the party dissatisfied with the former appraisement if the value ascertained by the second appraisement shall be equal to or greater than that ascertained by such former appraisement, otherwise the same shall be paid by the Collector out of any public monies in his hands and charged in his accounts: and any merchant who shall be chosen to make any appraisement required under this Act, and who shall after due notice of such choice has been given to him in writing, decline or neglect to make such appraisement, shall for so refusing or neglecting incur a penalty of ten pounds and costs: Provided also, that where the actual value for duty of any goods appraised, estimated and ascertained as aforesaid, shall exceed by twenty per centum or more the value for duty as it would appear by the Invoice and Bill of Entry thereof, then in addition to the duty otherwise payable on such goods when properly valued, there shall be levied and collected upon the same a further duty equal to one half the duty so otherwise payable: and provided further, that the value of any goods for duty shall never be appraised at less than the value for duty as it would appear by the Invoice and Bill of Entry.

Proviso: penalty where the appraised value shall exceed that in the Bill of Entry by 20 per cent.

Proviso: appraised value never to be less than that in Bill of Entry.

Collector may take the duty in kind.

XVI. And be it enacted, That it shall always be lawful for the Collector when the value of the goods is in dispute, and when he shall deem it advisable, in order to protect the revenue and the fair trader from fraud by undervaluation, and where the same is practicable, and subject always to such Regulations as may be made by the Governor in Council, to take the amount of the duty chargeable on any article on which an *ad valorem* duty is payable (after deducting one eleventh of the duty) in the article itself, taking any specific duty at the rate at which the article shall be valued for duty by the owner, importer, agent or consignee; (that is to say, if the duty after such deduction be ten per cent *ad valorem*, he may take one tenth of such goods,) and if there be any specific duty thereon, he may also take such quantity of the said goods as at the value last aforesaid shall be equivalent to the amount of such specific duty after deducting one eleventh as aforesaid; and out of any number of packages or quantities in the same Invoice or Bill of Entry, the Collector may take his choice at the rates therein assigned to such articles respectively: and such goods so taken shall be sold or dealt with in such manner as shall be provided by regulation of the Governor in Council.

Mode of taking the same, &c.

Collector may take goods on paying the value assigned in the Bill of Entry, and charges.

XVII. And be it enacted, That it shall always be lawful for the Collector, when he shall deem it expedient for the protection of the Revenue, and of the fair Trader, and subject always to any regulations to be made by the Governor in Council in that behalf, to detain and cause to be properly secured, and at any time within fifteen days to declare his option to take, and to take for the Crown, any whole package or packages, or separate and distinct parcel or parcels, or the whole of the goods mentioned in any Bill of Entry, and to pay, when thereunto requested, to the owner or person entering the same, and out of any public monies in the hands of such Collector, the sum at which such goods, packages or parcels, shall be respectively valued for duty in the Bill of Entry, and ten per cent thereon, and also the fair freight and charges thereon to the Port of Entry, and to take a receipt for such sum and addition when paid; and the goods so taken, shall (whether such payment be requested or not) belong to the Crown from the time they shall be so taken as aforesaid, and shall be sold or otherwise dealt with in such manner as shall be provided by any regulation in that behalf, or as the Governor of this Province shall direct, and the net proceeds of the sale of any such goods, shall be dealt with as monies arising from duties of Customs; Provided always, that if the net proceeds of any such sale, shall exceed the amount paid

How such goods shall be dealt with.

Proviso: Bonus to Collec-