

Collector of Customs in Canada, or British Consul out of the Province. To protect the Revenue and the fair Trader, all goods are subject to the examination of Appraisers, and when evidence of intentional fraud is manifest, the Goods shall be forfeited. Any attempt to pass by false Invoice, is punishable with Fine and Imprisonment.

The Collector has the power to take for the Government any package or lot of Goods, at the invoice value, by adding thereto 10 per cent and fair charges to Port of Entry. If goods are appraised at 20 per cent above the amount of value specified in the Entry, then the duty on such goods shall be increased one half, and levied upon the appraised value.

Importers must furnish their Agents with the following authority to act in their behalf at the Custom House: PROVINCE OF CANADA.

Know all men by these presents, That I, A B, have appointed, and do hereby appoint C D of (*residence, profession, &c.*) to be my true and lawful Attorney and Agent, for me and in my name, to transact all business which I may have with the Collector at the Port of _____ or relating to the Department of Customs at the said Port, and to execute, sign, seal, and deliver for us, and in our name, all bonds, Entries, and other instruments in writing, relating to any such business as aforesaid, hereby ratifying and confirming all that our said Attorney and Agent shall do in the behalf aforesaid.

In witness whereof we have signed these presents, and sealed and delivered the same as our act and deed, at _____ in the said Province, this _____ day of _____ one thousand eight hundred and _____ A B [L.S.]

In presence of E F
G H.

Consignments from Manufacturers must be invoiced at the fair Market Cash value or selling price, and not at manufacturing cost.

Goods imported may be Bordered for Warehousing.— All Duties are payable in cash and computed at the rate of Twenty-four shillings and four pence to the pound sterling and five shillings and a penny currency, equal to one dollar.

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