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SUPREME COURT OF CANADA.

OTTAWA, 1 May, 1897.

Exchequer Chamber.]

THE QUEEN v. CANADA SUGAR REFINING Co.

Revenue Customs duties—Importation of goods—Time of importation—Tariff Act—Construction—Retrospective legislation—R. S. C. c. 32—57 & 58 Vict., ch. 33 (D)—58 & 59 Vict., ch. 23 (D).

By sec. 4 of the Customs Tariff Act, 1894 (57 & 58 Vict., ch. 33), duties shall be levied on certain specified goods "when such goods are imported into Canada." By R.S.C. ch. 32, sec. 150 (the Customs Act), the importation of goods "shall be deemed to have been completed from the time the vessel in which such goods were imported came within the limits of the port at which they ought to be reported," and by sec. 25 the master of a vessel entering any port of Canada must report in writing to the collector or proper officer the particulars of his ship and cargo and the portion to be landed at that port etc. Sec. 31 provides that duties shall not be collected at a port where goods are entered but not landed.

Held, that the importation under sec. 150 is not completed at the first port of entry of the vessel if the goods are not landed there, but only at her arrival at her port of final destination. Therefore when a vessel containing sugar entered North Sydney in April, 1895, and reported under sec. 25 and then proceeded to Montreal, where she arrived on May 4th, and landed her