

When real
tare on pack-
ages may be
allowed.

* *Sic—but it
should be
"twelfth."*

The case of
goods on
which duties
are paid or se-
cured being
lost or da-
maged before
landing, pro-
vided for.

*See note on
section 12.*

Respecting
goods which
may have re-
ceived da-
mage.

*See note on
sect. 12.*

* *Meaning—
out of this Pro-
vince.*

XIII. And be it enacted,—that when the original invoice of any of the articles mentioned in the thirteenth * clause of this act, shall be produced,—and a declaration of the correctness thereof, made by the importer or importers, consignee or consignees, his or their agents,—it shall in such case be lawful to deduct the tare according to such invoice, from the real gross weight of such goods, respectively,—instead of deducting the aforesaid allowances for tare of packages.

XIV. And be it enacted,—that when any ship or vessel shall be entered at the custom house of Quebec or at Montreal, on board of which there shall be any goods, wares or merchandise, on which any duty has been levied or collected by virtue of this act,—or on which any duty has been deposited, or the payment thereof secured in the manner provided by this act,—and that thereafter the said goods, wares and merchandise, shall be lost or destroyed—before the same shall be landed from such ship or vessel, or from any vessel or craft, employed to lighten such ship or vessel either at Quebec or at Montreal,—Then—on proof being made upon the oath of one or more credible witness or witnesses, before the collector of the customs for the time being, (which oath the said collector is hereby authorized and required to administer)—that such goods, wares or merchandise, or any part thereof, (specifying the same) have been so lost or destroyed, before the landing of the same—the duties on the whole, or the part thereof so proved to be lost or destroyed, shall, if the same have been paid or deposited, be returned to the owner or his agent,—and if security for the payment of the said duty has been given, such security, or a proportionate part thereof, as the case may be, shall be cancelled and discharged accordingly.

XV. And be it enacted,—that if any goods, wares or merchandise, on which duties are made payable by this act, and which shall be imported into this Province,—shall receive any damage by salt water or otherwise during the course of the voyage,—after such goods, wares or merchandise shall have been laden or shipped in foreign parts, * and before the same shall be unshipped or discharged from the ship or vessel in which they shall be imported into this Province,—so that the owner or owners thereof shall be prejudiced in the sale of such goods, wares or merchandise,—the principal officer of the customs, at the place where the same shall be landed, shall have power to