## Customs Regulations as to Invoices

Every invoice of goods imported into Newfoundland shall be certified in writing as correct by the person, firm or corporation selling or consigning the goods, and shall truly show the whole and actual value of the goods in the currency of the country whence the goods have been exported directly to Newfoundland, and the quality and description of such goods and the marks and numbers on the packages in such a manner as to indicate truly the quantities and values of the articles comprised in each exportation package, all of which packages shall be legibly marked and numbered on the outside, when of such a character as to enable such marks and numbers to be placed thereon. (Form 11.)

2.—If invoices made out at lower prices, for goods exported directly to Newfoundland, than the fair market value thereof when sold for home consumption at the time and place when and from which they were exported, there must be clearly shown, in a special column, or in addition thereto, the fair market value of the goods described therein, or required by the Custom's Act.

3.—In the case of goods consigned to a person, firm or corporation, other than the actual owners of the goods resident in Newfoundland, and in the case of goods which have not been actually purchased by: the consignee or importer in the ordinary mode of bargain and sale, or where purchased through an agent, there shall be annexed to he invoice of such goods a declaration to be made by the foreign owner or exporter of the goods in the form approved by the Governor in Council. (Form 6.)

4.—When goods are imported into this Colony from any country, other than Great Britain, Ireland or Canada, the invoices thereof must show the cost of inland transportation, shipment and tran-shipment, with all the expenses included, from the place of growth, production or manufacture whether by land or water, to the vessel in which shipment is made, either in transit or direct to this Colony.

Importers of goods brought into Newfoundland will please take notice that no invoice will be accepted at the Customs unless the declarations, provided by the Governor in Council, are attached.

thereto.

H. W. Lemessurier,

Deputy Minister of Customs.

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