

may order the destruction of such tobacco or cigars by the officer in whose custody and control the same are at the time, and in such manner and under such regulations as the Department of Inland Revenue prescribes. 46 V., c. 15, s. 270;—48-49 V., c. 62, s. 20.

SPECIAL PROVISIONS AS TO FOREIGN RAW LEAF TOBACCO.

Raw leaf to
be imported
at certain
ports only.

307. Raw leaf tobacco shall not be imported into Canada except at the undermentioned ports, that is to say:—Prescott, Kingston, Toronto, Hamilton, Clifton, Sarnia, Windsor, London, St. Catharines, Paris, Brockville, Brantford, Port Hope, Belleville, Guelph, Chatham, Stratford, Barrie, Simcoe, Woodstock, Ingersoll, St. Thomas, Preston, Berlin, Cobourg, Owen Sound and Peterborough, in the Province of Ontario; Quebec, Montreal, St. Hyacinthe, Sherbrooke and St. John's, in the Province of Quebec; Halifax and Pictou, in the Province of Nova Scotia; St. John, Miramichi, Moncton and St. Andrew's, in the Province of New Brunswick; Victoria, in the Province of British Columbia; Charlottetown, in the Province of Prince Edward Island; Winnipeg, in the Province of Manitoba; and at such other ports of entry as the Governor in Council authorizes. 46 V., c. 15, s. 299.

(For additional ports *vide* O.C. 12 Sept., 1892, on page 96 of Customs Orders in Council.)

All such
tobacco to be
bonded.

308. All raw leaf tobacco imported shall be bonded at one or other of the above named ports of entry, in a customs warehouse, which shall be subject to the approval of the collector of Customs at the port of entry. 46 V., c. 15, s. 300.

All raw leaf
to be weighed
at port of
entry.

309. All imported raw leaf tobacco shall be weighed by the proper officer of customs at the port where it enters Canada; and, when removed to his licensed premises, the importer or owner thereof shall provide all necessary appliances for weighing the packages and their contents, and all labour necessary for moving, piling or handling such packages. 46 V., c. 15, s. 301.

How only to
be packed and
removed.

310. All imported raw leaf tobacco shall be in packages which can be conveniently stamped; and except as herein otherwise provided, no such tobacco shall be removed from any warehouse wherein it has been bonded, except in such original stamped packages. 46 V., c. 15, s. 302.

Removal in
bond limited.

311. Imported raw leaf tobacco shall only be removed in bond and delivered to the undermentioned persons and to no others, that is to say:—

(a.) To manufacturers of tobacco and cigars, duly licensed under this Act; or—

(b.) To persons who have taken out a license for an excise or customs bonding warehouse. 46 V., c. 15, s. 303.

Removal in
bond to a
manufactory.

312. All imported raw leaf tobacco which is removed from the custody of the customs authorities and to a tobacco or cigar