

cost of packages and shipping and other charges to be determined by the G. in C., and shall be the value, f. o. b. at the place whence last exported direct to Canada. The G. in C. has power to determine the conditions and limitations of exemption from duty of any article imported for any purpose, or in favor of any interest named in any Act imposing customs duties. When an importer declares under oath that he has not invoices or sufficient information about his goods to make a perfect entry, the Collector or proper officer may examine the goods and admit them to entry by a bill of sight, exacting a sufficient sum of money to cover all duties. If the entry is not afterwards perfected within the time fixed, all the money is retained for duty. In all other cases a sufficient attested invoice must be produced before entry of any goods is passed.

PROOF OF VALUE.

The owner, importer, or consignee, or other duly authorized person must swear to the correctness of the invoice before the entry is received, that it is the only invoice received or expected, and shows the actual cost or fair market value of the goods, and that nothing has been suppressed or concealed by means of which H. M. may be defrauded; and a declaration of a similar nature is to form part of the bill of entry. Only one of several owners, &c., need take this oath; but in case there is an owner resident abroad, whose produce or manufacture the goods are, his attestation is necessary. It must be also attested by the importer or consignee or other authorized person if an owner does not make the entry. If the proper party be dead or insolvent, or his estate be administered by another person, the executor, curator, administrator or assignee, may, if cognizant of the facts, take the oath. The person making the entry may add, in the entry, a sufficient amount to that stated in the invoice to bring it up to a fair market value; and no evidence to contradict such valuation is to be received in any Court, unless on behalf of the Crown. These oaths may be made before the Collector of the port of entry or other port where the party is resident—in Great Britain or elsewhere in H. M. possessions, before the Collector or chief municipal officer of the place where the goods are shipped: or, abroad, before the British Consul at such place, or, if there be none, before one of the principal merchants. The G. in C. may appoint other persons in or out of Canada to receive such oaths, and may by O. in C. dispense with or relax these provisions in any class of cases to be named. No agent or person other than owner, importer or consignee shall take these oaths, unless the agent produce a declaration of such party in terms like such affidavit, attested by the agent, a J.P., or N.P.; and a person making a false statement in such declaration, is liable to like punishment as for perjury. But such declarations may be dispensed with by O. in C. if deemed expedient. The forms of oath may be altered or amended from time to time by the G. in C. A person sending a false or fraudulent invoice with his goods into Canada cannot recover the price of them or any part of it, or the amount of any bill or note

granted for their price. The production of any invoice at a higher price than that furnished for customs entry is to be received as *prima facie* evidence of fraudulent intent. Invoices are to be retained, stamped and filed by the Collector. Copies stamped and certified by him are to be held authentic, and he may receive 50 cts. each for such copies. Appraisers, collectors or merchants, appointed as hereafter provided, may examine any persons on oath to ascertain the true value of goods which they are called on to appraise. Any person called before them for that purpose refusing to attend and be examined, or to make or complete his deposition as required, incurs a penalty of \$50, and if he be the owner, importer or consignee, the valuation of the Collector or Appraiser thereupon becomes conclusive. If such party swears falsely, his goods are forfeited. All such depositions are to be kept on file by the Collector.

VALUATORS.

If the owner, importer, consignee, or agent is dissatisfied with an appraisal, he gives notice, in writing, to the Collector, who chooses two fit and experienced merchants to appraise. If they disagree the Collector decides between them. Their fee is \$10 each, to be paid by the party if the appraisal is equal to or greater than complained of, or 10 p. c. higher than that in invoice or bill of entry; otherwise, by the Crown. A merchant refusing or neglecting to do this duty after notice in writing forfeits \$40 and costs. The appraisal shall never be less than the value stated in the invoice or bill of entry. If it exceed that by 20 p. c., 50 p. c. is to be added to the duty otherwise payable.

RATES OF DUTY.

The Collector's determination of the rate and amount of duty to be paid in any case is final, unless the party gives notice in writing to the Collector on such entry within 10 days after the decision respecting the rate, and within 30 days appeals to the M. of C.; and the decision of the M. of F. or Minister authorized to act in his behalf is then final, unless suit be brought within 60 days after such decision for the recovery of duties theretofore paid, or within 60 days after the subsequent payment of the duties. Till such decision of the Minister is had, no such suit can be maintained; but it must be given within 30 days after the appeal is lodged.

VALUATION.

In the case of prize goods or goods sold by order of the C. of Vice-Admiralty, or goods forfeited, the value for duty shall be that obtained at auction. The Collector may take goods at the price named in the invoice and entry, with 10 p. c. added, and sell them under regulations made in that behalf. After repaying the C. R. F., the amount taken for the purchase and the duties, half of the balance, if any, may go to the Collector or other officer who seized the goods. One package in every 10, or 1 in every invoice, at least, to be designated by the Collector, is to be sent