

I *A. B.* do swear that I am the importer (*or* authorised by the importer) of the goods contained in this entry, and that they are of the value of — currency, and cost the same and no more, to the best of my knowledge and belief.

A. B.

Sworn to, &c. *C. D.* Treasurer, *or* Deputy Treasurer,

And written on the bill of entry of such articles, and in all cases made before the Treasurer or deputy Treasurer at the port or place of importation, and shall be subscribed with the hand of the importer, or his known agent.

Value of articles
how to be ascer-
tained.

VI. 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 is 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 Commander in Chief 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: Provided always, that if such articles be charged with duties by virtue of any Act or Acts of the Imperial Parliament and have been charged with duties according to the provisions of the same, such valuation shall be accepted as the true value for paying the provincial duties.

Periods and
modes of pay-
ment of duties
ascertained.

VII. And be it further enacted, That if upon the first entry of any article subject to duty, 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, then 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 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 condition-

ed