

Collectors of Impoſt and Excife to be eſtimated according to the Original Invoice to be produced by the Importer on Oath before the landing of any ſuch Articles, except Scantling, Planks, Staves, Heading, Boards, Shingles, Hoops or Square Timber of any Sort, Wheat, Rice, Rye, Indian Corn, Barley, Wheat and Rye Flour, Neat Cattle and Sheep alive.

Duty to be paid in Money of the Province by the Importer, to the Collector.

II. *And be it further enacted,* That the Duty in this Act before mentioned, ſhall be paid in Current Money of this Province by the Importer or Importers thereof unto the Collector or Collectors, Receiver or Receivers for the Time being, before the Landing thereof.

Articles landed without payment of Duty forfeited.

III. *And be it further enacted,* That any Importer or Importers, Owner or Owners, who ſhall import and land any of the Articles, except ſuch as are herein excepted, without paying the Duty thereon impoſed by this Act, ſhall upon diſcovery thereof forfeit ſuch Articles ſo imported and landed.

Maſter of the Veſſel or other Perſon landing or attempting to land any dutiable Goods before payment of duty to forfeit £.50.

IV. *And be it further enacted,* That the Maſter of any Veſſel employed in the Trade to the *United States of America* aforeſaid, or any other Perſon who ſhall land or attempt to land any of the Articles in this Act, except as herein before excepted, before the Duty, impoſed by this Act, ſhall be paid, ſhall forfeit and pay the Sum of Fifty Pounds.

Collectors to render Account and pay in the Monies received in 30 days after receipt under penalty of £.50.

V. *And be it further enacted,* That the Collectors or Receivers of the Duties of the Time being ſhall render a juſt Account, and pay into the Hands of the Treafurer of the Province all ſuch Monies received by him or them for the Duties collected in purſuance of this Act, within thirty Days after receipt of the ſame, under Penalty of Fifty Pounds for his or their neglect, which duties ſhall be applied to the relief of the Poor of the County or Town where the ſame ſhall be collected.

All forfeitures to be one half to the informer and the other to the poor of the County to be received before any one Juſtice of the Peace, and the penalty by action of debt, &c. in any Court of record.

VI. *And be it further enacted,* That all Forfeitures and Penalties incurred by this Act, ſhall be appropriated one half to the informer, and the other half to the uſe of the Poor of the County wherein the ſame is collected or recovered, the Forfeiture to be recovered on Complaint or Proof, before any one of His Majesty's Juſtices of the Peace, and the Penalty by Action of Debt, Bill, Plaint or Information, in any Court of Record within this Province.

VII. *And be it further enacted,* That this Act ſhall continue in Force until the Thirty firſt day of *March*, One thouſand Seven hundred and Ninety.