seize, detain and examine goods suspected to be smuggled, and go on board of any vessel, carriage, or means of conveyance for the purpose, and search for them, and if found, to seize also the vessel, &c. Such persons may call, in the Queen's name, for any assistance necessary to secure such vessel, goods, &c. If no such goods are found, the officer or person acting shall not be liable to prosecution or punishment for such detention, search, &c., if he had reasonable ground of suspicion. If a person in charge of such vessel or carriage refuses to stop, or other persons refuse assistance when summoned in the Queen's name, they are liable to \$200 penalty, recoverable before 2 J. P., and six months imprisonment in default of payment. A Customs officer, after making oath before a J. P. that he has reasonable cause to suspect there are forfeited goods in a building, and procuring the assistance of a Peace officer, demands entrance into such building, and if refused may force entrance and search for such goods between sunrise and sunset. If no J. P. is to be had within 5 miles, he may act without making the affidavit. Writs of assistance may be procured from a judge of the Superior Courts of law in any Province, by the principal officer of Customs at any port, and under its authority and that of a special or general O. in C., may enter, and if necessary, break and search any building by night as well as by day, for such forfeited goods. An officer, or person authorized by him, may search any person on board a vessel in any port, or any vessel or vehicle entering Canada, or any person who has landed or got out of such vessel or vehicle, if he have reasonable ground to suspect that he has uncustomed or prohibited goods on his person. For resisting or obstructing such search, a penalty of \$100 is incurred. Any such person who, being questioned, denies the possession of such goods and does not produce them, forfeits them if found, and treble their value. But a person may demand to be taken before the principal officer of Customs or a J. P. before being

searched, who, if he see cause, may discharge him. The officer must take him with reasonable despatch. A female searcher must be provided for female passengers. A Collector or J. P. may authorize one to act. An officer causing a person to be searched without reasonable cause forfeits \$40. Goods, &c., seized by an authorized person or police officer, must be taken to the nearest Custom House or place appointed, within 48 hours after being taken. If seized by the police officer under suspicion that they are stolen, they are to be taken to the police office with the offender, but notice in writing is to be given to the principal officer of Customs, at the nearest port, and after trial the goods are to be conveyed to the Custom House or place appointed. For neglect to convey goods to the proper place, or give notice as above, the police officer incurs a penalty of \$100 (recoverable before a J. P.) and 30 days imprisonment in default of payment. The taking away goods, detained on suspicion, before decision of the proper tribunal, without leave of the proper officer, is theft and punishable as such. To resist or obstruct an officer in the discharge of his duty; to wilfully shoot at, or attempt to damage, or destroy, a revenue vessel, or one employed as such; to wound or harm any officer of the Army, Navy, Marine or Customs, or persons acting in their aid, while employed in the prevention of smuggling; to be found with goods liable to seizure or forfeiture, carrying weapons, or disguised; to stave, break, or destroy, such goods before seizure; to scuttle, sink, or cut adrift the vessel, destroy or damage the vehicle, before or after seizure; or to damage or destroy the Custom House, or building in which seized or bonded goods are, is felony, punishable as such. For conniving at any evasion of the Revenue Laws, or accepting a bribe, or recompense, for non-performance of duty, an officer is punishable by a fine of \$2,000, and becomes incapable of serving H. M. And the person giving, or offering, the bribe, or making any such agreement with the officer, also forfeits \$2,000.

COURTS AND PROCEDURE.

Penalties may be sued for in any of the Superior Courts of Law, or Court of Vice-Admiralty, or if not over \$200, in Circuit or County Court. Penalties are to be sued for by the Att'y.-Gen'l. of Canada, or in the name of a Customs officer, or persons authorized by the G. in C. Before the Circuit and County Court and J. P., the case must be determined in a summary manner. In Quebec they are to be recovered in other respects like other sums sued for. In the other Provinces the procedure is to be as in like cases, before the Exchequer Court in England, according to the established rule of the provincial Court as far as may be. In cases where the value of the goods seized is under \$100, and is so appraised by a competent person, named by the prosecutor, he may proceed in the name of the Collector before 2 J. P. On receipt of information, they issue a notice to all interested to prepare their claims, which must be served, 8 days before trial, on the person in whose possession the goods were seized, and affixed to the building, or vessel where