

have been laden or unladen, or bulk has been broken, during the voyage, what part of the cargo and the number and names of the passengers which are intended to be landed at that port, and what and whom at any other port in Canada, and what part of the cargo, if any, is intended to be exported in the same vessel, and what surplus stores remain on board—as far as any of such particulars are or can be known to him. 46 V., c. 12, s. 25.

Duty of master of a vessel arriving by inland navigation.

Report for entry.

Production of goods and declaration by master.

Production of bills of lading

Answering questions, &c.

Penalty for contravention.

Sale of vessel to pay penalty.

26. 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 is 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 is 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 they are consigned or belong, 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. 46 V., c. 12, s. 27.

27. 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 are demanded of him by such officer, and shall, if required, make the substance of any such answer part of his report. 46 V., c. 12, s. 28.

28. If any goods are unladen from any vessel before such report is made, or if the master fails to make such report, or makes an untrue report, or does not truly answer the questions, demanded of him, as provided in the next preceding section, he shall incur a penalty of four hundred dollars, and the vessel may be detained until such penalty is paid (46 V., c. 12, s. 29), and unless payment is made within thirty days, such vessel may, after the expiration of such