

imported by inland navigation in a decked vessel of one hundred tons burthen or more, shall, within twenty-four hours of the arrival of the importing vessel, make due entry inwards of such goods, and land the same; and every importer of goods imported by inland navigation in any undecked vessel, or in any vessel less than one hundred tons burthen, or by land, shall, forthwith, after the importation of such goods, produce the same to the proper officer and make due entry thereof. 46 V., c. 12, s. 40.

If by inland navigation or by land.

35. The person entering any goods inwards shall deliver to the collector or other proper officer, an invoice of such goods, showing the place and date of purchase and the name or style of the firm or person from whom the goods were purchased, and a full description thereof in detail, giving the quantity and value of each kind of goods so imported, and the bill of entry thereof, in such form as is appointed by competent authority, fairly written or printed, or partly written and partly printed, and in duplicate, containing the name of the importer,—and if imported by water, the name of the vessel and of the master, and of the place to which bound, and of the place within the port where the goods are to be unladen,—and the description of the goods, and the marks and numbers and contents of the packages, and the place from which the goods are imported, and of what country or place such goods are the growth, produce or manufacture. 46 V., c. 12, s. 41.

Bills of entry inwards: what to show.

Duplicate.

If importation is by water.

36. Unless the goods are to be warehoused in the manner by this Act provided, the importer shall, at the same time, pay down, or cause to be so paid, all duties upon all goods entered inwards; and the collector or other proper officer shall, immediately thereupon, grant his warrant for the unlading of such goods, and grant a permit for the conveyance of such goods further into Canada, if so required by the importer. 46 V., c. 12, s. 42.

Duties to be paid down unless goods are warehoused.

Warrant and permit.

37. In default of such entry and landing, or production of the goods, or payment of duty, the officer of Customs may convey the goods to a Customs warehouse, or some secure place appointed by the collector for such purpose, there to be kept at the risk and charge of the owner;—and if such goods are not duly entered within one month from the date of their being so conveyed to the Customs warehouse, or other appointed place, and all charges of removal and warehouse rent duly paid at the time of such entry, the goods shall be sold by public auction to the highest bidder, and the proceeds thereof shall be applied, first to the payment of duties and charges; and the overplus, if any, after discharging the vessel's lien, or other charges for transportation, shall be paid to the owner of the goods, or to his lawful agent:

In default of entry, goods may be taken to warehouse and sold if duties are not paid within a certain time.