

‘are made subject to an Impost Duty, in and by  
 ‘an Act passed in the Third year of the Reign of  
 ‘His present Majesty King William the Fourth,  
 ‘intituled (Here insert the Title of this Act); and  
 ‘I do further swear, that I am the Owner (or part  
 ‘Owner, or Consignee, as the case may be) there-  
 ‘of, and have the principal care, disposal and ma-  
 ‘nagement of the same.’

And if the Goods so imported shall belong to any Person or Persons not residing in this Island, 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.

When the Owner of the Goods, &c. is not a resident in this Island, the Person making the Entry only to swear to the value and ownership.

IV. And be it further enacted, That when any Goods, Wares or Merchandise, liable to the payment of the Duty of Impost, shall have arrived at any Port within this Island before the Consignee thereof shall have received an Account or Invoice of the same, the Collector for the District where the said Goods shall be, is hereby required, on request of such Consignee, to grant a Permit for the same to be landed or inspected on board, and the same being appraised as to the prime cost thereof when landed, by two competent and disinterested Persons, on Oath made before such Collector, shall pay Duty according to such appraisement.

If any Goods, &c. liable to Duty arrive at any Port in this Island before Consignee shall receive an Invoice, Collector, &c. may grant a Permit to land same, and on an appraisement thereof by two persons on oath, Duty to be paid according to appraisement.

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 be imposed on the residue of the Invoice after such deduction. And all Goods, Wares or Merchandise that shall be imported or brought into this Island after the passing hereof, as aforesaid, and shall be found in the custody or possession of any Person or Persons whomsoever, during the operation of this Act, without having been entered and accounted for as aforesaid, and the Duties thereon paid or secured

Proviso.  
 If Importer is entitled to any Drawback on such Goods, &c. in Great Britain, &c. duty only to be paid on the amount of Invoice, after deducting such drawback therefrom.  
 Goods, &c. liable to forfeiture if the foregoing provisions be not complied with, and the duty paid or secured,