

(c.) All goods landed, shipped or brought on any such dock, pier, wharf or slip, or moved by rail within the harbour, or stored, warehoused or handled by the corporation.

22 V. (1858), c. 32, s. 15, *part*.

(d.) All goods imported into or exported from the Customs Port of Quebec by sea to or from any place out of the Province of Quebec; and all goods imported into or exported from the Customs Port of Quebec, to or from the United States or by transist from any other country through the United States, whether by sea or otherwise.

But no rate to be levied under this paragraph shall exceed one tenth of one per cent on the invoice value of the goods.

40 V., c. 51, s. 2. *part*.

2. The corporation shall not levy any rates for wharfage or moorage in respect of any of the lands, buildings, wharves, quays, piers, docks, slips or other immoveables mentioned in paragraph (a) of subsection two of section 6 of this Act.

22 V (1858) c. 32, s. 2. *part*.

Valuation
of goods.

29. The valuation of goods on which *ad valorem* rates are imposed by this Act shall be made according to the provisions of *The Customs Act*, or any Act in amendment thereof, and the said provisions shall for the purposes of such valuation be held to form part of this Act as if actually embodied herein; and the collector of customs at Quebec shall direct the appraiser to attend and make such valuation at any place and time needful, on application being made to him to that effect by the corporation or its authorized agent; and the said appraiser shall act herein without taking any new oath of office for the purpose.

22 V. (1858), c. 32, s. 25; 36 V., c. 62, s. 22.

Payment of
rates.

30. Rates imposed upon or in respect of vessels shall be paid by the master or person in charge of the vessel.

2. Rates imposed upon or in respect of goods landed from or shipped on sea-going vessels shall be paid by the owner, consignee, agent or shipper of the goods.

3. Rates imposed upon or in respect of goods landed from or shipped on other vessels, shall be paid by the master or person in charge of the vessel; but the corporation may demand and recover, if it sees fit so to do, such rates from the owner, consignee or agent of the vessel, or from the shipper of the goods.

4. Nothing in this section shall affect the recourse which the master or person in charge of any vessel may have by law against any other person for the recovery of any sum paid by him to the corporation for rates.

22 V. (1858), c. 32, s. 15, *part*; 25 V., c. 46, s. 3, *part*; 36 V., c. 62, s. 22 *part*.

Commutation
of rates.

31. The corporation may commute any rates authorized by this Act to be levied, on such terms and conditions and for such sum or sums of money as the corporation deems expedient.

22 V., c. 32, s. 17, *part*; 25 V., c. 46, s. 3, *part*; 36 V., c. 50 62, s. 22, *part*.

Collection of
rates through
customs.

32. The corporation may require the collectors of customs at Montreal, Quebec and any intermediate ports, to collect on