

import into any of the Ports enumerated in the Schedule annexed to this Act, marked (A.), from any Foreign Country on the Continent of North or South America, or from any Foreign Island in the West-Indies, whether such Country or Island as aforesaid shall be under the Dominion of any Foreign European Sovereign or State, or otherwise, the Articles enumerated in the Schedule annexed to this Act, marked (B.), either in British-built Ships or Vessels owned and navigated according to Law, or in any Ship or Vessel *bona fide* the built of and owned by the Inhabitants of any Country or Place belonging to or under the Dominion of the Sovereign or State of which the said Articles are the Growth, Produce, or Manufacture, such Ship or Vessel being navigated with a Master and Three-fourths of the Mariners at least belonging to such Country or Place; or in any British-built Ship or Vessel which has been sold to and become the Property of the Subjects of any such Sovereign or State, such Ship or Vessel last mentioned being also Navigated with a Master and Three-fourths of the Mariners at least belonging to such Country or Place: Provided always, that no Articles enumerated in the said Schedule shall be imported in any Foreign Ship or Vessel, or in any British-built Ship or Vessel, so sold as aforesaid, unless shipped and brought directly from the Country or Place of which they are the Growth, Produce, or Manufacture.

IV. And be it further enacted, That it shall be lawful to export in any British-built Ship or Vessel, owned and navigated according to Law, or in any Foreign Ship or Vessel as aforesaid, or in any British-built Ship or Vessel so sold as aforesaid, from any of the Ports enumerated in the Schedule annexed to this Act, marked (A.), any Article of the Growth, Produce, or Manufacture of any of His Majesty's Dominions, or any other Article legally imported into the said Ports, provided that the said Articles when exported in any such Foreign Ship or Vessel so sold as aforesaid, shall be exported direct to the Country or State in America or the West-Indies to which such Ship or Vessel belongs as aforesaid, and before the Shipment thereof, Security by Bond shall be given to His Majesty, His Heirs and Successors, in a penalty equal to half the value of the said Articles; such Bond to be entered into by the Master and Exporter, before the Collector or other Chief Officer of the Customs of such Colony, Plantation, or Island, for the due landing of the said Articles at the Port or Ports for which entered, and for producing a Certificate thereof within Twelve Months from the Date of such Bond, under the Hand and Seal of the British Consul or Vice-Consul resident at the Port or Place where the said Articles shall have been landed; but in case there shall not be any such Consul or Vice-Consul there resident, such Certificate to be under the Hand and Seal of the Chief Magistrate, or under the Hand and Seal of Two known British Merchants residing at such Port or Place; but such Bond may be discharged by proof on oath by credible Persons, that the said Articles were taken by Enemies, or perished in the Seas: Provided always, that nothing herein contained shall be construed to permit or allow the Exportation of any Arms or Naval Stores, unless a Licence shall have been obtained for that purpose from His Majesty's Secretary of State; and in case any such Articles shall be shipped or waterborne for the purpose of being exported contrary to this Act, the same shall be forfeited, and shall and may be seized and prosecuted as herein-after directed.

V. Provided always, and be it further enacted, That for Ten years after the passing of this Act, nothing in this Act contained shall extend or be construed to extend to exclude from the Trade allowed by this Act any Foreign Ship or Vessel which, previous to the passing of this Act, may have been engaged in lawful Trade with His Majesty's said Colonies, Islands or Plantations, on account of such Ship or Vessel not being of the Built of the Country to which such Ship or Vessel may belong.

VI. And be it further enacted, That in case any doubt shall arise, whether any Goods, Wares, or Merchandise intended to be exported in any Foreign Ship or Vessel, under the Authority of this Act, had been legally imported into such Port, the Legality of such Importation shall be made to appear to the satisfaction of the Collector and Comptroller, or other Principal Officer of the Customs of such Port, before such Goods, Wares, and Merchandise shall be suffered to be shipped for Exportation.

VII. And be it further enacted, That from and after the passing of this Act, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, upon the several Articles enumerated or described in the said Schedule marked (C.) imported or brought into any of the Ports enumerated in the Schedule marked (A.) from any such Foreign Island, State, or Country, under the Authority of this Act, the several Duties of Customs as the same are respectively inserted or described and set forth in Figures in the said Schedule annexed to this Act, marked (C.) and the same shall be under the management of the Commissioners of the Customs in England, and shall be raised, levied, collected, paid, and recovered in such and the like manner and form, and by such and the like rules, ways, means, and methods respectively, and under such Penalties and Forfeitures, as any other Duties now payable to His Majesty on Goods imported into any of the Islands, Plantations, Colonies, or Territories belonging to or under the Dominion of His Majesty in America or the West-Indies, are or may be raised, levied, collected, paid, and recovered by any Act or Acts of Parliament now in force, as fully and effectually to all Intents and Purposes as if the several Clauses, Powers, Directions, Penalties, and Forfeitures relating thereto, were particularly repeated and again enacted in the body

of this Act; and the produce of such Duties shall be paid by the Collector of the Customs to the Treasurer or Receiver General of the Colony, Province or Plantation in which the same shall be respectively levied, to be applied to such Uses and Purposes as may be directed by the Authority of the respective General Courts or General Assemblies of such Colonies, Province, or Plantations.

VIII. And be it further enacted, That in case there shall be no General Courts or General Assemblies in the Colony, Province, or Plantation, in which the said Duties shall have been levied and collected under the Authority of this Act, the net proceeds of such Duties shall then be applied and appropriated in such and the like manner, and to such uses as any other Duties levied and collected in any of His Majesty's Colonies, Provinces, or Plantations in America or the West Indies, not having General Courts or General Assemblies, may now by any Act or Acts of Parliament, passed in Great-Britain or the United Kingdom of Great-Britain and Ireland, or by any Order of His Majesty in Council, or by any Proclamation issued in His Majesty's Name, be appropriated and applied.

IX. And be it further enacted, That in all cases where, by the Schedule marked (C.) the Duties imposed upon the importation of Articles into His Majesty's Colonies, Plantations, or Islands in America or the West-Indies, are charged not according to the Weight, Gauge, or Measure, but according to the Value thereof, such Value shall be ascertained by the Declaration of the Importer or Proprietor of such Articles, or his known Agent or Factor, in manner and form following; (that is to say)--

I A. B. do hereby declare, That the Articles mentioned in the Entry, and contained in the Packages, [here specifying the several Packages, and describing the several Marks and Numbers, as the case may be], are of the Value of
Witness my Hand, the day of
A. B.

The above Declaration, signed the day of in the presence of C. D. Collector, or other Principal Officer.

Which Declaration shall be written on the Warrant of Entry of such Articles, and shall be subscribed with the Hand of the Importer or Proprietor thereof, or his known Agent or Factor, in the presence of the Collector or other principal Officer of the Customs at the port of importation: Provided that if upon view and examination of such Articles by the proper Officer of the Customs, it shall appear to him that the said Articles are not valued according to the true intent and meaning of this Act, then and in such case the Importer or Proprietor, or his known Agent or Factor, shall be required to declare on oath before the Collector or chief Officer of the Customs at the port of importation (which oath he is hereby authorized and required to administer), what is the Invoiced price of such Articles, and that he verily believes such Invoice price is the current value of the articles at the place from whence the said articles were imported; and such Invoice price, with the addition of Ten Pounds per centum thereon, shall be deemed and taken to be the value of the articles in such Colony, Plantation or Island as aforesaid, in lieu of the value so declared by the Importer or Proprietor or his known Agent or Factor, and upon which the Duties specified in the said Schedule shall be charged and paid: Provided also, that if it shall appear to the Collector, or other chief Officer of the Customs, that such articles have been invoiced below the real and true value thereof at the place from whence the same were imported, or if the invoice price is not known, the articles shall, in such case, be examined by two competent Persons, to be nominated and appointed by the Governor and Commander in Chief of the Colony, Plantation or Island into which the said articles are imported; and such persons shall declare on Oath, before the Collector or chief Officer of the Customs, what is the true and real value of such articles in such Colony, Plantation or Island; and the value so declared on the oaths of such Persons, shall be deemed to be the true and real value of such articles, and upon which the Duties specified in the said Schedule marked (C.) shall be charged and paid.

X. And be it further enacted, That if the Importer or Proprietor of such articles shall refuse to pay the Duties hereby im-

posed thereon, it shall and may be lawful for the Collector or other chief Officer of the Customs where such articles shall be imported, and he is hereby respectively required, to take and secure the same, with the casks or other package thereof, and to cause the same to be publicly sold, within the space of Twenty Days at the most, after such refusal made, and at such time and place as such Officer shall, by four or more days public notice, appoint for that purpose, which articles shall be sold to the best bidder; and the Money arising by the sale thereof, shall be applied, in the first place, in payment of the said Duties, together with the charges that shall have been occasioned by the said sale; and the overplus, if any, shall be paid to such importer or Proprietor, or any other person authorized to receive the same.

XI. And be it further enacted, That whenever any Foreign article is liable to duty by this Act on the importation thereof into any of His Majesty's Colonies, Plantations, or Islands in America or the West-Indies, under the provisions of this Act, the like duty shall be payable upon any such Foreign article when imported into any such Colonies, Plantations or Islands, direct from any part of the United Kingdom of Great-Britain and Ireland; and such duty shall be raised, levied, collected, and paid, in such and the like manner, and be appropriated and applied to such and the like uses, as the Duty payable upon the like article imported from any other place, under the provisions of this Act, is by this Act directed to be raised and applied.

XII. Provided always, and be it further enacted, That if upon the importation of any article charged with duty by this Act, the said article shall also be liable to the payment of Duty under the authority of any Colonial Law, equal to or exceeding in amount the Duty charged by this Act, then and in such case the duty charged upon such article by this Act, shall not be demanded or paid upon the importation of such article: Provided also, that if the Duty payable under such Colonial Law, shall be less in amount than the duty payable by this Act, then and in such case the difference only in the amount of the Duty payable by this Act, and the duty payable under the authority of such Colonial Law, shall be deemed to be the duty payable by this Act; and the same shall be collected and paid in such and the like manner, and appropriated and applied to such and the like uses, as the Duties specified in the said Schedule annexed to this Act marked (C.) are directed to be collected, paid, appropriated, and applied.

XIII. And be it further enacted, That all Sums of Money granted and imposed by this Act as Duties, shall be deemed and are hereby declared to be sterling money of Great-Britain, and shall be collected, recovered, and paid, to the amount of the Value which such nominal Sums bear in Great-Britain; and that such monies may be received and taken according to the Proportion and Value of Five Shillings and Sixpence the Ounce in Silver.

XIV. And be it further enacted, That any Article enumerated in the Schedule (B.) legally imported as aforesaid under the Authority of this Act shall be allowed to be exported in any British Ship or Vessel, owned and navigated according to Law, to any other British Island, Colony, or Plantation in America or the West Indies, provided that upon the Importation thereof into any such other British Island, Colony, or Plantation, Proof shall be produced that the said Duties due to His Majesty have been first paid in the Colony or Plantation into which the said Articles shall have been first imported; and any Article so imported in any Ship or Vessel as aforesaid shall be allowed to be exported to any Part of the United Kingdom of Great-Britain and Ireland, under the Rules, Regulations, Restrictions, Securities, Penalties, and Forfeitures particularly mentioned and provided in an Act of Parliament made in the Twelfth Year of the Reign of King Charles the Second, intituled "an Act for the encouraging and increasing of Shipping and Navigation;" and in another Act of Parliament, made in the Twenty-second and Twenty-third Years of the Reign of King Charles the Second, intituled "an Act to prevent the planting of Tobacco in England, and for regulating the Plantation Trade;" and in another act of Parliament, made in the Twentieth Year of His late Majesty's Reign intituled "an Act to allow the Trade between Ireland and

the British Colonies in America and the West Indies, and the British Settlements on the Coast of Africa, to be carried on in like manner as it is now carried on between Great-Britain and the said Colonies and Settlements, or in any of the said acts with respect to the Goods, Wares, or Merchandise therein enumerated or described.

XV. And whereas it is the Intention and meaning of this act, that the Privileges hereby granted to Foreign Ships and Vessels shall be confined to the Ships and Vessels of such Countries only as give the like Privileges to British Ships and Vessels in their Ports in America and the West Indies; be it therefore enacted, That it shall be lawful for His Majesty, His Heirs, and Successors, by Order in Council from Time to Time, when and as often as the same shall be judged expedient, to prohibit Trade and Intercourse under the authority of this act with any Country or Island in America or the West Indies, if it shall appear to His Majesty that the Privileges granted by this act to Foreign Ships and Vessels are not allowed to British Ships and Vessels trading to and from any such Country or Island under the Provisions of this act; and in case such Order of His Majesty in Council shall be issued, then during the Time that such Order in Council shall be in force, none of the Provisions of this act, either as respects the Laws herein repealed, or to any other Provisions of this act, shall apply or be taken to apply to any Country or State, the Trade with which, under the Provisions of this act, shall be prohibited by any such Order of His Majesty in Council; and if any Goods whatever shall be imported from or shipped for the Purpose of being exported to any such Country or Island in America or the West Indies, in any Foreign Ship or Vessel after Trade and Intercourse therewith shall have been prohibited by any such Order of His Majesty in Council, issued under the authority of this act, all such Goods, together with the Ship or Vessel in which the same shall have been imported, or in which the same shall have been shipped for the purpose of being exported as aforesaid, shall be forfeited, with all her Guns, Furniture, Ammunition, Tackle, and Apparel; and in every such case the same shall and may be seized by any Officer of His Majesty's Customs or Navy, authorised or empowered to make Seizures in Cases of Forfeitures, and shall and may be prosecuted in manner as herein after directed.

XVI. And be it further enacted, That if His Majesty shall deem it expedient to extend the Provisions of this Act to any Port or Ports not enumerated in the Schedule marked (A.), it shall be lawful for His Majesty, by Order in Council, to extend the Provisions of this Act to such Port or Ports; and from and after the Day mentioned in such Order in Council, all the Privileges and advantages of this Act, and all the Provisions, Penalties, and Forfeitures therein contained, shall extend and be deemed and construed to extend to any such Port or Ports respectively, as fully as if the same had been inserted and enumerated in the said Schedule at the Time of passing this act.

XVII. And be it further enacted, That no articles, except such as are enumerated in the Schedule marked (B.), shall be imported in any such British-built Ship or Vessel, or in any such Foreign Ship or Vessel, or in any British-built Ship or Vessel so sold as aforesaid, from any Foreign Country or State, or the Continent of America, or Island in the West Indies, into any of the Ports enumerated in the Schedule marked (A.), or into any Port which may be added to the Schedule marked (A.), by virtue of an Order in Council as aforesaid on any Pretence whatever, on pain of forfeiting such articles, together with the Ship or Vessel in which the same shall have been imported, and the Guns, Tackle, apparel, and Furniture of such Ship or Vessel; and in every such case the same shall and may be seized by any Officer or Officers of His Majesty's Customs or Navy, who are or shall be authorised and empowered to make Seizures in Cases of Forfeiture, and shall and may be prosecuted in such Manner as herein-after directed.

XVIII. And be it further enacted, That no articles whatever shall be imported or exported, either in a British-built Ship or Vessel, or in any such Foreign Ship or Vessel as aforesaid, from or to any Foreign Country on the Continent of North or South America, or from or to any Foreign Island