

22. If any vessel worth more than eight hundred dollars, with dutiable goods on board, enters any place other than a Port of Entry (unless from stress of weather or other unavoidable cause) such goods (except those of an innocent owner) shall be seized and forfeited, and the vessel may be seized, and the master or person in charge thereof shall incur a penalty of eight hundred dollars, and the vessel may be detained until such penalty be paid or security given for the payment thereof; and unless payment be made or satisfactory security be given within thirty days, such vessel may, at the expiration thereof, be sold to pay the said penalty.

And if the vessel be worth more than \$800.

Sale of vessel.

23. If any goods are unlawfully imported by land, they shall be seized and forfeited, together with the vehicle in or by which such goods are so imported or removed, and the horses or other cattle employed in drawing such vehicle, or in importing or removing such goods.

As to goods unlawfully imported by land.

24. If any goods are unlawfully imported on any railway they shall, in like manner, be seized and forfeited, and the car in which such goods were so imported shall be seized and detached from the train and forfeited; and any conductor, baggage-master, or any officer or servant employed on any railway, and any officer or servant employed by any express company, who is privy to or aids or abets in such unlawful importation, shall, upon summary conviction thereof, be liable to a fine of not less than fifty dollars nor more than two hundred dollars, or to imprisonment for not less than three months nor more than twelve months, or to both fine and imprisonment within the said limits.

Forfeiture of goods and cars for unlawful importation by railway. Penalty on conductor, etc., in such case.

25. The master of every vessel coming from any port or place out of the Dominion of Canada, or coastwise, and entering any port in Canada, whether laden or in ballast, shall go without delay, when such vessel is anchored or moored, to the Custom House for the port or place of entry where he arrives, and there make a report in writing to the Collector or other proper officer, of the arrival and voyage of such vessel, stating her name, country and tonnage, the port of registry, the name of the master, the country of the owners, the number and names of the passengers (if any), the number of the crew, and whether she is laden or in ballast, and if laden, the marks and numbers of every package and parcel of goods on board, and where the same was laden, and the particulars of any goods stowed loose, and where and to whom consigned, and where any and what goods, if any, 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

Report to be made by master of vessel arriving from sea or coastwise

Contents of such report.