

V. Whereas by the eighth, eleventh, twelfth and other sections of the said Act, passed in the twelfth year of Her Majesty's Reign, and intituled, *An Act to amend the Law relative to Duties of Customs*, certain oaths or affirmations in the Schedule B to the said Act are in certain cases required to be taken, and two of the said oaths or affirmations (being the first and fourth in the said Schedule) may, under the terms thereof, be taken by an agent, not being the owner, importer or consignee of the goods to be entered, and a practice has arisen of employing as Agents, Clerks and other parties, to make entries and to take the said oaths or affirmations, who have not the personal knowledge requisite to enable them to take the same so as to meet the intent and purpose of the said Act, and the Revenue and the fair trader have been thereby injured ; It is therefore enacted as follows :

1. Hereafter, no person other than the owner, consignee or importer of the goods of which entry is to be made, shall be allowed to take any oath or affirmation, unless there be attached to the Bill of Entry therein referred to, a declaration by the owner, consignee or importer of the said goods, (or his legal representative under section ten of the said Act,) to the same effect as the oath or affirmation, (adapting the form and words to the case,) distinctly referring to the Invoice presented with such Bill of Entry, and signed by such owner, importer or consignee, (or his legal representative,) either in presence of the agent making the entry, who shall attest the signature, or of some Justice of the Peace or Notary Public, who shall attest the same ; and such declaration shall be kept by the Collector, who may detach the same from the Invoice, if the latter be annexed thereto and be not left with him ; and for any wilfully false statement in such declaration, the person making the same shall incur the same penalty as if it were made in the oath or affirmation. Provided always, that such written declaration may be dispensed with under the order of the Governor in Council, where it may be deemed advisable in the interests of Commerce, to dispense therewith.

2. It shall be lawful for the Governor in Council by Regulation to authorize the alteration of any of the forms of oaths or affirmations in the said Schedule, by abbreviating the same or omitting any of the allegations therein contained which may appear to him unnecessary ; and any amended form prescribed by any such Regulation, shall be of the same effect as the form in the said Schedule for which it is substituted, and shall thereafter be held to be the form referred to in the said Act and in this Act, and any such Regulation may from time to time be repealed or amended as other Regulations in matters relating to the Customs.

VII. In order to avoid injurious delay to steamers and other vessels under certain circumstances, it shall be lawful for

Recital.
12 V. c. 1, ss.
8, 11, 12, &c.

If the oath under the said sections be taken by an agent, a declaration of the owner, &c., to be also attached to the Bill of Entry.

Proviso.

Governor in Council may substitute new forms of oaths.

Provision for landing goods before entry