

Proviso.

fulfil the intents and purposes of this Act, so far as the same are applicable to this Island and its Dependencies, and not repugnant to any of the provisions of this Act, as fully and absolutely, to all intents and purposes, as if the same were fully detailed, contained, and re-enacted herein: *Provided nevertheless*, That the said Imperial Act shall not extend to annul, restrain or restrict, or be deemed to extend to annul, restrain or restrict, the operation and effect of any of the sections, clauses or provisions of this Act, in reference to the Colonial Duties imposed, or to the Drawbacks allowed on any of the said Articles, the Rules or Regulations under which the same are prescribed to be collected or granted, or the Fines, Forfeitures or Penalties herein imposed, any thing herein contained to the contrary thereof notwithstanding.

Value of Goods imported to be stated in the entry.

VII.—*And be it further enacted*, that in all cases of Goods entered, ther for Duty or to be Warehoused, and chargeable to pay Colonial Duty, according to the Tale, Gauge, Measure or Weight thereof, such Tale, Gauge, Measure or Weight shall be stated in the entry, and if the Goods in such entry be chargeable to pay Duty according to the value thereof, such value shall be stated in the entry and shall be affirmed by the declaration of the Importer, or his known Agent, written upon the entry, and attested by his signature; and if any Person make such declaration, not being the Importer or Proprietor of such Goods, nor his Agent duly authorized by him, such Person shall Forfeit the Sum of *One Hundred Pounds*, and such declaration shall be made in manner and form following, and shall be binding on the Person by or in behalf of whom the same shall be made—(that is to say)—

Penalty on persons making entry without being duly authorized.

Form of declaration of Value.

I, *A. B.*, do hereby declare that the Articles mentioned in the entry above written, and contained in the packages therein specified, are of the value of Pounds Shillings and Pence Sterling; and I do now tender the same for all Duties. Witness my hand the day of
One Thousand Eight Hundred and Thirty

The above Declaration signed)
the day of A. D.)
183 , in the presence of)
 C. D. (Collector.)

Importers may be examined on Oath as to the true value of Goods.

VIII.—*And be it further enacted*, that at the time of entering such Goods, Wares, or Merchandize, the Importer thereof, or his known Agent, shall, if required by the Collector or Sub-Collectors of Her Majesty's Customs, respectively, produce the Invoice of such Goods, Wares, and Merchandize, and shall answer on oath all such questions relating to the value thereof as shall be put to him by such Collector or Sub-Collector of Her Majesty's Customs, who are hereby respectively authorised to administer such oath; and in case of failure or refusal to produce such Invoice (unless there be no such Invoice) or to answer such questions, or to answer them truly, or if other than the true and real Invoice be produced, or if such true and real Invoice be altered by such Importer or his known Agent, then and in every such case such Importer shall forfeit the Sum of *One Hundred Pounds*: *Provided always*, that if such Articles be charged with Imperial Duties, and have been valued according to the provisions of the Imperial Act, such valuation shall be accepted as the true value for paying or securing the Colonial Duties thereon.

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IX.—*And be it further enacted*, that if, upon examination, it shall appear to the Collector or Sub-Collector of Her Majesty's Customs,