(2) A prosecution under paragraph (a) of sub-section (1) may be instituted at any time within three years from the time when the subject matter of the complaint arose.

Section 24 of the Act delegates responsibility for the enforcement of the Act to all officers as defined in the Customs Act. There were three hundred ninety-five investigations of suspected violations during 1984, 44 charge were laid resulting in 27 convictions and fines totalling \$111,000.00. Four charges were dropped due to plea bargaining, which resulted in the accused pleading guilty to s 8 counts, 2 charges were withdrawn wherein 3 convictions were registered and a stay of proceedings was entered in one case. There were 12 cases where the investigations were terminated due to insufficient evidence. As of December 31, 1984, 18 court cases were pending.