

time on a Sunday or a statutory holiday, except under a written permit from a collector of Customs and under the supervision of an officer of Customs:

2. The person in charge of any vehicle other than a railway carriage, arriving by land in any place in Canada and containing goods, whether any duty is payable on such goods or not, and the person in charge of any such vehicle so arriving, if the vehicle or its fittings, furnishings or appurtenances, or the animals drawing the same, or their harness or tackle, is or are liable to duty, and every 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 are dutiable or not, shall come to the Custom house nearest to the point at which he crossed the frontier line, or to the station of the officer of Customs nearest to such point, if such station is nearer thereto than any Custom house, before unloading or in any manner disposing of the same, and there make a report in writing to the collector or proper officer of Customs, stating the contents of each and every package and parcel of such goods, and the quantities and values of the same; and shall also then truly answer all questions respecting such goods or packages, and the vehicle, fittings, furnishings and appurtenances and animals, and the harness or tackle appertaining thereto, as the said collector or proper officer of Customs requires of him, and shall then and there make due entry of the same, in accordance with the law in that behalf:

3. All goods imported contrary to the provisions of this section, and the vehicle in which the same are imported, and every vehicle in respect of which any contravention of this section has been committed, together with the fittings, furnishings and appurtenances, and the animals and the harness or tackle appertaining thereto, in which or by means of which such goods have been imported, shall be forfeited, and may be seized and dealt with accordingly; and if the articles so forfeited, or any of them, are not found, the owner at the time of importation and the importer and every other person who has been in any way connected with the importation of such articles, who in any manner contravenes any of the provisions of this section, shall forfeit a sum equal to the value of the articles and shall be further liable, on summary conviction, to the penalties provided by section one hundred and ninety-two of this Act." 52 Vic., c. 14, s. 3.

Within what
time entries
shall be made
if imported by
sea, &c.

34. Every importer of goods by sea, or from any place out of Canada shall, within three days after the arrival of the importing vessel, make due entry inwards of such goods, and land the same; and every importer of goods