

278. Every importer of cigars shall securely affix, by pasting on each package containing cigars imported by or for him, a label, on which shall be printed the name of the port at which, and the number of the entry under which such cigars are ex-warehoused for duty, and these words : "NOTICE :—The importer of the cigars herein contained has complied with all the requirements of the law. Every person is directed to open this package in such a manner as to break the stamp, and is cautioned not to use either this package for cigars again, or the stamp thereon, or to remove the contents of this package without destroying the stamp, under the penalties provided by law in such cases." 46 V., c. 15, s. 268.

Label to be affixed to packages of cigars by importer.

Form of label.

280. The commissioner of Inland Revenue shall cause to be prepared suitable and special stamps for the duty on manufactured tobacco and cigars, which shall indicate, in the case of tobacco, the weight of the article on which payment is to be made, and in the case of cigars, the number, and shall be affixed and cancelled in the manner prescribed by the commissioner of Inland Revenue; and tobacco stamps when used on any wooden package, or on a metal package,—which shall be made in such manner and in combination with wood or such other material as the Department of Inland Revenue prescribes,—shall be cancelled by sinking a portion of the stamp into the wood or other material of which the package is composed with a steel die :

Stamps for duty.

Cancelling tobacco stamps.

2. Such stamps shall be furnished to the collectors requiring them, and each collector shall keep at all times a supply equal to the probable demand for three months, and shall issue the same only to the tobacco or cigar manufacturers in his division who have given bonds and paid their license fee as required by law, and to merchants and others who have given bonds and taken out a license for an excise bonding warehouse, under such regulations as are prescribed by the Department of Inland Revenue; and every collector shall keep an account of the number, amount and denominate values of stamps issued by him to each manufacturer or other person aforesaid :

Stamps to be furnished to collectors.

Collectors to keep an account of stamps issued.

3. Such stamps as are required to stamp tobacco or cigars sold under distraint by any collector of Inland Revenue, or for stamping any tobacco or cigars which have been abandoned, condemned or forfeited, and sold by order of the court or of any Government officer for the benefit of the Dominion of Canada, may, under such rules and regulations as the Department of Inland Revenue prescribes, be used by the collector making such sale, or furnished by a collector to a sheriff or to any other Government officer making such sale for the benefit of Canada :

Stamps for forfeited tobacco.

4. If it appears that any abandoned, condemned or forfeited tobacco or cigars, when offered for sale will not bring a price equal to the duty due and payable thereon, such tobacco or cigars shall not be sold for consumption in Canada : and upon application made to the commissioner of Inland Revenue, he

Disposal of forfeited tobacco when not worth the duty.