

the collector an Invoice of such goods, attested by the oath of the owner, and 2 if the owner be not the person entering such goods, then verified also by the oath 4 of the importer or consignee, or other person who may under this Act lawfully make 6 such entry and verify such Invoice, in the form or to the effect of the oath or oaths 8 provided for the case in the Schedule B to this Act annexed, which oath or oaths shall 10 be written or printed, or partly written and partly printed on such Invoice, or on the 12 Bill of Entry (as the case may be) or shall be annexed thereto, and shall in either 14 case distinctly refer to such Invoice so that there can be no doubt as to its being the 16 Invoice to which such oath is intended to apply, and shall be subscribed by the party 18 making it and certified by the signature of the person before whom it shall have been 20 made; and the Bill of entry shall also contain a statement of the value for duty of the 22 goods therein mentioned, and shall be signed by the person making the Entry, and shall 24 be verified in the form or to the effect of the oath provided for the case in the said Sche- 26 dule B.

Form of oath.

Bill of entry to mention the value for duty and to be attested.

Party entering may add to the value by the Invoice so as to give the true value for duty.

VIII. And be it enacted, That in any such 28 Bill of Entry as aforesaid, it shall be lawful for the person making the same, to add such 30 sum to the value and charges stated in the Invoice, as shall be sufficient to make the value 32 for duty such as it ought to be under the provisions of this Act, and such value shall 34 then, for the purposes of this Act, stand in stead of the value as it would appear by the 36 Invoice: and no evidence of the value of any goods imported into this Province, or taken 38 out of warehouse for consumption therein, at the place whence and the time when un- 40 der this Act they are to be deemed to have been exported to this Province, contradic- 42 tory to or at variance with the value stated in the Invoice produced to the Collector, 44 with the additions (if any) made to such value by the Bill of Entry, shall be received 46 in any Court in this Province, on the part of any party except the Crown.