

Quantity and
value
required in
entry.

49. The quantity and value of any goods shall always be stated in the bill of entry thereof, although such goods are not subject to duty; and the invoice thereof shall be produced to the Collector.

Surplus stores
of vessels to
be dutiable.

50. The surplus stores of vessels arriving in Canada shall be subject to the same duties and regulations as if imported as merchandise; but if the owner or master desires to warehouse the same for reshipment for the future use of the vessel, the Collector may permit him so to do.

Proviso.

Vessels enter-
ing the Gut
of Annapolis.

51. Vessels entering the Gut of Annapolis may be reported and entered, and the duties on goods therein imported paid either at the Port of Digby or Annapolis.

Or the Great
and Little
Bras d'Or.

52. Vessels entering the Great Bras d'Or and Little Bras d'Or shall be reported and entered at such place as the Minister of Customs may, from time to time, direct.

Abatement of
duties on
goods im-
ported and
damaged.

53. If any goods imported by water, or partly by water and partly by land, on which duties (*ad valorem* or specific, or both,) are payable, receive damage during the voyage of importation between the actual departure of the vessel in which they are laden from the foreign port of exportation and the actual arrival of the goods at the port of destination in Canada, whereby such goods have become lessened in value, an abatement may be made in the manner hereinafter provided in the duty payable upon such goods, or in case duty has been paid thereon, a refund of a part of such duty may be made proportionate to the damage sustained: Provided the claim therefor is made in due form and properly substantiated at the first landing from such vessel of the said goods, and while they are in the custody of the Crown, or as soon after such first landing as they can be examined: Provided also, that such examination be completed and certified by the Collector of Customs, Customs Appraiser or other proper officer, whose duty it shall be to assess such damage within ten days of such landing.

Time for
making claim
limited.

Proviso.

If imported
by railway
or other land
conveyance.

54. If any goods imported by railway, or by any other land vehicle, on which duties (*ad valorem* or specific, or both,) are payable, receive damage during the course of transportation, after they are laden on such railway or other vehicle, and before they arrive at the Canadian port of destination, whereby they become lessened in value, an abatement may be made in the manner hereinafter provided in the duty payable upon such goods, provided the claim for such abatement is made in due form within ten days of the arrival of such goods at the Canadian port of destination, and substantiated in the same manner as provided in the next preceding section.

Time for
claim.