

be under-  
valued.

Proof of  
Invoice  
Price.

If necessary,  
Two Persons  
may be no-  
minated to  
fix the Price.

Officer of the Customs it shall appear to him that the said Articles are not valued according to the true Price or Value thereof, and according to the true Intent and Meaning of this Act, then and in such Case the Importer or his known Agent shall be required to declare on Oath before the Collector or Comptroller what is the Invoice 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 to be the Value of the Articles, in lieu of the Value so declared by the Importer or his known Agent, and upon which the Duties imposed by this Act shall be charged and paid: Provided also, that if it shall appear to the Collector and Comptroller or other proper Officer 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 or 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 Comptroller or other proper Officer 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 imposed by this Act shall be charged and paid.

If Importer  
refuse to pay  
such Duty,  
the Goods  
may be sold.

XXXV. And be it enacted, That if the Importer of such Articles shall refuse to pay the Duties hereby imposed 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 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 from 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.

If Goods be  
not entered  
in Twenty  
Days, the  
Officer may  
land and  
secure them.  
If Duties be  
not paid  
within Three  
Months,  
Goods to be  
sold.

XXXVI. And be it enacted, That every Importer of any Goods shall, within Twenty Days after the Arrival of the importing Ship, make due Entry Inwards of such Goods, and land the same; and in default of such Entry and Landing it shall be lawful for the Officers of the Customs to convey such Goods to the Queen's Warehouse; and if the Duties due upon such Goods be not paid within Three Months after such Twenty Days shall have expired, together with all Charges of Removal and Warehouse Rent, the same shall be sold, and the Produce thereof shall be applied first to the Payment of Freight and Charges, next of Duties, and the Overplus, if any, shall be paid to the Proprietor of the Goods, or any other Person authorized to receive the same.

XXXVII. And