

and their dependencies, and are imported directly from thence, which prime cost shall be ascertained by a manifest of the cargo to be lodged in the Treasurer's office or that of his Deputy, by the Master, Owner or Agent, of any vessel importing such goods or merchandize, who shall enter at such office and there report his whole cargo and make oath to the truth of his manifest, within *twenty four* hours after his arrival at such place or port, and make true report of every parcel of goods or commodities he may have on board enumerating the quantity and quality of the same to whom belonging and to whom consigned: And in case of refusal or neglect of such Owner, Master or Agent, all goods not so reported shall be liable to forfeiture and may be seized and proceeded with to condemnation, and divided and applied in the manner herein before directed. **PROVIDED ALWAYS**, that in case the Master cannot make oath to the property, the burthen of proof shall lie upon the Consignee.

Prime cost to be ascertained by the manifest.

Masters of vessels importing such goods, to enter at the Treasurer's office and report on oath.

Goods not reported liable to forfeiture.

Burthen of proof to lie on the consignee.

V. *And be it further enacted*, That for the recovery of all such duties as are imposed by this act, and shall not be paid within *three months* or *six months* as aforesaid respectively after the entry thereof, the said Treasurer is hereby impowered to cause process to be issued against all and every person and persons who shall stand indebted for duties longer than the said respective times allowed for the payment thereof.

Treasurer to cause process to issue against persons indebted for duties;

VI. *And be it further enacted*, That if the said Treasurer shall not, within *one month* after the expiration of the respective periods hereby limited for the payment thereof, cause process to be made for any duties to arise by virtue of this act he shall be answerable for the same.

or be answerable for the same.

VII. *And be it further enacted*, That the Treasurer of the province for the time being, shall nominate fit persons (to be approved of by the Lieutenant Governor or Commander in Chief) in the several counties in this province, to receive the several duties laid and imposed by this act, which persons so appointed shall give good and sufficient security to such Treasurer for the faithful discharge of their duty, and be accountable for all sums so to be received by virtue of this act to the Treasurer when thereunto required, which persons, so appointed, shall have the same powers to make seizures and proceed to condemnation as are given to the Treasurer by virtue of this act; and may retain *ten pounds* for every *hundred pounds* they shall so receive, in full for their trouble and services.

Treasurer to appoint Deputies in the counties

who are to give security and be accountable for all duties received,

and have power to make seizures

and be allowed 10l. per cent.