

and distributed as herein-after mentioned.

Proviso.

In the absence of the Importer, his Clerk or Agent to make the oath of Entry.

in the manner hereinafter mentioned, the whole, and every part thereof, shall be seized, forfeited, condemned, and distributed in the manner hereinafter mentioned. Provided always, that in case of the absence of the Importer of such Goods, Wares, and Merchandise, it shall and may be lawful for the principal Clerk or Agent of such Importer to make Oath agreeably to the tenor of the above Affidavit.

Duties to be paid to the Collector, &c. before landing.

Proviso.

Collector, &c. authorized to give credit for 3 months, when duties exceed 5%, and are not more than 10%.

If above 10%, and not more than 30%, credit to be given for 6 months.

If above 30%, and not more than 100%, credit to be given for 9 months.

If above 100%, and not more than 200%, credit to be given for 12 months; and for any greater amount, credit to be given for 15 months, provided security be given as afterdirected.

V. And be it further enacted, That all the Rates and Duties before mentioned shall be paid by the Importer or Importers of any such Goods, Wares or Merchandise unto the Collector and Receiver, or Collectors and Receivers, for the time being, appointed for collecting and receiving the same, at or before the landing thereof. Provided nevertheless, that when the Duty to be paid by any Importer or Importers of such Goods, Wares or Merchandise shall amount to a Sum exceeding Five Pounds, and not more than Ten Pounds, the said Collector and Receiver, or Collectors and Receivers, 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 Ten Pounds, and not amount to more than Thirty Pounds, the said Collector and Receiver, or Collectors and Receivers, is or are hereby authorized to give Credit for Payment thereof for the space of Six Months; and if the said Duties shall exceed the Sum of Thirty Pounds, and not amount to more than One Hundred Pounds, then he or they are hereby further authorized to give Credit for the Payment thereof for the space of Nine Months; and when the said Duties shall exceed the Sum of One Hundred Pounds, and not amount to more than Two Hundred Pounds, he or they are hereby further authorized to give Credit for the Payment thereof for the space of Twelve Months; and for any greater amount, the space of Fifteen Months—provided sufficient security is given for the Payment thereof, in way and manner herein-