

Imported
manufactured
tobacco and
cigars to be
stamped.

And put up
in prescribed
packages.

Proviso: re-
moval in
bond.

If not in
prescribed
packages to
be bonded.

Empty stamp-
ed packages
to be des-
troyed.

Label to be
affixed by im-
porter on
packages of
tobacco.

Form of label.

262. All manufactured tobacco and cigars imported from foreign countries shall have the stamps affixed and cancelled by the owner or importer thereof while they are in the custody of the proper custom house officers, and such tobacco or cigars shall not pass out of the custody of the said officers until the stamps have been so affixed and cancelled: such tobacco or cigars shall be put up in packages, as prescribed by law for like articles manufactured in Canada, before the stamps are affixed: and the owner or importer thereof shall be subject to all the penal provisions prescribed in respect of manufacturers of tobacco or cigars manufactured in Canada: Provided, that imported tobacco or cigars intended for removal in bond to another port or place within Canada, may be removed to such other port under such regulations as are established by the Governor in Council:

2. All imported manufactured tobacco and cigars, which, when imported, are not packed in packages of the respective kinds required by the provisions of this Act, shall be bonded in a customs warehouse approved of by the collector of customs at the port of entry: the bond shall be for a sum equal to double the amount of customs duty to which the tobacco or cigars are liable, and the conditions shall be that the customs duty shall be paid, that such tobacco or cigars shall, within such limited time and in accordance with such conditions as are fixed by regulation of the Governor in Council, be packed by the importer in packages of the respective kinds required by the provisions of this Act, and duly stamped, or be exported or destroyed. 46 V., c. 15, s. 252.

264. Every such empty box or other package upon which there remains any tobacco or cigar stamp, in violation of this Act, shall be destroyed by an officer of customs or excise, who shall report the whole circumstances connected with the discovery and destruction of the same to the collector of Inland Revenue within whose division such empty stamped box or package was found. 46 V., c. 15, s. 254.

276. Every importer of tobacco shall, in addition to complying with all other requirements of this Act relating to imported tobacco, print on each package, or securely affix by pasting on each package containing tobacco imported by or for him, when containing more than one pound, a label, on which shall be printed the name of the port where, and the number of the entry under which such tobacco is ex-warehoused for duty, and these words: "NOTICE:—The importer of this tobacco 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 tobacco again, or the stamp thereon, or to remove the contents of this package without destroying the said stamp, under the penalties provided by law in such cases." 48-49 V., c. 62, s. 18, *part.*