

or more than One Impar lance shall be allowed; and in Default of Prosecution within the Time herein-before limited, no such Penalty or Forfeiture shall be afterwards recoverable, except in the Name of His Majesty's Attorney General in *England* or Advocate in *Scotland*, by Information in the respective Courts aforesaid, in which case the Whole of such Penalty or Forfeiture shall belong to His Majesty, His Heirs and Successors, and that all Penalties and Forfeitures, and Shares of Penalties and Forfeitures incurred as aforesaid, belonging to His Majesty, His Heirs or Successors, shall be paid into the Hands of the Receiver General of His Majesty's Customs in *England* and *Scotland* respectively, for the Time being, and be appropriated and applied in the same Manner, and to the same Uses and Purposes, as the Duty of Tonnage on Ships by this Act imposed is directed to be appropriated and applied.

His Majesty's Attorney General in *England* and Advocate in *Scotland* may stop Proceedings on Prosecutions.

XIV. Provided always, and be it further enacted, That in case any such Prosecution shall be commenced by any Person or Persons for the Recovery of any such Penalty or Forfeiture as aforesaid, it shall and may be lawful for His Majesty's Attorney General in *England* or Advocate in *Scotland*, in case it shall appear to their Satisfaction respectively that such Penalty or Forfeiture was incurred without any Intention of Fraud, to stop all further Proceedings on every such Prosecution, as well with respect to the Share of such Penalty or Forfeiture to which any such Person may claim to be entitled; as to the Share thereof belonging to His Majesty, His Heirs or Successors, upon such Terms nevertheless, as to Costs and otherwise, as such Attorney General or Advocate shall think reasonable.

From July 5, 1798, the Additional Duties of Customs in the annexed Tables, A. B. C. and D, to be paid.

XV. And be it further enacted, That, from and after the Fifth Day of July One thousand seven hundred and ninety-eight, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs or Successors, upon any Goods, Wares, or Merchandize imported or brought into the Kingdom of *Great Britain* from Foreign Parts, and upon any Goods, Wares, or Merchandize exported from the Kingdom of *Great Britain* to Foreign Parts, the several new and additional Duties of Customs as the same are respectively inserted, described, and set forth in Figures in the Tables hereunto annexed, marked (A.), (B.), (C.), and (D.), except as herein-after is provided.

Where, by Table (A.), the Duties are charged according to Value, it shall be taken as at the Port of Importation, deducting Duties, and ascertained according to 27 Geo. III, Cap. 13; and if not truly valued, the Goods may be detained by the Officers of the Customs, &c.

XVI. And be it further enacted, That in all Cases where by the Table hereunto annexed, marked (A.), the new and additional Duties of Customs by this Act imposed upon the Importation of Goods, Wares, and Merchandize into this Kingdom, are charged not according to the Weight, Tale, Gauge, or Measure, but according to the Value thereof, such Value shall be taken and considered as the same shall be at the Port of Importation, 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; and that such Value shall be ascertained, except as herein-after is provided, by the Declaration of the Importer or Proprietor of such Goods, Wares, or Merchandize, so imported, or of his known Agent or Factor, in the Manner and Form, and under all the Rules and Regulations, and subject to the same Forfeitures and Penalties as are prescribed, directed, and imposed for ascertaining and collecting the Duties to be paid according to the Value thereof,