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Commodities, so as aforesaid to be deducted, as fully and amply as if the same had been paid to such Creditor, or other Person, to whom the same would otherwise have been due and payable.

LXII. And be it further Enacted, That if any Creditor or Creditors, or his, her, or their Executors, or Administrators, who are, or shall be entitled to such Money, Tobacco, or other Commodity whatever, or their respective Agents, Receivers, or Attornies, shall refuse, neglect or delay, to allow and discharge the said Money, Tobacco, or other Commodity, so as aforesaid to be deducted in the proper Account, in which the same ought to be allowed and deducted, that then, and for every such Offence, every such Person as aforesaid, shall suffer and be liable to the same Pains and Penalties as in Case of excessive Usury, to be recovered in the same Manner, and to be applied as herein after directed.

LXIII. And whereas considerable Sums of ready Money, and Quantities of other personal Estate herein before enumerated, within this Province, do and may belong to Persons residing in some other of his Majesty's Colonies, Islands or Plantations in America, either as their sole Property, or in Company with others, and as it is equitable, that towards the Defence and Security thereof, the same should be rated and assessed equally with the Property of Persons residing in this Province; Be it therefore Enacted, by the Authority aforesaid, That all such ready Money, and other personal Estate as aforesaid, shall be charged with a Pound-rate as herein before directed, in the same Manner as they might or ought to be charged by Virtue of this Act, in case the same were the Property of any Person or Persons residing within this Province, and all and every the Assessors directed to be nominated and appointed by this Act, shall, and they are hereby required by all lawful Ways and Means, to inform themselves of the Names and Surnames of all and every the Factors, Attornies, Agents, Storekeepers or Managers, of all and every the Person and Persons residing out of this Province, having any ready Money, or other personal Estate as aforesaid, within the District or Division with which they are charged, and shall demand of such Factor, Agent, Storekeeper, or Manager, a List of all such ready Money and personal Estate under his Care and Management, and assess him therefore, in the same Manner and Proportion, and in all Respects act and do therein, as if such ready Money, and other personal Estate were the entire Property of such Factor, Attorney, Agent, Storekeeper or Manager, and such Factor, Attorney, Agent, Storekeeper or Manager, shall be subject to the same Fines and Penalties for not making and keeping ready a List of such ready Money, and other personal Estate to be delivered to the Assessors, and for Concealment thereof, as is by this Act inflicted on Persons for not making and keeping ready Lists of, or for concealing, their own personal Property.