

Proviso: penalty where the appraised value shall exceed that in the Bill of entry by 20 per cent.

Proviso: appraised value never to be less than that in Bill of entry.

Collector may take the duty in kind.

Mode of taking the same, &c.

praisement required under this Act, and who shall after due notice of such choice has been given to him in writing, decline or neglect to make such appraisement, shall for so refusing or neglecting incur a penalty of ten pounds and costs: Provided also, that where the actual value for duty of any goods appraised, estimated and ascertained as aforesaid, shall exceed by twenty per centum or more the value for duty as it would appear by the invoice and bill of entry thereof, then in addition to the duty otherwise payable on such goods when properly valued, there shall be levied and collected upon the same a further duty equal to one half the duty so otherwise payable: and provided further, that the value of any goods for duty shall never be appraised at less than the value for duty as it would appear by the invoice and Bill of entry.

XV. And be it enacted, That it shall always be lawful for the collector, when he shall deem it advisable in order to protect the revenue and the fair trader from fraud by undervaluation, and where the same is practicable, and subject always to such Regulations as may be made by the Governor in Council, to take the amount of the duty chargeable on any article on which an *ad valorem* duty is payable (after deducting one eleventh of the duty) in the article itself, taking any specific duty at the rate at which the article shall be valued for duty by the owner, importer, agent or consignee; (that is to say, if the duty after such deduction, be ten per cent *ad valorem*, he may take one tenth of such goods,) and if there be any specific duty thereon, he may also take such quantity of the said goods as at the value last aforesaid shall be equivalent to the amount of such specific duty after deducting one eleventh as aforesaid; and out of any number of packages or quantities in the same invoice or bill of entry, the collector may take his choice at the rates therein assigned to such articles respectively: and such goods so taken shall be sold or dealt with in such manner as shall be