

be shipped, and at any place out of the Dominions of Her Majesty, before the British Consul at such place, or if there be no such Consul, then before some one of the principal merchants at such place, not interested in the goods in question: Provided always, that the Governor in Council may from time to time by Regulation appoint or designate such other and additional persons, officers or functionaries as he shall see fit, by name or by their name of office, and in this Province or out of it, and within or beyond Her Majesty's Dominions, as those before whom such oath, may be validly taken, and may by any Order in Council relax or dispense with the provisions of this Act touching such oath, in or with regard to goods imported by land or inland navigation, or to any other class of cases to be designated in such Regulation.

Proviso:
Governor may appoint other persons; or relax provisions as to oaths.

XIII. And be it enacted, That no provision of this Act requiring the owner of any goods to take any oath, shall apply during the three months next after the passing thereof, to any such owner resident out of this Province, nor during the twelve months next after the passing thereof to any owner resident in the United Kingdom or in any place equally distant from this Province, nor during the eighteen months next after the passing thereof to any owner resident at any place more distant from this Province than the said United Kingdom.

The provisions of this Act not to apply to owners out of this Province, during certain periods.

XIV. And be it enacted, That it shall be lawful for any Appraiser, or for any Collector acting as such, (or for the merchants to be selected as hereinafter mentioned, to examine and appraise any goods, if the importer, owner, consignee or agent be dissatisfied with the first appraisement) to call before him or them and examine upon oath any owner, importer, consignee or other person, touching any matter or thing which such Appraiser or Collector may deem material in ascertaining the true value of any goods imported, and to require the production on oath of any Letters, Accounts, Invoices or other Papers in his possession relating to the same; and if any person so called shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing (if required) to any interrogatories, or to subscribe his name to his deposition or answer, or to produce any such Papers as aforesaid when required so to do, he shall thereby incur a penalty of twelve pounds ten shillings, and if such person be the owner, importer or consignee of the goods in question, the appraisement which the Appraiser or Collector acting as such shall make thereof, shall be final and conclusive; and if any person shall wilfully swear falsely in any such examination, and he be the owner, importer or consignee of the goods in question, they shall be forfeited; and all depositions or testimony in writing taken under this section, shall be filed in the office of the Collector at the place where the same shall be made or taken, there to remain for future use or reference, subject nevertheless to the order of the Inspector General.

Power of any Appraiser or Collector to examine parties on oath, &c.

Penalty for refusing to attend, &c.

£12 10s.
Penalty for wilfully false evidence.

XV. Provided always, and be it enacted, That if the importer, owner, consignee or agent, having complied with the requirements of this Act and of the Act hereby amended, shall be dissatisfied with the appraisement made as aforesaid of any such goods, he may forthwith give notice in writing to the Collector of such dissatisfaction, on the receipt of which notice the Collector shall select two discreet and experienced merchants, subjects of Her Majesty, and familiar with the character and value of the goods in question, to examine and appraise the same, agreeably to the foregoing provisions, and if they shall disagree, the Collector shall decide between them; and the appraisement thus made shall be final and conclusive, and the duty shall be levied accordingly: And the said merchants shall each be entitled to the sum of twenty-five shillings, to be paid by the

Depositions to be kept.
Proviso: importer may appeal from appraisement in certain cases.