

housing Goods without payment of Duty on the first entry thereof, and the Rules in reference thereto, the mode of giving Bond on the entry of Goods to be Warehoused, the Fines, Penalties and Forfeitures imposed or incurred on a breach of any and of all such Regulations, the mode and manner of prosecuting for and recovering any such Penalties or Forfeitures, and all Enactments, Rules and Regulations contained in the said Act of the Imperial Parliament,—all which shall be in full force and operation, and shall be used and applied to fulfil the intents and purposes of this Act, so far as the same are applicable to this Island and its Dependencies, and not repugnant to the provisions of this Act, as fully and absolutely, to all intents, as if the same were fully detailed, contained, and re-enacted herein: *Provided nevertheless*, that the said Imperial Act shall not extend to annul, restrain or restrict, or be deemed to extend to annul, restrain or restrict, the operation and effect of any of the sections, clauses, or provisions of this Act, in reference to the Colonial Duties imposed, or to the Drawbacks allowed, on any of the said Articles, the Rules or Regulations under which the same are prescribed to be collected or granted, or the Fines, Forfeitures and Penalties herein imposed, anything herein contained to the contrary thereof notwithstanding.

Proviso.

Value of Goods imported to be stated in the entry.

Penalty on Persons making entry without being duly authorized.

Form of declaration of Value.

VII.—*And be it further enacted*, that in all cases of Goods entered, either for Duty or to be Warehoused, and chargeable to pay Colonial Duty, according to the Tale, Guage, Measure or Weight thereof, such Tale, Guage, Measure or Weight shall be stated in the entry, and if the Goods in such entry be chargeable to pay Duty according to the value thereof, such value shall be stated in the entry and shall be affirmed by the declaration of the Importer, or his known Agent, written upon the entry, and attested by his signature; and if any Person make such declaration, not being the Importer or Proprietor of such Goods, nor his Agent duly authorized by him, such Person shall forfeit the Sum of *One Hundred Pounds*, and such declaration shall be made in manner and form following, and shall be binding on the Person by or in behalf of whom the same shall be made—(that is to say)

I, *A. B.*, do hereby declare that the Articles mentioned in the entry above written, and contained in the packages therein specified, are of the value of Pounds Shillings
and Pence Sterling; and I do now tender the same for all Duties. Witness my hand the day of
One Thousand Eight Hundred and Forty

The above declaration signed the
 day of A. D.
One Thousand Eight Hun-
dred and Forty in the
presence of

C. D. (Collector.)

Importers may be examined on Oath as to the true value of Goods.

VIII.—*And be it further enacted*, that at the time of entering such Goods, Wares or Merchandize, the Importer thereof, or his known Agent, shall, if required by the Collector or Sub-Collector of Her Majesty's Customs, respectively, produce the Invoice of such Goods, Wares, and Merchandize, and shall answer on oath all such questions relating to the value thereof as shall be put to him by such Collector or Sub-Collector of Her Majesty's Customs, who are hereby respec-