

45. If any goods are brought in any decked vessel, from any place out of Canada to any port of entry therein, and not landed, but it is intended to convey such goods to some other port in Canada in the same vessel, there to be landed, then the duty shall not be paid nor the entry completed at the first port, but at the port where the goods are to be landed, and to which they shall be conveyed accordingly, under such regulations and with such security or precautions for compliance with the requirements of this Act, as the Governor in Council may, from time to time, appoint.

Provision as to goods not intended to be landed at the first port.

Where the entry shall be completed.

46. The Collector may require from the importer (or from his agent) of any goods charged with duty, or conditionally exempted from duty, or exempt therefrom, before admitting the said goods to entry, such further proof as he deems necessary, by oath or declaration, production of invoice or invoices, or bills of lading or otherwise, that such goods are properly described and rated for duty, or come properly within the meaning of such exemptions.

Collector may require further proof of proper entry, etc.

47. Any package of which the importer or his agent declares the contents to be unknown to him, may be opened and examined by the Collector or other proper officer, in the presence of such importer or agent, and at the expense of the importer, who shall also bear the expense of re-packing.

Packages of which contents are unknown.

48. No entry, nor any warrant for the landing of any goods, or for the taking of any goods out of any warehouse (as hereinafter provided) shall be deemed valid, unless the particulars of the goods and packages in such entry or warrant correspond with the particulars of the goods and packages purporting to be the same in the report of the vessel, or other report (where any is required) by which the importation or entry thereof is authorized, nor unless the goods have been properly described in such entry by the denominations, and with the characters and circumstances according to which such goods are charged with duty or may be imported: and any goods taken or delivered out of any vessel, or out of any warehouse, or conveyed into Canada beyond the port or place of entry, by virtue of any entry or warrant not corresponding with the facts in all such respects, or not properly describing the goods, shall be deemed to be goods landed or taken without due entry thereof, and shall be seized and forfeited; and the Collector or proper officer, after the entry of any goods, may, on suspicion of fraud, open and examine any package of such goods, in presence of two or more credible witnesses, and if, upon examination, the same are found to agree with the entries, they shall be re-packed by such Collector or proper officer, at the public cost, but otherwise they shall be seized and forfeited.

Entry void unless goods correspond with report.

Goods not so corresponding to be forfeited.

Suspected packages may be opened.

Conditions.