



49 VICTORIA.

CHAPTER 32.

An Act respecting the Customs.

A. D. 1886.

A. D. 1888.

As amended by 51st Victoria, Chapter 14,
and by 52nd Victoria, Chapter 14.

A. D. 1889.

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

SHORT TITLE.

1. This Act may be cited as "*The Customs Act.*" 46 Short title.
V., c. 12, s. 1.

INTERPRETATION.

2. In this Act, or in any other laws relating to the Customs, unless the context otherwise requires:—

(a.) The expression "port" means a place where vessels or vehicles may discharge or load cargo; "Port."

(b.) The expression "collector" means the collector of the Customs at the port or place intended in the sentence, or any person lawfully deputed, appointed or authorized to do the duty of collector thereat; "Collector."

(c.) The expression "officer" means an officer of the Customs; "Officer."

(d.) The expression "vessel" means any ship, vessel or boat of any kind whatsoever, whether propelled by steam or otherwise, and whether used as a sea-going vessel or on inland waters only, unless the context is manifestly such as to distinguish one kind or class of vessel from another, and the word "vessel" includes "vehicle"; "Vessel."

(e.) The expression "vehicle" means any cart, car, wagon, carriage, barrow, sleigh or other conveyance of what kind soever, whether drawn or propelled by steam, by animals, or by hand or other power, and includes the harness or tackle of the animals, and includes also the fittings, furnishings and appurtenances of the vehicle; "Vehicle."