

Power of appraiser or collector to examine persons on oath, &c.

71. If the importer, owner, consignee or agent is dissatisfied with the first appraisement, any appraiser, or any collector acting as such, or the person to be selected as hereinafter mentioned, to examine and appraise any goods, may call before him or them and examine upon oath any owner, importer, consignee or other person, touching any matter or thing which such appraiser, collector or persons deem material in ascertaining the true value of any goods imported, and may require the production on oath of any letters, accounts, invoices or other papers or account books relating to the same in the possession of such owner, importer, consignee or other person. 46 V., c. 12, s. 96.

Penalty for refusing to attend or answer.

72. Every person called, as provided in the next preceding section, who neglects or refuses to attend, or declines to answer, or refuses to answer in writing, if required, to any interrogatories, or to subscribe his name to his deposition or answer, or to produce any such papers or account books, as provided by the next preceding section, when required so to do, shall incur a penalty of fifty dollars; and if such person is the owner, importer or consignee of the goods in question, the appraisement which the appraiser or collector acting as such shall make thereof shall be final and conclusive. 46 V., c. 12, s. 97.

Penalty for wilfully false answers.

73. If the owner, importer or consignee of the goods in question, wilfully swears falsely in any such examination, the goods shall be seized and forfeited; and all depositions or testimony in writing taken under either of the two sections next preceding shall be filed in the office of the collector at the place where the same are made or taken—there to remain for future use or reference. 46 V., c. 12, s. 98.

Depositions to be filed.

Importer, &c., dissatisfied may appeal in certain cases.

74. Except as herein otherwise provided, if the importer, owner, consignee or agent, having complied with the requirements of this Act, is dissatisfied with the appraisement made by the appraiser, hereinbefore mentioned, of any such goods, he may, within three days, give notice in writing to the collector of such dissatisfaction: on the receipt of which notice the collector shall at once notify such importer, owner, consignee or agent, to select one disinterested and experienced person familiar with the character and value of the goods in question, and shall select a second person of similar knowledge, and notify such importer, owner, consigner or agent of such appointment:

Revision of appraisement

2. The persons so selected, together with a third selected by the Minister of Customs from among the members of the Board of Customs, shall examine and appraise the goods