

pointed for collecting and receiving the same, at or before the landing thereof. Provided nevertheless, that when the Duty to be paid by any Importer or Importers of such Tobacco and Tea shall amount to a Sum exceeding Five Pounds, and not more than Ten Pounds, the said Collector and Receiver, or Collectors and Receivers, of the said Duties is or are hereby authorized to give credit for the payment thereof for the space of Three Months; and in like manner if the said Duties shall exceed the Sum of Ten Pounds, and not amount to more than Thirty Pounds, the said Collector and Receiver, or Collectors and Receivers, is or are hereby authorized to give credit for payment thereof for the space of Six Months; and if the said Duties shall exceed the Sum of Thirty Pounds, and not amount to more than One Hundred Pounds, then he or they are hereby further authorized to give Credit for the Payment thereof for the space of Nine Months; and when the said Duties shall exceed the Sum of One Hundred Pounds, and not more than Two Hundred Pounds, he or they are hereby authorized to give Credit for the Payment thereof for the space of Twelve Months; and for any greater amount the space of Fifteen Months—Provided sufficient Security is given for the Payment thereof in way and manner as hereinafter is directed. And provided also, that when the Importer or Importers of such Tobacco or Tea shall have in the same Ship, Vessel or Boat imported any other article liable to Impost, it shall and may be lawful for the Collector and Receiver, or Collectors and Receivers, to include, and they are hereby required to include, the whole in one Bond or Security, and allow and give the Importer or Importers such Credit as is hereinbefore mentioned and set forth.

III. And be it further enacted, That when and so often as the Collector and Receiver, or Collectors and Receivers, of the said Duties is or are authorized, or shall be required to give Credit for Payment of the said Duties in manner hereinbefore

Proviso.

If above 5*l.*, and not more than 10*l.*, credit to be given for 3 months.

If above 10*l.*, and not more than 30*l.*, credit to be given for 6 months.

If above 30*l.*, and not more than 100*l.*, credit to be given for 9 months.

If above 100*l.*, and not more than 200*l.*, credit to be given for 12 months;

and if above 200*l.*, credit to be given for 15 months. Provided security be given as herein-after directed. And also provided, that Collectors, &c. shall include in one Bond all Duties payable by any one Importer on any other Goods by him imported in same Vessel with Tobacco and Tea.

Collectors and Receivers to take a