

made at. his office; and if said master, owner, or agent of such vessel shall make a false entry at the treasurer's office, he shall be subject to the same penalties, and forfeitures, as if the same had been made at his Majesty's custom house; and all goods found on board such vessel not entered as above directed by this act shall be forfeited, one half thereof to the informer who shall sue for, and recover the same and the other half to the treasurer for the use of the province.

No drawback to be allowed on reshipping, but a certificate from the Treasurer's office that the duty has been paid shall exempt from a second payment.

IV. *And be it further enacted*, That no drawback shall be allowed on any of the above articles if they are reshipped to any other port; but if they shall be shipped from one port to another within this province, they shall be free of duty at the second port provided the master of the vessel in which they are shipped procures a certificate from the treasurer's office that the duty has already been paid, or secured to be paid.

Merchandise of all sorts two and an half per cent. on prime cost, to be ascertained by a manifest of the whole cargo under oath and lodged in the Treasurer's office.

V. *And be it further enacted*, That for all sorts of merchandize of what nature or kind soever belonging to any person or persons not residing in this province nor consigned to any resident within the same, shall be paid a duty of two pounds, ten shillings for every hundred pounds value on the prime cost of such goods or merchandize at the port from whence the same was exported, and after that rate for a greater or lesser quantity, which first cost shall be ascertained by a manifest of the cargo lodged in the treasurer's office by the master, owner or agent of the vessel importing such goods, and merchandize; which said master, owner, or agent, shall be obliged to enter at the treasurer's office, and there report his whole cargo, and swear to the truth of his manifest; within forty eight hours after his arrival in such port, and make a true report, under his hand, of every parcel or parcels of goods or commodities he has on board mentioning therein the quantity and quality of said goods, and the name and names of the person or persons by whom the same were shipped, and to whom the same are consigned; which report if false, the person making the same shall be subject to the same penalties and forfeitures as in case of a false report made at his Majesty's custom house and to a forfeiture of all the goods not included in his report, that shall be found on board his vessel to be recovered and applied in the manner above-mentioned.

All goods imported except from Great-Britain, Ireland, or any British dominions, five per cent on prime cost.

VI. *And be it further enacted*, That for all goods imported into this province from and after the first day of April next, from any port or place whatsoever, except from Great-Britain, Ireland, or any of the British dominions, there shall be paid on such goods so imported, a duty of five pounds for every hundred pounds value, prime cost, except lumber, live stock, indian meal, grain of all kinds, salt, and all goods that are liable by act of parliament to pay a duty to his Majesty.

VII.