

Continues for one
year the Revenue
Act of 5 W. 4.

by the President, Council and Assembly, That the said Act, intituled *An Act for the increase of the Revenue in this Island*, shall be, and the same is hereby continued for one year, from and after the Seventh day of *May* next.

If Duty shall ex-
ceed £100,

II. Provided always, and be it enacted, That when from henceforth the Duties to be paid by any Importer or Importers of any articles liable to Duty under the herein-before recited Act, or any other Act, shall exceed the sum of One hundred Pounds, the Collector and Receiver of such Duties is hereby authorized to give credit for the payment thereof for the space of Twelve Months: Provided that security be given for the payment of the said Duties within the time so limited as aforesaid, in way and manner as is now by Law required.

Twelve Months
credit to be given.

Articles liable to
duty, and not re-
ported, if landed,

III. And be it enacted, That if articles liable to Duty under the herein-before recited Act, or any other Act, shall be landed from on board any Ship, Vessel or Boat, after Report shall have been made, other than such as shall have been specified and contained in any Report or Manifest directed to be made by the herein-before recited Act, or this Act—then and in such case, all such articles, or the value thereof (the same to be estimated at the highest price such commodities shall or may then respectively bear,) shall be, and the same are hereby declared to be forfeited, and shall and may be seized by any or either of the said Collectors or Receivers of the Duties for the time being, or by any of the Land-waiters or Guagers; and if such articles shall be concealed or destroyed, so as that seizure cannot be made of the same, then the Master of the said Ship, Vessel or Boat, or the Owner or Owners thereof, or the Receiver or Receivers of such articles so concealed, shall, on being duly convicted thereof, pay the value of the same according to the aforesaid Estimate.

or their estimated
value,

to be forfeited,
and the articles
may be seized.

If concealed or
destroyed, the
Master of the
Vessel so landing
them, or the
Owners or Re-
ceivers, to pay the
estimated value.