

house; the word "Oath" includes declaration and affirmation. The use of the terms "seized and forfeited," "liable to forfeiture," or "subject to forfeiture," or other term which might of itself imply that some act subsequent to the commission of the offence is necessary to work the forfeiture, shall not be construed as rendering any such subsequent act necessary, but the forfeiture shall accrue at the time of and by the commission of the offence, in respect of which the penalty of forfeiture is imposed. All the terms and provisions of this Act or of any such law as aforesaid, shall receive such fair and liberal construction and interpretation as will best ensure the protection of the Revenue and the attainment of the purpose for which this Act or such law was made, according to its true intent, meaning and spirit.

Oath.

Terms "seized," "forfeited," etc.

General provisions.

5. The following provisions of this Act shall apply to all duties of Customs imposed by any Act of the Parliament of the Dominion of Canada, whether now in force, or passed in the present Session, or in any future Session of the said Parliament.

To what duties this Act applies.

6. On each and every non-enumerated article which bears a similitude, either in material, quality or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty shall be payable which is charged on the enumerated article which it most resembles in any of the particulars before mentioned.

Duties on non-enumerated articles resembling enumerated.

7. If any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, the duty on such non-enumerated article shall be the same as that on the enumerated article which it resembles, paying the highest duty.

On articles resembling more than one enumerated.

8. On all articles manufactured from two or more materials, the duty shall be that charged on the article (if there be a difference of duty) which is charged with the highest duty.

Made of more than one material.

9. If an article be enumerated in the tariff under two or more names or descriptions, and there be a difference of duty, the highest duty provided shall be charged and collected thereon.

Enumerated under more than one name.

10. Spirits and strong waters, from whatever substance distilled or prepared, having the flavor of any kind of spirits or strong waters, subject to a higher duty than whiskey, shall be liable to the duty imposed on spirits or strong waters of which they have the flavor.

Spirits and strong waters.

11. Inasmuch as disputes may arise as to whether any or what duty is payable on particular goods, therefore when

Governor in Council may in doubtful