

ed, a certificate of such delivery must be produced, or the goods otherwise satisfactorily accounted for to the Collector. A certificate of a principal officer of Customs or Colonial Revenue, or British Consul, or Vice-Consul, or affidavit of some other person at the port of destination, of the landing or loss of goods, should be produced. Any person making an entry outward of goods in warehouse, who is not authorized by the owner or master of the ship, forfeits \$200. Goods may be delivered out of bond without payment of duty for ships stores to vessels of over 50 tons for a round voyage of 30 days or more, upon affidavit of owner or master that they are necessary. The kind and quantity to be regulated by the M. of C.

ENTRY OUTWARD.

The master of every vessel outward bound must deliver to the Collector an entry, with particulars of ship and crew, and before any goods or ballast are taken on board, or laden for outward cargo, unless under a stiffening order, must show that all goods brought in her have been discharged, except those entered for re-exportation, and before departure he must bring a content of the goods laden, with description of packages and marks, and names of the shippers or consignors, with a declaration of its correctness. And the master must appear before the Collector and answer any questions put him about the ship or cargo, &c. Thereupon the Collector grants his clearance. If the vessel clear for another port in Canada this sets forth what part of the cargo is Canadian produce, and what liable to duty, and if the duty is paid, the clearance to be handed to the Collector of the next port in Canada at which the vessel arrives. If she departs without a clearance, or the master delivers a false content or answers falsely the questions put him, he forfeits \$400, and the vessel may be detained till the penalty is paid. The G. in C. may dispense with any of these regulations respecting coasting or inland voyages. The G. in C. may require statistical information to be given to the proper Customs officers respecting all goods shipped, whithersoever it may be. No entry outwards, or shipping warrant, is valid, unless it contains a correct description in all respects of the goods. If taken out of warehouse for export on a false entry, they are forfeited. Owners residing more than 10 miles from the shipping port, or any trading corporation, may employ an agent to make entries and clear goods, but the name of the agent as well as the place of residence of the owner must appear in the entry. The purser of steam vessels may make the entries instead of the master, but the latter may be called before the Collector and examined, and incur penalties for false answering or failure to answer.

BILL OF HEALTH.

Whenever the Collector is satisfied that no extraordinary infectious or contagious disease exists in the place, he may grant a bill of health to the master applying for it, and receive \$1 therefor.

SMUGGLING, &c.

A person who clandestinely brings in goods subject to duty without paying or accounting for it, or makes out, passes or attempts to pass through the Custom House a false or fraudulent invoice, or in any way attempts to defraud the revenue, and his aiders or abettors, shall be guilty of misdemeanor, and is liable to a penalty of \$200 or imprisonment for a year, or both. Goods offered for sale under pretence that they are smuggled, are forfeited, and the person so offering them incurs a penalty of \$200, or thrice the value of the goods, recoverable before a J. P., and 60 days imprisonment in default of payment. A person keeping or dealing in goods unlawfully imported, or on which duty has not been paid, forfeits the goods and treble their value. If five or more persons are found together in company, any of them having such goods, they are each guilty of a misdemeanor. One who hires, procures, or authorizes persons to assemble, to land or carry such goods, forfeits \$100 for each such person. Warehoused goods concealed in or removed from a warehouse, are forfeited, and the parties concerned incur the same penalty as for smuggling them. All other goods of the parties in warehouse may be detained till the duties and penalties are paid. If not paid within a month these goods also may be dealt with as smuggled. If the importer or owner or his employé opens the warehouse or gains access to his goods, without the presence or permission of the proper customs officer, he forfeits \$100. Altering or defacing a mark on a warehoused package, or one in transit, is punishable by a fine of \$500. Spirits, if not in bottle, and imported from Great Britain, or in bond, from a British possession, are forfeited if brought in packages containing less than 100 gals, or in other than a decked vessel of 30 tons or upwards. Also, if they are found in such smaller vessel in a Canadian port. Onus of proof of legal importation lies on owner. Vessels, carriages, horses and appliances used in the carriage of forfeited goods, are also forfeited; parties having them in possession as well as those concerned in any way in their conveyance, forfeit treble their value or a fine of \$200 at the option of the officer, and an averment in the information is proof of such option. A vessel hovering in Canadian waters or within one league of the shore, may be boarded by an officer, who may continue on board till it comes into port or leaves Canadian waters. If it is bound elsewhere, but continues to hover for 24 hours after being ordered to depart, it may be brought into port and its cargo examined. If prohibited goods are found, the vessel, cargo and stores are forfeited. If the master refuses to obey lawful directions of officer or does not truly answer his questions, he forfeits \$400. Every one found on board a vessel which is so forfeited, or any vessel from which such goods have been thrown overboard or destroyed, or illegally landed, forfeits \$100. Officers may go on board a vessel and remain there till all the goods are landed, and may fasten down hatchways, except the forecabin, and mark and secure any goods on board, and open any place or box, the keys of which are withheld.