

of this Act, such allowance or damage shall only be made and allowed for the amount of loss in excess of twenty-five per cent. of the whole quantity damaged, and only if claim is made therefor and the loss or damage certified upon examination made by the appraiser or proper officer of Customs, within three days of the landing or arrival of such goods at the port of destination thereof; and if the duty has been paid on the full value thereof a refund of such duty may be allowed and paid on application to the Minister of Customs, in the proportion and on fulfilment of the conditions hereinbefore specified, but not otherwise. 47 V., c. 30, s. 4.

APPRAISERS.

56. The Governor in Council may appoint appraisers, to be called Dominion Customs appraisers and assistant Dominion Customs appraisers, with jurisdiction at all ports and places in Canada; and may also appoint Customs appraisers and assistant Customs appraisers, with jurisdiction at such ports and places in Canada as are designated in the Order in Council in that behalf; and every such appraiser and assistant appraiser shall, before acting as such, take and subscribe the following oath of office before any collector or other person duly authorized to administer such oath :—

Appointment of appraisers and assistant appraisers.

To be sworn.

"I, A. B., having been appointed an appraiser of goods, wares and merchandise, and to act as such at the port of _____ of office.
 " (or as the case may be) do solemnly
 " swear (or affirm) that I will faithfully perform the duties
 " of the said office without partiality, fear, favor or affection,
 " and that I will appraise the value of all goods submitted
 " to my appraisement according to the true intent and
 " meaning of the laws imposing duties of Customs in
 " Canada; and that I will use my best endeavors to pre-
 " vent all fraud, subterfuge or evasion of the said laws, and
 " more especially to detect, expose and frustrate all attempts
 " to undervalue any goods, wares or merchandise on which
 " any duty is chargeable. So help me God.

"A. B.,

"Appraiser for
(as the case may be).

“ Sworn before me, this _____ day of _____,
18 ____
(as the case may be.)”

51 V., c. 14, s. 12.

57. If no appraiser is appointed in any port of entry, the collector there shall act as appraiser, but without taking any special oath of office as such; and the Minister of Customs may, at any time, 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

Appraiser may be sent to any port to appraise goods.