

passed as aforesaid, provided they are examined within the delay aforesaid; and the packages so delivered, or the goods if lawfully unpacked, shall, if required by the Collector of Customs, be returned to the Custom House within such delay as may be mentioned in the bond under a forfeiture of the penalty of such bond.

13. The Collectors of Customs, at all the ports in this Province, may retain and put on file, after duly stamping the same, all invoices of goods imported at such ports respectively, of which invoices they shall give certified copies or extracts, whenever called upon so to do by the importers, and such copies or extracts so duly certified by the Collector or other proper officer and bearing the Stamp of the Custom House at which they are filed, shall be considered and received as authentic; and the Collector shall be entitled to demand for each certificate a fee of fifty cents, before delivering the same.

Collector may retain and file invoices.

Certified copies to be evidence.

14. On the entry of any goods, the decision of the Collector of customs at the port of entry, as to the rate and amount of duties to be paid on such goods, shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee or agent of the goods, do within ten days after the ascertainment and liquidation of the duties by the proper officers of customs, and whether the goods are entered in bond or for consumption, give notice in writing to the collector on each entry, if dissatisfied with his decision, setting forth therein distinctly and specifically the grounds of his objection thereto, and shall within thirty days after the date of such ascertainment and liquidation appeal therefrom to the Minister of Finance whose decision on such appeal, or in his absence the decision of any other member of the Executive Council who may be appointed by the Governor in Council for that purpose, shall be final and conclusive, and such goods shall be liable to duty accordingly, unless suit be brought within sixty days after the decision on such appeal, for any duties which shall have been paid before the date of such decision, on such goods, or within sixty days after the payment of duties paid after such decision; And no suit shall be maintained in any Court for the recovery of any duties, alleged to have been erroneously or illegally exacted, until such decision as last mentioned shall have been first had on such appeal; Provided that such decision shall be given within thirty days after such appeal has been lodged with the Minister of Finance.

Duties fixed by Collector to be final unless appealed from within a certain time.

No suits for recovery until after decision on appeal.

Proviso.

15. The Standards by which the colour and grades of sugars are to be regulated, and the class to which sugars shall be held to belong, with reference to duty chargeable thereon, shall be selected and furnished from time to time to the collectors of such Ports of entry as may be necessary, by the Minister of Finance, in such manner as he may deem expedient; and the

Standards for qualities of sugar.