

thereof,—shall make and subscribe the following declaration, which such collector or principal officer is hereby empowered to take:—

The declaration.

For the form under Imp. Acts see schedule to 5 & 6 W. 4. c. 62.

“ I, A. B., of _____ in the county of _____ do declare—that the account or accounts, invoice, or invoices, now by me produced are just and true,—and that it contains (or they contain) the exact quantity of all the articles mentioned in the entry now tendered, and which are made subject to a duty of five pounds on each hundred pounds worth thereof; and so in proportion for any greater or less quantity,—by an act passed by the legislature of this Province, in the fifth year of Her Majesty's reign, and intituled, *An act to repeal certain acts therein mentioned and to consolidate the laws relating to the provincial duties to be levied on goods, wares and merchandise imported into this Province*;—and I do further declare—that the prices annexed to each article are just and true, and agreeable to the first or sterling cost thereof;—and that I am the owner thereof;—(or—the consignee, who has the principal care, disposal or management of the same,—or—the principal clerk or agent of such owner or consignee,—as the case may be:)—

Goods, &c., with regard to which the requirements of this act are not complied with, to be forfeited.

And all and any such goods, wares or merchandise—which shall be imported or brought into this Province as aforesaid,—and shall be found in the custody or possession of any person or persons whomsoever,—without having been entered and accounted for as aforesaid; and the duties thereon paid, and secured in the manner herein after mentioned,—shall be seized, forfeited, condemned and distributed in the manner prescribed by this Act. (1)

Where no invoice shall have been received, the goods may be landed on a bill of sight.

See also Imp. Act 3 & 4 W. 4. c. 59. s. 22. &c.

VI. And be it enacted,—that in all cases, where no invoice shall have been received at the time of the arrival of any goods, wares or merchandise, whereon the said duty of five per cent. is imposed by this act,—and the importer or importers thereof, or such person, as by the next foregoing section is authorized to make and subscribe the declaration thereby required with regard to such goods, wares or merchandise,—shall make or subscribe a declaration before the collector or principal officer (who is hereby empowered to take the same)—that he cannot, for want of full information, make perfect

(1) See Imp. Act 3 & 4 Will. 4. c. 59. s. 20, as to the forfeiture of goods unladen without entry.