

Goods entered free of duty for exportation may be afterwards entered for home consumption on payment of duties.

Ad valorem duty how ascertained.

If goods subject to an ad valorem duty appear to be under-valued by the owner or his agent the Collector may take them at the valuation given and 10 per cent over.

Distribution of the amount they may be sold for by the Collector above the value inserted in the owner's report.

Settlers coming into this Province may import free of duty 4 oxen 4 cows and 25 sheep, on making oath that the same were not brought in for sale and that they intend to settle in the Province.

may be lawful for the owner or owners, agent or agents, of all such persons or persons as shall or may import any such goods, wares or merchandize, hereby authorized to be imported free of duty, for exportation, to enter the whole or any part thereof for home consumption, on payment or securing the payment of the duties imposed by this Act, at the port where the same shall be deposited at the time of making such entry as aforesaid.

VIII. *And be it further enacted by the authority aforesaid,* That the value of all goods and merchandize subject to a duty, ad valorem, by this Act, shall be deemed and taken to be the value at the port or place of entry, as stated in the report of the same, made by the master of any vessel, boat, raft or carriage, or by the owner or agent of the owner of such goods.

IX. *Provided always, and it is hereby enacted by the authority aforesaid,* That if upon view and examination of the said goods wares and merchandize, by the proper officer or officers of the Customs, it shall appear to him or them, that the same are not valued according to the true price or value thereof, and according to the true intent and meaning of this Act, then it shall and may be lawful for such officer or officers to detain such goods, wares or merchandizes, and to cause the same to be properly secured, and to take such goods, wares and merchandizes for the benefit of the Crown, within two days from the landing thereof; and the Collector or his deputy shall out of any monies in his hands arising by Customs or other duties belonging to the Crown, pay to the importer or proprietor on demand the value so stated in such report, and an addition of ten per centum thereon, and also the Customs and other duties which shall have been paid for such goods, taking a receipt for the same from such importer or proprietor, in full satisfaction for the said goods, as if they had been sold. And it shall be lawful for the said Collector or his deputy, (whether the value of the goods, and ten per centum thereon, and the duties which shall have been paid for such goods, be demanded or not, or whether the receipt herein ordered to be taken, be given or not) to cause the said goods to be publicly sold for the best advantage, and out of the produce thereof, the money so as aforesaid directed to be paid for such goods, shall be paid to the said Collector or his deputy, to be replaced to such funds whence he borrowed the same, provided the same shall have been paid by him, but if it has not, then the same shall remain in the hands of the said Collector or his deputy, until the importer or proprietor shall demand the same and give a receipt as herein before directed; and after deducting from the overplus, if any, the charges arising from the detaining securing and sale of such goods, the said Collector or his deputy shall be entitled to retain as an encouragement for the discharge of his duty therein, one moiety of the remainder of such overplus, if any, and the other moiety shall be paid into the hands of the Receiver General of this Province, to be accounted for by him.

X. *And be it further enacted by the authority aforesaid,* That any person who may lawfully come into this Province as a settler, upon taking the following oath:

“ I A. B. Do solemnly swear, that the (Oxen or Cows, &c. as the case may be,) brought into this Province by me, are bona fide my own property, and that I have not imported the same for the purpose of selling the whole or any part thereof, and that I have come into this Province with intention to settle therein—So help me God,” shall be entitled to import into the Pro-