

administering as aforesaid, may, if cognizant of the facts, take any oath, and make any entry which such owner, importer or consignee might otherwise have taken or made. 46 V., c. 12, s. 85.

No person but the owner, &c., to take the oath; unless a certain declaration is attached to bill of entry.

**46.** No person other than the owner, consignee or importer of the goods of which entry is to be made, shall be allowed to take any oath connected with the entry, unless there is attached to the bill of entry therein referred to, a declaration by the owner, consignee or importer of the said goods, or his attorney and agent duly appointed to transact business with the collector, pursuant to the provisions in that behalf of this Act, to the same effect as the oath, distinctly referring to the invoice presented with such bill of entry, and signed by such owner, importer or consignee, or by his attorney and agent appointed as aforesaid, either in presence of the agent making the entry or of a justice of the peace or notary public, who shall attest the signature. 46 V., c. 12, s. 89.

Declaration to be kept by collector: penalty for false statement in it.

**47.** Such declaration shall be kept by the collector, and if there is any wilfully false statement in such declaration, the goods shall be liable to seizure and forfeiture in the same manner and with the same effect as if such false statement were contained in the oath, and the person making such false statement shall be subject to the same penalties, forfeitures and punishments as if he had himself taken the oath and had made such false statement therein; but such written declaration may be dispensed with under the order of the Governor in Council, when it is deemed advisable, in the interests of commerce, to dispense therewith. 46 V., c. 12, s. 90.

Collector to retain and file invoices.

Certified copies to be evidence.

**48.** The collectors of Customs at all ports in Canada, shall retain and put on file, after duly stamping the same, all invoices of goods imported at such ports respectively—of which invoices they shall give certified copies or extracts, whenever called upon so to do by the importers,—and such copies or extracts so duly certified by the collector or other proper officer, and bearing the stamp of the Custom house at which they are filed, shall be considered and received in all courts of justice as *prima facie* evidence of the contents thereof; and the collector shall be entitled to demand for each certificate a fee of fifty cents before delivering the same; but in no case shall an invoice be shown to or a copy thereof given to any person other than the said importer, or an officer of Customs, except upon the order or subpoena of a court of justice. 46 V., c. 12, s. 95.

Fee.

Proviso.

#### GOODS DAMAGED OR LOST.

Abatement of duties on goods imported and damaged.

**49.** 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