

marked (B.) the several Duties of Customs as the same are respectively inserted or described and set forth in figures in the said Schedule.

Where any Article is liable to a Colonial Duty equal to the one imposed, such Article shall not be charged with the Duty; if Duty be less, the Difference only shall be paid.

III. 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 Laws shall be less in amount than the Duty payable by this act, then and in such case the difference only between the amount of the Duty payable by this Act, and the Duty payable under the authority of such Colonial Laws, 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 (B.) are directed to be collected, paid, appropriated, and applied.

Tonnage Duties for American Vessels to be the same as United States impose on British Vessels.

IV. And be it further enacted, That the same Tonnage Duties shall be paid upon all American Vessels or Boats, importing any Goods into either of the said Provinces, as are or may be for the time being payable in the United States of America, on British Vessels or Boats entering the Harbours of the State from whence such Goods shall have been imported.

Value of Goods to be ascertained in the Mode prescribed by 3 G. 4. c. 44.

V. And be it further enacted, That in all cases in which the Duties imposed by this Act upon the Importation of Articles into the said Provinces, or either of them, are charged, not according to the Weight, Gauge, or Measure, but according to the Value thereof, such Value shall be ascertained in the mode prescribed by an act passed in this present Session of Parliament, intituled, "An Act to regulate the Trade between His Majesty's Possessions in America and the West Indies, and other Places in America and the West Indies."

If Payment of Duties be refused, Collector may secure the Goods, and sell the same within 20 Days.

VI. And be it further enacted, That if the Importer or Proprietor 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 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 highest bidder; and the Money arising from the Sale thereof, shall be applied to the payment