

Penalty of double duty for infringement of the Act.

Penalty for unlawful removal.

Warehoused goods may be removed in bond.

Penalty of double duty for infringement of Act.

Enforcement of payment.

Goods may be passed in bond from port of entry to another port or in transit through Canada.

subject, which penalty shall accrue on the commission of any act contrary to this Act, or to any rule or regulation, or on the omission to perform any act required in respect to such goods by this Act, or by such rules or regulations, in addition to any other penalties for forfeitures provided for by this Act; and in the case of any goods so entered for exportation or for warehouse, the above liability shall attach until such exportation is completed or while such goods remain in warehouse. If they are unlawfully taken from such warehouse, wherever or in whosoever possession found, the same shall be seized and detained until the Customs claim for the payment of such double duty has been liquidated, which claim shall have precedence over the claims of all other persons thereon, of whatever nature, and may be enforced by sale or other proceedings. 51 V., c. 14, s. 17.

79. The owner of any warehoused goods may remove the goods, under the authority of the collector or other proper officer, from any warehousing port to any other warehousing port in Canada, or from one warehouse to another in the same port, upon passing a removal entry thereof in the usual form, and shall, by and upon the making of such entry, whether so expressed in such entry or not, become thereby bound to the performance of all the requirements of this Act, and of any rules and regulations made under the authority of this Act in respect to such removals, under a penalty equal to double the amount of the duty to which such goods are subject under the tariff in force at the time, which penalty shall accrue on the commission of any act contrary to this Act or to any such rules or regulations, or on the omission to perform any act required to be performed in respect to such goods, in addition to any other penalties and forfeitures provided for by this Act. To any goods so entered for removal there shall, until such removal is completed or while in warehouse, or if unlawfully taken from warehouse, wherever or in whosoever possession found, attach the Customs claim for the payment of such double duty, which claim shall have precedence of the claims of all other persons thereon, of whatever nature, and may be enforced by sale or other proceedings. 51 V., c. 14, s. 17.

80. Upon the entry at any frontier Customs port, under the authority and with the sanction of the collector or other proper officer of Customs at such port, and subject to such rules and regulations as are or may be made in that behalf under the authority of this Act, the importer may pass the goods on to any Customs port in any other part of Canada, or in transit through Canada by way of any Customs port of exit in Canada, and he shall, by and upon the