

V. And be it further enacted, That if it shall appear to the Treasurer or Deputy Treasurer, that the said articles are not valued according to the true price or value thereof, according to the true intent and meaning of this Act, then and in such case the importer or his known agent, shall be required to declare on oath, before the Treasurer or Deputy Treasurer, as the case may be, what is the invoice price of such articles, and that he verily believes such invoice price the current value of the articles at the place whence such articles were imported; and such invoice price shall be deemed to be the value of the articles in lieu of the value so declared by the importer or his known agent, and upon which the duties shall be charged and paid: provided that if it shall appear to the Treasurer or Deputy Treasurer, that such articles have been invoiced below the real value thereof, at the place from whence the same were imported, or if the value is not known, the articles shall in such case be examined by one or more competent person or persons appointed or to be appointed by the Lieutenant Governor or Administrator of the Government of the Province for the time being; and such person or persons, or any one of them, shall declare or certify to the Treasurer or Deputy Treasurer, what is the true and real value of such articles, and the value so declared or certified shall be the true and real value of such articles, and upon which the duties imposed by any Acts of the General Assembly of the Province, shall be charged and paid.

Value of articles how to be ascertained.

VI. And be it further enacted, That if upon the first entry of any articles subject to duty, except at the ports or districts of Saint John, Saint Andrews, Saint Stephens, Fredericton, and Woodstock, the rates and duties imposed by any Provincial Act or Acts, shall not amount to the sum of twenty five pounds, then the said duties shall be paid by the importer or person making the entry thereof, before any permit shall be granted for the landing of the goods contained in such entry; but if the amount of such Provincial duties shall amount to the sum of twenty five pounds, and not exceed fifty pounds, then the importer shall give bonds, with at least one sufficient surety, to be approved of by the Treasurer or Deputy Treasurer, in double the duties payable upon such goods, with a condition for the payment of the duties in three months; and if the said Provincial duties shall amount to the sum of fifty pounds, and not exceed one hundred pounds, then the importer shall give bond in like manner, for the payment of the duties, one half in three months, and the other half in six months; and if the said Provincial duties shall amount to the sum of one hundred pounds, and not exceed two hundred pounds, the importer shall give bond in like manner for the payment of the duties, one third in four months, one third in eight months, and the remaining one third in twelve months; and if the said Provincial duties shall amount to the sum of two hundred pounds and upwards, then the importer shall give bond in like manner, conditioned for the payment of the duties, one third in six months, one third in twelve months, and the remaining one third in eighteen months; all which bonds shall be executed by the importer with at least one good and sufficient surety, in double the amount of such duties, and shall be taken in Her Majesty's name, and made payable to Her said Majesty, Her Heirs and Successors, and conditioned for the amount of the said duties respectively, at the time or times specified therein, to the Treasurer of the Province, or to the Deputy Treasurer at the port or place where the same may be taken: Provided always, that in cases where by the provisions of this Act the importer or importers are entitled to have credit for payment of any duties upon giving bonds as aforesaid, the Treasurer or Deputy Treasurer shall be and

Periods and modes of payment of Duties ascertained.

Discount for prompt payment.