

No. 260.

2D SESSION, 3D PARLIAMENT, 12 VICTORIA, 1849.

BILL.

An Act to amend the law relative to Duties
of Customs.

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[500 Copies.]

Honble Mr. HINCKS.

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B I L L.

An Act to amend the law relative to Duties of Customs.

WHEREAS it is expedient to amend Preamble.
 2 the law relative to Duties of Customs, and for that purpose to repeal the
 4 Act and enactments hereinafter mentioned :
 Be it therefore enacted, &c.,

6 And it is hereby enacted by the authority Act 10 & 11
 of the same, That the Act passed in the ses- V. c. 32, and
 8 sion held in the tenth and eleventh years of parts of c. 31
 Her Majesty's Reign, and intituled, *An Act* of the same
 10 *to amend an error in the Act of the present* Session re-
Session, imposing Duties of Customs, and pealed.
 12 the third and fifteenth sections of the Act
 passed in the said Session, and intituled,
 14 *An Act for repealing and consolidating the*
present Duties of Customs in this Province,
 16 *and for other purposes therein mentioned,*
 and the Schedule to the said Act annexed,
 18 containing the Table of Duties of Customs
 inwards and Table of Exemptions and list
 20 of articles prohibited to be imported, and so
 much of any other part of the Act last men-
 22 tioned or of any other Act or law, as shall
 be inconsistent with this Act, shall be, and
 24 the said Act, Schedule and enactments are
 hereby repealed.

26 II. And be it enacted, That in lieu and in- Now Duties
 stead of the Duties of Customs imposed by imposed in-
 28 the Act last above mentioned, and of all other stead of those
 Duties of Customs upon Goods, Wares and levied under 10
 30 Merchandize imported into this Province, & 11 V. c. 31.
 there shall be raised, levied, collected and
 32 paid unto Her Majesty, Her Heirs and Suc-
 cessors, upon Goods, Wares and Merchandize
 34 imported into this Province, or taken out of
 warehouse for consumption therein, the
 36 several Duties of Customs respectively in-
 serted, described and set forth in the Table
 38 in the Schedule to this Act annexed, inti-
 tuled, "Table of Duties of Customs in-
 40 wards;" and that the articles enumerated or

mentioned in the Table in the said Schedule, 2
 intituled, "Table of Exemptions," may be 2
 imported without payment of any duty un- 4
 der this Act and the Act last above men- 4
 tioned ; and that the articles enumerated or 6
 mentioned in the Table in the said Schedule, 6
 intituled, "Table of Prohibitions," shall 8
 not be imported into this Province, under 8
 the penalty therein mentioned, and if im- 8
 ported shall be forfeited : Provided always, 10
 that the Governor in Council may by any 10
 regulation to be from time to time made in 12
 that behalf, exempt from duty any article 12
 subjected in the Table first above mentioned, 14
 to an *ad valorem* duty only as being unenu- 14
 merated in the said Table ; and from the 16
 day on which such regulation shall be 16
 therein appointed to take effect, (not being 18
 less than one month from the date thereof), 18
 and while such regulation shall remain in 20
 force, such article shall be exempt from 20
 duty accordingly. 22

As to unen- III. Provided always, and be it enacted,
 umerated ar- That there shall be raised, levied, collected 24
 ticles bearing a and paid on each and every non-enumerated 24
 similitude to article which bears a similitude either in 26
 articles enu- enumerated article 28
 merated. 28
 chargeable with duty, the same rate of duty 28
 which is charged on the enumerated article 30
 which it most resembles in any of the parti- 30
 culars before mentioned ; and if any non- 32
 enumerated article equally resembles two 32
 or more enumerated articles on which dif- 34
 ferent rates of duty are chargeable, the duty 34
 on such non-enumerated article shall be the 36
 same as that on the enumerated article 36
 which it resembles, paying the highest duty ; 38
 and on all articles manufactured from two 40
 or more materials, the duty shall be that 40
 charged on the article (if there be a differ- 42
 ence of duty) which is charged with the 42
 highest duty : and the packages in which 44
 goods are contained shall be deemed goods 44
 within the meaning of this Act and of the 46
 Act hereby amended, and shall be subject 46
 to duty accordingly.

Packages to be
 deemed goods.

Collector to
act where
there is no
Appraiser.

Proviso: Ap-
praisers may
be sent to any
Port to ap-
praise goods.

To be Officers
of the Cus-
toms.

What shall be
the value for
duty, and how
calculated.

Duty of Ap-
praisers.

and if no appraiser be appointed at any Port of entry, the Collector there shall act 2 as Appraiser, but without taking any special oath of office as such; Provided always, 4 that it shall always be lawful for the Governor to direct any Appraiser to attend at any 6 Port or place for the purpose of valuing any goods, or of acting as Appraiser there 8 during any time, which such Appraiser shall accordingly do without taking any new oath 10 of office; and each Appraiser shall be deemed an Officer of the Customs. 12

V. And be it enacted, That in all cases where any duty is or shall be imposed on 14 any goods, imported into this Province, *ad valorem* or according to the value thereof, 16 such value shall be understood to be the actual value thereof in the principal markets 18 in the country where the same were purchased and whence they were exported 20 to this Province, or if such goods were purchased in one country and exported to 22 this Province from another country, then in the principal markets of the country 24 whence they were exported to this Province; And it shall be the duty of each and 26 every appraiser and of every collector when acting as such, by all reasonable ways and 28 means in his power, to ascertain, estimate and appraise the true and actual market value and 30 wholesale price as aforesaid, of any goods to be appraised by him, any invoice or af- 32 fidavit to the contrary notwithstanding, in order to estimate and ascertain the value upon which duty is to be charged as aforesaid.

VI. And be it enacted, That except only
 2 in cases where it shall be otherwise provided
 by regulation of the Governor in Council,
 4 no entry shall be deemed perfect unless a
 sufficient invoice of the goods to be entered,
 6 attested as hereinafter required, shall have
 been produced to the collector; nor shall
 8 any goods be entered by bill of sight, not-
 withstanding any thing in the thirteenth
 10 Section or any other part of the Act hereby
 amended, unless in addition to the deposit of
 12 money required by the said Section, the
 person to whom such goods shall be deli-
 14 vered, shall take the oath in such case pro-
 vided in the Schedule to this Act, and shall
 16 jointly and severally with one or more
 sureties, give bond to the satisfaction of the
 18 collector, to produce a sufficient invoice of
 such goods attested in the manner required
 20 by this Act, and to make perfect entry
 thereof, and to pay any deficiency of duty
 22 thereon, within a time to be appointed by
 the collector, but this shall not exempt such
 24 person from compliance with all the require-
 ments of the said Act, nor prevent the sum
 26 of money by him deposited from being dealt
 with in the manner provided by the said
 28 Section, if perfect entry be not made within
 the time so appointed as aforesaid.

Except in cer-
 tain cases, no
 entry shall be
 perfect without
 the production
 of an Invoice:
 bond to be
 given for pro-
 ducing one, on
 landing goods
 by bill of sight:

30 VII. And be it enacted, That with the
 Bill of entry of any goods there shall
 34 be produced and delivered to and left with

Invoice to be
 attested on
 oath by the
 owner of the
 goods.

the collector an Invoice of such goods, attested by the oath of the owner, and if the owner be not the person entering such goods, then verified also by the oath of the importer or consignee, or other person who may under this Act lawfully make such entry and verify such Invoice, in the form or to the effect of the oath or oaths provided for the case in the Schedule B to this Act annexed, which oath or oaths shall be written or printed, or partly written and partly printed on such Invoice, or on the Bill of Entry (as the case may be) or shall be annexed thereto, and shall in either case distinctly refer to such Invoice so that there can be no doubt as to its being the Invoice to which such oath is intended to apply, and shall be subscribed by the party making it and certified by the signature of the person before whom it shall have been made; and the Bill of entry shall also contain a statement of the value for duty of the goods therein mentioned, and shall be signed by the person making the Entry, and shall be verified in the form or to the effect of the oath provided for the case in the said Schedule 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 Bill of Entry as aforesaid, it shall be lawful for the person making the same, to add such sum to the value and charges stated in the Invoice, as shall be sufficient to make the value for duty such as it ought to be under the provisions of this Act, and such value shall then, for the purposes of this Act, stand in stead of the value as it would appear by the Invoice: and no evidence of the value of any goods imported into this Province, or taken out of warehouse for consumption therein, at the place whence and the time when under this Act they are to be deemed to have been exported to this Province, contradictory to or at variance with the value stated in the Invoice produced to the Collector, with the additions (if any) made to such value by the Bill of Entry, shall be received in any Court in this Province, on the part of any party except the Crown.

IX. And be it enacted, That if the Owner,
 2 Importer or Consignee of any goods be
 dead, or a Bankrupt or Insolvent, or if for
 4 any cause his personal estate be administered
 by another person, then his Executor, Cura-
 6 tor, Administrator or Assignee, or person
 administering as aforesaid, may, if cognizant
 8 of the facts, take any oath and make any
 entry which such Owner, Importer or Con-
 10 signee might otherwise have taken or made.

Provision for
 the death &c.
 of the owner,
 importer, &c.

X. And be it enacted, That if there be
 12 more than one Owner, Importer or Consignee
 of any goods, any one of them cognizant of
 14 the facts, may take the oath required by this
 Act, and such oath shall be sufficient, unless
 16 the goods shall not have been obtained by
 purchase in the ordinary way, and some
 18 owner resident out of this Province shall be
 the manufacturer or producer of the goods,
 20 or concerned in the manufacture or pro-
 duction thereof, in which case the oath of
 22 such nonresident owner (or of one of them
 if there be more than one) cognizant of the
 24 facts, shall be requisite to the due attesta-
 tion of the Invoice.

As to any case
 where there
 may be more
 than one
 owner of goods.

XI. And be it enacted, That the oath
 26 required by this Act may be made in this
 28 Province before the Collector at the Port
 where the goods are entered, or if the per-
 30 son making such oath be not resident there,
 then before the Collector of some other
 32 Port; and when such oath is required to be
 made out of the limits of this Province, it may
 34 be made at any place within the dominions
 of Her Majesty, before the Collector or be-
 36 fore the Mayor or other Chief Municipal
 Officer of the place where the goods shall
 38 be shipped, and at any place out of the do-
 minions of Her Majesty, before the British
 40 Consul at such place, or if there be no such
 Consul, then before some one of the princi-
 42 pal merchants at such place, not interested
 in the goods in question: Provided always,
 44 that the Governor in Council may from time
 to time by Regulation appoint or designate
 46 such other and additional persons, officers

Before whom
 the attestation
 of Invoices or
 Bills of entry
 may be made.

Proviso:
 Governor may
 appoint other
 persons; or re-
 lax provisions
 as to oaths.

or functionaries as he shall see fit, by name or by their name of office, and in this Province or out of it, and within or beyond Her Majesty's dominions, as those before whom such oath, may be validly taken, and may by any Order in Council relax or dispense with the provisions of this Act touching such oath, in or with regard to goods imported by land or inland navigation, or to any other class of cases to be designated in such Regulation.

The provisions of this Act not to apply to owners out of this Province, during certain periods.

XII. And be it enacted, That no provision of this Act requiring the owner of any goods to take any oath, shall apply during the months next after the passing thereof, to any such owner resident out of this Province, nor during the months next after the passing thereof to any owner resident in the United Kingdom or in any place equally distant from this Province, nor during the months next after the passing thereof to any owner resident at any place more distant from this Province than the said United Kingdom.

Power of any appraiser or collector to examine parties on oath, &c.

XIII. And be it enacted, That it shall be lawful for any appraiser, or for any collector acting as such, (or for the merchants to be selected as hereinafter mentioned, to examine and appraise any goods, if the importer, owner, consignee or agent be dissatisfied with the first appraisement) to call before him or them and examine upon oath any owner, importer, consignee or other person, touching any matter or thing which such appraiser or collector may deem material in ascertaining the true value of any goods imported; and to require the production on oath of any letters, accounts, invoices or other papers in his possession relating to the same; and if any person so called shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer, in writing (if required) to any interrogatories or to subscribe his name to his deposition or answer, or to

Penalty for refusing to attend, &c.

produce any such papers as aforesaid when
 2 required so to do, he shall thereby incur a
 penalty of *twelve pounds ten shillings*, and if
 4 such person be the owner, importer or con-
 signee of the goods in question, the appraise-
 6 ment which the appraiser or collector acting
 as such shall make thereof, shall be final and
 8 conclusive ; and if any person shall wilfully
 swear falsely in any such examination, and
 10 he be the owner, importer or consignee of the
 goods in question, they shall be forfeited ; and
 12 all depositions or testimony in writing taken
 under this section, shall be fyled in the of-
 14 fice of the collector at the place where the
 same shall be made or taken, there to re-
 16 main for future use or reference, subject
 nevertheless to the order of the Inspector
 18 General.

£12 10s.

Penalty for
wilfully false
evidence.Depositions to
be kept.

XIV. Provided always, and be it enacted,
 20 that if the importer, owner, consignee or
 agent, having complied with the require-
 22 ments of this Act and of the act hereby
 amended, shall be dissatisfied with the
 24 appraisement made as aforesaid of any
 such goods, he may forthwith give notice
 26 in writing to the collector of such dissatis-
 faction, on the receipt of which notice the
 28 collector shall select two discreet and ex-
 periented merchants, subjects of Her Ma-
 30 jesty, and familiar with the character and
 value of the goods in question, to examine
 32 and appraise the same, agreeably to the
 foregoing provisions, and if they shall dis-
 34 agree, the collector shall decide between
 them ; and the appraisement thus made shall
 36 be final and conclusive, and the duty shall
 be levied accordingly : And the said mer-
 38 chants shall each be entitled to the sum of
twenty five shillings, to be paid by the party
 40 dissatisfied with the former appraisement if
 the value ascertained by the second ap-
 42 praise shall be equal to or greater than that
 ascertained by such former appraisement,
 44 otherwise the same shall be paid by the col-
 lector out of any public monies in his hands
 46 and charged in his accounts : and any mer-
 chant who shall be chosen to make any ap-

Proviso : im-
porter may
appeal from
appraisement
in certain
cases.

praisement 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.

Mode of taking the same, &c.

XV. And be it enacted, That it shall always be lawful for the collector, 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
2 Council.

XVI. And be it enacted, That it shall
4 always be lawful for the Collector, when he
shall deem it expedient for the protection
6 of the Revenue, and of the fair Trader,
and subject always, to any regulations to be
8 made by the Governor in Council in that
behalf, to detain and cause to be properly
10 secured, and at any time within fifteen days
to declare his option to take, and to take for
12 the Crown, any whole package or packages,
or separate and distinct parcel or parcels,
14 or the whole of the goods mentioned in any
Bill of Entry, and to pay, when thereunto
16 requested, to the owner or person entering
the same, and out of any public monies in
18 the hands of such Collector, the sum at
which such goods, packages or parcels,
20 shall be respectively valued for duty in the
Bill of Entry, and the fair freight and char-
22 ges thereon to the port of entry, and to take
a receipt for such sum and addition when
24 paid; and the goods so taken, shall (whether
such payment be requested or not,) belong
26 to the Crown from the time they shall be so
taken as aforesaid, and shall be sold or
28 otherwise dealt with in such manner as
shall be provided by any regulation in that
30 behalf, or as the Governor of this Province
shall direct, and the nett proceeds of the
32 sale of any such goods, shall be dealt with
as monies arising from duties of Customs;
34 Provided always, that if the nett proceeds
of any such sale, shall exceed the amount
36 paid as aforesaid for such goods, then any
part of the surplus not exceeding
38 per centum of such surplus, may under any
regulation or order of the Governor in
40 Council, be paid to the Collector, Appraiser
or the other Officer concerned in the taking
42 thereof, as a reward for his diligence.

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

How such
goods shall be
dealt with.

Proviso: bonus
to collectors,
appraisers, &c.
for diligence:

XVII. And be it enacted, That it shall be
44 the duty of the Collector to cause at least
one package in every Invoice, and at least

Collector to
cause a certain
number of
packages in

every entry to
be opened, &c.

Forfeiture of
goods not men-
tioned in In-
voice, or un-
dervalued,
&c.

Or for false
statement in
any oath, &c.

Onus of proof
on whom to
lie.

Penalty on
persons sin-
gling goods,
using false In-
voices, &c.

one package in ten if there be more than
ten in any Invoice, and so many more as
he or any Appraiser shall deem it expedient
to examine for the protection of the Reve-
nue, to be sent to the warehouse and there
to be opened, examined and appraised,
the packages to be so opened being desig-
nated by the Collector on the Invoice; and
if any package shall be found to contain
any goods not mentioned in the Invoice, or
if any goods be found which shall not cor-
respond with the description thereof in the
Invoice, and such omission or non-corres-
pondence shall appear to have been made
for the purpose of avoiding the payment of
the duty or of any part of the duty on
such goods, or if in any Invoice or Entry
any goods shall have been undervalued
with such intent as aforesaid, or if the oath
or affirmation made with regard to any
such Invoice or Entry shall be wilfully
false in any particular, then in any of the
cases aforesaid all the packages and goods
included or pretended to be included or
which ought to have been included in such
Invoice or Entry, shall be forfeited: and the
burden of proof that all the requirements
of this Act and of the Act hereby amend-
ed, with regard to the Entry of any goods,
have been complied with and fulfilled, shall
in all cases lie upon the parties whose duty
it was to comply with and fulfil the same.

XVIII. And be it enacted, That if any per-
son shall knowingly and wilfully, with intent
to defraud the revenue of this Province,
smuggle or clandestinely introduce into this
Province any goods subject to duty, without
paying or accounting for the duty thereon,
or shall make out or pass or attempt to pass
through the Custom House, any false, forged
or fraudulent invoice, or shall in any way
attempt to defraud the revenue by evading
the payment of the duty or of any part of
the duty on any goods, every such person,
his, her or their aiders or abettors shall, in
addition to any other penalty or forfeiture
to which they may be subject for such of-
fence, be deemed guilty of a misdemeanor,

and on conviction shall be liable to a penalty not exceeding or to imprisonment for a term not exceeding 4 years, or both, in the discretion of the Court before whom the conviction shall be had.

XIX. And be it enacted, That the value of any goods for duty shall always be stated the Bill of Entry thereof, whether such goods be or be not subject to *ad valorem* duty or to any duty, and the Invoice thereof shall be produced to the Collector, but need not be or left with him or attested an oath.

Value to be given in Entry although the goods be duty free.

XX. And be it enacted, That any Attorney and Agent duly thereunto authorized by a written instrument, which he shall deliver to and leave with the Collector, may in his said quality validly make any entry or execute any bond or other instrument required by this Act or by the Act hereby amended, and shall thereby bind his principal as effectually as if such principal had himself made such entry or executed such bond or other instrument, and may take the oath hereby required of a Consignee or Agent, if he be cognizant of the facts therein averred: and any instrument appointing such Attorney and Agent shall be valid if in the form of the Schedule B hereunto annexed, or in any form of words to the like effect.

Certain things may be done by an attorney and agent.

XXI. And be it enacted, That any partner in any unincorporated Company, association or copartnership of persons, or their Attorney and Agent authorized as aforesaid, may, under the name and style usually taken by such Company, association or copartnership, make any entry or execute any bond or other instrument required by this Act or by the Act hereby amended, without mentioning the name or names of any of the Members or of the other Members of the Company or association or partnership, and such entry, bond or instrument shall never-

Any partner may bind the Firm of which he is a Member.

As to sealed
instruments.

Proviso as to
form of sign-
ing time.

Not less than
a certain
quantity of
goods to be ta-
ken out of
warehouse at
one time.

As to mode of
proceeding
in suits for
penalties or
forfeitures
in Lower
Canada.

theless bind them as fully and effectually,
and shall have the same effect in all respects 2
as if the name of every such Member or
Partner had been therein mentioned and he 4
had signed the same, and (if it be a bond
or other instrument under seal) as if he had 6
thereunto affixed his seal and had delivered
the same as his act and deed; and the seal 8
thereunto affixed shall be held to be the seal
of each and every such Member or Partner 10
as aforesaid: and the provisions of this Sec-
tion shall apply to any instrument by which 12
any Company, association or partnership
of persons, shall appoint an Attorney or 14
Agent to act for them under the next pre-
ceeding section; Provided always, that the 16
person who under this section shall make
any entry or execute any bond or instru- 18
ment on behalf of any Company, association
or partnership, shall under the name and 20
style usually taken by them, write his own
name with the word "by" or the words 22
"by their Attorney," (*as the case may be*)
thereunto prefixed. 24

XXII. And be it enacted, That for and
notwithstanding any thing in the Act hereby 26
amended or elsewhere, no parcel of goods
shall be taken out of warehouse, whether 28
for consumption in this Province, or removal
to some other Port, unless the duties thereon 30
amount to the sum of five pounds or
upwards, or such parcel be all the goods 32
remaining in warehouse, and comprised in
the same entry for warehousing. 31

XXIII. And be it enacted, That for and
notwithstanding any thing in the fifty-second 36
Section or in any other part of the Act
hereby amended, all penalties and forfei- 38
tures imposed by the said Act or by this
Act, or by any other Act relating to the 40
Customs or to Trade or Navigation, may
in Lower Canada, be sued for, prosecuted 42
and recovered, with costs, by the same
form of proceeding as any other monies 44
due to the Crown, and the suit or prosecu-
tion for the recovery thereof, shall be 46

heard and determined, in like manner as
 2 other suits or prosecutions in the same
 Court for monies due to the Crown, except
 4 that in the Circuit Court, the same shall be
 heard and determined in a summary manner,
 6 as provided in the Act hereby amended :
 but nothing in this Section shall affect any
 8 provisions of the said amended Act, except
 such only as relate to the form of proceed-
 10 ing and of trial in such suits or prosecu-
 tions as aforesaid.

Proviso.

12 XXIV. And be it enacted, that in any Re-
 gulation to be made by the Governor in
 14 Council, under the said amended Act or
 this Act, any oath or affirmation may be
 16 prescribed and required which the said Go-
 vernor in Council may deem necessary to
 18 protect the Revenue against fraud, and any
 person or officer may be authorized to ad-
 20 minister the same.

Regulations by
 Governor in
 Council may
 require oaths,
 &c.

XXV. And be it enacted, That in every
 case where the person required to take any
 22 oath under this Act, shall be one of the
 persons entitled by law to take a solemn
 24 affirmation instead of an oath in civil cases,
 such person may instead of the oath re-
 26 quired by this Act make a solemn affirma-
 tion to the same effect ; and that every per-
 28 son before whom any oath is by this Act
 or by any Regulation to be made under
 30 this Act or the said amended Act, required
 or allowed to be taken, or solemn affir-
 32 mation to be made, shall have full power
 to administer the same ; and that the wil-
 34 fully making any false statement in any
 such oath, shall be perjury, and the wilfully
 36 making any false statement in any such
 solemn affirmation, shall be a misdemeanor
 38 punishable as perjury.

Affirmation to
 be made in-
 stead of an
 oath in certain
 cases, &c.

Punishment
 for false state-
 ments.

XXVI. And be it enacted, That this Act
 40 shall be construed as if its provisions
 made part of the Act hereby amended,
 42 instead of those parts of the said Act which
 are hereby repealed or superseded ; and all
 44 words and expressions used in this Act shall

Act to be con-
 strued as part
 of 10 & 11
 V. c. 31.

be held to have the meaning assigned to them
 in the said Act; and except where it is 2
 otherwise herein provided, all the provisions
 of the said amended Act, with regard to 4
 the duties and penalties thereby imposed,
 and not inconsistent with those of this Act, 6
 shall apply to the duties and penalties im-
 posed by this Act. 8

Recital.

XXVII. And whereas it appears that
 during the year certain Gunpowder 10
 and other Ordnance Stores for the use of
 Her Majesty's Forces, were imported into 12
 this Province, and the same not being within
 the Letter of the Table of exemptions in the 14
 Schedule annexed to the Act hereby
 amended, bonds were taken for payment of 16
 the duties thereon if the Legislature should
 declare such duties payable; and whereas it 18
 was not the intention of the Legislature that
 such duties should be payable: Be it there- 20
 fore enacted, That no duties shall be
 payable on the said Gunpowder and Ord- 22
 nance Stores, and that all bonds given for
 the payment of duties thereon shall be and 24
 are hereby declared void and shall be
 cancelled. 26

Bonds for
 duties on cer-
 tain ordnance
 stores made
 void.

Recital.

XXVIII. And whereas it appears that
 certain Cargoes of goods being the growth, 28
 produce or manufacture of Nova Scotia and
 other British North American Colonies, were 30
 during the year imported into this
 Province in good faith, the Importers be- 32
 lieving that the said goods would be
 admitted free of duty under the third 34
 section of the Act hereby amended, in-
 asmuch as like goods being the growth, 36
 produce or manufacture of this Province
 were then admitted free of duty into the Co- 38
 lonies whence the said goods were imported;
 and whereas the said goods were admitted 40
 free of duty by order of His Excellency
 the Governor General in consideration of 42
 the circumstances aforesaid, although no
 Order in Council had then been made in 44
 that behalf under the said third Section of
 the Act hereby amended, and it is expedient 46
 to provide for the indemnification of all

parties concerned in the free admission of
 2 the said goods; be it therefore enacted,
 That the order for the free admission
 4 of the said goods shall be deemed to have
 been lawfully made, and all Officers or per-
 6 sons concerned in making or in obeying
 and carrying out the said order, are hereby
 8 indemnified and saved harmless for what
 they may have done in that behalf.

Free admis-
 sion of certain
 goods made le-
 gal.

10 XXIX. And whereas emergencies may
 arise for which, in order to maintain the
 12 public faith, it may be necessary to provide
 before the time of which the Provincial
 14 Parliament can be assembled: Be it there-
 fore enacted, That it shall be lawful for
 16 the Governor in Council from time to time,
 and whenever, in his opinion, it may be ne-
 18 cessary, in order to enable the Consoli-
 dated Revenue Fund to meet the charges
 20 placed thereon, to increase the Duties of
 Customs imposed by this Act, by adding
 22 one tenth part, or ten per centum thereon,
 to such Duties, by any Order in Council to
 24 be made and published in the *Canada*
Gazette not less than three months before
 26 it is to take effect, and in like manner and
 after like notice, to take off such addi-
 28 tional duty, and such additional duty shall
 be payable accordingly on all goods im-
 30 ported into this Province, or taken out of
 Warehouse for consumption therein while-
 32 any such Order in Council shall be in
 force.

Duties may
 in certain
 cases be in-
 creased by
 order in coun-
 cil.

34 XXX. And be it enacted, That this Act
 shall have force and effect upon, from and
 36 after the day of
 in the present year one thousand eight
 38 hundred and forty-nine, and not before.

Commence-
 ment of this
 Act.

XXXI. And be it enacted, That this
 40 Act may be altered, amended or repealed
 by any Act to be passed during the present
 42 Session of the Provincial Parliament.

Act may be
 amended, &c.
 this Session.

SCHEDULE A.

TABLE OF DUTIES OF CUSTOMS INWARDS.

ARTICLES.	Duty Cy.		
	£	s.	d.
SUGAR, Refined or Candy, the cwt.....	0	14	0
And further for every £100 value	12	10	0
————, Other kinds, the cwt.....	0	9	0
And further for every £100 value.....	12	10	0
MOLASSES, the cwt.....	0	3	0
And further for every £100 value.....	12	10	0
TEA, the lb.....	0	0	1
And further for every £100 value.....	12	10	0
COFFEE, Raw or Green, the cwt.....	0	4	8
And further for every £100 value.....	12	10	0
———— Other kinds, the cwt.....	0	14	0
And further for every £100 value.....	12	10	0
TOBACCO, Manufactured, the lb.....	0	0	1
And further for every £100 value.....	12	10	0
————, Unmanufactured, the lb.....	0	0	½
And further for every £100 value.....	12	10	0
————, Cigars, the lb.....	0	1	6
And further for every £100 value.....	12	10	0
————, Snuff, the lb.....	0	0	4
And further for every £100 value.....	12	10	0
WINE, In wood, value £15 the Pipe,——			
gallons, or under, the gallon.....	0	0	6
And further for every £100 value.....	25	0	0
————, In wood, value over £15 the Pipe, the			
gallon.....	0	1	6
And further for every £100 value.....	25	0	0
————, In bottles, the gallon.....	0	4	0
And further for every £100 value.....	25	0	0
SPIRITS AND STRONG WATERS, of all sorts,			
For every gallon of any strength not exceeding the strength of proof by Sykes' Hydrometer, and so in proportion for any greater strength than the strength of proof, and for any greater or less quantity than a gallon :			

WHISKEY, the gallon.....	0	0	3
And further for every £100 value....	12	10	0
RUM, the gallon.....	0	1	3
And further for every £100 value....	25	0	0
GENEVA, BRANDY and other SPIRITS or STRONG WATERS, except RUM and WHISKEY, the gallon.....	0	2	0
And further for every £100 value....	25	0	0
SPIRITS, CORDIALS and LIQUEURS, sweetened or mixed]with any article so that the strength cannot be ascertained by Sykes' Hydromèter, the gallon.....	0	3	0
And further for every £100 value....	25	0	0
SALT, the bushel.....	0	0	1
And further for every £100 value....	12	10	0
SPICES AND FRUITS, NUTS, MACARONI, andVERMICELLI,SWEET-MEATS or FRUIT preserved in Sugar, Candy or Molasses, for every £100 value....	30	0	0
ANIMALS of all kinds, Hams, Meats of all kinds (except Mess Pork,) Butter, Cheese, Flour, Barley, Buckwheat, Bear and Bigg, Oats, Rye, Beans and Peas, Meal of the above grains and of Wheat not bolted, Bran in shorts, and Hops, for every £100 in value.....	20	0	0
ANCHORS,—Bark, Berries, Nuts, Vegetables, Woods and Drugs used solely in dying, and Indigo—Bristles,—Burr stones un- wrought,—Chain Cables,—Coal and Coke,—Cotton Wool,—Grease and Scraps,—Hemp, Flax and Tow, un- dressed,—Hides,—Junk or Oakum,— Lard,—Lead, pig and sheet,—Marble in blocks unpolished,—Oil, Coconut, and Palm only,—Ores of 'all kinds of Metals,—Railroad Bars,—Bar and Rod Iron, Boiler Plate, Nail, Sheet and Hoop Iron for manufacturing Cut Nails, Spike Rods, Pig, Scrap and Old Iron,—Pipe Clay,—Resin,—Saw logs,—Ships' Water Casks in use,—Teasles,—			

Tallow, — Tar and Pitch, — Tarred Rope, — Type-metal in blocks or pigs, — Wool, for every £100,	2 10 0
ALL GOODS, WARES and MERCHANDIZE, not otherwise charged with duty, and not hereinafter declared to be exempt from duty, for every £100 value.	12 10 0

TABLE OF EXEMPTIONS.

- Ashes, Pot and Pearl, and Soda ; Anatomical Preparations ;
Philosophical Instruments and Apparatus ; Printed Books,
(not foreign reprints of British Copyright Works,)
Maps ; Busts and Casts of Marble, Bronze, Alabaster,
or Plaster of Paris ; Paintings, Drawings, Engravings,
Etchings and Lithographs ; Cabinets of Coins, Medals,
or Gems, and other collections of Antiquities ; speci-
mens of Natural History, Mineralogy or Botany ; Trees,
Shrubs, Bulbs and Roots, Wheat and Indian Corn, Ani-
mals specially imported for the improvement of Stock.
- Models of Machinery and other inventions and improve-
ments in the Arts.
- Coin and Bullion.
- Manures of all kinds.
- Arms, Clothing, Cattle, Provisions and Stores of every
description, which any Commissary or Commissaries,
Contractor or Contractors shall import or bring or which
may be imported or brought by the Principal or other
Officer or Officers of Her Majesty's Ordnance into the
Province for the use of Her Majesty's Army or Navy,
or for the use of the Indian Nations in this Province,
provided the duty otherwise payable thereon would be
defrayed or borne by the Treasury of the United King-
dom or of this Province.
- Horses and Carriages of travellers ; and Horses, Cattle and
Carriages and other vehicles, when employed in carry-
ing Merchandize, together with the necessary harness
and tackle, so long as the same shall be *bonâ fide* in
use for that purpose, except the Horses, Cattle, Car-
riages, Vehicles and Harness of persons hawking
Goods, Wares and Merchandize through the Province
for the purpose of retailing the same, and the Horses,

Cattle, Carriages and Harness of any Circus or Equestrian Troop for exhibition; the Horses, Cattle, Carriages and Harness of any Menagerie to be free.

Donations of Clothing specially imported for the use of or to be distributed gratuitously by any Charitable Society in this Province.

Seeds of all kinds, Farming Utensils and Implements of Husbandry, when specially imported in good faith by any Society incorporated or established for the encouragement of Agriculture.

The following Articles in the occupation or employment of persons coming into the Province for the purpose of actually settling therein, viz :

Wearing Apparel in actual use, and other personal effects not merchandize; Horses and Cattle; Implements and Tools of Trade of handy-crafts-men.

The personal Household Effects, not Merchandize, of inhabitants of this Province, being subjects of Her Majesty and dying abroad.

And the following Articles when imported directly from the United Kingdom or from any of the British North American Provinces, and being the growth, produce or manufacture of the said United Kingdom or of the said Provinces, viz :

Animals; Beef; Pork; Biscuit; Bread; Butter; Cocoa Paste; Corn or Grain of all kinds;—Flour; Fish, fresh or salted, dried or pickled; Fish Oil; Furs or Skins the produce of fish or creatures living in the Sea;—Gypsum; Horns;—Meat;—Poultry;—Plants, Shrubs and Trees; Potatoes and Vegetables of all kinds;—Seeds of all kinds;—Skins, Pelts, Furs or Tails undressed;—Wood, viz: Boards, Planks, Staves, Timber and Firewood.

TABLE OF PROHIBITIONS.

The following articles are Prohibited to be imported, under a penalty of Fifty Pounds, together with the forfeiture of the parcel or package of goods in which the same may be found.

BOOKS and DRAWINGS of an immoral or indecent character.

COIN, Base or Counterfeit.

SCHEDULE B.—FORMS.

OATH OR AFFIRMATION OF AN AGENT,
CONSIGNEE, OR IMPORTER NOT BEING
THE OWNER.

Province of Canada.

Port of

I, (*name*) do solemnly and truly swear. 2
(*or affirm*) that the Invoice (*or Invoices*) 4
and Bill (*or Bills*) of Lading now presented
by me to the Collector of 6
are the true and only Invoice (*or Invoices*)
and Bill (*or Bills*) of Lading by me recei- 8
ved of all the goods, wares and merchandize
imported in (the 10
whereof is Master,
from , *vary these* 12
words as the case may require) for account
of any person whomsoever for whom I am 14
authorized to enter the same; that the said
Invoice (*or Invoices*) and Bill (*or Bills*) 16
of Lading are in the same state as they were
actually received by me, and that I do not 18
know or believe in the existence of any
other Invoice or Bill of Lading of the said 20
goods, wares and merchandize; that the Bill
(*or Bills*) of Entry hereunto annexed and 22
now delivered to the said Collector contains
(*or contain*) a just and true account of the 24
said goods, wares and merchandize, accord-
ing to the said Invoice (*or Invoices*) and 26
Bill (*or Bills*) of Lading; that nothing
has been on my part, nor to my knowledge on 28
the part of any other person, concealed or
suppressed whereby Her Majesty the Queen 30
may be defrauded of any part of the duty
lawfully due on the said goods, wares and 32
merchandize; and that if at any time here-
after I discover any error in the said Invoice 34
(*or Invoices, or any of them*) or Bill (*or*
Bills) of Lading (*or any of them*), or in 36
the Bill (*or Bills*) of Entry and account.

now rendered of the said goods, wares and
 2 merchandize, or receive any other Invoice
 of the same, or of any of them, I will im-
 4 mediately make known the same to the Col-
 lector of this Port. And do further so-
 6 lemnly and truly swear (*or affirm*) that, to
 the best of my knowledge and belief, A. B.
 8 and Co. of _____, C. D.
 of _____, &c. (*as the case*
 10 *may be*) are the owners (*or is the owner*)
 of the goods, wares and merchandize men-
 12 tioned in the said Bill (*or Bills*) of Entry
 hereunto annexed, as therein respectively
 14 stated; that the Invoice (*or Invoices*) now
 produced by me exhibits (*or exhibit*) the
 16 actual cost or fair market value, at the time
 when the same were thence exported to this
 18 Province, in the principal markets in (*insert*
the name of the country whence the goods
 20 *were exported to this Province, or use such*
other words as will meet the facts) of the
 22 said goods, wares and merchandize.

(*Signature.*)

Sworn (*or affirmed*) before
 me, this _____ day
 of _____ 184

(*Signature,*)

Collector.
 (*or as the case may be.*)

OATH OR AFFIRMATION OF AN OWNER,
 WHOSE GOODS HAVE BEEN PURCHASED.

Province of Canada,
 Port of _____

I, (*name*) do solemnly and truly swear
 24 (*or affirm,*) that the Bill of (*or Bills*) entry
 now delivered by me to the Collector
 26 of _____, contains (*or contain*) a
 just and true account of all the goods,
 28 wares and merchandize, imported by, or
 consigned to (*name or name of firm, &c.,*)

in (the _____ whereof
 _____ is master, from _____, 2
vary these words as the case may require) ;
 that the invoice (or invoices) which I now 4
 produce, contains (or contain) a just and
 faithful account of the actual cost of the 6
 said goods, wares and merchandize : that
 I do not know nor believe in the exis- 8
 tence of any invoice, or bill of lading, other
 than those now produced by me, and that 10
 they are in the state in which I actually
 received them. And I do further solemnly 12
 and truly swear (or affirm) that I have not,
 in the said Bill (or Bills) of entry or invoice 14
 (or invoices) concealed or suppressed any
 thing whereby Her Majesty the Queen may 16
 be defrauded of any part of the duty law-
 fully due on the said goods, wares and mer- 18
 chandize ; and that if, at any time here-
 after, I discover any error in the said in- 20
 voice (or invoices or any of them,) or in the
 Bill (or Bills) of entry and account now 22
 produced, of the said goods, wares and
 merchandize, or receive any other invoice 24
 of the same, I will immediately make the
 same known to the Collector of this Port : 26
 So help me God.

(Signature.)

Sworn, (or affirmed) before me,
 this _____ day of _____ 184 . . .

(Signature,)

Collector.
 (or as the case may be.)

OATH OR AFFIRMATION OF AN OWNER
 WHEN THE GOODS HAVE NOT BEEN AC-
 TUALY PURCHASED.

Province of Canada.
 Port of _____

I, (name) do solemnly and truly swear, 28
 (or affirm) that, the Bill (or Bills) of entry

now delivered by me to the Collector of
 2 , contains (*or contain*) a just and
 true account of all the goods, wares and
 4 merchandize, imported by or consigned to
 me (*or to name of Firm*) in (the
 6 whereof is master, *vary*)
these words as the case may require), (from
 8 ;) that the said goods, wares
 and merchandize, were not actually bought
 10 by me (*or us*) or by my (*or our*) Agent, in
 the ordinary mode of bargain and sale;
 12 but that, nevertheless, the invoice (*or in-*
voices), which I now produce contains (*or*
 14 contain) a just and faithful valuation of
 the same, at their fair market value, in the
 16 principal markets in (*insert the name of the*
country whence the goods were exported to
 18 *this Province, or use such other words as will*
meet the facts) at the time they were so
 20 exported; that I do not know, nor believe
 in the existence of any invoice or bill of
 22 lading, other than those now produced by
 me, and that they are in the state in which
 24 I (*or we*) actually received them.

And I do further solemnly and truly swear
 26 (*or affirm*), that I have not, in the said Bill
 (*or Bills*) of entry or invoice (*or invoices*)
 28 concealed or suppressed any thing whereby
 Her Majesty the Queen may be defrauded
 30 of any part of the duty lawfully due on
 the said goods, wares and merchandize;
 32 and that if at any time hereafter, I discover
 any error in the said invoice, (*or invoices,*
 34 *or any of them*) or in the Bill (*or Bills*) of
 entry, and account now produced, of the
 36 said goods, wares and merchandize, or re-
 ceive any other invoice of the same, I will
 38 immediately make the same known to the
 Collector of this Port. So help me God.

(*Signature,*)

Sworn (*or affirmed*) before me,
 this day of
 184

(*Signature,*)

Collector.

(*or as the case may be*)

OATH OR AFFIRMATION OF AN OWNER,
CONSIGNEE, IMPORTER OR AGENT, ON
ENTERING MERCHANDIZE WITHOUT IN-
VOICE.

I, (*name*), do solemnly, sincerely and truly swear (*or affirm*) that the Bill (*or* 2 Bills) of entry and now delivered by me to the Collector of _____, contains a just and 4 true account of all the goods, wares and merchandize, imported for me or on my 6 account, or on account of any person for whom I am authorized to enter the same, 8 in (the _____ whereof _____ is Master, from _____, 10 *vary these words as the case may require.*) That the bill of lading now produced 12 by me is the true, genuine and only bill of lading by me received of the said goods, 14 wares and merchandize, and that I have not received, and do not know of any in- 16 voice, or other account whatever having been received of the said goods, wares and 18 merchandize. I do further swear (*or affirm*) that if I hereafter discover any 20 other or greater quantity of goods, wares or merchandize, than is contained in the en- 22 try aforesaid, or shall receive any invoice of the whole or any part thereof, I will im- 24 mediately and without delay, report the same to the Collector of this District. I 26 also _____ that nothing has been concealed or suppressed in the entry 28 aforesaid, whereby to avoid the just payment of the duties imposed by the laws of 30 this Province of Canada; and that all matters are justly and truly expressed therein 32 according to the best of my knowledge and belief. So help me God. 34

(*Signature.*)

Sworn (*or affirmed*) before me,
this _____ 184

(*Signature,*)

Collector.

(*or as the case may be.*)

goods, wares and merchandize. So help
me God.

2

(Signature.)

Sworn (or affirmed) before me,
this day of 184

(Signature,)

Collector.

or

British Consul at
(or as the case may be.)

The wording of any of these Oaths or
Affirmations may be changed to suit the cir- 4
cumstances of the case, and the Oath or
Affirmation will be sufficient provided the 6
requisite facts are distinctly stated and
sworn to or affirmed. 8

APPOINTMENT of an ATTORNEY or AGENT.

Province of Canada.

Know all men by these presents that
we A. B. and Co. have appointed and do 10
hereby appoint C. D. of (residence, pro-
fession, &c.) to be our true and lawful at- 12
torney and agent, for us, and in our name,
to transact all business which we may 14
have with the Collector at the Port of
or relating to the Depart- 16
ment of the Customs at the said Port, and
to execute, sign, seal and deliver for us and 18
in our name all bonds, entries and other
instruments in writing relating to any such 20
business as aforesaid, hereby ratifying and
confirming all that our said attorney and
agent shall do in the behalf aforesaid. In
witness whereof we have signed these pre- 22
sents, and sealed and delivered the same
as our act and deed, at in the 24
said Province, this day of
one thousand eight hundred and 26

A. B. & Co. [L. S.]
by , one of the
partners in the said firm.

In presence of E. F.
and G. H.