



REVISED STATUTES.

CHAPTER 34.

Extracts from "An Act respecting the Inland Revenue."

62. Except as herein otherwise provided the collector or other officer of Inland Revenue or Customs in whose charge goods warehoused under this or any other Act relating to warehousing are placed, shall refuse all entries ex-warehouse until the owner of such goods or his agent has complied with all conditions in respect thereto, required by this or any other Act, or by any regulations made by virtue of this or any other Act. 46 V., c. 15, s. 55.

Entries to be refused for non-compliance with regulations.

149. Molasses imported into Canada may be removed in bond without the payment of duties of customs thereon, into a licensed distillery, and there used in the manufacture of spirits, subject to regulations made by the Governor in Council under this or any Act respecting the Inland Revenue; and when the collector of Inland Revenue or other proper officer of excise certifies that the molasses has been so used, the bonds given in that behalf shall be cancelled; and the Governor in Council may, by regulation, fix the quantity or the mode of determining the quantity of spirits which shall be held to be equivalent to any assigned weight of molasses. 46 V., c. 15, s. 144.

Molasses may be manufactured into spirit in bond.

156. Any officer of Inland Revenue or Customs, or any constable or peace officer, having general authority therefor from any superior officer of Inland Revenue, may stop and detain any person or vehicle carrying packages of any kind supposed by him to contain spirits, and may examine such packages, and require the production of a permit authorizing the removal thereof; and if such permit is produced, the officer shall indorse the time and place of examination thereon; but if no such permit is produced, then such packages, if found to contain spirits, and if the quantity thereof is greater than five gallons, and such officer has cause to believe that they have been unlawfully removed, may, with their contents, be detained until evidence to his satisfaction is adduced that such spirits were being lawfully removed, and that the duty thereon had been paid; and if such evidence is not adduced within thirty days, the spirits so detained shall be forfeited to the Crown, and be dealt with accordingly. 46 V., c. 15, s. 151.

Officer may examine packages being removed.

Forfeiture if no permit.