

Articles imported from the States of America, to pay Ten per cent. Duty on the invoice price, certain goods excepted.

from and after the publication hereof, all Articles ~~to~~ imported ~~under the Authority of the Governor, Lieutenant Governor or Commander in Chief for the Time being, by and with the Advice of His Majesty's Council,~~ from any of the United States of America, shall pay a Duty of Ten per Cent. ad valorem, to be levied and received by the Collectors of Impost and Excise, to be estimated according to the original Invoice to be produced by the Importer on Oath before the landing of any such Articles, except Scantling Planks, Staves, Heading, Boards, Shingles, Hoops or Square Timber of any Sort, Wheat, Rice, Rye, Indian Corn, Barley, ~~Wheat and Rye Flour,~~ Neat Cattle and Sheep alive.

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Duty to be paid in money of the Province by the importer to the Collector.

II. And be it further enacted, That the Duty in this Act before mentioned, shall be paid in Current Money of this Province by the Importer or Importers thereof unto the Collector ~~or Collectors,~~ Receiver ~~or Receivers,~~ for the time being, before the landing thereof.

Articles landed without payment of Duty, forfeited

III. And be it further enacted, That any Importer or Importers, Owner or Owners, who shall import and land any of the articles, except such as are herein excepted, without paying the Duty thereon imposed by this Act, shall, upon discovery thereof forfeit such articles so imported and landed.

Persons attempting to land Dutiable Goods to forfeit 50l.

IV. And be it further enacted, That the master of any vessel employed in the trade to the United States of America aforesaid, or any other person who shall land or attempt to land any of the articles in this Act, except as herein before excepted, before the Duty, imposed by this Act shall be paid, shall forfeit and pay the sum of Fifty Pounds.

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within the*

Collectors to account and pay in the monies received in 30 days after receipt, under penalty of 50l.

V. And be it further enacted, That the Collectors or Receivers of the Duties of the time being, shall render a just account, and pay into the hands of the Treasurer of the Province all such monies received by him or them for the Duties collected in pursuance of this Act, within thirty days after receipt of the same, under penalty of Fifty Pounds for his ~~or their~~ neglect; which Duties shall be applied to the relief of the Poor of the County or Town where the same shall be collected.

*the Receiver  
Office for  
the District*

All forfeitures to be one half to the informer, and the other to the poor of the County.

VI. And be it further enacted, That all forfeitures and penalties incurred by this Act, shall be appropriated, one half to the informer, and the other half to the use of the Poor of the County wherein the same is collected or recovered; the forfeiture to be recovered on complaint or proof, before any one of His Majesty's Justices of the Peace, and the penalty by action of debt, bill, plaint or information, in any Court of Record within this Province.