

And it is hereby further enacted by the Authority aforesaid, That the said Rates and Duties hereby charged upon such foreign white and clayed Sugars, foreign Indigo, foreign Coffee, Wines, wrought Silks, Bengals, and Stuffs, mixed with Silk or Herba, Callico, Cambricks, French Lawns, and foreign Molasses or Syrrups, imported into any British American Colony or Plantation, shall be raised, levied, collected, and paid, in the same Manner and Form, and by such Rules, Ways, and Means, and under such Penalties and Forfeitures (not otherwise altered by this Act) as are mentioned and expressed in the said Act of Parliament, made in the Sixth Year of the Reign of his late Majesty King George the Second, with Respect to the raising, levying, collecting, and Payment of the Rates and Duties thereby granted; and that the aforesaid Duties hereby charged upon British Coffee and Pimento, exported from any British Colony or Plantation, shall be raised, levied, collected, and paid, in the same Manner and Form, and by such Rules, Ways, and Means, and under such Penalties and Forfeitures as are mentioned and referred unto in an Act of Parliament made in the 25th Year of the Reign of King Charles the Second, intituled, *An Act for the Encouragement of the Greenland and Eastland Trades, and for the better securing the Plantation Trade*, with respect to the raising, levying, collecting, and Payment of the Rates and Duties thereby granted upon the several Goods therein particularly enumerated: And that all Powers, Penalties, Provisions, Articles, and Clauses, in those Acts respectively contained and referred unto (except in such Cases where any Alteration is made by this Act) shall be observed, applied, practised, and put in Execution, for the raising, levying, collecting, and answering, the respective Rates and Duties granted by this Act, as fully and effectually, as if the same were particularly and at large re enacted in the Body of this present Act, and applied to the Rates and Duties hereby imposed; and as fully and effectually, to all Intents and Purposes, as the same could have been at any Time put in Execution, for the like Purposes, with respect to Rates and Duties granted by the said former Acts.

Provided always, and it is hereby enacted by the Authority aforesaid, That if the Importer of any Wines shall refuse to pay the Duties hereby imposed thereon, it shall and

may be lawful for the Collector, or other proper Officer of the Customs where such Wines 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 publickly 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 publick Notice, appoint for that Purpose; which Wine shall be sold to the best Bidder, and the Money arising by 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 any other Person authorized to receive the same.

Provided also, That if the Money offered for the Purchase of such Wine, shall not be sufficient to discharge the Duty and Charges aforesaid, then, and in every such Case, the Collector, or other proper Officer, shall cause the Wine to be staved, spilt, or otherwise destroyed, and shall return the Casks or other Package wherein the same was contained to such Importer.

And it is hereby declared and enacted, That every Piece of Callico intended to be charged with the Duty herein before-mentioned, if of the Breadth of one Yard and a Quarter or under, shall not exceed in Length Ten Yards; and if above that Breadth, shall not exceed Six Yards in Length; and that every Piece of Cambrick and French Lawn shall contain 13 Ells each, and shall pay Duty for the same in those Proportions for any greater or lesser Quantity, according to the Sum herein before charged upon each Piece of such Goods respectively.

And it is hereby further enacted by the Authority aforesaid, That all the Monies which, from and after the 29th Day of September, 1764, shall arise by the several Rates and Duties herein before granted; and also by the Duties which, from and after the said 29th Day of September, 1764, shall be raised upon Sugars and Paneles, by Virtue of the said Act made in the Sixth Year of the Reign of his late Majesty King George the Second, (except the necessary Charges of raising, collecting, levying, recovering, answering, paying, and accounting for the same) shall be paid into the Receipt of his Majesty's Exchequer, and shall be