

- "Master." (f.) The expression "master" means the person having or taking charge of any vessel or vehicle ;
- "Conductor." (g.) The expression "conductor" means the person in charge, or having the chief direction of any railway train ;
- "Owner," &c. (h.) The expression "owner," "importer," or "exporter" means the owners, importers or exporters, if there are more than one in any case, and includes persons lawfully acting on their behalf ;
- "Goods." (i.) The expression "goods" means goods, wares and merchandise, or movable effects of any kind, including carriages, horses, cattle and other animals, except where these latter are manifestly not intended to be included by the said expression ;
- "Warehouse." (j.) The expression "warehouse" means any place, whether house, shed, yard, dock, pond or other place in which goods imported may be lodged, kept and secured without payment of duty ;
- "Customs warehouse." (k.) The expression "Customs warehouse" includes sufferance warehouse, bonding warehouse and examining warehouse ;
- "Oath." (l.) The expression "oath" includes declaration and affirmation ;
- "Seized and forfeited," &c. (m.) The use of the expressions "seized and forfeited," "liable to forfeiture," or "subject to forfeiture," or any other expression which might of itself imply that some act subsequent to the commission of the offence is necessary to work the forfeiture, shall not be construed as rendering any such subsequent act necessary, but the forfeiture shall accrue at the time of and by the commission of the offence in respect of which the penalty of forfeiture is imposed ; 46 V, c. 12, s. 4.
- "Value." (n.) The expression "value" in respect to any penalty or forfeiture imposed by this act and based upon the value of any goods or articles, means the duty-paid value of such goods or articles at the time of the commission of the offence by which such penalty or forfeiture is incurred ;
- "Commissioner of Customs." (o.) Except in section four, the expression "Commissioner of Customs" includes the Assistant Commissioner of Customs ;
- "Frontier Port." (p.) The expression "frontier port" means the first port at which the vehicle carrying the goods to be entered arrives by land in Canada after crossing the frontier, and the sea, lake or river port at which the vessel in which the goods are carried arrives direct from a port or place out of Canada ;
- "Court." (q.) The expression "court" means the Exchequer Court of Canada, or any Superior Court, or Court of Vice-Admiralty ; 51 V., c. 14, s. 2.
- General Provisions. All the expressions and provisions of this Act, or of any such law as aforesaid, shall receive such fair and liberal construction and interpretation as will best insure the protection of the revenue and the attainment of the purpose