

seized, or at two public places nearest it. If, after hearing, the J. P. condemn the goods, they issue their warrant to the Collector to sell them. Upon affidavit that there is reason to believe the defendant will leave the Province without paying the penalty, the Judge or Court may issue a warrant to commit him to gaol, pending proceedings, or till he has given security. Costs are recoverable with the penalty, and execution levied as in ordinary cases, or payment enforced by *cap. ad. sat.* Where the Att'y-Gen'l. is satisfied there was no fraudulent intent, he may issue a *not. pros.* on such terms as he sees fit, reporting to the M. of C. The onus of proof of payment of duty lies on claimant. So soon as information for condemnation has been lodged in a Court, notice must be posted in the office of the Clerk or Prothonotary, and of the Collector, and on board the vessel. If claimed, and security given, within two mos., the Court hears and determines the case at its next session, if not, the goods may be sold as if condemned. No claim is admitted, unless a party giving notice of intention prefers it within a week after notice is posted, otherwise, within 1 mo. The claim must be made by the owner, supported by affidavit of ownership. Security for costs must be given by claimant. The goods seized may be delivered to claimant on his depositing a sufficient sum, or giving sufficient security, to the satisfaction of the Collector or Court. In case of seizure of horses, cattle, or perishable articles, unless such security be given, they may be sold before condemnation to prevent their deterioration, or the cost of keeping them consuming a considerable portion of their value, and the proceeds retained to await the decision. Sales of goods, &c., to be by auction, unless otherwise ordered by the M. of C. Moneys realized from sales or penalties belong to the Crown, after deducting expenses; but may be divided between the Collector, or chief officer, and the person giving the information which led to seizure or condemnation; but the G. in C., or M. of C., may remit penalty or forfeitures. Actions must be brought, and seizures made, within 3 yrs. after penalty or forfeiture is incurred. Appeals may be had as in ordinary cases. But an appeal by the party prosecuting shall not prevent the restoration to the claimant of the goods, &c. seized, if he give sufficient security for the production of the goods or their value if the decision be reversed. If probable cause of seizure is certified by the judge, the claimant cannot recover costs, nor in a prosecution of the officer, more than 20 cents damages, nor, may the defendant be fined more than 10 cents. Goods seized or forfeited, or detained as undervalued, may be returned or released by the M. of C. on payment of a penalty, or other terms settled by him, and their acceptance bars all action for damages, and they may be exposed. Goods claimed to be exempt from duty must be described in the terms of the schedule of the Act exempting them. If not corresponding therewith, may be detained for the decision of the M. of C. thereon.

PROTECTION OF OFFICERS.

No service of action for damages or fine may be made upon, or writ sued out

against a seizing officer till one month after notice of the precise causes of action have been served upon him. No evidence relative to anything not set forth in notice may be given on trial. During the month, the officer may tender, amend, and plead this in bar, and recover costs if offer be held sufficient, or he may pay money into Court before issue joined as in other cases. The action must be brought within 3 mos. after the cause thereof, and laid and tried in the district where acts complained of were committed.

ORDERS IN COUNCIL.

The G. in C. may make regulations respecting:—1. The slaughtering of cattle, &c., grinding of grain or refining of sugar in bond. 2. The branding or marking of duty paid goods, and the allowance for tare. 3. Regulating the coasting trade and inland navigation. 4. Ports of entry, warehousing and bonding ports, goods and vessels passing canals, horses, vehicles, &c., personal baggage of persons coming into or passing through Canada. 5. Exempting flour or meal from grain taken out of the country to be ground, brought back in two days, or lumber from logs or timber taken out to be sawed and brought back in 7 days; and 6, limiting quantities thereof, &c. 7. Authorizing Customs warehouses, regulating the manner of their use, rent, fees, &c. 8. Extending time for clearing goods thence, and their transport from one port to another. 9. Entry of transfer of such goods from one party to another. 10. Exempting any goods the growth and produce of Newfoundland, if provided for by any Act. 11. Exempting from duty articles required for Canadian manufactures, or after they are manufactured, granting a drawback of duty paid on them. 12. Distributing proceeds of penalties and forfeitures. 13. The taking of bonds for fulfilment of conditions of any remission of duty or relaxation of rules, &c. 14. The transit through Canada from one part of the U. S. to another of goods, &c., without payment of duty. Non-fulfilment of conditions render such goods liable to duty, and their offer for sale, without previous payment of duty, involves forfeiture. Where, by this or any other Act he makes a special regulation or order, the G. in C. may make a general one applicable to every case of a like nature. The G. in C. may by proclamation prohibit the export of goods contraband of war, under penalty of forfeiture. He may grant yearly licenses to masters employed in navigating the inland waters above Montreal, and they shall pay 50 cents therefor. The master of every vessel not so licensed is to pay 50 cents each time he enters a Canadian port, for vessels of 50 tons or less, or \$1 for a larger vessel, to the Collector, and a like sum on clearance, but the G. in C. may reduce or re-adjust these fees. The G. in C. may prescribe oaths in any regulations, he may make, or substitute declarations for oaths in cases where they are now required. Such general regulations take effect from the day of their publication in the *Canada Gazette*, or any later day named therein. A copy of the *Gazette* containing is full proof of them. Special regulations are authenticated by