37. The Governor in Council may, by regulation, declare Governor in any trade or voyage on the seas, rivers, lakes or waters, Council may within or adjacent to Canada, whether to or from any place shall be within or without Canada, to be a coasting trade or a coast- a coasting ing voyage within the meaning of this Act, whether such seas, rivers, lakes or waters are or are not, geographically or for the purposes of other Acts or laws, inland waters; and what shall all carrying by water which is not a carrying by sea or be inland coastwise, shall be deemed to be a carrying by inland navigation; and the Governor in Council may, from time to May relieve time, with regard to any such coasting trade, dispense with coasters in cases. such of the requirements of this Act as he deems it inexpedient to enforce in any case or class of cases, or make such further regulations as he may think expedient; and any goods carried coastwise, or laden, water-borne or unladen, Penalty for contrary to such regulations or to any provision of this Act, contravennot dispensed with by such regulations, shall be seized and

38. It shall not be lawful, unless otherwise authorized Importing by the Governor in Council, to import any goods, wares or vessel must merchandise from any port or place out of Canada in any vessel which has not been duly registered and has not a certificate of such registry on board.

39. If any goods are unladen from any vessel or vehicle, Forfeiture of or put out of the custody of the master or person in charge goods, etc., of the same, before report is made as required by this Act, and penalty or if such person or master fails to make such report, or to for untrue. produce such goods, or makes an untrue report, or does not report. truly answer the questions demanded of him, he shall for each such offence forfeit the sum of four hundred dollars; and if any such goods are not so reported and produced, or if the marks and numbers or other description of any package do not agree with the report made, such goods or package shall be seized and forfeited, and the vessel or Forfeiture of vehicle and the animals drawing the same shall be detained vessel or vehicle. until such amount be paid.

40. Every importer of any goods by sea or from any place Within what out of Canada shall, within three days after the arrival of time entries shall be madethe importing vessel, make due entry inwards of such goods, it imported and land the same; and every importer of any goods im-by sea, &c. ported by inland navigation in a decked vessel of one If by inland hundred tons burthen or more, shall, within twenty-four navigation chours of the arrival of the importing vessel, make due entry inwards of such goods, and land the same : and every importer of any goods imported by inland navigation in any undecked vessel, or in any vessel less than one hundred tons burthen, or by land, shall, forthwith, after the importation of such goods, produce the same to the proper officer and make due entry thereof.