

Return of
duties on
goods lost be-
fore landing;
on what con-
ditions to be
obtained.

XX. And be it enacted, That when any vessel shall be entered at the Custom House at any port in this Province, on board of which there shall be any goods, on which any duty has been levied or collected, or on which any duty has been deposited, and that thereafter the said goods, wares and merchandize shall be lost or destroyed before the same shall be landed from such vessel, or from any vessel or craft employed to lighten such vessel; then, on proof being made on the oath of one or more credible witness or witnesses, before the Collector or proper officer of the Customs at the place, (which oath such Collector or officer is hereby authorized and required to administer,) and to his satisfaction, that such goods, or any part thereof (specifying the same) have been so lost or destroyed, before the landing of the same, the duties on the whole, or the part thereof so proved to be lost or destroyed, shall, if the same have been paid or deposited, be returned to the owner or his agent.

Crown goods
and others ex-
empted from
duty, to be
liable to duty
if sold.
Forfeiture if
duties be not
paid.

XXI. And be it enacted, That all goods, exempt from duty under this Act as being imported for the use of Her Majesty's Troops, or for any purpose for which such goods may be imported free of duty, shall in case of the sale thereof after importation, become liable to and be charged with the duties payable on like goods on their importation for other purposes; and if such duties be not paid such goods shall be forfeited and may be seized and dealt with accordingly.

Allowance for
tare, &c. to be
fixed by Gov-
ernor in Coun-
cil.
Proviso:
where real
tare is known.
Proviso.

XXII. And be it enacted, That in all cases where duties are charged according to the weight, tale, guage or measure, such allowances shall be made for tare and draft upon the packages as shall be appointed by regulation made by the Governor in Council: Provided always, that when the original invoice of any goods shall be produced, and a declaration of the correctness thereof made as aforesaid, the tare according to such invoice shall be deducted from the gross weight of the goods instead of the allowances aforesaid; subject, however, to such further regulation as the Governor in Council shall from time to time make.

What shall be
warehousing
ports.

XXIII. And be it enacted, That the following Ports shall be Warehousing Ports for the purposes of this Act, viz:—Amherstburgh, Belleville, Brockville, Chippewa, Cobourg, Colborne, Cornwall, Dalhousie, Dover, Goderich, Hamilton, Hope, Kingston, Maitland (on Grand River,) Montreal, Niagara, Prescott, Quebec, Stanley, St. John's and Toronto, as shall also such other Ports and places of Entry as the Governor in Council shall from time to time appoint to be warehousing ports.

Goods may be
entered for
exportation or
warehoused
without pay-
ment of duties:
subject to
regulations of
Governor in
Council.

Sorting, &c.

XXIV. And be it enacted, That it shall be lawful for the importer of any goods into this Province to enter the same for exportation, on giving security by his own hand with one sufficient surety for the exportation of the same goods, or to warehouse the same on giving such security by his own bond for the payment of the amount of all duties to which such goods shall be liable, and the performance of all the requirements of this Act with regard to the same, the penalty of such bond being double the amount of the duty to which such goods are subject, without payment of any duties in either case on the first entry thereof, at such ports or places as aforesaid, and in such warehouses, and subject to such rules and regulations as shall be from time to time appointed by the Governor in Council in that behalf, not being repugnant to this Act, and, during the regular warehouse hours, and subject to such regulations as the Collector or proper officer of Customs at the warehousing ports shall see fit to adopt, (as well for the carrying and taking of such goods to the warehouse as for other purposes,) to sort, pack, repack,

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