The plaintiff, the master and owner of a schooner, before reporting, sent three shirts ashore to his home to be washed, and the person who took them, also took with them from the master's trunk, without his knowledge, some worthless samples of wall paper. It was held (two judges dissenting) that the plaintiff was guilty of an offence under s. 28, and that the defendant, the collector of customs, was justified in seizing the schooner to enforce the penalty. The taking ashore by a seaman, without the master's knowledge of part of his clothing and bedding, subjects the master to the penalty under the section.

"It is clear from the whole statute that the object of the Legislature was to prevent the unlading, from a ship, of any article, however insignificant in value, or common in appearance, until a report shall have been made at the custom house. Until this has been done, nothing can be legally removed, except what is necessary to make an entry. Here there is no obscurity. No words can be plainer. There is no ambiguity here and no question of interpretation ought to arise. Even if it seems absurd to arrest a ship, because three soiled shirts, some clothing and samples of wall paper were taken ashore before a report was made, this court must construe the statute according to its true meaning, though such construction leads to an absurdity. It is laid down that, with few exceptions a guilty mind is an essential element in a breach of a criminal or penal law. It seems to me that under this statute the question of intention is not an essential element. It is to be gathered from all the penal clauses that there may be liability without the offender knowing that he was committing an offence" (Tuck, J., 614-615, in Dickson v. Stevens, 31 N.B.R. 611.)

(c) In Rex v. Chisholm. 14 O.L.R. 183, in which the defendant sought to quash a conviction under a by-law for selling bread under weight, it was argued that there was no evidence of mens rea. Riddell, J., said: "I do not think that mens rea is essential. This must depend upon the wording and object of the enactment. There is no doubt that it is competent for any legislative authority to legislate in a matter within its jurisdiction in such a