

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                      }

A. B.

‘C. D., Treasurer.’ }

Undervalued goods may be appraised;

or officer may detain the goods and pay the value as entered with ten per cent. advanced.

Such goods to be sold for the benefit of the Province.

Entry may be made by Bill of Sight if value be not known.

Entry to be made in three days or goods warehoused and in one month sold.

Goods brought by land or inland navigation must be brought to a place where there is a Treasury office.

[The number of places of entry may be increased or diminished.]

Duties to be collected in same manner as on goods imported by sea.

If removed from place appointed for

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 quantity or value thereof at the place from whence the same were imported, or if the value or quantity is not known, it shall be lawful for such Treasurer, Deputy Treasurer or other authorized officer, to cause such articles to be examined, and if necessary, weighed, measured and appraised by one or more competent person or persons appointed or to be appointed by the Lieutenant Governor, 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 quantity and value of such articles; and the quantity or value so declared or certified, shall be the true and real quantity or 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 quantity or value thereof at the place from whence they were imported, the Treasurer, Deputy Treasurer or other authorized officer may take such goods for the use of the Province, paying to the importer or proprietor of such goods the amount of value as stated in his entry, together with an addition of ten pounds per centum, and also any Duties that may have been paid upon such goods at the time of entry; and such goods shall be disposed of for the benefit of the Province; and if the proceeds of such sale shall exceed the sum paid, together with the Duties and charges incurred, one moiety of the overplus shall be given to the officer who had taken the goods, and the money retained for the benefit of the Province shall be paid into the hands of the Treasurer of the Province, and carried to the account of ordinary Duties.

31. If the importer of any goods shall make oath, before the Treasurer, Deputy Treasurer or other authorized officer, that he cannot, for want of full information, make perfect entry thereof, it shall be lawful for the Treasurer, Deputy Treasurer or other authorized officer, to receive an entry by Bill of Sight, for the packages or parcels of such goods, by the best description which can be given, and to grant a warrant thereupon, in order that the same may be landed and secured to the satisfaction of the Treasurer, Deputy Treasurer or other authorized officer, and at the expense of the importer, and may be seen and examined by such importer in the presence of the proper officer; and within three days after the goods shall have been so landed, the importer shall make a perfect entry thereof and pay all duties due thereon; and in default of such entry, such goods shall be taken to the Queen's or some special Warehouse; and if the importer shall not within one month after such landing, make perfect entry of such goods and pay the duties due thereon, together with the charges of removal and Warehouse rent, such goods shall be sold for the payment thereof, and the overplus (if any) shall be paid to the owner of the goods.

32. It shall not be lawful to import or bring into this Province any goods wares or merchandise, or any articles whatsoever, subject to duty under any Revenue Law, except into some port or place of entry at which a Treasury Office now is or hereafter may be established, and all goods, wares or merchandise imported or brought in contrary hereto shall be forfeited; provided always, that it shall be lawful for the Lieutenant Governor, by and with the advice and consent of the Executive Council, from time to time to diminish or increase, by proclamation, the extent or number of ports or places of entry which are or hereafter may be appointed for the entry of goods brought in or imported as aforesaid.

33. The Duties imposed by any Act or Acts of the General Assembly of this Province, shall be ascertained, levied and recovered for and upon all goods imported or brought in by land or inland navigation in the same manner and by the same means, and under the same rules, regulations, restrictions, penalties and forfeitures, as the duties on the like goods imported by sea, may and can be ascertained, levied and recovered, as far as the same are applicable; and if any goods shall be imported or brought in contrary hereto, or if any goods so imported