

The Fair Market Value for Duty of Goods

imported into this Province, shall be the fair market value of such goods in the usual and ordinary commercial acceptance of the term at the usual and ordinary credit, and not the cash value of such goods, except in cases in which the article imported is by universal usage considered and known to be a cash article, and so *bona fide* paid for in all transactions in relation to such article, and no discounts for cash shall in any case be allowed in deduction of the fair market value as herein above defined; and all invoices representing cash values, except in the special cases herein above referred to, shall be subject to such additions as the Collector or Appraiser of the Port at which they will be presented, may appear just and reasonable to bring up the amount to the true and fair market value as required by this section.

Packages delivered before Examination.

All the packages mentioned in any one Entry, although most of such packages may have been delivered to the importer, shall be subject to the control of the Customs authorities of the port at which they are entered, until such of the packages as have been sent for examination to the Examining Warehouse, shall have been duly examined and approved, provided such examination take place within three days after the delivery of the package or packages into the Examining Warehouse, and after twenty-four hours notice by the importer to the collector; and a bond shall be given by the importer conditioned that the packages so delivered shall not be opened or unpacked before the package or packages sent to the Examining Warehouse, shall have been examined and passed as aforesaid, provided they are examined within the delay aforesaid; and the packages so delivered, or the goods if lawfully unpacked, shall, if required by the Collector of Customs, be returned to the Custom House within such delay as may be mentioned in the bond under a forfeiture of the penalty of such bond.

Collectors to File Invoices.

The Collectors of Customs, at all the ports in this Province, may retain and put on file, after duly stamping the same, all invoices of goods imported at such ports respectively, of which invoices they shall give certified copies or extracts, whenever called upon so to do by the importers, and such copies or extracts so duly certified by the Collector or other proper officer, and bearing the Stamp of the Custom House at which they are filed, shall be considered and received as authentic, and the Collector shall be entitled to demand for each certificate a fee of fifty cents, before delivering the same.