

Importers are entitled to have Credit for Payment of any Duties upon giving Bonds as aforesaid, the Treasurer or any Deputy Treasurer shall be and they are hereby authorized to receive Payment at the Time of Entry if required, and to allow a Discount or Abatement thereupon at and after the Rate of Six *per Centum per Annum*, proportionable to the Credit which the said Importer or Importers may be so entitled to have.

the Time of Entry.

III. And be it further enacted, That the Masters or Persons having charge of all Ships and Vessels arriving in any Port or Place in the Province, shall severally and respectively, within Twenty four Hours after their Arrival, or sooner if required by the Treasurer or any of his Deputies, make a Report to the said Treasurer of the Province, or to One of his Deputies at or nearest the Place of such Arrival, under a solemn Declaration, and subscribed by them respectively, containing an exact Account of the whole Cargo of the Ship or Vessel under his Command or Charge, whether subject to Duties or not, and shall in the same Report state, upon Declaration as aforesaid, the Name of each and every Owner and Consignee of such Cargo, and where the same is intended to be landed, and whether any and what Part thereof has been landed and taken from such Ship or Vessel after arriving within the Province; and upon Neglect or Refusal of such Master or Person having charge as aforesaid to make such Report, he shall forfeit and pay the Sum of One hundred Pounds; and in Addition to the Report of the Master or Person having charge of any Ship or Vessel, each and every Owner, or each and every Consignee of the Cargo, shall also make a Report in Writing by him subscribed, upon solemn Declaration before the said Treasurer or Deputy Treasurer, as the Case may be, of all dutiable Articles belonging

Master within
Twenty four
Hours to make
Report.

Particulars of
Report.

Penalty.

Owners and Con-
signees to re-
port.