

surplus stores remain on board,—as far as any of such particulars can be known to him.

Vessels may be boarded when within 3 miles of anchorage and report demanded.

Officer may remain on board.

Duty of master of a vessel arriving by inland navigation.

Report for entry.

Production of goods and declaration by master.

Production of bills of

Answering questions, etc.

**26.** In the case of every vessel bound for any sea-port in Canada, from any port out of Canada, the Collector or proper officer of such Canadian port may cause such vessel to be boarded by an officer of Customs detailed by him for such service, at any place within three marine miles of the anchorage ground, and such officer may demand from the master or purser of such vessel a correct copy of the report inwards intended by him to be presented at the Custom House on arrival. Such boarding officer may remain on board the vessel until she anchors, and the copy of the report so received by him shall be deposited by him at the Custom House as the vessel's report inwards, for comparison with that to be presented by the master in person.

**27.** The master or person in charge of any vessel, whether laden or in ballast, arriving by inland navigation in any port or place of entry in Canada, from any place beyond the limits of Canada, and having any goods therein (whether any duty be payable on such goods or not) shall go without delay, when such vessel is anchored or moored, directly to the Custom House for such port or place of entry, and make a report in writing (in such form as may be appointed for that purpose by competent authority) to the Collector or other proper officer, of the arrival of such vessel, stating in such report the marks and numbers of every package and parcel of goods in such vessel, or in the charge and custody of such person, from what place the same are respectively brought, and to what place and to whom consigned or belonging, as far as such particulars are known to him; and he shall then and there produce such goods to the Collector or other proper officer, and shall declare that no goods have been unladen from such vessel or have been put out of his possession, between the time of his coming within the limits of Canada and of his making his report and affidavit, and shall further answer all such questions concerning such vessel or goods as are demanded of him by such Collector or officer.

**28.** The master shall at the time of making his report, if required by the officer of Customs, produce to him the bills of lading of the cargo, or true copies thereof, and shall make and subscribe an affidavit referring to his report and declaring that all the statements made in the report are true; and shall further answer all such questions concerning the vessel and cargo, and the crew, and the voyage, as shall be demanded of him by such officer, and shall, if required, make the substance of any such answer part of his report.