

55. The Collector of Customs or Appraiser or other proper officer whose duty it may be to examine and assess the amount of damage sustained on voyage or in course of importation, shall do so with all possible despatch on being notified to that effect, and shall certify to the exact cause and extent of such damage with reference to the value of the goods in the principal markets of the country whence imported, and not according to the value in Canada.

Duty of
Collector or
Appraiser.

Certificate.

56. The Collector or Appraiser shall not regard as evidence of the existence or amount of damage any price realized at an auction or forced sale thereof, nor shall he estimate nor shall any damage be allowed which may have originated from decay, dampness or other cause existing before the voyage commenced and which may have rendered the goods unfit to withstand the ordinary risks of the voyage of importation, nor shall he estimate nor shall any allowance be made for or duty refunded for rust on iron or steel or any manufacture thereof, except on polished Russia iron and Canada plates, and on such only to the extent of fifty per cent., nor shall any allowance be made for stains or injury to any packages holding liquids, or the labels thereon, unless the contents of such packages have, at the same time, received actual specific damage by the admixture therewith of water or other foreign substance.

What shall
not be re-
garded as
evidence of
damage.

No allowance
in certain
cases.

57. Upon the Collector or Appraiser ascertaining the percentage of damage, such percentage shall be deducted from the original value thereof and duty shall then be levied and collected on such reduced value at an *ad valorem* rate which shall be equivalent to the rate of specific or specific and *ad valorem* duty which should have been collected upon such goods if they had not been so damaged.

Per centage
of damage to
be deducted
for duty.

58. When any vessel is entered at the Custom House at any port in Canada, on board of which there are any goods on which any duty has been levied or collected or on which any duty has been deposited, and thereafter the said goods are lost or destroyed before the same are landed from such vessel, or from any vessel or craft employed to lighten such vessel, then, on proof being made on the oath of one or more credible witness or witnesses, before and to the satisfaction of the Collector or proper officer of the Customs at the place (who shall administer the oath), that such goods, or any part thereof (specifying the same) have been so lost or destroyed before the landing of the same, the duties on the whole or the part thereof so proved to be lost or destroyed, shall, if the same have been paid or deposited, be returned to the owner or his agent.

Return of
duty on goods
lost before
landing: and
on what
conditions.

59. If any vessel having received damage puts into a port in Canada to which she is not bound, having dutiable goods in vessels unladen

As to duty on
goods in ves-
sels unladen