

**42.** With the bill of entry of any goods, there shall be produced and delivered to and left with the collector an invoice of the goods, as provided in the next preceding section, attested by the oath of the owner, and if the owner is not the person entering such goods, then verified by the oath of the importer or consignee, or (subject to the provision hereinafter made) other person who may lawfully make such entry and verify such invoice in the form or to the effect of the oath or oaths prescribed by the Governor in Council in that behalf,—which oath or oaths shall be written or printed, or partly written and partly printed on such invoice, or on the bill of entry, as the case may be, or shall be annexed thereto, and shall in either case distinctly refer to such invoice so that there can be no doubt as to its being the invoice to which such oath is intended to apply, and shall be subscribed by the person making it and certified by the signature of the person before whom it is made; and the bill of entry shall also contain a statement of the quantity and value for duty of the goods therein mentioned, and shall be signed by the person making the entry, and shall be verified in the form or to the effect of the oath prescribed by the Governor in Council in that behalf. 46 V., c. 12, s. 82.

Invoice to be attested on oath, and by whom.

Form of oath.

Contents and attestation of bill of entry.

**43.** If there are more than one owner, importer or consignee of any goods, any one of them cognizant of the facts may take the oath required by this Act; and such oath shall be sufficient, unless the goods have not been obtained by purchase in the ordinary way, and some owner, resident out of Canada, is the manufacturer or producer of the goods, or concerned in the manufacture or production thereof,—in which case the oath of such non-resident owner, or one of them, if there are more than one, cognizant of the facts, shall be requisite to the due attestation of the invoice. 46 V., c. 12, s. 83.

As to cases where there are more than one owner of the goods.

**44.** The invoice of any goods produced and delivered to the collector, with the bill of entry thereof, shall, if required by the collector, be attested by the oath of the owner or one of the owners of such goods, and shall also be verified by the oath of the importer or consignee, or other person who may, under this Act, lawfully make entry of such goods and verify such invoice, if the owner or one of the owners is not the person entering such goods, and shall, also, if required by the collector, be attested by the oath of the non-resident owner, being the manufacturer or producer of such goods, in the case mentioned in the next preceding section, although one of the owners is the person entering the goods and verifying the invoice on oath. 46 V., c. 12, s. 84.

Invoice to be attested by the owner of the goods, and by importer or consignee.

And by non-resident owner, &c.

**45.** If the owner, importer or consignee of any goods is dead, or a bankrupt or insolvent, or if, for any cause, his personal estate is being administered by another person, his executor, curator, administrator or assignee, or person

Provision in case of death, &c., of owner, &c.