

Officer shall thereupon grant their Warrant for the lading or unlading of such Goods.

XXXII. Provided always, and be it enacted, That where there is no Collector or Comptroller or Officer of Customs at the Port or Place of Shipment of such Goods, then the principal Civil Officer in the Service of Her Majesty at such Place, or his sufficient Representative, shall be deemed and taken to be the proper Officer for the Performance of all such Duties with respect to such Goods as are hereby required to be performed by the Collector or other Officer or Officers of Customs.

If no Officer of Customs resident at the Port of Shipment, Certificate by whom to be granted.

XXXIII. And be it enacted, That if the Importer of any Goods shall make and subscribe a Declaration before the Collector or Comptroller or other proper Officer that he cannot, for Want of full Information, make perfect Entry thereof, it shall be lawful for the Collector and Comptroller or other proper Officer to receive an Entry by Bill of Sight for the Packages or Parcels of such Goods by the best Description which can be given, and to grant a Warrant thereupon, in order that the same may be landed and secured to the Satisfaction of the Officer of the Customs, and at the Expence of the Importer, and may be seen and examined by such Importer in the Presence of the proper Officers; and within Three Days after the Goods shall have been so landed the Importer shall make a perfect Entry thereof, and pay down all Duties due thereon, and in default of such Entry such Goods shall be taken to the Queen's Warehouse; and if the Importer shall not, within One Month after such landing, make perfect Entry of such Goods, and pay the Duties due thereon, together with Charges of Removal and Warehouse Rent, such Goods shall be sold for the Payment thereof, and the Overplus (if any) shall be paid to the Proprietor of the Goods.

Entry Inwards by Bill of Sight.

Within Three Days after landing of Goods perfect Entry to be made and Duties paid.

XXXIV. And be it enacted, That in all Cases where the Duties imposed by this Act upon the Importation of Articles into Her Majesty's Possessions in *America* or the *Mauritius* are charged not according to the Weight, Tale, Gauge, or Measure, but according to the Value thereof, such Value shall be ascertained by the Declaration of the Importer of such Articles, or his known Agent, in manner and form following; (that is to say,)

Goods subject to ad valorem Duty.

Value to be declared on Entry.

' I *A. B.* do hereby declare, That the Articles mentioned in the Entry, and contained in the Packages [*here specifying the several Packages, and describing the several Marks and Numbers, as the Case may be*], are of the Value of
' Witness my Hand the

Day of

' *A. B.*

' The above Declaration signed the Day of in
' the Presence of *C.D.*, Collector [*or other principal Officer*]."

Which Declaration shall be written on the Bill of Entry of such Articles, and shall be subscribed with the Hand of the Importer thereof, or his known Agent, in the Presence of the Collector or other principal Officer of the Customs at the Port of Importation; provided that if upon View and Examination of such Articles by the proper

Mode of Proceeding if the Goods

Officer