OATH of an OWNER residing out of this Province, when there is no Owner in the Province who can attest the Invoice, or when the owner is the manufacturer or concerned in the manufacture of the goods.

I, (name) do solemnly and truly swear 2 (or affirm) that the invoice hereunto annexed and signed by me, is the true or only 4 Invoice of the goods, wares and merchandize therein mentioned shipped,(or intended 6 to be shipped) by me (or by name of Firm) in the whereof 8 is Master, (vary these words as the case may require,) and consigned to 10 in the Province of Canada; that I have not sent and will not send, nor do I know or be-12 lieve in the existence of any other Invoice of the said goods, wares and merchandize; 14 that the said Invoice contains a just and faithful valuation of the said goods, wares 16 and merchandize at their fair market value. in the principal markets in (insert the name 18 of the Country whence the goods were exported to this Province, or use such other 20 words as will meet the facts) at the time when they were so exported, and that the 22 and where the same were so shipped (or at this time,) and that the same were not 24 actually purchased by me (or us) or on my (or our) account,—or (that the said Invoice 26 contains a just and faithful account of the actual cost of the said goods, wares and 28 merchandize and of their fair market value in the principal markets in (insert the name 30 of the Country whence the goods were exported to this Province, or use such other 32 words as will meet the facts) at the time when the same were purchased for my (or 34 our) account :—and that nothing has been concealed or suppressed in the said Invoice 36 or otherwise, whereby Her Majesty the Queen of Great Britain and Ireland may 38 be defrauded of any part of the duty law-

fully to become due in Canada n the said