

been duly entered, or landed to be warehoused, or entered and examined to be re-warehoused, and before the same can be actually deposited in the warehouse, the importer further enters the same or any part for home use or for exportation as from the warehouse, the goods so entered shall be considered as warehoused or re-warehoused, as the case may be, although not actually deposited in the warehouse, and may be delivered and taken for home use or for exportation." 52 V., c. 14, s. 9.

**90.** All warehoused goods shall be finally cleared, either for exportation or home consumption, within two years from the date of the first entry and warehousing thereof; and, in default thereof, the collector or other proper officer may sell such goods for the payment, first of the duties, and secondly of the warehouse rent and other charges; and the surplus, if any, shall be paid to the owner or his lawful agent; and the collector or other proper officer may charge or authorize the occupier of the warehouse to charge a fair warehouse rent, subject to any regulation made by the Governor in Council in that behalf. 46 V., c. 12, s. 123.

Goods to be finally cleared within two years.

Sale for payment of charges.

**91.** The collector may, if he sees no reason to refuse such permission, permit an importer to abandon to the Crown any whole package or packages of warehoused goods, without being liable to pay any duty on the same; and the same shall then be sold and the proceeds shall belong to the Crown: Provided, that if such goods cannot be sold for a sum sufficient to pay the duties and charges, the same shall not be sold, but shall be destroyed. 46 V., c. 12, s. 124.

Importer may be allowed to abandon packages without payment of duty.

Proviso.

**92.** Repealed by 51 V., c. 14, s. 49.

**93.** The importer of any cattle or swine may slaughter and cure and pack the same (or if such cattle or swine are imported in the carcase, may cure and pack the same) in bond; and the importer of any wheat, maize or other grain may grind and pack the same in bond, providing such slaughtering, curing, grinding or packing is done and conducted under such regulations and restrictions as the Governor in Council, from time to time, makes for that purpose; but the said regulations shall not extend to the substitution of other beef, pork, flour or meal for the produce of such imported cattle or swine, wheat, maize or other grain. 45 V., c. 12, s. 130.

Cattle and swine may be slaughtered and grain ground in bond under regulations.

Extent of regulations.

**94.** The importer or owner of any sugar, molasses or other material from which refined sugar can be produced, may refine the same in bond, provided such refining is done and conducted under such regulations and restrictions as the Governor in Council, from time to time, makes for that purpose. 46 V., c. 12, s. 131.

Sugar may be refined in bond under regulations.