

entry thereof,—it shall be lawful for the collector or principal officer to cause such goods, wares or merchandise to be landed on a Bill of Sight for the packages and parcels thereof, by the best description that can be given,—and to be seen and examined by such person,—and at his expense,—in the presence of the collector or principal officer, or of such other officer of the customs as shall be appointed by the said collector or principal officer,—and to be delivered to such person—on his depositing in the hands of the collector such sum of money, as shall, in the judgment of the collector or such principal officer, be fully sufficient to pay the duties thereon,—and engaging to make perfect entry thereof, and to pay the deficiency of such duty, if any, at the time of making such perfect entry.

VII. And be it enacted,—that when the goods, wares or merchandise entered by bill of sight, are of such a nature or description that they cannot be examined (either from their liability to injury or loss, or from the minuteness of their detail)—so that their true price and value may be ascertained according to the true intent and meaning of this act,—such goods, wares or merchandise shall be warehoused under the Crown's lock,—at the expense and risk of the importer, proprietor or consignee—until the invoice shall be produced ;—And if such invoice be not produced within three months from the day on which the entry was made by bill of sight,—then the said goods, wares and merchandise shall be sold, (under a written order to that effect, made and signed by the collector or principal officer)—at such time and place as the said collector or principal officer shall, by four or more days public notice, appoint for that purpose,—for the payment of the duties, charges of removal, warehouse rent, and all other necessary expenses incurred in respect to such goods, wares and merchandise,—and the overplus, if any, shall be paid to the importer, proprietor or consignee of such goods, wares and merchandise.

When the goods, &c., cannot be so examined as to ascertain their value, they shall be warehoused.

And sold if the invoice be not produced within a certain time.

VIII. And be it enacted,—that if when the invoice is produced, and the value declared as aforesaid,—it shall upon view and examination of the said goods, wares and merchandise by the proper officer or officers of the customs,—appear to him or them that the same are not valued according to the true Price and Value thereof, and to the true intent and meaning of this act,—Then it shall and may be lawful for the proper officer or officers of the customs—to detain such

When the value of the goods shall appear to be falsely stated in any declaration.