

63. All goods exempt from duty as being imported or taken out of warehouse for the use of Her Majesty's troops, or for any purpose for which such goods may be imported free of duty, shall, in case of the sale thereof after importation, become liable to and be charged with the duties payable on like goods on their importation for other purposes; and if such duties be not paid, such goods shall be forfeited and may be seized and dealt with accordingly.

Crown goods or goods exempted from duty to be liable thereto if sold.

64. In all cases where duties are charged according to the weight, tale, gauge or measure, such allowances shall be made for tare and draft upon the packages as may be appointed by regulation made by the Governor in Council; but when the original invoice of any goods is produced, and a declaration of the correctness thereof made as hereinafter provided, the tare according to such invoice shall be deducted from the gross weight of the goods instead of the allowances aforesaid; subject, however, to such further regulation as the Governor in Council may, from time to time, make.

Allowance for tare or draft to be regulated by O. C.

Proviso: if true tare is known.

65. The collector or any appraiser under this Act, may take samples of any goods imported, for the purpose of ascertaining whether any and what duties are payable on such goods, and such samples shall be disposed of as the Minister of Customs may direct.

Collector, etc., may take samples.

66. The Governor in Council may appoint one or more Appraisers to be called Dominion Customs Appraisers, with jurisdiction at all ports and places in Canada; and may also appoint Customs Appraisers with jurisdiction at such ports and places in Canada as may be designated in the Order in Council in that behalf: and each such Appraiser shall, before acting as such, take and subscribe the following oath of office before any Collector or other person duly authorized to administer such oath:—

Appointment of appraisers: local or for all Canada.

To be sworn.

"I, A. B., having been appointed an appraiser of goods, wares and merchandise, and to act as such at the port of
 (or as the case may be), do solemnly swear (or affirm) that I will faithfully perform the duties of the said office without partiality, fear, favor or affection, and that I will appraise the value of all goods submitted to my appraisement, according to the true intent and meaning of the laws imposing duties of Customs in this Dominion; and that I will use my best endeavors to prevent all fraud, subterfuge or evasion of the said laws, and more especially to detect, expose and frustrate all

Oath of office