

delay, be sold to pay such penalty, and any expenses incurred in detaining, keeping and selling such vessel. 51 V., c. 14, s. 8.

29. All goods not reported, found on board of any vessel or landed, shall be seized and forfeited, unless it appears that there was no fraudulent intention,—in which case the master shall be allowed to amend his report; but the necessary discharging of any goods for the purpose of lightening the vessel in order to pass any shoal, or otherwise for the safety of such vessel, shall not be deemed an unlawful landing or breaking of bulk. 46 V., c. 12, s. 30.

Goods not reported liable to forfeiture.

Proviso.

30. If the contents of any package intended for importation into another port, or for exportation, are unknown to the master, the officer may open and examine it, and cause it for that purpose to be landed, if he sees fit; and if any prohibited goods are found therein, all the goods in such package shall be seized and forfeited. 46 V., c. 12, s. 31.

As to goods intended for another port.

31. If any goods are brought in any decked vessel, from any place out of Canada to any port of entry therein, and not landed, but it is intended to convey such goods to some other port in Canada in the same vessel there to be landed, the duty shall not be paid or the entry completed at the first port, but at the port where the goods are to be landed, and to which they shall be conveyed accordingly under such regulations, and with such security or precautions for compliance with the requirements of this Act as the Governor in Council, from time to time directs. 46 V., c. 12, s. 45.

Provision as to goods not intended to be landed at the first port.

Where the entry shall be completed.

32. The conductor of every railway train carrying freight arriving at any port in Canada, from any foreign port, shall come directly, and before bulk is broken, to the Custom house at such port, and report all merchandise on board his train or in any particular car belonging to such train, stating the marks and numbers of every package and parcel of goods on board, and where the same was laden, and where and to whom it is consigned, and what part thereof, if any, is intended to pass *in transitu* through Canada to some port or place in the United States, or to be transhipped at some other port in Canada, to be exported to a port or place out of Canada; and if any goods are unladen before such report is made, except by written permission of the collector or proper officer of Customs, or if the conductor fails to make such report, or makes an untrue report, or does not truly answer any questions put to him respecting the same, he shall incur a penalty of four hundred dollars. 46 V., c. 12, s. 33.

Report to be made by conductor on importation by railway.

Penalty for contravention.

33. No goods shall be imported into Canada in any vehicle, otherwise than in a railway carriage, nor on the person, between sunset and sunrise on any day, nor at any