

ship before the whole of the inward cargo is discharged, it shall be lawful for the Treasurer, Deputy Treasurer or other authorized officer, to issue a stiffening order for that purpose, stating what particular goods or ballast may be taken on board.

Stiffening order.

27. Every importer of any goods shall within three days after the arrival of the ship importing the same, (the same not being intended for exportation in the same ship,) make perfect entry of such goods, or entry by Bill of Sight, in manner hereinafter provided; and in default of such entry it shall be lawful for the Treasurer, Deputy Treasurer or other authorized officer to convey such goods to the Queen's or some special Warehouse; and whenever the cargo of any ship shall have been discharged, with the exception only of a small quantity of goods, it shall be lawful for the Treasurer, Deputy Treasurer or other authorized officer to convey such remaining goods, and at any time to convey any small packages or parcels of goods, to the Queen's or some special Warehouse, although such three days shall not have expired, there to be kept waiting the due entry thereof during the remainder of such three days; and if the duties due upon any goods so conveyed to a Warehouse shall not be paid or secured within three months after such three days shall have expired, together with all charges of removal and Warehouse rent, the same shall be sold, and the proceeds thereof shall be applied first, to the payment of freight and charges, next to duties, and the overplus (if any) shall be paid to the owner of the goods, or to his authorized agent.

Importer to enter goods within three days.

Default of entry.

Remnant of cargo.

Such goods may be sold if duties be not paid within three months.

28. The person entering any goods inwards, whether for payment of Duty or to be warehoused, upon the first perfect entry thereof, or for payment of Duty upon the taking out of the Warehouse, or whether such goods be free of Duty, shall deliver to the Treasurer, Deputy Treasurer or other authorized officer, as the case may be, a Bill of Entry of such goods, expressing the name of the ship and of the master of the ship in which the goods were imported, and of the place from whence they were brought, and the description and situation of the Warehouse, if they are to be warehoused, and the name of the person in whose name the goods are to be entered, and the quantity and description of the goods, and the number and denomination or description of the respective packages containing the goods; and in the margin of such Bill, shall delineate the respective marks and numbers of such packages, and shall pay down or give security for any Duties which may be payable upon the goods mentioned in such entry; and such person shall also deliver at the same time one or more duplicates of such Bill; and the particulars to be contained in such Bill shall be written and arranged in such form and manner, and the number of duplicates shall be such, as the Treasurer, Deputy Treasurer or other authorized officer shall require; and such Bill being duly signed by the Treasurer, Deputy Treasurer or other authorized officer, shall be the warrant for the landing or delivering of such goods; and any goods which shall be landed from any ship before the report of the master or commander has been made, and before entry inwards by the owner or consignee, or other person entering the same, and a permit obtained from the Treasurer, Deputy Treasurer or other authorized officer, for the landing of the same, such goods so landed shall be forfeited; and the person or persons concerned in receiving or concealing such articles, or in landing them without a permit for that purpose, or who shall make an untrue report or entry of such goods, shall for each offence forfeit and pay the sum of one hundred pounds.

Contents of Bill of entry.

Bill when signed by the Treasurer, &c., to be warrant for landing.

Landing before entry.

Forfeiture.

Penalty.

29. No entry, nor any warrant for the landing of any goods, nor for the taking of any goods out of any Warehouse, shall be deemed valid, unless the particulars of the goods and packages in such entry shall correspond with the particulars of the goods and packages purporting to be the same in the report of the ship, and in the certificate or other document, where any is required, by which the importation or entry of such goods is authorized, nor unless the goods shall have been properly described in such entry by the denominations, and with the characters and circumstances according to which such goods are charged with duty; and any goods taken or delivered out of any ship, or out of any Warehouse, or for the delivery of which, or for any order for the delivery of which from any Warehouse, demand shall have been made, not having been duly entered, shall be forfeited.

Entry not valid unless it agree with ship's report and other documents; and description of goods.

Goods not properly entered forfeited.

30. If the goods in such entry be charged to pay duty according to number, measure or weight thereof, such number, measure or weight shall be stated in the Bill of Entry; and if the goods in such entry be charged to pay Duty according to the value thereof, such value shall be stated in the entry, and shall be, upon the oath of the importer or his authorized agent, before the Treasurer, Deputy Treasurer or other authorized officer, written upon the Bill of Entry, and attested by his signature; and if any person make such entry upon oath, not being the

Entry of goods to pay duty by number, &c., or value.