paid as aforesaid for such goods, then any part of the surplus not exceeding fifty per centum of such surplus, may, under any Regulation or Order of the Governor in Council, be paid to the Collector, Appraiser or the other Officer concerned in the taking thereof, as a reward for his diligence.

tors, Appraisers, &c. for diligence.

XVIII. And be it enacted, That it shall be the duty of the Collector to cause at least one package in every Invoice, and at least one package in ten if there be more than ten in any Invoice, and so many more as he or any Appraiser shall deem it expedient to examine for the protection of the Revenue, to be sent to the warehouse and there to be opened, examined and appraised, the packages to be so opened being designated by the Collector on the Invoice; and if any package shall be found to contain any goods not mentioned in the Invoice, or if any goods be found which shall not correspond with the description thereof in the Invoice, and such omission or non-correspondence shall appear to have been made for the purpose of avoiding the payment of the duty or of any part of the duty on such goods, or if in any Invoice or Entry any goods shall have been undervalued with such intent as aforesaid, or if the oath or affirmation made with regard to any such Invoice or Entry shall be wilfully false in any particular, then in any of the cases aforesaid all the packages and goods included or pretended to be included or which ought to have been included in such Invoice or Entry, shall be forfeited: and the burden of proof that all the requirements of this Act and of the Act hereby amended, with regard to the Entry of any goods, have been complied with and fulfilled, shall in all cases lie upon the parties whose duty it was to comply with and fulfil the same.

Collector to cause a certain number of packages in every Entry to be opened, &c.

Forfeiture of goods not mentioned in Invoice, or undervalued, &c.

Or for false statement in any oath, &c.

Onus of proof on whom to lie.

XIX. And be it enacted, That if any person shall knowingly and wilfully, with intent to defraud the revenue of this Province, smuggle or clandestinely introduce into this Province any goods subject to duty, without paying or accounting for the duty thereon, or shall make out or pass or attempt to pass through the Custom House, any false, forged or fraudulent Invoice, or shall in any way attempt to defraud the revenue by evading the payment of the duty or of any part of the duty on any goods, every such person, his, her or their aiders or abettors shall, in addition to any other penalty or forfeiture to which they may be subject for such offence, be deemed guilty of a misdemeanor, and on conviction shall be liable to a penalty not exceeding fifty pounds or to imprisonment for a term not exceeding one year, or both, in the discretion of the Court before whom the conviction shall be had.

Penalty on persons smuggling goods, using false Invoices, &c.

XX. And be it enacted, That the value of any goods shall always be stated in the Bill of Entry thereof, although such goods be not subject to duty, and the Invoice thereof shall be produced to the Collector, but need not be left with him or attested on oath.

Value to be given in Entry although the goods be duty free.

XXI. And be it enacted, That the Governor in Council may, by such Regulations as he shall from time to time make in that behalf, require such information with regard to the description, quantity, quality and value of goods exported from this Province to be given to the proper Officer of the Customs, in the Entry of such goods outwards or otherwise, as he shall deem requisite for statistical purposes, whether such goods be exported by sea, land or inland navigation.

Governor in Council may require statistical information as to exports.

XXII.