thorized 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.

Person in charge of Vessel to make Report within Twenty four Hours.

IV. And be it 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, makea Report to the said Treasurer of the Province, or to One of his Deputies at or nearest the Place of such Arrival, under Oath 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 Oath 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 Oath before the said Treasurer or Deputy Treasurer, as the Case may be, of all dutiable Articles belonging to or consigned to him on board such Ship or Vessel: and any Part of such Cargo which shall be landed before such Report of the Master or Person having charge, and before the Reports of the several and re-

Penalty.

Owners and
Consignees to report.

Landing Articles before reporting and obtaining a Permit.

spective