

the certificate of the Clerk of the Privy Council or his Deputy. Wherever oaths are required, affirmation may be received from persons entitled to affirm in other cases. Goods are imported from the time the vessel comes within the limits of her port, or an undecked vessel or land vehicle enters Canada, and are exported from the time of their shipment for export after entry outwards of the vessel, or from the time they are carried out of Canada by land carriages or an undecked vessel. Arrival of a vessel is at the time she is or should be reported, departure at the time of her last clearance. Overpaid duties are not returnable after 3 yrs., and no refund for misdescription after 14 days. The misdescription must be reported as soon as ascertained, and the goods not further meddled with till it is verified. A drawback of duty may be allowed under regulations by the G. in C. on goods re-exported or on goods manufactured from duty paid goods and reported. Bonds to the use of H. M. are to be taken by the Collector or principal officer of Customs, before he performs any act which shall give them force; and these and other documents shall be in the form prescribed by law or the M. of C. Certificates and copies of official papers certified by any of the principal officers of Customs at any British port, or a British Consul or Vice-Consul at any foreign port, are presumptive evidence of their contents. A written authority from his principal may be required from any agent, and his acts are, in all respects, binding on his principal. He may make entries, execute bonds, and take oaths in his behalf. And such agent, or a partner, may in the partnership name validly execute instruments on behalf of any partnership or unincorporated company without setting forth the names or descriptions of all the partners, signing partnership name, and subjoining the word "by" or "by their Attorney" with his own signature.

CUSTOMS AND EXCISE.

Chap. 11—Alters the tariff (for which, see under that heading)

INLAND REVENUE.

Chap. 12—Amends the Inland Revenue Act of 1867 (31 V., c. 8.) Any place where a still, rectifier, or other apparatus suitable for the manufacture of wash, beer or spirits is made or kept, is a "distillery" under the Act; and any one making, importing or keeping such apparatus complete, or in part completed, is a distiller; and no person shall import or make it unless licensed. The importer or maker must make a return like other distillers on becoming possessed of apparatus, and on every 10th July afterwards, as well as fortnightly returns. A person about to import or make such apparatus must report his intention to the nearest Inland Revenue officer, stating for whom it is to be made or imported, its capacity and the material of which made. Provision is made for the nature and condition of the license for importing or making, and sureties to be given. The fee for it is \$30. The importation or commencing to make apparatus is deemed a working of distil-

lery and acting as distiller. A person importing or making apparatus, or any part of it, or commencing to do so, without license, or completely, or in part, sets it up or prepares, or partially prepares it for working, or assists to do either, or has it in his possession partially or completely set up, or prepared for working in any place owned by him or under his control, without having given notice as required, or who conceals or allows it to be concealed on such premises, or conceals or assists to conceal by removing it or any part of it, is guilty of a misdemeanor, and liable to a fine of \$500 and imprisonment for 1 yr. at hard labour. The apparatus may be seized and forfeited to the Crown, and destroyed or removed for safe keeping by the officer. The penalty for unlicensed distilling or rectifying of spirits, or making or fermenting beer, &c.; or assisting to do so, is made the same. But the old penalty of \$200 seems to be also retained for unlicensed brewing, as well as for manufacturing tobacco, &c. Tools or materials suitable for making apparatus, found in an unlicensed place, and horses, vehicles and appliances used for removing spirits, malt, tobacco, or apparatus used or manufactured in contravention of the Act, are subject to seizure and forfeiture, and may be removed or destroyed. The maximum penalty for illegally taking away things while under seizure, is increased to 3 yrs. imprisonment. Malt licenses are divided into 4 classes:—1. For a malt house with capacity to produce 2,000 or upwards cents per month, \$200. 2. 1,500 to 2,000 cents, \$150. 3. 1,000 to 1,500 cents, \$100; and 4. 500 to 1,000 cents, \$50. Capacity to be computed by Collector after survey. The quantity of dry grain or seeds placed to steep or wet is to be calculated by weight as well as gauge in the maltster's books and returns, and all grain when brought in is to be weighed and entered by weight. A "malt measure" is established with a capacity of 1,000 cubic inches, and quantities placed in steep, are to be stated by cents and malt measures. Quantities of grain in process of conversion into malt shall be stated in malt measures instead of bushels. Malt removed from kiln to be stated in cents and malt measures. 100 lbs. of barley or other grain weighed into the cistern, is to be held equal to 75 lbs. of malt taken from kiln. Penalties for inaccuracy attaches to weight as well as gauge, on removal.

ADULTERATION OF FOOD, &c.

Chap. 13—The abstraction in whole or in part of any essential constituent part or ingredient of any article of food or drink, is an adulteration.

PETROLEUM INSPECTION.

Chap. 14—The act applies to any product of crude petroleum used for illuminating purposes. None shall be sold or held, without inspection, unless herein exempted. Inspection is to be made by officers of Inland Revenue or Customs, under Departmental regulations, or other persons authorized by O in C. The standard fire test is 105 degrees Fahrenheit. Oil giving out a vapour at a less heat, which will ignite or explode, is to be deemed ex-