

Invoice to be attested on oath by the owner of the goods.

Form of oath.

Bill of Entry to mention the value for duty, and to be attested.

Party entering may add to the value by the Invoice so as to give the true value for duty.

Provision for the death, &c. of the owner, importer, &c.

As to any case where there may be more than one owner of goods.

Before whom the attestation of Invoices or Bills of Entry may be made.

VIII. And be it enacted, That with the Bill of Entry of any goods there shall be produced and delivered to and left with the Collector, if required by him, an Invoice of such goods, attested by the oath of the owner, and if the owner be not the person entering such goods, then verified also by the oath of the importer or consignee, or other person who may under this Act lawfully make such Entry and verify such Invoice, in the form or to the effect of the oath or oaths provided for the case in the Schedule B to this Act annexed, which oath or oaths shall be written or printed, or partly written and partly printed on such Invoice, or on the Bill of Entry (as the case may be) or shall be annexed thereto, and shall in either case distinctly refer to such Invoice so that there can be no doubt as to its being the Invoice to which such oath is intended to apply, and shall be subscribed by the party making it and certified by the signature of the person before whom it shall have been made; and the Bill of Entry shall also contain a Statement of the value for duty of the goods therein mentioned, and shall be signed by the person making the Entry, and shall be verified in the form or to the effect of the oath provided for the case in the said Schedule B.

IX. And be it enacted, That in any such Bill of Entry as aforesaid, it shall be lawful for the person making the same, to add such sum to the value stated in the Invoice, as shall be sufficient to make the value for duty such as it ought to be under the provisions of this Act, and such value shall then, for the purposes of this Act, stand in stead of the value as it would appear by the Invoice: and no evidence of the value of any goods imported into this Province, or taken out of warehouse for consumption therein, at the place whence and the time when under this Act they are to be deemed to have been exported to this Province, contradictory to or at variance with the value stated in the Invoice produced to the Collector, with the additions (if any) made to such value by the Bill of Entry, shall be received in any Court in this Province, on the part of any party except the Crown.

X. And be it enacted, That if the owner, importer or consignee of any goods be dead, or a bankrupt or insolvent, or if for any cause his personal estate be administered by another person, then his executor, curator, administrator or assignee, or person administering as aforesaid, may, if cognizant of the facts, take any oath and make any entry which such owner, importer or consignee might otherwise have taken or made.

XI. And be it enacted, That if there be more than one owner, importer or consignee of any goods, any one of them cognizant of the facts, may take the oath required by this Act, and such oath shall be sufficient, unless the goods shall not have been obtained by purchase in the ordinary way, and some owner resident out of this Province shall be the manufacturer or producer of the goods, or concerned in the manufacture or production thereof, in which case the oath of such non-resident owner (or of one of them, if there be more than one) cognizant of the facts, shall be requisite to the due attestation of the Invoice.

XII. And be it enacted, That the oath required by this Act may be made in this Province before the Collector at the Port where the goods are entered, or if the person making such oath be not resident there, then before the Collector of some other Port; and when such oath is required to be made out of the limits of this Province, it may be made at any place within the Dominions of Her Majesty, before the Collector or before the Mayor or other Chief Municipal Officer of the place where the goods shall be