

**ENTRY.****Duplicates.**

Bill, when signed,  
shall be the War-  
rant for landing.

Landing before  
Report and Permit.

**Forfeiture.****Penalty.**

Not valid unless  
agreeing with  
Ship's Report and  
other documents ;

and description of  
goods.

Goods not properly  
entered, forfeited.

Entry of goods to  
pay Duty by num-  
ber, &c., or value.

Undervalued goods  
may be referred to  
one or more persons  
to be nominated, to  
fix the prices ;

or Officer may  
detain and pay the  
value as entered,  
with ten per cent.  
advance.

were imported, and of the place from whence they were brought, and the description and situation of the Warehouse, if they are to be warehoused, and the name of the person in whose name the goods are to be entered, and the quantity and description of the goods, and the number and denomination or description of the respective packages containing the goods ; and in the margin of such Bill, shall delineate the respective marks and numbers of such packages, and shall pay down or give security for any Duties which may be payable upon the goods mentioned in such Entry ; and such person shall also deliver at the same time one or more duplicates of such Bill ; and the particulars to be contained in such Bill shall be written and arranged in such form and manner, and the number of duplicates shall be such as the Treasurer, Deputy Treasurer, or other authorized Officer, shall require ; and such Bill, being duly signed by the Treasurer, Deputy Treasurer, or other authorized Officer, shall be the Warrant for the landing or delivering of such goods ; and any goods which shall be landed from any ship before the report of the master or commander has been made, and before entry inwards by the owner or consignee, or other person entering the same, and a Permit obtained from the Treasurer, Deputy Treasurer, or other authorized Officer, for the landing of the same, such goods so landed shall be forfeited ; and the person or persons concerned in receiving or concealing such articles, or in landing them without a Permit for that purpose, or who shall make an untrue report or entry of such goods, shall for each offence forfeit and pay the sum of one hundred pounds.

XVIII. And be it enacted, That no entry nor any Warrant for the landing of any goods, nor for the taking of any goods out of any Warehouse, shall be deemed valid, unless the particulars of the goods and packages in such entry, shall correspond with the particulars of the goods and packages purporting to be the same in the report of the ship, and in the Certificate or other document, where any is required, by which the importation or entry of such goods is authorized, nor unless the goods shall have been properly described in such entry by the denominations, and with the characters and circumstances according to which such goods are charged with Duty ; and any goods taken or delivered out of any ship, or out of any Warehouse, or for the delivery of which, or for any order for the delivery of which from any Warehouse, demand shall have been made, not having been duly entered, shall be forfeited.

XIX. And be it 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 Bill of 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 the oath of the importer, or his authorized agent, before the Treasurer, Deputy Treasurer, or other authorized Officer, written upon the Bill of Entry, and attested by his signature ; and if any person make such entry upon oath, not being the importer or owner 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, and shall be binding upon the person by or in behalf of whom the same shall be made, that is to say :

'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, cost the sum of —, Currency, and no more, to the best of my knowledge and belief.

Sworn before me this — day of —. C. D., Treasurer.' A. B.

Provided always, That if it shall appear to the Treasurer, Deputy Treasurer, or other authorized Officer, 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, it shall be lawful for such Treasurer, Deputy Treasurer, or other authorized Officer, to cause such articles to be examined by one or more competent person or persons appointed or to be appointed by the Lieutenant Governor or Administrator of the Government for the time being ; and such person or persons, or any one of them, shall declare or certify to the Treasurer, Deputy Treasurer, or other authorized Officer, 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 Act or Acts of the General Assembly of this Province, shall be charged and paid ; provided nevertheless, that in all cases where goods are not entered according to the true value thereof at the place from whence they were imported, the Treasurer, Deputy Treasurer, or other