

before the report of the master or commander of such ship or vessel, and the report of the owner or consignee, or other person entering the same, and a permit obtained from the said Treasurer or Deputy Treasurer, as the case may be, for landing the same, such goods so landed, shall be forfeited, and the person or persons concerned in concealing such articles, or in landing them without a permit for that purpose, or shall make an untrue report or entry of such goods, shall for each offence forfeit and pay the sum of one hundred pounds.

Penalty.

Entry of Goods to pay Duty by number, &c., or value.

IV. And be it further enacted, That if the goods in such entry be charged to pay duty according to number, measure or weight thereof, such number, measure or weight shall be stated in the entry, and if the goods in such entry be charged to pay duty according to the value thereof, such value shall be stated in the entry, and shall be upon oath of the importer or his known agent, before the Treasurer, or Deputy Treasurer, written upon the Bill of entry, and if any person making such entry upon oath, not being the importer or proprietor of such goods, nor his agent duly authorized by him, such person shall forfeit the sum of one hundred pounds, and such affidavit shall be made in the manner and form following, that is to say,

Oath.

" I, A. B. do swear that I am the importer [or authorized by the importer,] of the goods contained in this entry, that the several quantities are correctly stated, and that those articles subject to duty according to the value thereof, are of the value of — Currency, and cost the same and no more, to the best of my knowledge and belief.

A. B.

Sworn to &c., C. D. Treasurer or Deputy Treasurer."

And written on the Bill of entry of such articles, and in all cases made before the Treasurer, or Deputy Treasurer, at the port or place of importation, and shall be subscribed with the hand of the importer, or his known agent.

Value of articles how to be ascertained.

V. And be it further enacted, That if it shall appear to the Treasurer, or Deputy Treasurer, that the said articles are not valued according to the time price or value thereof, according to the true intent and meaning of this Act, then and in such case, the importer or his known agent, shall be required to declare on oath, before the Treasurer or Deputy Treasurer, as the case may be, what is the invoice price of such articles, and that he verily believes such invoice price the current value of the articles at the place whence such articles were imported; and such invoice price shall be deemed to be the value of the articles in lieu of the value so declared by the importer or his known agent, and upon which the duties shall be charged and paid; provided that if it shall appear to the Treasurer, or Deputy Treasurer, that such articles have been invoiced below the real value thereof, at the place from whence the same were imported, or if the value is not known, the articles shall in such case be examined by one or more competent person or persons appointed or to be appointed by the Lieutenant Governor or Administrator of the Government of the Province for the time being, and such person or persons, or any one of them shall declare or certify to the Treasurer, or Deputy Treasurer, what is the true and real value of such articles, and the value so declared or certified, shall be the true and real value of such articles, and upon which the duties imposed by any Acts of the General Assembly of the Province, shall be charged and paid.

Periods and modes of payment of Duties ascertained.

VI. And be it further enacted, That if upon the first entry of any articles subject to duty, except at the ports or districts of Saint John, Saint Andrews, Saint Stephens, Fredericton, and Woodstock, the rates and duties imposed by any Provincial Act or Acts, shall not amount to the sum of twenty five pounds; then the said duties shall be paid by the importer or person making the entry thereof, before any permit shall be granted for the landing of the goods contained in such entry: but if the amount of such Provincial duties shall amount to the sum of twenty five pounds, and not exceed fifty pounds, then the importer shall give bonds, with at least one sufficient surety, to be approved of by the Treasurer or Deputy Treasurer, in double the duties payable upon such goods, with a condition for the payment of the duties in three months; and if the said Provincial duties shall amount to the sum of fifty pounds, and not exceeding one hundred pounds, then the importer shall give bond in like manner, for the payment of the duties, one half in three months, and the other half in six months; and if the said Provincial duties shall amount to the sum of one hundred pounds, and not exceed two hundred pounds, the importer shall give bond in like man