

“ America, by land or by inland Navigation,
 “ and to suspend certain Acts and Ordinances
 “ therein-mentioned,” as altered and amended
 by an Act passed in the second year of the Reign
 of his present Majesty, intituled, “ An Act
 “ further to continue, for a limited time, an
 “ Act passed in the fifty-ninth year of the
 “ Reign of his late Majesty, George the Third,
 “ intituled, “ An Act to impose certain duties
 “ on divers articles therein-mentioned, and to
 “ regulate, for a limited time, the trade with
 “ the United States of America, by land or by
 “ inland Navigation ; and to suspend certain
 “ Acts and Ordinances therein-mentioned,”
 shall, as well as the said last recited Act, ex-
 cept in so far as the same are hereby altered
 and amended, with all and every the matters
 therein-mentioned and contained, and the du-
 ties thereby imposed, with the exception of the
 alterations hereinafter made, further continue
 to be and remain in force, respectively, until
 the first day of May, one thousand eight hun-
 dred and twenty and no longer.

II. And be it further enacted by the autho-
 rity aforesaid, that the duty of two-pence half-
 penny, currency, by the second clause or sec-
 tion of the last recited Act, upon every pound,
avoirdupois weight, of tobacco, manufactured
 in any other way than into snuff, or flour or
 powder of tobacco, shall, from and after the
 passing of this Act, wholly cease and deter-
 mine ; nor shall the said duty thereafter be
 raised, levied or collected, as by the said Act
 authorised and directed.

III. And be it further enacted by the autho-
 rity aforesaid, that if, upon view and examina-
 tion of any articles or live stock, by law allow-
 ed to be imported into this Province from the
 United States of America, upon which duties
 are payable, *ad valorem*, in this Province, it
 shall appear to the proper Officer or Officers of
 the Customs, that the same are not valued at
 the true price or value thereof, with an intent
 to evade the payment of the duties by law there-
 upon imposed, and thereby to defraud His Ma-
 jesty, then it shall and may be lawful for the
 proper Officer or Officers of the Customs, to
 detain such articles or live stock, and to cause
 the same to be properly secured, and to take
 the same for the benefit of His Majesty ; and
 such Officer or Officers shall, out of any mo-
 nies in his or their hands, arising from any du-
 ties belonging to His Majesty, pay to the Im-
 porter or Proprietor, on demand, the alleged
 value, or value sworn to, of such articles or
 live stock, together with the costs and charges
 of importation, and an addition of ten pounds
 per centum thereon, taking a receipt for the