

£5. duty to be paid on each £100 worth of Goods imported as aforesaid, if owned by persons not having a known establishment or being a resident Inhabitant for nine Months.

Duties to be calculated upon the first Cost.

Importer to produce to the Collector of Impost an entry containing particulars of articles imported and amount of Invoice.

Owners of goods to make and subscribe an Affidavit of quantity & value thereof.

Oath to be administered by Collector.

Form of Affidavit.

Owners not resident, when the person producing to Collector the entry shall only swear to such part of Affidavit as relates to the value and ownership of such goods.

Proviso.

*Five Pounds on every One Hundred Pounds worth of Goods which shall be imported as aforesaid, or which shall be in any shape owned by any other person or persons whatsoever, who have not had a known establishment within, or actually resident Inhabitants of this Colony for Nine Months, previous to such Importation, which said Duty of Impost of Two Pounds Ten Shillings per Centum, and Five Pounds per Centum shall be calculated on the first Cost of each One Hundred Pounds worth of such Goods as aforesaid, and so in proportion for a greater or less quantity thereof.*

*II. And be it further enacted, by the authority aforesaid, That all and every Person or Persons whatsoever, who shall import or bring within this Colony, any Goods, Wares or Merchandize, of any kind whatsoever, such Person or Persons, shall immediately produce to the Collector of Impost for the District wherein such Importation shall be made, an entry, containing the particulars of the Articles imported, and the total amount of the original Invoice of the Goods, Wares or Merchandize, which shall be so imported as aforesaid, and the Owner or Owners of such Goods, shall make or subscribe the following Affidavit, (which the said Collector or Collectors, are hereby empowered to take and administer the Oath thereon.)*

**I** A. B. of \_\_\_\_\_ in the County of \_\_\_\_\_ do swear that the entry, now by me made, is just and true, and is according to the original Account or Invoice, and that it contains the exact amount of all the articles by me imported in the \_\_\_\_\_ from \_\_\_\_\_ whereof \_\_\_\_\_ is Master, (which are made subject to an Impost Duty in and by an Act passed in the Fifty-ninth year of his present Majesty's Reign, intituled "An Act for raising a fund to Build Gaols and Court-Houses, and for appointing Commissioners to carry the same into effect) and I do further swear that I am the owner, or part owner thereof, or consignee, (as the case may be) and have the principal care, disposal and management of the same: And I do further swear, that I have actually resided as an Inhabitant in this Colony, for more than nine months from this date:—SO HELP ME GOD.

And if the Goods so imported, shall belong to a person not resident as aforesaid, then the person producing to the Collector or Collectors the entry thereof as aforesaid, shall only be obliged to swear to such part of the said Affidavit, as relates to the value and ownership of such Goods.

*Provided always, That if for any Goods so imported, the importer shall be entitled to a Drawback of any Duties imposed on such Goods in Great Britain or Ireland, or any British Colony, the amount of such Drawback shall be deducted from the amount of such Invoice, and the said duty of Two and One half per centum, and*