

board his train or in any particular car belonging to such train, stating the marks and numbers of every package and parcel of goods on board, and where the same was laden, and where and to whom consigned, and what part thereof, if any, is intended to pass *in transitu* through Canada to some port or place in the United States, or to be transhipped at some other port in Canada, to be exported to a port or place out of Canada; and if any goods are unladen before such report is made, except by written permission of the Collector, or proper officer of Customs, or if the conductor fails to make such report, or makes an untrue report, or does not truly answer any questions put to him respecting the same, he shall forfeit the sum of four hundred dollars.

Penalty for
contraven-
tion.

Entry to be
made by any
person bring-
ing goods
by land.

Report and
what it must
show.

Questions
concerning
goods, etc.,
to be an-
swered.

And entry
made.

Provision as
to fish and
certain ar-
ticles.

36 V., c. 55.

Or live stock
or perishable
goods.

34. The person in charge of any vehicle, arriving by land in any place in Canada, and containing goods, whether any duty be payable on such goods or not, and the person in charge of any vehicle so arriving, if the vehicle or its fittings, furnishings or appurtenances, or the animals drawing the same or their tackle, is or are liable to duty, and any person whosoever so arriving in Canada from any port or place out of Canada, on foot or otherwise, and having with him or in his charge or custody, any goods, whether such goods be dutiable or not, shall come to the nearest Custom House or to the station of the nearest officer of Customs, before unloading or in any manner disposing of the same, and make a report in writing to the Collector or proper officer of Customs, stating the contents of each and every package and parcel of goods, and the quantities and values of the same; and shall also then answer all questions respecting such goods or packages, and the vehicle, fittings, furnishings and appurtenances, and animals, and the tackle appertaining thereto, as the said Collector, or proper officer of Customs, may require of him, and shall then and there make due entry of the same, in accordance with the law in that behalf.

35. Fresh fish, coin or bullion may be landed without entry or warrant, as may also goods in any stranded or wrecked vessel; provided they be duly reported and entered as soon as possible after being safely deposited on shore, and that the landing be in presence of an officer of the Customs or Receiver of Wreck, or other person authorized to do the acts of such Receiver under "*The Wreck and Salvage Act, 1873,*" or any Act amending the same.

36. If a vessel having live stock or perishable articles on board arrives after business hours, the Collector or any officer at the port may permit the master to unlade the same before report; but report shall in such case be made as soon as may be after the next opening of the Customs office.