

or functionaries as he shall see fit, by name or by their name of office, and in this Province or out of it, and within or beyond Her Majesty's dominions, as those before whom such oath, may be validly taken, and may by any Order in Council relax or dispense with the provisions of this Act touching such oath, in or with regard to goods imported by land or inland navigation, or to any other class of cases to be designated in such Regulation.

The provisions of this Act not to apply to owners out of this Province, during certain periods.

XII. And be it enacted, That no provision of this Act requiring the owner of any goods to take any oath, shall apply during the months next after the passing thereof, to any such owner resident out of this Province, nor during the months next after the passing thereof to any owner resident in the United Kingdom or in any place equally distant from this Province, nor during the months next after the passing thereof to any owner resident at any place more distant from this Province than the said United Kingdom.

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

XIII. And be it enacted, That it shall be lawful for any appraiser, or for any collector acting as such, (or for the merchants to be selected as hereinafter mentioned, to examine and appraise any goods, if the importer, owner, consignee or agent be dissatisfied with the first appraisement) to call before him or them and examine upon oath any owner, importer, consignee or other person, touching any matter or thing which such appraiser or collector may deem material in ascertaining the true value of any goods imported; and to require the production on oath of any letters, accounts, invoices or other papers in his possession relating to the same; and if any person so called shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing (if required) to any interrogatories or to subscribe his name to his deposition or answer, or to

Penalty for refusing to attend, &c.