



ANNO DUODECIMO
VICTORIÆ REGINÆ.

C A P. I.

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

[25th April, 1849.]

WHEREAS it is expedient to amend the law relative to Duties of Customs, and for that purpose to repeal one and to repeal in part and to amend another of the Acts hereinafter mentioned: Be it therefore enacted by the Queen's Most Excellent Majesty by and with the advice and consent of the Legislative Council and of the Legislative Assembly of the Province of Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, intituled, *An Act to re-unite the Provinces of Upper and Lower Canada, and for the Government of Canada*, and it is hereby enacted by the authority of the same, That the Act passed in the Session held in the tenth and eleventh years of Her Majesty's Reign, and intituled, *An Act to umend an error in the Act of the present Session, imposing Duties of Customs*, and the third and fifteenth sections of the Act passed in the said Session, and intituled, *An Act for repealing and consolidating the present Duties of Customs in this Province, and for other purposes therein mentioned*, and the Schedule to the said Act annexed, containing the Table of Duties of Customs inwards and Table of Exemptions and list of articles prohibited to be imported, and so much of any other part of the Act last mentioned or of any other Act or law, as shall be inconsistent with this Act, shall be, and the said Act, Schedule and enactments are hereby repealed.

Preamble.

Act 10 & 11 V. c. 32, and parts of c. 31 of the same Session repealed.

II. And be it enacted, That in lieu and instead of the Duties of Customs imposed by the Act last above mentioned, and of all other Duties of Customs upon Goods, Wares and Merchandize imported into this Province, there shall be raised, levied, collected and paid unto Her Majesty, Her Heirs and Successors, upon Goods, Wares and Merchandize imported into this Province, or taken out of warehouse for consumption therein, the several Duties of Customs respectively inserted, described and set forth in the Table in the Schedule A. to this Act annexed, intituled, "Table of Duties of Customs inwards;" and that the articles enumerated or mentioned in the Table in the said Schedule, intituled, "Table of Exemptions," may be imported without payment of any duty under this Act and the Act last above mentioned; and that the articles enumerated or mentioned in the Table in the said Schedule, intituled, "Table of Prohibitions," shall not be imported into this Province, under the penalty therein mentioned, and if imported shall be forfeited, and forthwith destroyed.

New Duties imposed instead of those levied under 10 & 11 V. c. 31.

Exemptions.

Prohibitions.

III.

Articles from
B. N. A. Pro-
vinces to be
exempt only
while like ar-
ticles from
Canada, are
exempt in
such Pro-
vinces,

Proviso.

III. Provided always, and be it enacted, That the several articles mentioned in the said Table of Exemptions as being free from duty when imported directly from any British North American Province of which they are the growth, produce or manufacture, shall respectively be exempt from duty so long only as similar articles being the growth, produce or manufacture of this Province, and exported from it directly to such other Province, shall be there admitted free from duty, otherwise they shall be subject to the same duty, as if imported from any other Country; and the Governor in Council may from time to time declare that any such article is or is not under this section admissible into this Province free of duty when imported from any other Province named in the Order in Council to be made in that behalf; Provided also, that no such Order shall have the effect of rendering any article liable to duty when imported from any such Province, in any case in which it would be free from duty if imported from any other Country.

As to unen-
umerated ar-
ticles bearing a
similitude to
articles enu-
merated.

Packages to be
deemed goods.

IV. Provided always, and be it enacted, That there shall be raised, levied, collected and paid on each and every non-enumerated article which bears a similitude either in material, quality or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty which is charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, the duty on such non-enumerated article shall be the same as that on the enumerated article which it resembles, paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be that charged on the article (if there be a difference of duty) which is charged with the highest duty: and the packages in which goods are contained shall be deemed goods within the meaning of this Act and of the Act hereby amended, and shall be subject to duty accordingly, excepting always, such packages as are required only for the security of the goods during the transport thereof, and which do not usually accompany the goods when sold in this Province as being necessary for containing the same.

Recital.

Appraisers to
be appointed.

They shall
take an oath
of office.

V. And inasmuch as the duties hereby imposed are chiefly *ad valorem* duties, and it is expedient to make such provisions for the valuation of goods subject to the same, as may protect the revenue and the fair trader against fraud by the undervaluation of any such goods; Be it therefore enacted, That it shall be lawful for the Governor of this Province, from time to time, and when he shall deem it expedient, to appoint fit and proper persons to be Appraisers of Goods, Wares and Merchandize, and to act as such respectively, at such Ports of entry and places as shall be designated by the Governor; and each such Appraiser shall, before he shall act as such, take and subscribe the following oath of office before some Justice of the Peace having jurisdiction where the oath is taken, and shall deliver the same to the Collector at the Port or place, or at one of the Ports or places where he shall be appointed to act:

The oath.

“ I, A. B., having been appointed an Appraiser of Goods, Wares and Merchandize, and to act as such at the Port of _____ (or, as the case may be), do solemnly swear that I will faithfully perform the duties of the said office, without partiality, fear, favor or affection, and that I will appraise the value of all Goods, Wares and Merchandize submitted to my appraisement, according to the true intent and meaning of the laws imposing duties of Customs in this Province, and that I will use my best endeavours to prevent all fraud, subterfuge or evasion of the said laws, and more especially

“ especially to detect, expose and frustrate all attempts to undervalue any Goods,
 “ Wares or Merchandize on which any duty is chargeable. So help me God.”

A. B.
Appraiser for
(as the case may be).

“ Sworn before me, this _____ day of _____ 18 ____ ”
 E. F.
 J. P. for *(as the case may be).*

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

Collector to act where there is no Appraiser.
 Proviso: Appraisers may be sent to any Port to appraise goods.

VI. And be it enacted, That in all cases where any duty is or shall be imposed on any goods, imported into this Province, *ad valorem* or according to the value thereof, such value shall be understood to be the actual cash value thereof in the principal markets in the country where the same were purchased and whence they were exported to this Province, or if such goods were purchased in one country and exported to this Province from another country, then in the principal markets of the country where such goods were purchased by the person or persons importing the same into this Province; And it shall be the duty of each and every Appraiser and of every Collector when acting as such, by all reasonable ways and means in his power, to ascertain, estimate and appraise the true and actual market value and wholesale price as aforesaid, of any goods to be appraised by him, any Invoice or Affidavit to the contrary notwithstanding, in order to estimate and ascertain the value upon which duty is to be charged as aforesaid.

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

Duty of Appraisers.

VII. And be it enacted, That except only in cases where it shall be otherwise provided by regulation of the Governor in Council, no Entry shall be deemed perfect unless a sufficient Invoice of the goods to be entered, attested as hereinafter required, shall have been produced to the Collector; nor shall any goods be entered by Bill of Sight, notwithstanding any thing in the thirteenth Section or any other part of the Act hereby amended, unless in addition to the deposit of money required by the said Section, the person to whom such goods shall be delivered, shall take the oath in such case provided in the Schedule to this Act, and shall jointly and severally with one or more sureties, give bond to the satisfaction of the Collector, to produce a sufficient Invoice of such goods attested in the manner required by this Act, and to make perfect Entry thereof, and to pay any deficiency of duty thereon, within a time to be appointed by the Collector, but this shall not exempt such person from compliance with all the requirements of the said Act, nor prevent the sum of money by him deposited from being dealt with in the manner provided by the said Section, if perfect Entry be not made within the time so appointed as aforesaid: Provided always, that such Sight Entry may be made as provided in the said thirteenth section, if the person to whom such goods shall be delivered shall make oath that such sufficient Invoice has not been and cannot be produced.

Except in certain cases, no Entry shall be perfect without the production of an Invoice: Bond to be given for producing one, on landing goods by Bill of Sight.

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

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.

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

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

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

VIII. And be it enacted, That with the Bill of Entry of any goods there shall be produced and delivered to and left with the Collector, if required by him, 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.

IX. 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 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.

X. And be it enacted, That if the owner, importer or consignee of any goods be dead, or a bankrupt or insolvent, or if for any cause his personal estate be administered by another person, then his executor, curator, administrator or assignee, or person administering as aforesaid, may, if cognizant of the facts, take any oath and make any entry which such owner, importer or consignee might otherwise have taken or made.

XI. And be it enacted, That if there be more than one owner, importer or consignee of any goods, any one of them cognizant of the facts, may take the oath required by this Act, and such oath shall be sufficient, unless the goods shall not have been obtained by purchase in the ordinary way, and some owner resident out of this Province shall be the manufacturer or producer of the goods, or concerned in the manufacture or production thereof, in which case the oath of such non-resident owner (or of one of them, if there be more than one) cognizant of the facts, shall be requisite to the due attestation of the Invoice.

XII. And be it enacted, That the oath required by this Act may be made in this Province before the Collector at the Port where the goods are entered, or if the person making such oath be not resident there, then before the Collector of some other Port; and when such oath is required to be made out of the limits of this Province, it may be made at any place within the Dominions of Her Majesty, before the Collector or before the Mayor or other Chief Municipal Officer of the place where the goods shall be

be shipped, and at any place out of the Dominions of Her Majesty, before the British Consul at such place, or if there be no such Consul, then before some one of the principal merchants at such place, not interested in the goods in question: Provided always, that the Governor in Council may from time to time by Regulation appoint or designate such other and additional persons, officers 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.

Proviso:
Governor may appoint other persons; or relax provisions as to oaths.

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

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

XIV. 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 produce any such Papers as aforesaid when required so to do, he shall thereby incur a penalty of twelve pounds ten shillings, and if such person be the owner, importer or consignee of the goods in question, the appraisement which the Appraiser or Collector acting as such shall make thereof, shall be final and conclusive; and if any person shall wilfully swear falsely in any such examination, and he be the owner, importer or consignee of the goods in question, they shall be forfeited; and all depositions or testimony in writing taken under this section, shall be filed in the office of the Collector at the place where the same shall be made or taken, there to remain for future use or reference, subject nevertheless to the order of the Inspector General.

Power of any Appraiser or Collector to examine parties on oath, &c.

Penalty for refusing to attend, &c.

£12 10s. Penalty for wilfully false evidence.

XV. Provided always, and be it enacted, That if the importer, owner, consignee or agent, having complied with the requirements of this Act and of the Act hereby amended, shall be dissatisfied with the appraisement made as aforesaid of any such goods, he may forthwith give notice in writing to the Collector of such dissatisfaction, on the receipt of which notice the Collector shall select two discreet and experienced merchants, subjects of Her Majesty, and familiar with the character and value of the goods in question, to examine and appraise the same, agreeably to the foregoing provisions, and if they shall disagree, the Collector shall decide between them; and the appraisement thus made shall be final and conclusive, and the duty shall be levied accordingly: And the said merchants shall each be entitled to the sum of twenty-five shillings, to be paid by the

Depositions to be kept. Proviso: importer may appeal from appraisement in certain cases.

the party dissatisfied with the former appraisement if the value ascertained by the second appraisement shall be equal to or greater than that ascertained by such former appraisement, otherwise the same shall be paid by the Collector out of any public monies in his hands and charged in his accounts: and any merchant who shall be chosen to make any appraisement 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.

XVI. And be it enacted, That it shall always be lawful for the Collector when the value of the goods is in dispute, and 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 Council.

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 Collector.

XVII. And be it enacted, That it shall always be lawful for the Collector, when he shall deem it expedient for the protection of the Revenue, and of the fair Trader, and subject always to any regulations to be made by the Governor in Council in that behalf, to detain and cause to be properly secured, and at any time within fifteen days to declare his option to take, and to take for the Crown, any whole package or packages, or separate and distinct parcel or parcels, or the whole of the goods mentioned in any Bill of Entry, and to pay, when thereunto requested, to the owner or person entering the same, and out of any public monies in the hands of such Collector, the sum at which such goods, packages or parcels, shall be respectively valued for duty in the Bill of Entry, and ten per cent thereon, and also the fair freight and charges thereon to the Port of Entry, and to take a receipt for such sum and addition when paid; and the goods so taken, shall (whether such payment be requested or not) belong to the Crown from the time they shall be so taken as aforesaid, and shall be sold or otherwise dealt with in such manner as shall be provided by any regulation in that behalf, or as the Governor of this Province shall direct, and the net proceeds of the sale of any such goods, shall be dealt with as monies arising from duties of Customs; Provided always, that if the net proceeds of any such sale, shall exceed the amount paid

paid as aforesaid for such goods, then any part of the surplus not exceeding fifty per centum of such surplus, may, under any Regulation or Order of the Governor in Council, be paid to the Collector, Appraiser or the other Officer concerned in the taking thereof, as a reward for his diligence.

tors, Appraisers, &c. for diligence.

XVIII. And be it enacted, That it shall be the duty of the Collector to cause at least one package in every Invoice, and at least 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 Revenue, to be sent to the warehouse and there to be opened, examined and appraised, the packages to be so opened being designated 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 correspond with the description thereof in the Invoice, and such omission or non-correspondence 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 amended, 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.

Collector to cause a certain number of packages in every Entry to be opened, &c.

Forfeiture of goods not mentioned in Invoice, or undervalued, &c.

Or for false statement in any oath, &c.

Onus of proof on whom to lie.

XIX. And be it enacted, That if any person 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 offence, be deemed guilty of a misdemeanor, and on conviction shall be liable to a penalty not exceeding fifty pounds or to imprisonment for a term not exceeding one year, or both, in the discretion of the Court before whom the conviction shall be had.

Penalty on persons smuggling goods, using false Invoices, &c.

XX. And be it enacted, That the value of any goods shall always be stated in the Bill of Entry thereof, although such goods be not subject to duty, and the Invoice thereof shall be produced to the Collector, but need not be left with him or attested on oath.

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

XXI. And be it enacted, That the Governor in Council may, by such Regulations as he shall from time to time make in that behalf, require such information with regard to the description, quantity, quality and value of goods exported from this Province to be given to the proper Officer of the Customs, in the Entry of such goods outwards or otherwise, as he shall deem requisite for statistical purposes, whether such goods be exported by sea, land or inland navigation.

Governor in Council may require statistical information as to exports.

Bonds for duties on goods in warehouse may be dispensed with in certain cases.

XXII. And be it enacted, That for and notwithstanding any thing in the Act hereby amended, or in this Act, the Governor in Council, may, by such Regulations as he shall from time to time make in that behalf, dispense with or provide for the cancelling of Bonds for the payment of duties on goods actually deposited in Warehouse under the Crown's Lock, on such terms and conditions and in such cases as he shall think proper.

Certain things may be done by an Attorney and Agent.

XXIII. 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 in the Schedule B hereunto annexed, or in any form of words to the like effect.

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

XXIV. 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 nevertheless bind them as fully and effectually, and shall have the same effect in all respects as if the name of every such Member or Partner had been therein mentioned and he had signed the same, and (if it be a Bond or other Instrument under Seal) as if he had thereunto affixed his Seal and had delivered the same as his act and deed; and the Seal thereunto affixed shall be held to be the Seal of each and every such Member or Partner as aforesaid: and the provisions of this Section shall apply to any Instrument by which any company, association or partnership of persons shall appoint an Attorney or Agent to act for them under the next preceding section; Provided always, that the person who under this section shall make any Entry or execute any Bond or Instrument on behalf of any company, association or partnership, shall, under the name and style usually taken by them, write his own name with the word "by" or the words "by their Attorney," (*as the case may be*) thereunto prefixed.

As to sealed Instruments.

Proviso as to form of signing.

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

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

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

XXVI. And be it enacted, That for and notwithstanding any thing in the fifty-second Section or in any other part of the Act hereby amended, all penalties and forfeitures imposed by the said Act or by this Act, or by any other Act relating to the Customs or to Trade or Navigation, may in Lower Canada, be sued for, prosecuted and recovered, with costs, by the same form of proceeding as any other monies due to the Crown, and all suits or prosecutions for the recovery thereof, shall be heard

heard and determined, in like manner as other suits or prosecutions in the same Court for monies due to the Crown, except that in the Circuit Court, the same shall be heard and determined in a summary manner, as provided in the Act hereby amended: And that all such suits or prosecutions shall be sued for, prosecuted and recovered with costs by Her Majesty's Attorney General or Solicitor General, or in the name or names of some Officer or Officers of the Customs, or other person or persons thereunto authorized by the Governor General in Council, either expressly or by General Regulation or Order, and by no other party; but nothing in this Section shall affect any provisions of the said amended Act, except such only as relate to the form of proceeding and of trial in such suits or prosecutions as aforesaid.

Proviso.

XXVII. And be it enacted, that in any Regulation to be made by the Governor in Council, under the said amended Act or this Act, any oath or affirmation may be prescribed and required which the said Governor in Council may deem necessary to protect the Revenue against fraud, and any person or officer may be authorized to administer the same, and all Regulations which the Governor in Council is authorized by this Act to make, shall be held to be made also under the Act hereby amended, all the provisions whereof, as to the amount of penalties which may be imposed, the mode of publication and proof or otherwise shall apply to such Regulations accordingly.

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

XXVIII. And be it enacted, That in every case where the person required to take any oath under this Act, shall be one of the persons entitled by law to take a solemn affirmation instead of an oath in civil cases, such person may instead of the oath required by this Act make a solemn affirmation to the same effect; and that every person before whom any oath is by this Act or by any Regulation to be made under this Act or the said amended Act, required or allowed to be taken, or solemn affirmation to be made, shall have full power to administer the same; and that the wilfully making any false statement in any such oath, shall be perjury, and the wilfully making any false statement in any such solemn affirmation, shall be a misdemeanor punishable as perjury.

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

Punishment for false statements.

XXIX. And be it enacted, That this Act shall be construed as if its provisions made part of the Act hereby amended, instead of those parts of the said Act which are hereby repealed or superseded; and all words and expressions used in this Act shall be held to have the meaning assigned to them in the said Act; and except where it is otherwise herein provided, all the provisions of the said amended Act, with regard to the duties and penalties thereby imposed, and not inconsistent with those of this Act, shall apply to the duties and penalties imposed by this Act.

Act to be construed as part of 10 & 11 V. c. 31.

XXX. And whereas it appears that during the year one thousand eight hundred and forty-eight, certain Gunpowder and other Ordnance Stores for the use of Her Majesty's Forces, were imported into this Province, and the same not being within the Letter of the Table of Exemptions in the Schedule annexed to the Act hereby amended, Bonds were taken for payment of the duties thereon if the Legislature should declare such duties payable; and whereas it was not the intention of the Legislature that such duties should be payable: Be it therefore enacted, That no duties shall be payable on the said Gunpowder and Ordnance Stores, and that all Bonds given for the payment of duties thereon shall be and are hereby declared void, and shall be cancelled.

Recital.

Bonds for duties on certain Ordnance Stores made void.

Recital.

XXXI. And whereas it appears that certain Cargoes of goods being the growth, produce or manufacture of Nova Scotia and other British North American Colonies, were during the year one thousand eight hundred and forty-eight, imported into this Province in good faith, the Importers believing that the said goods would be admitted free of duty under the third section of the Act hereby amended, inasmuch as like goods being the growth, produce or manufacture of this Province were then admitted free of duty into the Colonies whence the said goods were imported; and whereas the said goods were admitted free of duty by order of His Excellency the Governor General in consideration of the circumstances aforesaid, although no Order in Council had then been made in that behalf under the said third Section of the Act hereby amended, and it is expedient to provide for the indemnification of all parties concerned in the free admission of the said goods; Be it therefore enacted, That the Order for the free admission of the said goods shall be deemed to have been lawfully made, and all Officers or persons concerned in making or in obeying and carrying out the said Order, are hereby indemnified and saved harmless for what they may have done in that behalf.

Free admission of certain goods made legal.

Duties may in certain cases be increased by Order in Council.

XXXII. And whereas emergencies may arise for which, in order to maintain the public faith, it may be necessary to provide before the time at which the Provincial Parliament can be assembled: Be it therefore enacted, That it shall be lawful for the Governor in Council from time to time, and whenever, in his opinion, it may be necessary, in order to enable the Consolidated Revenue Fund to meet the charges placed thereon, to increase the Duties of Customs imposed by this Act, by adding one tenth part, or ten per centum thereon, to such Duties, by any Order in Council to be made and published in the Canada Gazette not less than three months before it is to take effect, and in like manner and after like notice, to take off such additional duty, and such additional duty shall be payable accordingly on all goods imported into this Province, or taken out of Warehouse for consumption therein while any such Order in Council shall be in force.

Act may be amended, &c. this Session.

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

SCHEDULE A.

TABLE OF DUTIES OF CUSTOMS INWARDS.

ARTICLES.	Duty Cy.		
	£	s.	d.
SUGAR, Refined in loaves or crushed or Candy, the cwt.....	0	14	0
And further for every £100 value.....	12	10	0
—, Bastard, and 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,

	<i>Duty Cy.</i>		
	£	s.	d.
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	0½
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 (of 126 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, or other vessels not made of wood, 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, viz :			
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' Hydrometer, 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, VINEGAR, MACARONI, and VERMICELLI, SWEET-MEATS or FRUIT preserved in Sugar, Candy or Molasses, for every £100 value.	30	0	0

	<i>Duty Cy.</i>		
	£	s.	d.
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 value.....	20	0	0
ANCHORS,—Bark, Berries, Nuts, Vegetables, Woods and Drugs used solely in dying, and Indigo—Bristles,—Burr stones unwrought,—Chain Cables, the iron of the links of which is not less than five eighths of an inch diameter, and which are not less than fifteen fathoms in length,—Coal and Coke,—Grease and Scraps,—Hemp, Flax and Tow, undressed,—Hides,—Junk or Oakum,—Lard,—Lead, pig and sheet,—Marble in blocks unpolished,—Oil, Cocoonut, and Palm only,—Ores of all kinds of Metals,—Rail-road Bars,—Bar and Rod Iron, not hammered,—Charcoal, made or refined,—Boiler Plate, Sheet iron not thinner than number sixteen wire gauge, and Hoop Iron, not more than two inches broad, Spike Rods, Pig, Scrap and Old Iron,—Pipe Clay,—Resin and Rosin,—Saw logs,—Ships' Water Casks in use,—Teasles,—Steel,—Broom Corn,—Wood used in making Carpenters' or Joiners' Tools,—Tallow,—Tar and Pitch,—Tarred Rope, when imported by Shipbuilders for the rigging of their ships,—Type-metal in blocks or pigs,—Wool, for every £100 value....	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 ; Cotton Wool ; 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 ; Specimens of Natural History, Mineralogy or Botany ; Trees, Shrubs, Bulbs and Roots, Wheat and Indian Corn ; Animals specially imported for the improvement of Stock.

Models of Machinery and other inventions and improvements 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 Kingdom or of this Province.

Horses

Horses and Carriages of travellers; and Horses, Cattle and Carriages and other vehicles, when employed in carrying 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, Carriages, 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 British North American Province, and being the growth, produce or manufacture of the said United Kingdom or of such Province respectively, 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 of AFFIRMATION of an AGENT, CONSIGNEE, or IMPORTER not being the Owner.

Province of Canada,

Port of

I, (*name*) do solemnly and truly swear (*or affirm*) that the Invoice (*or Invoices*) and Bill (*or Bills*) of Lading now presented by me to the Collector of _____ are the true and only Invoice (*or Invoices*) and Bill (*or Bills*) of Lading by me received of all the goods, wares and merchandize imported in the _____ whereof _____ is Master, from _____, (*vary these words as the case may require*) for account of any person whomsoever for whom I am authorized to enter the same; that the said Invoice (*or Invoices*) and Bill (*or Bills*) of Lading are in the same state as they were actually received by me, and that I do not know or believe in the existence of any other Invoice or Bill of Lading of the said goods, wares and merchandize; that the Bill (*or Bills*) of Entry hereunto annexed and now delivered to the said Collector contains (*or contain*) a just and true Account of the said goods, wares and merchandize, according to the said Invoice (*or Invoices*) and Bill (*or Bills*) of Lading; that nothing has been on my part, nor to my knowledge on the part of any other person, concealed or suppressed whereby Her Majesty the Queen may be defrauded of any part of the duty lawfully due on the said goods, wares and merchandize; and that if at any time hereafter I discover any error in the said Invoice (*or Invoices*, or any of them) or Bill (*or Bills*) of Lading (or any of them), or in the Bill (*or Bills*) of Entry and Account now rendered of the said goods, wares and merchandize, or receive any other Invoice of the same, or of any of them, I will immediately make known the same to the Collector of this Port. And I do further solemnly and truly swear (*or affirm*) that, to the best of my knowledge and belief, A. B. and Co. of _____, C. D. of _____, &c. (*as the case may be*) are the owners (*or is the owner*) of the goods, wares and merchandize mentioned in the said Bill (*or Bills*) of Entry hereunto annexed, as therein respectively stated; that the Invoice (*or Invoices*) now produced by me exhibits (*or exhibit*) the actual cost or fair market cash value, at the time when the same were thence exported to this Province, in the principal markets in (*insert the name of the country whence the goods were exported to this Province, or use such other words as will meet the facts*) of the 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 (*or affirm*) that the Bill (*or Bills*) of Entry now delivered by me to the Collector of _____, contains _____ (*or*

(or contain) a just and true Account of all the goods, wares and merchandize, imported by, or consigned to (*name or name of firm, &c.*) in the whereof _____ is Master, from _____, (*vary these words as the case may require*); that the Invoice (*or Invoices*) which I now produce, contains (*or contain*) a just and faithful Account of the actual cost of the said goods, wares and merchandize; that I do not know nor believe in the existence of any Invoice, or Bill of Lading, other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly swear (*or affirm*) that I have not, in the said Bill (*or Bills*) of Entry or Invoice (*or Invoices*) concealed or suppressed any thing whereby Her Majesty the Queen may be defrauded of any part of the duty lawfully due on the said goods, wares and merchandize; and that if, at any time hereafter, I discover any error in the said Invoice (*or Invoices*, or any of them,) or in the Bill (*or Bills*) of Entry and Account now produced, of the said goods, wares and merchandize, or receive any other Invoice of the same, I will 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 when the Goods have not been actually purchased.

Province of Canada.

Port of _____

I, (*name*) do solemnly and truly swear (*or affirm*) that the Bill (*or Bills*) of Entry now delivered by me to the Collector of _____, contains (*or contain*) a just and true Account of all the goods, wares and merchandize, imported by or consigned to me (*or to name of firm*) in the whereof _____ is Master, (*vary these words as the case may require*), from _____; that the said goods, wares and merchandize, were not actually bought by me (*or us*) or by my (*or our*) Agent, in the ordinary mode of bargain and sale, but that, nevertheless, the Invoice (*or Invoices*), which I now produce contains (*or contain*) a just and faithful valuation of the same, at their fair market cash value, in the principal markets in (*insert the name of the country whence the goods were exported to this Province, or use such other words as will meet the facts*) at the time they were so exported; that I do not know nor believe in the existence of any Invoice or Bill of Lading other than those now produced by me, and that they are in the state in which I (*or we*) actually received them.

And I do further solemnly and truly swear (*or affirm*) that I have not, in the said Bill (*or Bills*) of Entry or Invoice (*or Invoices*) concealed or suppressed any thing whereby Her Majesty the Queen may be defrauded of any part of the duty lawfully due on the said goods, wares and merchandize; and that if at any time hereafter, I discover any error in the said Invoice (*or Invoices*, or any of them) or in the Bill (*or Bills*)

Bills) of Entry, and Account now produced of the said goods, wares and merchandize, or receive any other Invoice of the same, I will 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 OF AFFIRMATION OF AN OWNER, CONSIGNEE, IMPORTER OR AGENT, on entering Merchandize without Invoice.

I, (name,) do solemnly, sincerely and truly swear (or affirm) that the Bill (or Bills) of Entry now delivered by me to the Collector of , contains (or contain) a just and true Account of all the goods, wares and merchandize imported for me or on my account, or on account of any person for whom I am authorized to enter the same, in the whereof is Master, from , (vary these words as the case may require); that the Bill of Lading now produced by me is the true, genuine and only Bill of Lading by me received of the said goods, wares and merchandize, and that I have not received, and do not know of any Invoice or other Account whatever having been received of the said goods, wares and merchandize. I do further swear (or affirm) that if I hereafter discover any other or greater quantity of goods, wares or merchandize than is contained in the Entry aforesaid, or shall receive any Invoice of the whole or any part thereof, I will immediately, and without delay, report the same to the Collector of this Port. I also swear (or affirm) that nothing has been concealed or suppressed in the Entry aforesaid whereby to avoid the just payment of the duties imposed by the laws of this Province of Canada; and that all matters are justly and truly expressed therein according to the best of my knowledge and belief. So help me God.

(Signature.)

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

(Signature,)

Collector.

(or as the case may be.)

OATH of an OWNER residing out of this Province, when there is no Owner in the Province who can attest the Invoice, or when the owner is the manufacturer or concerned in the manufacture of the goods.

I, (name) do solemnly and truly swear (or affirm) that the Invoice hereunto annexed and signed by me is the true and only Invoice of the goods, wares and merchandize therein mentioned shipped, (or intended to be shipped) by me (or by, name of firm) in the whereof is Master, (vary these words as the case may require,) and consigned to at in the Province of Canada; that I have not sent and will

will

will not send, nor do I know or believe in the existence of any other Invoice of the said goods, wares and merchandize ; that the said Invoice contains a just and faithful valuation of the said goods, wares and merchandize at their fair market cash value, in the principal markets in (*insert the name of the country whence the goods were exported to this Province, or use such other words as will meet the facts*) at the time when they were so exported, (*or when the same were so shipped, or at this time,*) and that the same were not actually purchased by me (*or us*) or on my (*or our*) account,—*or* (that the said Invoice contains a just and faithful Account of the actual cost of the said goods, wares and merchandize and of their fair market value in the principal markets in (*insert the name of the country whence the goods were exported to this Province, or use such other words as will meet the facts*) at the time when the same were purchased for my (*or our*) account ; and that nothing has been concealed or suppressed in the said Invoice, or otherwise, whereby Her Majesty the Queen of Great Britain and Ireland may be defrauded of any part of the duty lawfully to become due in Canada on the said goods, wares and merchandize. So help me God.

(*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 circumstances of the case, and the Oath or Affirmation will be sufficient, provided the requisite facts are distinctly stated and sworn to or affirmed.

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 hereby appoint C. D. of (*residence, profession, &c.*) to be our true and lawful Attorney and Agent, for us and in our name to transact all business which we may have with the Collector at the Port of or relating to the Department of the Customs at the said Port, and to execute, sign, seal and deliver for us and in our name all Bonds, Entries and other Instruments in writing relating to any such 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 presents, and sealed and delivered the same as our Act and Deed, at in the said Province, this day of one thousand eight hundred and

A. B. & Co. [L. S.]

by
one of the partners in the said firm.

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