

for the purpose of repairing damages.

goods on board, which it may be necessary to land for the purpose of repairing the vessel in order to enable her to proceed on her voyage, the Collector, upon application of the master or agent, may permit such goods to be unladen and deposited in a warehouse in the custody of the Collector; and the Collector shall cause to be taken an exact account of the packages and contents; and entry of the goods shall then be made by the master or agent as hereinbefore directed, and they shall remain in the custody of the Collector until the vessel is ready for sea, when, upon payment of storage and the reasonable charges of unloading and storing, the Collector shall deliver up the same to the master or agent to be exported or carried coastwise as the case may be, under the same security and regulations as if such goods had been imported in the usual manner, and without payment of duty. No person shall be entitled to the benefit of this section who shall have sold any of such goods, except such as it may have been necessary to sell to defray the expense of repairs and charges of the vessel, or as may have been authorized by the Collector of Customs; and if goods are sold for payment of repairs and charges they shall be subject to duty, and shall be warehoused, or the duties thereon paid by the purchaser.

Proviso: as to such goods if sold.

Goods wrecked or derelict.

60. Goods derelict, flotsam, jetsam or wreck, or landed or saved from any vessel wrecked, stranded, or lost, brought or coming into Canada, shall be subject to the same duties and regulations as goods of the like kind imported are subject to.

Penalty for having such goods without reporting them.

61. If any person has in his possession, in port or on land, any goods, derelict, flotsam, jetsam or wreck, the same being dutiable, and does not give notice thereof to the nearest officer of Customs without unnecessary delay, or does not, on demand, pay the duties thereon or deliver the same to the proper officer, he shall forfeit two hundred dollars, in addition to all other liabilities and penalties incurred by him, and the goods shall be seized and forfeited; and if any person removes or alters in quantity or quality, any such goods, or unnecessarily opens or alters any package thereof, or abets any such act, before the goods are deposited in a warehouse under the custody of the Customs officers, he shall, in addition to all other liabilities and penalties incurred by him, forfeit two hundred dollars.

And for removing or altering them.

Sale if duty is not paid within 18 months.

62. If the duties on such goods are not paid within eighteen months from the time when the same were so delivered as aforesaid the same may be sold in like manner and for the same purposes as goods imported may in such default be sold; if they are sold for more than enough to pay the duty and charges thereon, the surplus shall be paid over to the person entitled to receive it.