

manufactory, or to a licensed bonding warehouse, when it passes into possession and control of the Inland Revenue Department, may be so removed in bond, such bond being taken by the collector of customs and accompanied by proper entry papers. The bond given by the importer or owner of raw leaf tobacco removed as above, shall be for an amount equal to thirty cents per pound on the raw leaf tobacco to which it relates, and shall be conditioned for the delivery of the raw leaf tobacco to the tobacco or cigar manufacturer or licensed bonding warehouse mentioned therein :

Amount of bond.

2. The bond hereinbefore referred to shall be cancelled by the certificate on the customs removal entry, by the collector or other proper officer of Inland Revenue, that the tobacco to which it relates has been received at the tobacco or cigar manufactory or licensed bonding warehouse mentioned therein, and an account thereof made in the manufacturer's or licensed warehouseman's books :

Cancelling of bond.

(The certificate to be on Excise form No. 28.)

3. The quantity certified to by the collector of Inland Revenue shall be that ascertained by actual weighing by the officer in charge of the tobacco or cigar manufactory or on the premises of a licensed warehouseman. 46 V., c. 15, s. 304.

Quantity, how ascertained.

**313.** The weight of all quantities of imported raw leaf tobacco after passing out of the control of the customs shall be stated in standard pounds. 46 V., c. 15, s. 305.

Weight, how stated.

**314.** All raw leaf tobacco received into a licensed bonding warehouse shall be bonded—the necessary entries therefor being made with and delivered to the proper officer. 46 V., c. 15, s. 306.

Warehousing of raw tobacco.

**315.** All removals of raw leaf tobacco from a licensed bonding warehouse shall be in bond, and the necessary removal or other entries passed for the quantity so removed on each occasion. 46 V., c. 15, s. 307.

All removals to be under bond.

**319.** Every person who opens any package containing tobacco or cigars in any other manner than as herein prescribed, that is to say, so as to break the stamp thereon in so doing, or in whose possession there is, at any time, found any package of tobacco or cigars opened otherwise than in accordance with the provisions of this Act, shall, for a first offence, incur a penalty of twenty-five dollars, and for each subsequent offence a penalty of one hundred dollars: and—

Penalty for opening package without breaking stamp or having possession of packages so opened.

2. All packages of tobacco or cigars which are any time found that have been opened otherwise than as herein directed, shall be forfeited to the Crown, and shall be seized by any officer of excise or customs and dealt with accordingly. 46 V., c. 15, s. 311.

Forfeiture of packages so opened.

**322.** All imported raw leaf tobacco brought into Canada at any port or place other than at the ports of entry herein named, or which are hereafter authorized by the Governor in

Tobacco to be imported only at ports authorized.