

Collector to
act where
there is no
Appraiser.

Proviso: Ap-
praisers may
be sent to any
Port to ap-
praise goods.

To be Officers
of the Cus-
toms.

What shall be
the value for
duty, and how
calculated.

Duty of Ap-
praisers.

and if no appraiser be appointed at any Port of entry, the Collector there shall act as Appraiser, but without taking any special oath of office as such; Provided always, that it shall always be lawful for the Governor to direct any Appraiser to attend at any Port or place for the purpose of valuing any goods, or of acting as Appraiser there during any time, which such Appraiser shall accordingly do without taking any new oath of office; and each Appraiser shall be deemed an Officer of the Customs. 12

V. And be it enacted, That in all cases where any duty is or shall be imposed on any goods, imported into this Province, *ad valorem* or according to the value thereof, 16 such value shall be understood to be the actual value thereof in the principal markets 18 in the country where the same were purchased and whence they were exported 20 to this Province, or if such goods were purchased in one country and exported to 22 this Province from another country, then in the principal markets of the country 24 whence they were exported to this Province; And it shall be the duty of each and 26 every appraiser and of every collector when acting as such, by all reasonable ways and 28 means in his power, to ascertain, estimate and appraise the true and actual market value and 30 wholesale price as aforesaid, of any goods to be appraised by him, any invoice or af- 32 fidavit to the contrary notwithstanding, in order to estimate and ascertain the value upon which duty is to be charged as aforesaid.