

An Act for better preventing the fraudulent use of false Invoices for Customs purposes.

**WHEREAS**, notwithstanding the penalties and forfeiture in such cases imposed by the laws relating to the Customs, attempts are frequently made to enter goods subject to *ad valorem* duties at less than their true value, by means of false Invoices, to the injury of the Revenue and of the fair Trader :

Preamble.

Therefore, Her Majesty, &c., enacts as follows:—

1. If any person makes, or sends, or brings into this Province, or causes or authorizes the making, sending, or bringing into the same, of any Invoice or paper, used or intended to be used as an Invoice for Customs purposes, wherein any goods are entered or charged at a less price or value than that actually charged or intended to be charged for them, no price or sum of money shall be recoverable by such person, his assigns or representatives, for the price or on account of the purchase of such goods or any part of them, or on any bill of exchange, note or other security, made, given or executed for the price of or on account of the purchase of such goods or any part of such price; and the production or proof of the existence of any other invoice, account, document, or paper made or sent by the same person, or by his authority, wherein the same goods or any of them are charged or entered at or mentioned as bearing a greater price than that set upon them in any such Invoice as first above mentioned, shall be *prima facie* evidence that such first mentioned Invoice was intended to be fraudulently used for Customs' purposes, but such intention, or the actual fraudulent use of such Invoice, may be proved by any other legal evidence.

No person making or authorizing a false invoice of any goods, shall recover any part of the price thereof.

2. This Act shall be construed as one Act with chapter seventeen of the Consolidated Statutes of Canada, "An Act respecting duties of Customs and the collection thereof."

Act to be construed as part of cap. 17, Con. Statutes of Canada.