

incur a penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on reasonable cause of suspicion of intention to export, be seized by any officer of the customs, and, if such intention is proved, shall be dealt with as for breach of the customs laws: Provided, that this section shall not apply to the export, under such regulations as are made by the Governor-in-Council, of any carcase or part thereof, of any deer raised or bred by any person, company or association of persons upon his or their own lands.

9. Regulations respecting the manner in which molasses and syrups shall be sampled and tested for the purpose of determining the classes to which they belong with reference to the duty chargeable thereon shall be made by the controller of customs, and the instruments and appliances necessary for such determination shall be designated by him and supplied to such officers as are by him charged with the duty of sampling and testing such molasses and syrups; and the decision of any officer (to whom is so assigned the testing of such articles) as to the duties to which they are subject under the tariff shall be final and conclusive, unless upon appeal to the commissioner of customs within thirty days from the rendering of such decision, such decision is, with the approval of the controller, changed; and the decision of the commissioner with such approval shall be final.

10. In the case of all wines, spirits, or alcoholic liquors subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Sykes' hydrometer or of the specific gravity bottle, as the controller of customs directs; and in case such relative strength cannot be correctly ascertained by the direct use of the hydrometer or gravity bottle, it shall be ascertained by the distillation of a sample and the subsequent test in like manner of the distillate.

11. All medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of any other article by the addition of any ingredient or ingredients, or by mixing such preparations or by putting up or labelling the same alone or with other articles or compounds, under any proprietary or special name or trade mark, shall be valued for duty under the provision of subsection two of section sixty-five of The Customs Act, as amended by section fifteen of chapter fourteen of the statutes of 1888.

12. All medicinal preparations, whether chemical or other, usually im-

ported with the name of the manufacturer, shall have the true name of such manufacture and the place where they are prepared, and the word "alcoholic" or "non-alcoholic," permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names and words so affixed may be forfeited.

13. Packages shall be subject to the following provisions:—

(a.) All bottles, flasks, jars, demijohns, carboys, casks, hogsheds, pipes, barrels, and all other vessels or packages, manufactured of tin, iron, lead, zinc, glass or any other material capable of holding liquids, and all packages in which goods are commonly placed for home consumption, including cases, not otherwise provided for, in which bottled spirits, wines or malt liquors or other liquids are contained, and every package being the first receptacle or covering inclosing goods for the purpose of sale, shall in all cases, not otherwise provided for, in which they contain goods subject to an ad valorem duty or a specific and ad valorem duty, be charged with the same rate of ad valorem duty as is to be levied and collected on the goods they contain, and the value of the packages may be included in the value of such goods;

(b.) All such packages as aforesaid containing goods subject to a specific duty, only, and not otherwise provided for shall be charged with a duty of twenty per cent ad valorem.

(c.) Packages not hereinbefore specified, and not herein specially charged with or declared liable to duty, and being the usual and ordinary packages in which goods are packed for exportation, according to the general usage and custom of trade, shall be free of duty;

(d.) All such special packages or coverings as are of any use, or apparently designed for use other than in the importation of the goods they contain, shall be subject to the same rate of duty as would thereon be levied if imported empty or separate from their contents;

(e.) Packages (inside or outside) containing free goods shall be exempt from duty when the packages are of such a nature that their destruction is necessary in order to release the goods.

14. Any person who without lawful excuse, the proofs of which shall be on the person accused, sends or brings into Canada, or who being in Canada, has in his possession any bill heading or other paper appearing to be heading or blank capable of being filled up and used as an invoice, and bearing any certificate purporting (