

877.

The costs of the appraisal of any goods by merchants, under the fifteenth Section of the Act last above cited, shall be paid by the party dissatisfied with the former appraisal, whenever the value ascertained by such second appraisal shall exceed by ten per centum or more, the value of such goods for duty, as it would appear by the Invoice and Bill of Entry thereof.

Costs of appraisal.

IV. And be it enacted, That spirits and strong waters having the flavor of any kind of spirits or strong waters subject to a higher duty than that imposed on Whiskey, shall be liable to the duty imposed on the kind of spirits or strong waters of which they have the flavor as aforesaid, from whatever substance thereof they may be distilled or prepared; but nothing in this Section shall be construed as a declaration that spirits and strong waters so flavored were or were not before the passing of this Act subject to the duty imposed on those of which they have the flavor.

Duties on spirits having certain flavors.

V. And for the better understanding of the Act last above cited, be it declared and enacted, That the Invoice of any goods produced and delivered to the Collector with the Bill of Entry thereof, under the eighth Section of the Act last above cited, must in every case, if required by the Collector, be attested by the oath of the owner or one of the owners of such goods, and must be verified also by the oath of the Importer or Consignee or other person who may under the said Act lawfully make entry of such goods, and verify such Invoice, if the owner or one of the owners be not the person entering such goods, and must be attested by the oath of the non-resident owner being the manufacturer or producer of such goods, in the case mentioned in the eleventh Section of the said Act, although one of the owners be the person entering such goods and verifying the Invoice on oath.

Sections 8 and 11, of 12 Vic. c. 1, explained as to attestation of Invoices.

VI. And inasmuch as doubts may arise as to whether any or what duty is payable on any goods, more especially when such goods are of a new or unusual kind, or compounded of various kinds of materials, or imported in an unusual manner or under unusual circumstances; for removing such doubts and avoiding litigation, be it enacted, That if in any case any doubt shall arise as to whether any or what duty is, under the laws then in force, payable on any kind of goods, and there be no decision in the matter by any competent tribunal, or decisions inconsistent with each other, the Governor in Council may declare the duty payable on the kind of goods in question, or goods imported in the manner or under the circumstances in question, or that such goods are exempt from duty, and any order in Council containing such declaration and fixing such duty (if any) and published in the *Official Gazette*, shall have the same force and effect as if such duty had been fixed and declared by this Act, until it shall be otherwise ordered by the Legislature;

Governor in Council may declare the duty in doubtful cases.