

Acts of the General Assembly of Her Majesty's Province of New-Brunswick passed in the year 1860. Fredericton, NB: John Simpson, Printer to the Queen's Most Excellent Majesty, 1860.

23 Victoria – Chapter 22

An Act further to amend the Law relating to the Protection of the Revenue. Passed 9th April 1860.

Section.

1. What Report of Vessels with Cargo for Fredericton, sufficient.

Section.

2. True Invoice price to be declared, and original produced or accounted for.

Be it enacted by the Lieutenant Governor, Legislative Council, and Assembly, as follows:—

1. For the purposes of the eleventh Section of Chapter 28, Title III, of the Revised Statutes, 'Of Warehousing Goods,' the Master of any Vessel arriving with a cargo at Saint John, bound for Fredericton, who shall report to the Treasurer the fact of the arrival of such Vessel with a cargo, without producing any manifest, statement, or oilier specification thereof, shall be deemed to have fully complied with the requirement of the said Section.
2. Where the Duties are charged according to the value of any goods under any Act relating to the Revenue, the importer or importers, owner or owners, consignee or consignees, or his or their known or authorized Agent, shall at the time of the Entry of such goods, declare on oath what is the true Invoice price thereof at the place whence they were imported, and that he or they believe such Invoice price to be the true and current value thereat, and shall at the same time produce and exhibit to the proper Officer, if required by him, the original Invoice or Invoices of such goods, or other documents in lieu thereof or concerning the same, in the same state in which they were received; which Invoices shall be signed by the proper Officer who shall have compared and examined the same; and the person making such Entry shall also certify on oath that they are the original and real Invoices, or if he or they cannot produce the original Invoices, he or they shall make oath thereof, and account for the want of the same, and shall also state on oath what he or they believe to be the correct value of the goods at the place whence they were imported, as near as can be ascertained.