

tively 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 said Collector or other Person shall thereupon, in any such case, cause the amount of such valuation, with an addition of *Ten Pounds per Centum* thereon, and also the Duties paid upon such entry, to be paid to the Importer or Proprietor of such Articles, in full satisfaction for the same, and shall dispose of such Articles for the benefit of the Crown; and if the produce of such Sale shall exceed the Sum so paid, and all charges incurred by the Crown, One Moiety of the overplus shall be given to the Officer or Officers who shall have detained and taken such Articles, and the other Moiety detained for the benefit of the Crown shall be paid to the Treasurer or Receiver General of this Island, or other proper Officer authorized to receive the same, to be applied to the public uses of this Colony, as the Legislature shall direct.

Goods under-valued. may be detained and sold.

Appropriation of proceeds.

X.—*And be it further enacted*, that in cases where the Duty imposed by this Act shall not amount to more than *Twenty-five Pounds*, the Collector or Sub-Collector of Her Majesty's Customs shall forthwith collect the same, before granting his Warrant for the removal of the articles so imported; and in case such Duty shall amount to more than *Twenty-five Pounds*, then such Collector or Sub-Collector shall be at liberty to secure the said Duties by taking Bond from the Importer, Owner, or Consignee, to Her Majesty, Her Heirs, and Successors, with Two sufficient Sureties, for the payment of the Rates and Duties herein-before mentioned, in manner following, that is to say—for Wines and Spirits, and for all other Goods, Wares and Merchandize whatsoever, in *Four Months* from the date or dates of such Bond or Bonds respectively.

Duties not amounting to £25 to be paid immediately—above that amount Bond may be taken.

XI.—*And be it further enacted*, that there shall be allowed on the exportation of all Wines, and all Brandy, Gin, Rum, and all other Spirituous Liquors, and all Muscovado Sugar, from this Island of *Newfoundland* to the *United Kingdom*, or any other British Possession, or to any Foreign Port or Place, a Drawback of the full Duties which shall have been paid under this Act upon the Importation thereof into *Newfoundland*: *Provided* proof be made, to the satisfaction of the Collector of Her Majesty's Customs, or other proper officer authorized to collect the Colonial Revenue in this Island, that such Wines, Brandy, Gin, Rum, and other Spirituous Liquors, and such Sugar, respectively, had been duly imported into the United Kingdom or other British Possession, or into such Foreign Port or Place, by a certificate, under the hands of the Collector or Comptroller of the

Allows Drawback on Exportation of Wines, Spirits, and Muscovado Sugar.