

ing or concealing goods landed without due entry, forfeit \$400. But goods intended to be carried forward to another port need not be entered or the duties paid thereon at the first port, but taken on under regulations in that behalf.

#### EXPORTS.

Before a clearance is granted to a vessel on a voyage out of Canada an entry must be made under or by the owners, shippers or consigners, of all goods on board, declaring their true value, stating any export duty in such entry and paying it. A like provision is made respecting exports by railway. Neglect to make such entry is punishable by a fine of \$200.

#### VALUE STATED.

The Collector may require further proof by oath, declaration, production of invoices, &c., of the proper description and rating for duty of goods before admitting them to entry. Any package of which the importer declares the contents unknown to him is to be opened and examined at his expense. No entry or landing warrant is valid unless the description of goods in it agrees with the report of vessel or other report authorized and with the goods themselves, and goods taken out of any vessel or warehouse, or conveyed further into Canada under such false entry, are forfeited. The proper officer may open any package on suspicion; if found correct to be re-packed at public cost, if not, to be forfeited. The quantity and value of goods not liable to duty must be stated in the entry and invoice of them produced.

#### MISCELLANEOUS.

Surplus stores of vessels are subject to like duties as other merchandise, but if not received may be entered for private use of master, owner or passenger to whom they belong, or warehoused for re-shipment. Vessels entering the Gut of Annapolis may make reports, entries and duties on cargo be paid either at Digby or Annapolis. Those entering the Great Bras d'Or where directed by M. of C.

#### ABATEMENTS, &C., FOR DAMAGED AND LOST GOODS.

For damages received during the voyage which have lessened the value of goods for sale, if made at the time of landing them, an abatement of duty may be made by the Collector. If the importer is not satisfied the Collector chooses three disinterested and experienced merchants who (or two of them) shall decide, they receiving \$2 to \$10 each as fee. Duties previously paid or deposited are to be refunded on goods lost or destroyed before they are landed from a vessel or lighter—proof of loss to be made under oath. Goods landed from a vessel which has put into a port other than its port of destination, for repairs, are to be stored under custody of Collector, and entry made of them, but may be reladen and allowed to be taken forward on completion of repairs, on payment of reasonable charges; but a person selling any such goods cannot have the benefit of this

exemption, but must pay duty on all, unless they are sold to pay charges. On those so sold the purchaser must pay duty. Goods flotsam, jetsam, derelict, or from a wreck, are liable to duty, but, as in other cases, abatement for damage may be made under direction of M. of C. Persons having such goods in their possession and not giving notice or paying duty, forfeit \$200, and the goods are forfeited. For removing or altering, or opening packages, or abetting it, before such goods are stored in custody of Collector, a like penalty is incurred. If not claimed and duty paid in 18 mos., the goods may be sold as other unclaimed goods after seizure. Goods imported or taken out of warehouse for H. M. troops, or any other purpose which exempts from duty, if subsequently sold, become liable to duty, and may be forfeited and seized, and dealt with accordingly. The allowance for tare and draft upon packages is to be settled by regulations made by the G. in C. But when the allowance for tare is in the invoice and a declaration of its correctness made, deduction shall be made according to it, subject, however, to regulations of G. in C. The Collector or Appraiser may take samples to enable them to determine the duties, and they are to be disposed of as the M. of C. directs.

#### APPRAISERS, &C

The Governor-General may appoint appraisers at such places as he may deem necessary—the Collector acting as such where none are appointed. Appraisers may be sent by the M. of C. to any port to do duty temporarily if required. *Ad valorem* duties shall be levied on the fair market value of the goods in the principal markets of the country whence they were exported directly to Canada; and Appraisers and Collectors acting as such are by all reasonable means to ascertain such values. But the G. in C. may order that goods *bonâ fide* exported from any country and passing *in transitu* only through another may be valued for duty at the price in the former. The fair market value is to be understood in the usual and ordinary acceptance of the term at the usual and ordinary credit, and not the cash value of goods, unless such as, by universal usage, are considered and known to be cash articles, and so *bonâ fide* paid for in all transactions. Cash invoices of other articles are subject to additions by the Collector or Appraiser. No deduction is to be made for packages unless they are separately charged in the invoice, and then only a reasonable charge is to be deducted. None is allowed for packing charges, straw, twine, cord, paper, cording, wiring or cutting, or expense in preparing for shipment. To secure the entry at cash invoice price the importer must swear to payment for the goods at time of purchase. The standards of colour and grades of sugar are to be selected and furnished to Collectors by the M. of C. The decision of the Appraiser or Collector respecting the grade of sugar is final. Cane juice, syrup of sugar, or of sugar cane, melado or concentrated melado, or concentrated molasses, if entered as molasses, or by any other than the correct designation, is forfeited. The value for duty on saccharines is to include