

XVI. And be it enacted, That it shall be lawful for the Collector or proper officer of Customs to require from the importer (or from his agent) of any goods charged with duty, or conditionally exempted from duty, or exempt therefrom under this Act, before admitting the said goods to entry, such further proof as he may deem necessary, by oath or declaration, production of invoice or invoices, or bills of lading or otherwise, that such goods are properly described and rated for duty or come properly within the meaning of such exemptions.

Collector may require further proof to his satisfaction that goods are properly entered, &c.

XVII. And be it enacted, That any package of which the importer or his agent shall declare the contents to be unknown to him, may be opened and examined by the Collector or other proper Officer in the presence of such importer or agent and at the expence of the importer, who shall also bear the expense of re-packing.

Packages of which the contents are unknown may be opened.

XVIII. And be it enacted, That no entry nor any warrant for the landing of any goods or for the taking of any goods out of any warehouse (as hereinafter provided,) shall be deemed valid, unless the particulars of the goods and packages in such entry or warrant shall correspond with the particulars of the goods and packages purporting to be the same in the report of the vessel, or other report, (where any is required,) by which the importation or entry thereof is authorized, nor unless the goods shall have been properly described in such entry by the denominations, and with the characters and circumstances according to which such goods are charged with duty, or may be imported; and any goods taken or delivered out of any vessel, or out of any warehouse, or conveyed into the Province beyond the port or place of entry, by virtue of any entry or warrant not corresponding or agreeing in all such respects, or not properly describing the same, shall be deemed to be goods landed or taken without due entry thereof, and shall be forfeited; and it shall be lawful for the Collector or proper officer, after the entry of any goods, on suspicion of fraud, to open and examine any package of such goods, in presence of two or more credible witnesses, and if upon examination the same should be found to agree with the entries, they shall be repacked by such Collector or proper officer, at the public cost, but otherwise they shall be forfeited.

Goods not corresponding with the entry to be forfeited.

Suspected packages may be opened. Conditions.

XIX. And be it enacted, That if any goods imported by water on which duties are made payable by this Act, shall receive any damage by water or otherwise during the course of the voyage, after such goods shall have been laden or shipped, and before the same shall be unshipped or discharged from the vessel in which they shall be imported into this Province, or from any vessel or craft into which the said goods may have been transhipped for the purpose of being conveyed to the port of destination, so that the owner or owners thereof shall be prejudiced in the sale of such goods, the Collector or proper officer of the Customs at the place where the same shall be landed, shall have power to choose three disinterested merchants, experienced in the value of such goods, who, or any two of them, upon viewing the same, shall certify and declare, what damage such goods have received, or how much the same are lessened in their true value by such damage, in relation to the duties imposed on them, and thereupon such officer shall, and he is hereby authorized and required to make or repay a proportionate allowance to the importer, by way of abatement of the duties due or payable, or which shall have been actually paid upon the same; and the said merchants shall be allowed in remuneration for such valuation at the discretion of such officer, a sum of not less than ten shillings nor more than fifty shillings for each merchant, and such remuneration shall be paid by the owner or owners of such goods.

Abatement on goods imported by water and damaged.

How ascertained.

Remuneration to be allowed to the Merchants ascertaining such abatement.

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