

such regulations, the mode and manner of prosecuting for and recovering any such penalties and forfeitures, and all enactments, rules, and regulations contained in the said Act of the Imperial Parliament; all which shall be in full force and operation, and shall be used and applied to fulfil the intents and purposes of this Act, so far as the same are applicable to this Island and its Dependencies, and not repugnant to the provisions of this Act, as fully and absolutely to all intents as if the same were fully detailed, contained and re-enacted herein. Provided nevertheless, that the said Imperial Act shall not extend to annul, restrain, or restrict, or be deemed to annul, restrain, or restrict, the operation and effect of any of the sections, clauses or provisions of this Act in reference to the Colonial Duties imposed, or the Drawbacks allowed, on any of the said Articles, the rules or regulations under which the same are prescribed to be collected or granted, or the Fines, Forfeitures, or Penalties herein imposed, anything herein contained to the contrary thereof notwithstanding.

Proviso.

Value of goods to be stated in the entry.

Penalty on persons not duly authorised making entry

Form of Declaration.

Importers may be examined on oath as to the true value of goods.

Proviso.

Goods undervalued may be detained and sold.

VII.—*And be it further enacted*, That in all cases of Goods entered either for Duty, or to be warehoused, and chargeable to pay Colonial Duty, according to the tale, gauge, weight or measure thereof, such tale, gauge, weight or measure shall be stated in the Entry, and if the Goods in such Entry be chargeable to pay Duty according to the value thereof, such value shall be stated in the Entry, and shall be affirmed by the declaration of the Importer or his known Agent, written upon the Entry and attested by his signature; and if any person shall make such declaration not being the Importer or Proprietor of such Goods, nor his Agent duly authorised by him, such person shall forfeit the sum of One Hundred Pounds; and such declaration shall be made in manner and form following, and shall be binding on the person by or on behalf of whom the same shall be made, that is to say—

I, A. B., do hereby declare that the articles mentioned in the Entry above written and contained in the Packages therein specified are of the value of
 Pounds Shillings and Pence, Sterling, and I do now
 tender the same for all Duties. Witness my hand the day of
 One Thousand Eight Hundred and Forty
 The above Declaration signed the day of A. D. Eighteen
 Hundred and Forty in presence of C. D., Collector.

VIII.—*And be it further enacted*, That at the time of entering such Goods, Wares, or Merchandize, the Importer thereof, or his known Agent, shall, if required by the Collector or Sub-Collectors of Her Majesty's Customs respectively, produce the Invoice of such Goods, Wares, or Merchandize, and shall answer on Oath all such questions relating to the value thereof, as shall be put to him by such Collector or Sub-Collector of Her Majesty's Customs, who are hereby respectively authorized to administer such Oath; and in case of failure or refusal to produce such Invoice, (unless there be no such Invoice,) or to answer such questions, or to answer them truly, or if other than the true and real Invoice be produced, or if such true and real Invoice be altered by such Importer or his known Agent, then and in every such case, such Importer shall forfeit the sum of One Hundred Pounds. Provided always, that if such Articles be charged with Imperial Duties, and have been valued according to the provisions of the Imperial Act, such valuation shall be accepted as the true value for paying or securing the Colonial Duties thereon.

IX.—*And be it further enacted*, That if upon examination it shall appear to the Collector or Sub-Collector of Her Majesty's Customs, Landing Waiter, or Guager, that such articles are not valued according to the true value thereof, it shall be lawful for such Collector or other person to detain and secure such articles and within three days from the landing thereof to take such articles for the use of the Crown, and the