choose three disinterested merchants, experienced in the value of such goods, wares or merchandise,—who, or any two of them, upon viewing the same,—shall certify and declare upon their corporal oaths, first administered by the said officer, (who is hereby authorized and empowered to administer the same)—what damage such goods, wares or merchandise have received, or how much the same are lessened in their true value by such damage, in relation to the duties imposed on them by this act,—and thereupon the principal officer of Her Majesty's customs at the place, shall, and he is hereby authorized and required—to make a proportionate allowance to the importer,—by way of return or repayment out of the duties due, or which shall have been actually paid upon the same.

Duties to be paid or secured before unlading goods—according to amount of duty.

XVI. And be it enacted,—that before the unlading of any goods, wares or merchandise, on which any rates or duties are imposed by this act,—The said rates or duties shall be paid, or the payment thereof secured to the collector of the customs, at the port at which the same shall be entered, in the manner following, that is to say:—Where the amount of the duties imposed by this act on goods, wares or merchandise imported—in any ship or vessel—on account of or consigned to one person only,—or several persons jointly interested,—shall not exceed the sum of fifty pounds currency,—the same shall be immediately paid in money;—And where the said amount shall exceed the sum of fifty pounds currency,—the same may,—at the option of the owner or his agent,—be either immediately paid in money—or the payment thereof secured by a Bond to Her Majesty, Her Heirs and Successors, payable to such collector of the customs for the time being,—with condition for the payment of so much as such duties shall be found to amount to, (when the sum shall be ascertained by the return and certificate of the proper officer, who shall guage, weigh, measure or tell such goods, wares and merchandise)—In six months from the date of such bond,—if the same shall be dated on or before the first day of September in any year,—Or if such bond shall bear date after the first day of September,—then with the condition of payment as aforesaid, on the first day of April then next ensuing;—Which bond shall be executed by the owner or owners, his or their agent,—and one or more sureties to the satisfaction of the aforesaid collector of the customs;—and the officers who shall guage, weigh, measure or tell any such goods,

But see 4 & 5 Vict. cap. 16, providing for the Warehousing of such goods in certain cases.