

to the warehouse, opened, examined and appraised. If goods not mentioned in the invoice or entry be found, they are forfeited; or if not corresponding with the description in the invoice, and the mis-description is for the purpose of avoiding payment of proper duty, or if they are undervalued, or the affidavit is found to be false, all the goods in the invoice and entry are forfeited. All the goods, packages of which have been sent to the examining warehouse, are under control of the Customs officers though removed to the warehouse of the importer (and a bond for their production is to be given by him) until the examination has been made. This must be made within three days of the landing or 24 hours after notice by the importer. Those delivered to him must be returned to the Custom House, if demanded, or he forfeits the penal sum named in the bond. This bond may cover all the importations of a party for the year. The onus of proof of entry of any goods lies on the party bound to make it. Goods having paid duty may be marked or stamped under regulations made by the G. in C. The Collector, on application of the importer desirous of removing goods, entered at one port, to another, shall give a permit or certificate with a description of the goods and packages, the ports from and to which to be removed, and that the duties have been paid.

WAREHOUSES FOR GOODS IN BOND.

The following are warehousing ports under the provisions of this Act:

Amherst,	Kincardine,
Amherstburg,	Kingston,
Annapolis,	Lindsay,
Antigonish,	Liverpool,
Archat,	Locke Port,
Bathurst,	London,
Baddeck,	Londonderry,
Barrington,	Lunenburg,
Belleville,	Magdalen Islands,
Brantford,	Margaretsville,
Bridgetown,	Moncton,
Brockville,	Montreal,
Caraquette,	Morrisburg,
Chatham, Ont.,	Napanee,
Chatham, N. B.,	New Carlisle,
Chippawa,	Newcastle, Ont.,
Collingwood,	Newcastle, N. B.,
Cornwall,	Niagara,
Cornwallis,	North Sydney,
Cramahe,	Oakville,
Darlington,	Oshawa,
Dalhousie,	Ottawa,
Digby,	Owen Sound,
Dover,	Paris,
Dorchester,	Parrsborough,
Dundas,	Perce,
Dunnville,	Peterboro',
Elgin,	Pictou,
Fort Erie,	Pictou,
Fredericton,	Port Hawksbury,
Gaspé,	Port Hood,
Galt,	Port Medway,
Gananoque,	Prescott,
Grand Falls,	P. Arthur's Landing,
Guelph,	Quebec,
Guysborough,	Rimouski,
Halfax,	Richibucto,
Hamilton,	Sackville,
Hillsborough,	Sarnia,
Hope,	Sault Ste. Marie,

St. Andrews,
St. (atherine's,
St. George,
St. Hyacinthe,
St. John,
St. Johns,
St. Stephen,
Shediac,
Shelbourne,
Sherbrooke,
Sorel,
Stanley,
Stratford,
Sydney,
Three Rivers,

Toronto,
Trenton,
Truro,
Victoria,
Wallaceburg,
West Isles,
Weymouth,
Whitby,
Windsor, Ont.,
Windsor, N. S.
Winnipeg,
Woodstock, Ont.,
Woodstock N. B.,
Yarmouth,

and any ports added by O. in C. Goods may be entered at any such port for exportation or for subsequent payment of duty, a bond being given, in either case, for double the amount of duty by the importer and one surety, and the goods to be placed in a warehouse under regulations of the G. in C. Packages may be opened and goods sorted and re-packed for preservation, &c., and may be removed from one warehousing port to another, or one bonded warehouse to another, under such bonds, to satisfaction of Collector and subject to regulations in that behalf. Warehoused goods are to be exported and duty paid on them within 2 yrs. after entry in bond, or they may be sold to pay duty and warehouse charges, the balance going to the owner. The warehouse charges to be settled by the collector under regulations of the G. in C. The importer may abandon any packages, which are then to be sold and the proceeds dealt with as if they were duties collected. Bonds may be dispensed with for goods actually placed under the Crown's lock. Goods warehoused are still liable for freight. If goods are not warehoused in compliance with the bond, or are removed without entry and clearance, or are not reported after clearance, or re-loaded and sold, or used, they are forfeited. On goods out of warehouse the duties are the same as if paid on landing. Grain may be ground, and cattle and swine may be slaughtered, in bond under proper regulations, which may provide for the substitution of equivalents in flour, meal or meat for the article bonded. Sugar may also be refined in bond under similar regulations, and refined sugar substituted for raw. The property of goods in bond may be transferred by bill of sale, and the entry of transfer in a book kept for that purpose, which must be produced on demand made. The bond of the new proprietor and surety may be substituted for that of the old, and the former thus acquires power of old to remove and deal with goods. On removal, duties are payable on quantity or value of goods as originally warehoused. All expenses of warehousing, including unshipping and transport, are to be borne by the importer. No parcels of goods are to be removed from warehouse unless the duty amounts to \$20 or upwards, or they are all remaining of the entry. If pending delivery into warehouse of goods entered for warehouse, any portion are entered for export or consumption, all shall be considered, nevertheless, as warehoused. Upon entry of goods for export from warehouse a bond is to be given for their delivery at the place named, and before it is cancell-