

Bills of entry
inwards:
what to show.

41. The person entering any goods inwards shall deliver to the Collector or other proper officer, an invoice of such goods shewing the place and date of purchase and the name or style of the firm or person from whom the goods were purchased, and a full description thereof in detail, giving the quantity and value of each kind of goods so imported, and a bill of the entry thereof, in such form as shall be appointed by competent authority, fairly written or printed, or partly written and partly printed, and in duplicate, containing the name of the importer,—and, if imported by water, the name of the vessel and of the master, and of the place to which bound, and of the place, within the port, where the goods are to be unladen,—and the description of the goods, and the marks and numbers and contents of the packages, and the place from which the goods are imported, and of what country or place such goods are the growth, produce or manufacture.

Duplicate.
If importation
is by water.

Duties to be
paid down
unless goods
are ware-
housed.

42. Unless the goods are to be warehoused in the manner by this Act provided, the importer shall, at the same time, pay down, or cause to be so paid, all duties upon all goods entered inwards; and the Collector or other proper officer shall, immediately thereupon, grant his warrant for the unloading of such goods, and grant a permit for the conveyance of the same goods further into Canada, if so required by the importer.

Warrant and
permit.

In default of
entry, goods
may be taken
to warehouse
and sold if
duties are not
paid within
a certain
time.

43. In default of such entry and landing, or production of the goods, or payment of duty, the officer of Customs may convey the goods to a Customs Warehouse, or some secure place appointed by the Collector for such purpose, there to be kept at the risk and charge of the owner;—and if such goods be not duly entered within one month from the date of their being so conveyed to the Custom Warehouse, or other appointed place, and all charges of removal and warehouse rent duly paid at the time of such entry, the goods shall be sold by public auction to the highest bidder, and the proceeds thereof shall be applied, first to the payment of duties and charges, and the overplus, if any, after discharging the vessel's lien, or other charges for transportation, shall be paid to the owner of the goods or to his lawful agent: Provided always, that in case the same cannot be sold for a sum sufficient to pay the duties and charges if offered for sale for home consumption, or the charges if offered for sale for exportation, such goods shall not be sold, but be destroyed.

Proviso: as
to goods not
worth the
charges on
them.

Forfeiture of
goods landed
without due
entry.

44. Any goods unladen or landed before due entry thereof and warrant for landing, shall be seized and forfeited, and any person concerned in landing or receiving or concealing goods so landed, shall, for each offence, forfeit four hundred dollars.