

Duties to be paid in lawful money of this Island.

Proviso.

Collector authorized to give credit for 3 Months when Duties exceed £5. and are under £50.

If above £50 and under £100 credit to be given for 6 Months.

If above £100 to give credit for 9 months.

If owner, &c. shall refuse to give Bond, Collector to secure Duty from Master of Vessel,

Masters of Vessels to detain, or deliver to Collector, so much of goods as will secure the Duties.

Collector to keep the same at the owners risk.

If the Duties are not paid within 3 months,

Collector is empowered to sell so much of Goods as will pay the Duties thereon.

Vessel may be attached unless Master gives security to abide judgment.

IV. *And be it further enacted,* That all the Rates, Duties, and Imposts, before mentioned, shall be paid in lawful Money of this Island, by the Importer or Importers of any such Goods, Wares, or Merchandize, unto the Collector or Collectors for the time being, appointed for entering and receiving the same, at or before the landing thereof. *Provided nevertheless,* that when the Duties to be paid by any Importer or Importers of such Goods, Wares, and Merchandize, shall amount to the sum of *Five Pounds*, and not more than *Fifty Pounds*, the said Collector or Collectors, of the said Duties is or are hereby authorized to give credit for the payment thereof, for the space of *Three Months*, and in like manner; if the said Duties shall exceed the sum of *Fifty Pounds*, and not amount to more than the sum of *One Hundred Pounds*, the said Collector or Collectors, is or are hereby authorized to give credit for the payment thereof, for the space of *Six Months*, and if the said Duties shall exceed the sum of *One Hundred Pounds*, then he or they, are hereby further authorized to give credit for payment thereof for the space of *Nine Months*. And in case the Owner or Owners, Importer or Importers, shall refuse or be unable to give such *Bond or Bonds*, then it shall and may be lawful for the said Collector or Collectors, to proceed to secure such Duties, from the *Master* of any Ship or Vessel, importing any Goods, Wares, or Merchandize, as aforesaid, who shall be, and he is hereby made liable to pay the Duties for so much thereof, as may be contained in his said Report, not being duly entered, nor the said Duties paid, by the Person or Persons to whom such Goods, Wares, and Merchandize, are or shall be consigned. And it shall and may be lawful, to and for the *Master* of any Ship or Vessel, to detain in his hands and possession, or to deliver to the said Collector or Collectors for the security of such Duties, so much of such Goods, Wares, and Merchandize, as shall be sufficient to pay such Duties, which said Collector or Collectors is or are hereby impowered and directed to receive and keep the same, at the Owners Risk, until the Duties due with the charges, have been paid or secured. And if the Duties due and payable on such Goods, Wares, and Merchandize shall not be paid or secured to be paid, by the Owner or Owners thereof, within the space of *Three Months*, then, and in such case, the said Collector or Collectors is or are hereby impowered to *sell and dispose* of so much thereof as shall be sufficient to pay the Duties thereon, and also the Freight, charge of Custody, and Sale thereof.

V. *And be it further enacted,* That in case any *Master* of any Ship or Vessel, shall be prosecuted for the violation of this Act, such Ship or Vessel, in which the said Goods, Wares or Merchandize, may have been imported, shall be subject and liable to be attached to answer the final Judgment which shall or may be given in