

water, to report the same in writing to the Treasurer or his Deputy at the port or place where the same shall be imported or received, within twenty-four hours after arrival, and if brought by water, before the same or any part thereof shall be landed, and with regard to all goods and merchandize (excepting as in and by the first section of this Act is excepted) to make oath whether any, and if any, what part of such goods and merchandize belongs to any Foreigner or Alien, and all goods and merchandize (excepting as above excepted) respecting which the person importing, bringing, or receiving the same, shall not make oath that no Foreigner or Alien has directly or indirectly any share therein, shall be subject and liable to the duty imposed in and by this Act.

III. *And be it further enacted*, That it shall be the duty of the Treasurer or his Deputy as aforesaid, to demand, collect and receive the several and respective duties herein before imposed; and in cases where the amount of duties on any one cargo or entry shall exceed the sum of ten pounds, the said Treasurer or his Deputy shall take bonds and security for such duties, payable one half in three months, and the other half in six months, in like manner and under the same penalties as are prescribed by the Acts now in force for raising a Revenue in this Province; and in case any difference shall arise between the said Treasurer or his Deputy and the owner or importer of any of the goods or articles herein before made liable to duty, as to the quantity, quality or value thereof,

All persons importing goods and merchandize to report the same to the Treasurer or his Deputy within twenty-four hours after arrival, and if brought by water, before the same shall be landed,

and shall make oath whether any, and if any, what part thereof belongs to Foreigners or Aliens.

Treasurer or his Deputy to receive the duties herein imposed; and where the amount of duties on any one cargo shall exceed ten pounds to take bond, and security for the same.

Differences which may arise between the Treasurer or his Deputy and the persons importing such goods, to be settled by three mer-