

Articles from  
B. N. A. Pro-  
vinces to be  
exempt only  
while like ar-  
ticles from  
Canada, are  
exempt in  
such Pro-  
vinces,

Proviso.

III. Provided always, and be it enacted, That the several articles mentioned in the said Table of Exemptions as being free from duty when imported directly from any British North American Province of which they are the growth, produce or manufacture, shall respectively be exempt from duty so long only as similar articles being the growth, produce or manufacture of this Province, and exported from it directly to such other Province, shall be there admitted free from duty, otherwise they shall be subject to the same duty, as if imported from any other Country; and the Governor in Council may from time to time declare that any such article is or is not under this section admissible into this Province free of duty when imported from any other Province named in the Order in Council to be made in that behalf; Provided also, that no such Order shall have the effect of rendering any article liable to duty when imported from any such Province, in any case in which it would be free from duty if imported from any other Country.

As to unen-  
umerated ar-  
ticles bearing a  
similitude to  
articles enu-  
merated.

Packages to be  
deemed goods.

IV. Provided always, and be it enacted, That there shall be raised, levied, collected and paid on each and every non-enumerated article which bears a similitude either in material, quality or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty which is charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, the duty on such non-enumerated article shall be the same as that on the enumerated article which it resembles, paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be that charged on the article (if there be a difference of duty) which is charged with the highest duty: and the packages in which goods are contained shall be deemed goods within the meaning of this Act and of the Act hereby amended, and shall be subject to duty accordingly, excepting always, such packages as are required only for the security of the goods during the transport thereof, and which do not usually accompany the goods when sold in this Province as being necessary for containing the same.

Recital.

Appraisers to  
be appointed.

They shall  
take an oath  
of office.

V. And inasmuch as the duties hereby imposed are chiefly *ad valorem* duties, and it is expedient to make such provisions for the valuation of goods subject to the same, as may protect the revenue and the fair trader against fraud by the undervaluation of any such goods; Be it therefore enacted, That it shall be lawful for the Governor of this Province, from time to time, and when he shall deem it expedient, to appoint fit and proper persons to be Appraisers of Goods, Wares and Merchandize, and to act as such respectively, at such Ports of entry and places as shall be designated by the Governor; and each such Appraiser shall, before he shall act as such, take and subscribe the following oath of office before some Justice of the Peace having jurisdiction where the oath is taken, and shall deliver the same to the Collector at the Port or place, or at one of the Ports or places where he shall be appointed to act:

The oath.

" I, A. B., having been appointed an Appraiser of Goods, Wares and Merchandize, and to act as such at the Port of \_\_\_\_\_ (or, as the case may be), do solemnly swear that I will faithfully perform the duties of the said office, without partiality, fear, favor or affection, and that I will appraise the value of all Goods, Wares and Merchandize submitted to my appraisement, according to the true intent and meaning of the laws imposing duties of Customs in this Province, and that I will use my best endeavours to prevent all fraud, subterfuge or evasion of the said laws, and more especially