

may take the same payable in *three* months, and if the said duties shall amount to *fifty pounds* and upwards, bonds may be so taken payable in *six* months.

or sol. or upwards.

III. *And be it further enacted*, That every master of any ship or vessel coming into any port or harbour of this province, shall within *twenty-four* hours after his arrival, and before breaking bulk, make report in writing by him subscribed, and upon oath, to the said Treasurer or his Deputy of all the articles on-board his ship or vessel whether dutiable or not, and shall also make oath that he has not landed or permitted to be landed, or taken from on board such ship or vessel any such articles within this province or any of the coasts thereof, since his sailing from the port or place where such articles were laden on board for exportation: And in case of refusal and neglect by any such master, every such ship or vessel shall be and hereby is declared to be forfeited, and if any dutiable goods shall be landed in any part of this province before entry and report made as aforesaid, or not being duly entered as aforesaid, shall be found on-board any ship or vessel after such entry made, or if any such articles shall have been landed from any ship or vessel after report made as aforesaid, other than such as were specified in such report or manifest, or for which a permit shall not have been obtained agreeable to the provisions of this act, such ship or vessel, together with the dutiable articles so landed or found on board contrary to the true intent and meaning of this act, shall be and the same are hereby declared to be forfeited, and shall and may be seized by such Treasurer or his Deputy and information made and proceedings to condemnation had in the Supreme Court or any Court, of Oyer and Terminer or the Court of Vice Admiralty at the option of the prosecutor, and all forfeitures incurred by virtue of this act, after deducting the costs and charges of prosecution, shall be paid as follows, that is to say, *one third* part to the officer seizing and prosecuting the same to condemnation and the residue into the hands of the Treasurer of the province for the use thereof.

Masters of vessels to report to the Treasurer in 24 hours.

Penalty of neglect.

mode of prescription.

Forfeitures how applied.

IV. *And be it further enacted*, That for all merchandize of what nature or kind soever, imported by, or belonging to any person or persons not resident in this province, there shall be paid a duty of *five pounds* for every *one hundred pounds* value prime cost at the place from whence the same shall be imported, and so in proportion for a greater or less quantity, except such goods belong to some person or persons subjects and inhabitants of *Great-Britain* or *Ireland* and are imported directly from thence; or are of the produce of the provinces of *Quebec* or *Nova-Scotia*, or the Islands of *St. John* and *Cape Breton* and their dependencies and are imported directly from thence, which prime cost shall be ascertained by a manifest of the cargo to be lodged in the Treasurer's

All merchandize, not owned by residents in the province to pay 5l. per cent.

except belonging to subjects of Great-Britain or Ireland,

or the produce of Quebec, &c.

Manifest to be