

certificate not corresponding in rate or value with that adopted.

13. In all cases wherein the duties are imposed according to any specific quantity or to any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value, and to any fractional part of such specific quantity.

Greater or less quantities.

14. The duties imposed by any Act relating to the Customs shall be held to be duties within the meaning of the Act of the Parliament of Canada, intituled "*An Act to provide for the better Auditing of the Public Accounts,*" and of any Act of the said Parliament amending the same, and shall, with all matters and things thereunto relating, be subject to the provisions of the said Act or Acts, and to the regulations and orders of the Governor in Council, made or to be made under the authority thereof, in so far as the same are not inconsistent with this Act; and all moneys arising from such duties, or from any penalties hereby imposed, and belonging to Her Majesty, shall be paid over by the officer receiving the same to the Receiver-General, and shall form part of the Consolidated Revenue Fund of Canada.

Duties to be within the purview of 41 V., c. 7, and orders under it.

15. The true amount of Customs Duties payable to Her Majesty with respect to any goods imported into Canada or exported therefrom, and the additional sum (if any) payable under section one hundred and two of this Act, shall, from and after the time when such duties should have been paid or accounted for, constitute a debt due and payable to Her Majesty, jointly and severally, from the owner of the goods at the time of the importation or exportation thereof, and from the importer or exporter thereof, as the case may be; and such debt may, at any time, be recovered with full costs of suit, in the Exchequer Court of Canada, or in any Provincial Court having jurisdiction in cases of debt to the amount claimed.

Duties and penalties (if any) under s. 102, to be a debt to Her Majesty, and how recoverable.

16. No goods shall be unladen from any vessel arriving at any port or place in Canada, from any place out of Canada, nor 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 ship or vessel in crossing over a shoal or 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,

Goods not to be unladen except after due entry.

Exception.

And at the hours and places appointed for the purpose.