

Goods and
take samples.

Customs of any warehousing port sees fit to adopt, the owner of any warehoused goods may sort, pack, re-pack or make any lawful arrangements respecting the goods warehoused, in order to the preservation or lawful disposal thereof, and may take therefrom moderate samples, without present payment of duty or entry. 46 V., c. 12, s. 118.

Amount of
duties; how
ascertained.

84. Duties shall be payable in all cases on the quantity and value of goods in the warehouse, as ascertained and stated on first entry, or as originally warehoused. 46 V., c. 12, s. 132.

Duty on ware-
housed goods.

85. All goods taken out of warehouse shall be subject to the duties to which they would be subject if then imported into Canada, and not to any other. 46 V., c. 12, s. 129.

Unshipping
and landing
goods.

86. The unshipping, carrying and landing of all goods, and the taking of the same to and from a Custom warehouse or proper place after landing, shall be done in such manner and at such places as is appointed by the collector or other proper officer of Customs, and the collector or other proper officer of Customs shall at all times have free access to any warehouse wherein are stored goods subject to duty. No lock or other fastening placed upon any such warehouse or upon, on or in any premises necessary to be passed through in order to obtain access to such warehouse, shall constitute a bar to the entrance of such collector or other proper officer of Customs in the performance of his duty. 51 V., c. 14, s. 19.

Access by
officers.

Warehouse
rent, &c., by
whom pay-
able.

87. Unless otherwise provided by the Governor in Council, warehouse rent and expenses of safe-keeping in warehouse, and all expenses connected with the unshipping, carrying and landing of goods, and the taking of the same to and from a Custom warehouse or proper place after landing shall be borne by the importer; and if any such goods are removed from the place so appointed without leave of such collector or other proper officer, they shall be seized and forfeited. 46 V., c. 12, s. 134.

Penalty for
unlawful
removal.

As to quan-
tity of goods
to be taken
out of ware-
house at one
time.

88. The Governor in Council may, from time to time, make regulations for the ex-warehousing of goods, either for consumption, removal, exportation or ship's stores, in any quantity not less than a whole package as originally warehoused, unless the said goods are in bulk, and then in quantities not less than one ton in weight, except when a less weight is the balance remaining of the original entry thereof for warehouse. 46 V., c. 12, s. 135.

Goods enter-
ed for ware-
housing to be
deemed ware-
housed for
certain pur-
poses.

89. Goods entered as to be warehoused, landed to be warehoused, or entered and examined to be re-warehoused, shall be immediately thereafter transported to and placed in the designated warehouse; but if after any goods have