

Enumerated
under more
than one
name.

16. If an article is enumerated in the tariff under two or more names or descriptions, and there is a difference of duty, the highest duty provided shall be charged and collected thereon. 46 V., c. 12, s. 9.

Spirits and
strong
waters.

17. Spirits and strong waters, from whatsoever substance distilled or prepared, having the flavor of any kind of spirits or strong waters, subject to a higher duty than whiskey, shall be liable to the duty imposed on spirits or strong waters of which they have the flavor. 46 V., c. 12, s. 10.

Goods
wrecked or
derelict.

18. Goods derelict, flotsam, jetsam or wreck, or landed or saved from any vessel wrecked, stranded or lost, brought or coming into Canada, shall be subject to the same duties and regulations as goods of the like kind imported are subject to. 46 V., c. 12, s. 60.

Sale if duty
is not paid
within eigh-
teen months.

19. If the duties on goods referred to in the next preceding section are not paid within eighteen months from the time when the same were delivered to the proper officer, as hereinafter mentioned, the same may be sold in like manner and for the same purposes as goods imported may, in such default, be sold; and if they are sold for more than enough to pay the duty and charges thereon the surplus shall be paid over to the person entitled to receive it. 51 V., c. 14, s. 7.

Samples may
be taken.

20. The collector or any appraiser may take samples of any goods imported, for the purpose of ascertaining whether any and what duties are payable on such goods; and such samples shall be disposed of as the Minister of Customs directs. 46 V., c. 12, s. 65.

REPORT AND ENTRY INWARDS.

Goods not to
be unladen
except after
due entry.

21. No goods shall be unladen from any vessel arriving at any port or place in Canada, from any place out of Canada, or from any vessel having dutiable goods on board brought coastwise, nor shall bulk be broken within three leagues of the coast, until due entry has been made of such goods, and warrant granted for the unloading of the same; and no goods shall be so unladen (unless for the purpose of lightening the vessel in crossing over or getting clear from a shoal, rock, bar or sand-bank), except between sunrise and sunset, and on some day not being a Sunday or statutory holiday, and at some hour and place at which an officer of the Customs is appointed to attend the unloading of goods, or at some place for which a sufferance has been granted by the collector or other proper officer, for the unloading of such goods; and if, after the arrival of the vessel within three leagues of the coast, any alteration is made in the stowage of the cargo, so as to facilitate the unlawful unloading of any part thereof, or if

Exception.

And at the
hours and
places ap-
pointed for
the purpose.

Stowage of
cargo not to
be altered.