

Stowage of cargo not to be altered.

Forfeiture for contravention and detention until security is given, etc.

Governor in Council may appoint places of entry.

All goods imported must be brought in at a place of entry.

As to goods exported.

Forfeiture of goods carried past Custom House on importation, without payment.

Further penalty.

Vessel forfeited in certain cases if worth less than \$800.

after the arrival of the vessel within three leagues of the coast, any alteration be made in the stowage of the cargo so as to facilitate the unlawful unloading of any part thereof, or if any part thereof be fraudulently staved, destroyed or thrown overboard, or any package be opened, it shall be deemed a breaking of bulk; and all goods unladen contrary to this Act shall be seized and forfeited; and if bulk be broken contrary to this Act, the master shall forfeit two hundred dollars, and the vessel may be detained until the said fine is paid, or satisfactory security is given for the payment thereof; and unless payment be made or security be given, within thirty days, such vessel may, at the expiration thereof, be sold to pay the said penalty.

17. The Governor in Council may, by regulation from time to time, appoint the ports and places of entry for the purposes of this Act, and may in like manner increase or diminish the number, or alter the position or limits thereof.

18. All goods imported into Canada, whether by sea, land, coastwise, or by inland navigation, whether dutiable or not, must be brought in at a port of entry where a Custom House is lawfully established.

19. All goods or merchandise exported by sea, land, or by inland navigation, must be reported at the nearest Custom House, or, if exported from any place where no Custom House is established, they must be reported within twenty-four hours of the time of such export, at the nearest Custom House, according to such regulations as may be established by the Governor in Council from time to time.

20. If any goods are imported into Canada at any other place, than at some port or place of entry at which a Custom House is then lawfully established, or being brought into such port or place of entry by land or inland navigation, are carried past such Custom House, or removed from the place appointed for the examination of such goods by the Collector or other officer of the Customs at such port or place, before the same have been examined by the proper officer, and all duties thereon paid and a permit given accordingly, such goods shall be seized and forfeited; and each and every person concerned in such unlawful importation or removal shall be subject to a penalty equal to the value of such goods.

21. If any vessel 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, together with the vessel in which the same were imported, —if such vessel is of less value than eight hundred dollars.