

Forfeiture for entering certain syrups, &c., under wrong names.

the decision of the appraiser, or of the Collector of a Port where there is no appraiser, as to the class to which any imported sugar belongs and the duties to which it is subject, shall be final and conclusive, and the duties shall be paid accordingly; and all cane juice, syrup of sugar or of sugar cane, melado, or concentrated melado or concentrated molasses, entered as molasses or under any other name than cane juice, syrup of sugar or of sugar cane, melado, concentrated melado, or concentrated molasses, shall be forfeited.

Provision for refunding over-plus of duties paid after 27th June, 1866.

**16.** If in any case in which the duty on any goods under this Act is less than the duty for which it is substituted, or in which goods that without this Act would have been subject to duty are hereby made free of duty, and as to which it is provided that such reduction or abolition of duty shall be held to have taken place on the twenty-seventh day of June, in the present year, one thousand eight hundred and sixty-six, any greater duty has been collected and paid on goods entered or taken out of warehouse for consumption on or after the said day, than would be payable under this Act, or any duty has been so paid on goods which are free under this Act,—the Minister of Finance may direct that the difference between the duty paid and that substituted for it by this Act, or the whole duty paid if no duty is substituted therefor by this Act, may be refunded to the party who has paid the same, under such regulations and on such conditions as the said Minister of Finance may direct; and any order made by the Minister of Finance allowing goods on which increased duties are imposed by this Act, from the twenty-seventh day of June now last, and which were warehoused before that day, to be taken out of bond for consumption between that day and the seventh day of July following, both days inclusive, on payment of the former duties thereon, is approved and confirmed.

As to goods taken out of warehouse between 27th June and 7th July, 1866.

Reports for entry may be made by pursers of steam vessels.

Proviso.

**17.** The Report for entry, inwards or outwards, required by the eleventh and fifty-second sections of the said Act, chapter seventeen of the Consolidated Statutes of Canada, may, in the case of any steam vessel carrying a purser, be made by such purser with the like effect in all respects, and subject to the like penalty on the purser and the like forfeiture of the goods in case of any untrue report, as if the report were made by the master;—and the word “master” in the said sections shall be construed as including the purser of any steam vessel; but nothing herein contained shall preclude the collector or proper officer of customs from calling upon the master of any steam vessel, to answer all such questions concerning the vessel, cargo and crew, as might be lawfully demanded of him if the report had been made by him, or to exempt the master from the penalties imposed by the said sections for failure to answer any such question, or for answering untruly, or to prevent the master from making such report if he shall see fit so to do.