

of, by an Act passed in the Twenty-seventh Year of the Reign of His present Majesty, for repealing the several Duties of Customs and Excise, and granting other Duties in lieu thereof, and for other Purposes; and in case such Goods, Wares, or Merchandize, shall not be valued according to the true and real Value thereof, and according to the true Intent and Meaning of this Act, then it shall be lawful for the proper Officer or Officers of the Customs to cause the same to be detained, and the said Goods, Wares, or Merchandize shall be dealt with, and the proper Officers of the Customs shall proceed in every Respect in the Manner prescribed in such Case by the said recited Act.

XVII. And be it further enacted, That if upon the Importation of any Goods, Wares, or Merchandize, on which the new and additional Duties of Customs hereby imposed are charged in the Table hereunto annexed, marked (A.), according to the Value thereof, the Importer or Proprietor of such Goods, Wares, or Merchandize, his known Agent or Factor, shall not be able to make an Entry of such Goods, Wares, or Merchandize, according to the true and real Value thereof, without the same being landed and examined, such Importer, Proprietor, Agent, or Factor, shall, upon making Oath before the Collector or Comptroller of the Customs at the Port of Importation, that he is not enabled to ascertain the true and real Value thereof in the Manner herein-before prescribed, be at Liberty to make a Deposit sufficient to secure the new and additional Duties hereby imposed, and the Value of such Goods, Wares, or Merchandize, shall in such Case, as soon as may be after the Examination thereof, be ascertained by the Declaration of such Importer, Proprietor, Agent, or Factor, in the Manner and subject to the Rules, Regulations, Forfeitures, and Penalties, herein-before directed, and the said new and additional Duties shall be paid (except as herein-after is provided) before the Delivery of such Goods, Wares, or Merchandize; and if the Value of any such Goods, Wares, or Merchandize, imported into this Kingdom, cannot, after Examination thereof, be ascertained, so as to enable the Importer or Proprietor thereof, or his known Agent or Factor, to make an Entry according to the true and real Value thereof, without the said Goods, Wares, or Merchandize, being publicly sold, and the same shall be made appear to the Satisfaction of the Commissioners of His Majesty's Customs, or any Three or more of them, in *England* or *Scotland* respectively, the said Goods, Wares, and Merchandize, after Payment of the Duties charged thereon by any former Act or Acts of Parliament in Force, on or immediately before the passing of this Act, shall and may be delivered for the Purpose of being so publicly sold, such Deposit being made as aforesaid, and the Entry of such Goods, Wares, or Merchandize shall in such Case be completed within Seven Days after such Sale, and the new and additional Duties hereby imposed shall be paid upon the Value thereof, according to the Price at which such Goods, Wares, or Merchandize shall have been so publicly sold, without any Abatement or Deduction whatever, except of so much as the Duties payable on the Importation thereof, by this or any other Act of Parliament, shall amount to, such Price to be ascertained by the Oath of the Importer or Proprietor of such Goods, Wares, or Merchandize, or of his known Agent or Factor, before the Collector or Comptroller of the Customs at the Port of Importation: Provided always, That nothing in this Act shall extend, or be construed to extend, to charge with the new and additional

If the real Value cannot be ascertained without the Goods being landed and examined, a Deposit to secure the new Duties may be made, and when ascertained the Duties to be paid before Delivery of the Goods;

and if their Value cannot be ascertained without being sold, they may be delivered for that Purpose on Payment of the former Duties, etc.

Duties not to extend to certain Articles;

Duties