

forfeiture, as if imported from a place beyond the limits of the Province, except that no duty shall be paid on such goods, if it be proved to the satisfaction of the collector, that they were not imported into such Free Port from any place out of this Province, or that they were not then subject to duty, or that the duty on them had been paid.

Duty on packages.

Certain packages to be free.

Duty on others.

What shall be deemed the fair market value for duty *ad val.*

Provision as to packages delivered to importer before examination.

Bond to be given.

10. The provisions substituted by the first section of the Act passed in the twenty-fourth year of Her Majesty's reign, chapter two, for those of schedule A of the said chapter seven-teen of the Consolidated Statutes of Canada, are repealed; packages containing Free goods and of the description in which such goods are usually imported shall be free, as shall also bales, trusses, cases covering casks of wine or brandy in wood, cases and casks containing dry goods, hardware or cutlery, crates or casks containing glass-ware or earthenware, cases containing bottled wine or bottled spirits, and other packages of the descriptions in which goods of the kind contained in them are usually imported, and which do not necessarily or generally accompany such goods when sold in this Province; but all other packages shall, as therein provided, be subject to the duties mentioned in schedule B to this Act.

11. The fair market value for duty, of goods imported into this Province, shall be, the fair market value of such goods in the usual and ordinary commercial acceptance of the term at the usual and ordinary credit, and not the cash value of such goods, except in cases in which the article imported is by universal usage considered and known to be a cash article, and so *bonâ fide* paid for in all transactions in relation to such article, and no discounts for cash shall in any case be allowed in deduction of the fair market value as hereinabove defined; and all invoices representing cash values, except in the special cases hereinabove referred to, shall be subject to such additions as to the Collector or Appraiser of the Port at which they will be presented, may appear just and reasonable to bring up the amount to the true and fair market value as required by this section.

12. All the packages mentioned in any one Entry, although most of such packages may have been delivered to the importer, shall be subject to the control of the Customs authorities of the port at which they are entered, until such of the packages as have been sent for examination to the Examining Warehouse, shall have been duly examined and approved, provided such examination take place within three days after the delivery of the package or packages into the Examining Warehouse, and after twenty-four hours notice by the importer to the collector; and a bond shall be given by the importer conditioned that the packages so delivered shall not be opened or unpacked before the package or packages sent to the Examining Warehouse shall have been examined and passed