

" especially to detect, expose and frustrate all attempts to undervalue any Goods,
 " Wares or Merchandize 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 ."
 E. F.
 J. P. for (*as the case may be*).

And if no Appraiser be appointed at any Port of entry, the Collector there shall act as Appraiser, but without taking any special oath of office as such; Provided always, that it shall always be lawful for the Governor to 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 such Appraiser shall accordingly do without taking any new oath of office; and each Appraiser shall be deemed an Officer of the Customs.

Collector to act where there is no Appraiser.
 Proviso: Appraisers may be sent to any Port to appraise goods.

VI. And be it enacted, That in all cases where any duty is or shall be imposed on any goods, imported into this Province, *ad valorem* or according to the value thereof, such value shall be understood to be the actual cash value thereof in the principal markets in the country where the same were purchased and whence they were exported to this Province, or if such goods were purchased in one country and exported to this Province from another country, then in the principal markets of the country where such goods were purchased by the person or persons importing the same into this Province; And it shall be the duty of each and every Appraiser and of every Collector when acting as such, by all reasonable ways and means in his power, to ascertain, estimate and appraise the true and actual market value and wholesale price as aforesaid, of any goods to be appraised by him, any Invoice or Affidavit to the contrary notwithstanding, in order to estimate and ascertain the value upon which duty is to be charged as aforesaid.

What shall be the value for duty, and how calculated.

Duty of Appraisers.

VII. And be it enacted, That except only in cases where it shall be otherwise provided by regulation of the Governor in Council, no Entry shall be deemed perfect unless a sufficient Invoice of the goods to be entered, attested as hereinafter required, shall have been produced to the Collector; nor shall any goods be entered by Bill of Sight, notwithstanding any thing in the thirteenth Section or any other part of the Act hereby amended, unless in addition to the deposit of money required by the said Section, the person to whom such goods shall be delivered, shall take the oath in such case provided in the Schedule to this Act, and shall jointly and severally with one or more sureties, give bond to the satisfaction of the Collector, to produce a sufficient Invoice of such goods attested in the manner required by this Act, and to make perfect Entry thereof, and to pay any deficiency of duty thereon, within a time to be appointed by the Collector, but this shall not exempt such person from compliance with all the requirements of the said Act, nor prevent the sum of money by him deposited from being dealt with in the manner provided by the said Section, if perfect Entry be not made within the time so appointed as aforesaid: Provided always, that such Sight Entry may be made as provided in the said thirteenth section, if the person to whom such goods shall be delivered shall make oath that such sufficient Invoice has not been and cannot be produced.

Except in certain cases, no Entry shall be perfect without the production of an Invoice: Bond to be given for producing one, on landing goods by Bill of Sight.