

ced within the Space of *Twelve Months* from the Time of the Offence committed.

*And be it also enacted*, That the Monies arising from the Duties imposed by this Act shall be and are hereby appropriated for the Payment of Bounties and Premiums, and other uses as already specified and directed by the Laws of this Province, or that shall hereafter be directed by the General-Assembly thereof.

*And be it further enacted*, That the Collector or Receiver or Collectors or Receivers of the aforesaid Duties, and any Persons employed by or under them, shall observe this present Act, for their Rule and Guide in receiving the aforesaid Duties on all *Wine, Beer, Rum, and other distilled Spirituous Liquors*, any Law, Usage, or Custom to the contrary notwithstanding.

*And be it also further enacted*, That this Act shall continue and remain in full Force, from and after the Publication hereof, until the *Fifteenth Day of January One Thousand Seven Hundred and Sixty Four*, and from thence for and during the Term and Space of *Seven Years*, and until the End of the Session of the *General-Assembly* then next following.



*An Act* for altering and amending several Acts of this Province, relating to the Duties of Excise on *Wines, Rum, and other distilled Spirituous Liquors* sold within this Province.

*WHEREAS* the Methods formerly prescribed by the several Acts of this Province relating to the Duties of Excise on *Rum, and other distilled Spirituous Liquors*, have been found ineffectual, and that also the manner of Collecting the said Duties has been attended with great Inconveniences, for Remedy whereof.

sup 5.

*Be it enacted by the Lieutenant-Governor, Council and Assembly*, That from and after the Publication of this Act, all *Rum, and other distilled Spirituous Liquors* whatsoever, which shall be Sold within this Province, shall be subject to pay an Excise of *Ten pence per Gallon*.

*And be it also Enacted*, That all Merchants or other Persons whatsoever, having in their Possession any *Rum, or other distilled Spirituous Liquors*, shall

shall within *four Days* after the Publication of this Act, deliver to the Collector or Receiver or Collectors or Receivers of *Excise* for the time being, an Account in Writing and upon Oath of all such *Rum* and other *distilled Spirituous Liquors* remaining in their Possession, and that all Merchants and other Persons whatsoever buying or receiving into their Possession, any *Rum* or other distilled Spirituous Liquors, shall within *Twenty-four Hours* after such purchase or Receipt, deliver to the Collector or Receiver or Collectors or Receivers aforesaid, an Account upon Oath, of all such *Liquors* by them so bought or received, specifying the kinds of Casks with the Marks and Numbers thereof, in which the same is contained; under the Penalty and Forfeiture of *One Hundred Pounds* for each and every offence.

And be it also further enacted, That the *Distillers* shall, within *six Days* after the Publication of this Act, deliver to the Collector or Receiver or Collectors or Receivers aforesaid, an Account in Writing and upon Oath, of all *Rum*, or other *distilled Spirituous Liquors* remaining in their Possession; and also on the *first Day* of each and every Month or within *Three days* thereafter, shall render an Account in like manner to the Collector or Receiver or Collectors or Receivers aforesaid, of all *Rum* or other *Spirituous Liquors* by them *distilled* during the month then last past under the Penalty and Forfeiture of *One hundred Pounds* for each and every offence.

And be it enacted, That no Merchant, Distiller or other Person whatsoever, shall presume to sell, barter, exchange or deliver any *Rum*, or other *distilled Spirituous Liquors* other than to such Persons or for such Quantities as shall be expressed in a *Permit*, to be granted by the Collector or Receiver or Collectors or Receivers aforesaid or either of them in the manner hereinafter mentioned, under the Penalty and Forfeiture of *One hundred Pounds*, for each and every Offence; and the said Merchant, Distiller, or other person, shall give sufficient Security to the Collector or Receiver or Collectors or Receivers aforesaid, to render a just Account upon Oath of the Disposal of all such *Liquors* now in their possession, or that shall be hereafter received or distilled by any of them, whenever thereunto required.

And be it further enacted, that the Collector or Receiver or Collectors or Receivers aforesaid or either of them shall grant *Permits gratis*, to all Retailers and others, for the several Quantities of such *Spirituous Liquors* as they shall from time to time purchase from the Merchants, Distillers, or other Person whatsoever, and shall deliver a Duplicate of such *Permit*, one to remain in the hands of the Buyer and the other to be delivered to the Seller at the time of delivery of such *Spirituous Liquors*.

And be it also further enacted, That the Collector or Receiver or Collectors or Receivers aforesaid is and are hereby empowered and directed to take and receive from the Parahaser or Purchasers of such *distilled*

*distilled Spirituous Liquors* as aforesaid, the Duty of *Excise* at and after the Rate forementioned for the Number of Gallons to be expressed in the said *Permit* and Duplicate before the Delivery of the same, *provided* the Amount of the said Duty does not exceed *Five Pounds*; but if the same should exceed *Five Pounds*, the Collector or Receiver or Collectors or Receivers is and are hereby authorized, on sufficient Security being given, to give Credit for Payment thereof within the Term of *Three Months*.

*Provided nevertheless*, That if any Merchant, Distiller, or any other Person shall make it appear to the Collector or Receiver or Collectors or Receivers aforesaid, that the former Duty of *One Shilling and three Pence, per Gallon*, or the former Duty of *One Shilling per Gallon*, on any *Rum* or other *distilled Spirituous Liquors* remaining in their Hands, has been paid or secured to be paid, that then and in such Case the Collector or Receiver or Collectors or Receivers shall deliver *Permits, Grats*, to any Purchaser or Purchasers of such *Spirituuous Liquors*, without receiving any *Excise* on the same.

*Provided always*, That such *Rum* as shall be in Store, which has paid no more than *six Pence per Gallon Impost* shall pay *Nine pence per Gallon Excise*.

*And be it also enacted*, That all *Rum* or other *distilled Spirituous Liquors*, which shall be found in the Custody of any Person or Persons without such *Permit* as aforesaid, and which shall not have paid or secured to be paid, the Duty of *Excise* imposed by this Act, ( Except the Stock in the Custody of the said Merchants, Distillers, or other persons, and which have been reported by the account herein before directed to be delivered to the Collector or Receiver or Collectors or Receivers aforesaid ) shall be Seized and Forfeited, and the Person or Persons, in whose Custody the same shall be found, shall forfeit and pay the Sum of *Ten Pounds* for every such offence.

*And be it further enacted*, That no Merchant, or Distiller, of such *Spirituuous Liquors*, or other Person whatsoever ( without Licence first obtained ) shall retail any *Rum* or other *distilled Spirituous Liquors*, in less Quantity than *Five Gallons*, to be delivered at one and the same time, and that the Merchant, Distiller, or any other Person whatsoever, shall preserve upon File the Duplicates of all such *Permits*, for the Inspection of the Collector or Receiver or Collectors or Receivers aforesaid or either of them, whenever thereto required, under the Penalty and Forfeiture of *Ten Pounds* for each and every offence.

*And it is hereby enacted*, That the Quantity contained in said *Permits* upon File in the Custody of said Merchant, Distiller, or other Person whatsoever, shall as far as they go, be sufficient to discharge him or them of so much Stock, as he or they shall have so bought, received or distilled aforesaid.

*And be it further enacted,* That the said Collector or Receiver, or Collectors or Receivers, shall make and allow *Five per Cent.* for Wastage and Leakage; and if through Accident any Part of the Stock of *Rum* or other *distilled Spirituous Liquors*, in the Hands of any Merchant, Distiller, or other Person, shall, by Leakage or otherwise, be lost, the said Collector or Receiver or Collectors or Receivers shall on due Proof of the same on Oath, Credit the Stock of such Merchant, Distiller or other person, for the Quantity so lost.

*And be it also further enacted,* That all *distilled Spirituous Liquors*, brought into any Port or Place in this Province as Prize, or which shall be seized and condemned at any Time from and after the Publication of this Act, shall be subject to the Excise imposed by this Act, and any kind of *Wines* brought in as aforesaid, into any Port or Place in this Province, shall also pay an Excise of *Fifteen Shillings per Hogshead*, and in Proportion for a greater or lesser Quantity, and the *Marshal of the Court of Vice-Admiralty*, or his Deputies, or any *Auctioneer*, or *Vendue Master*, shall not deliver any such *distilled Spirituous Liquors* or *Wines* sold by him or them at Public Auction or otherwise, without a Permit from the Collector or Receiver or Collectors or Receivers of the Excise and shall render an Account to the Collector or Receiver or Collectors or Receivers aforesaid (upon Oath) of the Quantity of all such *distilled Spirituous Liquors* or *Wines*, which he or they shall sell at Public Auction or otherwise, and of the Persons Names to whom the same shall be sold, under the Penalty and Forfeiture of *Two Hundred Pounds* for each and every Offence.

*And be it enacted,* That the Collector or Receiver or Collectors or Receivers appointed to take Charge of this Duty of Excise, either by themselves or the Land Waiters, who shall be under their Orders, shall have Power to inspect the Houses of all such as already are, or shall hereafter be licenced, to take an Account from Time to Time, at his and their Discretion, of all *Rum* and other *distilled Spirituous Liquors*, in the Possession of such licensed Person or Persons; and all and every Person or Persons having Licence, who shall refuse to admit the Collector or Collectors aforesaid, or the Land Waiters when ordered by them, to inspect their Houses, Shops Cellars, or other Stores whatsoever, and to take an Account from Time to Time at his or their Discretion, of all *Rum* or other *distilled Spirituous Liquors* in the Possession of such Licensed person or persons, shall be subject to lose their said Licences, and shall have their Bonds for holding such Licences put in suit, the Penalty whereof in such Case, is hereby declared forfeited; and the said Collector or Collectors or the said Landwaiters by their Orders, are hereby also impowered to enter the Houses of all persons suspected of Selling without Licence, for the better discovery of persons who shall have *Rum* or other *distilled Spirituous Liquors* without a Permit, that the Offenders may be prosecuted according to Law.

*And be it also enacted,* That in case of reshipping and Exportation out of the Province, of any part of such *distilled Spirituous Liquors* or *Wines*, as are excised by this Act, the Collector or Receiver or Collectors or Receivers aforesaid, shall Credit the Stock on Hand of the Distiller, Merchant

Merchant or other Person, for what shall *bona fide* have been so exported, upon the said Merchant, Distiller or other Persons producing a Certificate, within *Eighteen Months* after the Time of the Exportation, (the Danger of the Seas and Enemies excepted) from the principal officer of His Majesty's Customs, or commanding Officer for the Time being of the Port to which the same shall be carried, of it's being there duly landed; and in Case any such Liquors shall have duly paid or secured to be paid the Duties prescribed by this Act, such Merchant, Distiller or other person shall produce a Certificate from the Collector or Receiver or Collectors or Receivers aforesaid or either of them, that the Duty thereon has been duly paid or secured to be paid before such Exportation, upon which the same shall be repaid, or the Bond given therefor discharged.

*And for the better preventing Frauds herein, the following Oath shall be taken for the Future by every such Exporter of any Rum or other distilled Spirituous Liquors, or Wines, imported or distilled, or by any Means brought into this Province as aforesaid; (which Oath the Collector or Receiver or Collectors or Receivers or either of them are hereby authorized to administer.)*

“ YOU A. B. do swear, that the Quantity of  
 “ by you shipped for Exportation on board  
 “ Master, bound for: *was really and bona fide*  
 “ purchased of ) or ( imported in the ( )  
 “ and that the same is not intended to be fraudulently reloaded into any  
 “ Port or Place in this Province.”

*And be it enacted, that if any Rum or other distilled Spirituous Liquors or Wines shall be fraudulently reloaded into any Port or Place of this Province, after shipped for Exportation, the same shall be forfeited together with the Vessel out of which the said Rum or other distilled Spirituous Liquors shall have been so fraudulently reloaded.*

*And be it also further enacted, That in case any Quantity of such distilled Spirituous Liquors as are Excised by this Act, shall be issued for the use of His Majesty's Navy, the same shall be deemed so far an Exportation thereof, as that the Collector or Receiver or Collectors or Receivers aforesaid, shall Credit the Stock on hand of the Merchant, Distiller or other person, for so much as shall have been so issued, and in case the Duty of Excise thereon shall have been paid or secured to be paid, the same shall be repaid or the Bond given therefor discharged, on the person or persons issuing such Rum or other Spirituous Liquors, for the use of His Majesty's Navy, making Oath to the delivery thereof, and producing a Certificate from the Commander and other signing Officers of such His Majesty's Ship or Ships, or the Naval-Storekeeper, of the Quantity and kind of such Spirituous Liquors, and that the same was actually received for His Majesty's use and no other.*

*And be it enacted, That the Collector or Receiver or Collectors or Receivers for the time being, shall render a just Account and pay into  
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the Hands of the Treasurer of the Province, all such Monies by him or them received in Pursuance of this Act, within *Thirty Days* after the End of each Quarter.

*And be it enacted,* That all the Penalties and Forfeitures accruing or arising by this Act, shall and may be recovered by Bill, Plaint, or Information, in any of His Majesty's *Courts of Record* in this Province, and the Money raising from such Penalties and Forfeitures, after deducting the Expences of Prosecution and all incident Charges, shall be one Half to his Majesty for the Uses and Intents for which the Duties are granted, and the other Half to him or them who shall seize, or inform and sue for the same; and that all Prosecutions in Pursuance of this Act, shall be commenced within the Space of *Twelve Months* from the Time the Offence committed.

*And be it further enacted,* That the Monies arising from the Duties imposed by this Act, shall be and are hereby appropriated for the Payment of Bounties and Premiums, and other Uses as already specified and directed by the Laws of this Province, or that may hereafter be directed by the *General Assembly*.

*And it is also enacted,* That this Act shall continue and remain in Force from and after the Publication thereof, until the *Fifteenth Day of January, One Thousand Seven Hundred and Sixty Four*, and from thence forward During the Term and Space of Seven Years and until the End of the Session of the *General Assembly* then next following.

