

produce any such papers as aforesaid when
 2 required so to do, he shall thereby incur a
 penalty of *twelve pounds ten shillings*, and if £12 10s.
 4 such person be the owner, importer or con-
 signee of the goods in question, the appraise-
 6 ment which the appraiser or collector acting
 as such shall make thereof, shall be final and
 8 conclusive ; and if any person shall wilfully
 swear falsely in any such examination, and
 10 he be the owner, importer or consignee of the
 goods in question, they shall be forfeited ; and
 12 all depositions or testimony in writing taken
 under this section, shall be fyled in the of-
 14 fice of the collector at the place where the
 same shall be made or taken, there to re-
 16 main for future use or reference, subject
 nevertheless to the order of the Inspector
 18 General.

Penalty for
 wilfully false
 evidence.

Depositions to
 be kept.

XIV. Provided always, and be it enacted,
 20 that if the importer, owner, consignee or
 agent, having complied with the require-
 22 ments of this Act and of the act hereby
 amended, shall be dissatisfied with the
 24 appraisement made as aforesaid of any
 such goods, he may forthwith give notice
 26 in writing to the collector of such dissatis-
 faction, on the receipt of which notice the
 28 collector shall select two discreet and ex-
 periented merchants, subjects of Her Ma-
 30 jesty, and familiar with the character and
 value of the goods in question, to examine
 32 and appraise the same, agreeably to the
 foregoing provisions, and if they shall dis-
 34 agree, the collector shall decide between
 them ; and the appraisement thus made shall
 36 be final and conclusive, and the duty shall
 be levied accordingly : And the said mer-
 38 chants shall each be entitled to the sum of
twenty five shillings, to be paid by the party
 40 dissatisfied with the former appraisement if
 the value ascertained by the second ap-
 42 praise shall be equal to or greater than that
 ascertained by such former appraisement,
 44 otherwise the same shall be paid by the col-
 lector out of any public monies in his hands
 46 and charged in his accounts : and any mer-
 chant who shall be chosen to make any ap-

Proviso : im-
 porter may
 appeal from
 appraisement
 in certain
 cases.