

II. *Andbeit further enacted*, That the Act made in the Sixth Year of the Reign of His present Majesty, intituled *An Act concerning Bail*, with the Alterations and Amendments thereto made by this Act, shall be and continue, and the same is hereby continued in force for two Years from and after the Expiration of the said Act, and to the End of the then next Session of the General Assembly.

Act continued for two Years.

C A P. IV.

An ACT for granting to His Majesty an Excise on Wines Sold within or brought into this Province.

HERE AS the several Duties of Impost and Excise already granted to His Majesty, are found insufficient to discharge the several Sums of Money borrowed in virtue of the several Acts made by the General Assembly of this Province; We do therefore Grant unto His Most Excellent Majesty, His Heirs and Successors, for the Uses aforesaid, the Duty of Excise hereafter mentioned, And Be it enacted by the Lieutenant Governor, Council and Assembly, That from and after the first Day of December One Thousand Seven Hundred and Sixty Eight, there shall be paid on all Wines sold, or by any Ways or Means brought into this Province, a Duty of Excise of Six Pence per Gallon.

Preamble.

Excise of Six Pence per Gallon laid on Wines.

II. *Be it further enacted*, That all Merchants or other Persons whatsoever, having in their Possession any Wines for Sale, shall within Thirty Days from and after the Commencement of this Act, deliver to the Collectors or Receivers of the Excise Duties for the Time being, or either of them, an Account in Writing and upon Oath, of all such Wines remaining in their Possession; and that all Merchants and other Persons whatsoever, buying or receiving into their Possession any Wines for Sale, 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 Wines by them so bought or received, specifying the Kind of Casks, with the Marks and Numbers thereof, in which the same is contained, under the Penalty and Forfeiture of Fifty Pounds for each and every Offence.

Merchants, &c. having in their Possession any Wines for Sale, to deliver an Account thereof to the Collector within 30 Days; also an Account, within 24 Hours, of all they shall purchase,

on Penalty of £50.

III. *Ana be it enacted*, That no Merchant or other Person whatsoever shall presume to sell, barter, exchange, or deliver any wine, 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 herien after mentioned, under the Penalty and Forfeiture of Fifty Pounds for each and every Offence; and the said Merchant or other Person shall render a just Account, upon Oath, of the Disposal of all such Wines, now in their Possession, or that shall hereafter be received by any of them, whenever thereunto

Penalty of £50. for selling, &c. any Wine without Permit.

Stock Accounts to be settled at the End of each Quarter.

thereunto required; and shall at the End of each Quarter, balance and settle their Stock Accounts with the said Collector or Receiver or Collectors or Receivers aforesaid, at their Office.

Gaugers Certificates and the Permits, to be Vouchers for settling Stock Accounts.

IV. *And be it further enacted*, That the Public sworn Gaugers shall have Power to gauge the whole of the Stock of Wines in the Cellars or Storehouses of all Persons entering such Stock, previous to the ballancing and settling the said stock Accounts, at the End of each Quarter; and the Certificate of the said Gaugers of the Quantity in Store unfold, with the Permits that have been filed as herein directed, shall serve as Vouchers for the Settlement of all such Stock Accounts; and all Merchants or other Persons, entering Stock as aforesaid, shall account with and pay to the Collectors or Receivers aforesaid, or either of them, the Duty of Excise imposed by this Act, for whatever Quantity of Wine shall be found deficient at the Time of making such Settlement, and that under the Penalty of Ten Pounds for each and every Offence.

Merchants, &c. shall pay the Duty for what is deficient on such Settlement, on Penalty of £10.

Collectors shall grant Permits *Gratis*.

V. *And be it also further enacted*, That the Collectors or Receivers aforesaid, or either of them, shall grant Permits *Gratis*, to all Retailers and others, for the several Quantities of such Wines as they shall, from Time to Time, purchase from the Merchant 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 Wines.

The Purchaser shall pay the Duty on Delivery of the Permit, if under £5.

VI. *And be it further enacted*, That the Collectors or Receivers aforesaid are hereby empowered and directed, to take and receive from the Purchaser or Purchasers of such Wines, the Duty of Excise at and after the Rate aforesaid, 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 shall exceed Five Pounds, the Collectors or Receivers are hereby authorized, on sufficient Security being given, to give Credit for Payment thereof within the Term of Three Months.

if more than £5. three Months Credit to be given for the same.

All Wines found in the Custody of any Merchant, &c. (Except Stock reported) shall be forfeited, and

VII. *And be it also further enacted*, That all Wines which shall be found in the Custody of any Merchant or Retailer, 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 Merchant or other Person, and which shall have been reported by the Account hereinbefore directed to be given or delivered to the 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.

such Merchant, &c. shall forfeit £10.

VIII. *And*

VIII. *And be it enacted,* That the Merchant or such other Person, shall preserve upon File the Duplicates of all such Permits, for the Inspection of the 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 the Quantity contained in said Permits 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 or received as aforesaid.

Duplicates of Permits to be kept for the Inspection of the Collectors; on Penalty of £.10

IX. *And be it also enacted,* That there shall be no established or general Allowance made of Wastage or Leakage, upon any Wines in the Hands of any Merchant or other Person, but the Collectors or Receivers may and are hereby authorized to credit the Merchant for so much of such Wines, as shall *bona fide* appear to have been wasted, leaked out, or otherwise lost, to be proved on Oath at the Quarterly Settlement.

Allowance to be made only for what shall be really wasted or lost.

X. *And be it enacted,* That all and every Person bringing in or causing to be brought into this Province, any Wines for their own Consumption, shall render a just and full Account of all such Wines, to the Collectors or Receivers aforesaid, within four Days after the Arrival of the Vessel wherein such Wines shall be so brought in, and shall pay or secure to be paid the Duties of Excise aforesaid thereon; under the Penalty of forfeiting all such Wines so introduced, in whosoever Possession the same may be found; and shall also forfeit and pay the Sum of Twenty Pounds for every such Offence.

Wines imported by Persons for their own use, liable to the Excise.

XI. *And be it further enacted,* That in case of reshipping and Exportation out of the Province of any Part of such Wines, the Collectors or Receivers aforesaid shall credit the Stock on Hand of the Merchant or other Person, for what shall, *bona fide*, have been so exported, upon the said Merchant or other Person's producing a Certificate, within Eighteen Months after the Time of the Exportation (the Dangers 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 such Wines shall have duly paid or secured to be paid, the Duty prescribed by this Act, such Merchant or other Person shall produce a Certificate from the Collectors or Receivers, 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.

Duty to be repaid on Exportation.

XII. *And for the preventing Frauds herein,* the following Oath shall be taken by every such Exporter of any Wines, which Oath the Collectors or Receivers or either of them, are hereby authorized to administer.

Exporter to take the following

“ YOU A. B. do swear that the Quantity of Wine by You shipped for Exportation on board the *Master, bound for*
 “ was really and *bona fide* purchased of (or) imported in the
 U “ and

Oath.

“ and that the same is not intended to be fraudulently reloaded into any
“ Port or Place in this Province.”

Wines fraudulently
reloaded, shall be
forfeited.

XIII. *And be it also enacted,* That if any Wines shall be fraudulently reloaded into any Port or Place in this Province after shipped for Exportation, the same shall be forfeited.

All Wines condemned
for contraband
Trade, shall be
subject to the
Duties,

XIV. *And be it also further enacted,* That all Wines seized for illicit and contraband Trade, which shall be brought into any Port in this Province, upon Condemnation thereof, shall be subject to the Duties of Excise imposed by this Act; and if such Condemnation shall be in the Court of Vice Admiralty, the Marshal of such Court, or his Deputy, or any Auctioneer or Vendue Master, shall not deliver any such Wines sold by him or them at Public Auction or otherwise, without a Permit from the Collectors or Receivers of the Duties, and shall render an Account to the Collectors or Receivers aforesaid, (upon Oath) of the Quantity of all such 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 Auctioneers &c.
to account with
the Collectors for
such Wines sold
by them,

on Penalty of
£. 200

XV. *And be it enacted,* That the Collectors or Receivers of the Duties for the Time being, shall render a just Account and pay into 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.

Collectors to ac-
count with the
Treasurer Quar-
terly.

XVI. *And be it further enacted,* That all the Penalties and Forfeitures arising or accruing 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 arising 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.

In what Manner
Penalties and For-
feitures shall be re-
covered and ap-
plied.

XVII. *And be it also further enacted,* That the Monies arising from the Duties imposed by this Act, shall be and are hereby appropriated for the Payment of the Interest due and which may become due on the Treasurer's Receipts and Warrants on the Treasury bearing Interest.

Monies appropri-
ated to pay the In-
terest of Treasurer's
Receipts &c.

XVIII. *And be it enacted,* That the Monies arising by the Operation of this Act, shall be accounted for unto His Majesty in the Kingdom of Great Britain and to the Commissioners of His Majesty's Treasury, or High Treasurer for the Time being, and audited by the Auditor General of His Majesty's Plantations, or his Deputy.

And to be account-
ed for to the Com-
missioners of the
Treasury in Great
Britain, and audi-
ted by the Auditor
General or his
Deputy.

XIX. *And*

XIX. *And it is also further enacted*, That this Act shall continue and remain in force for and during the Term of two Years from and after the First Day of December One Thousand Seven Hundred and Sixty Eight.

This Act to continue two Years from 1. December 1768.

C A P V.

An ACT for altering, amending, and continuing an Act, made in the Sixth Year of His Majesty's Reign, intituled *An Act for prescribing the Forms of Writs and the Manner of issuing the same.*

6. Geo. 3. c. 1.

W *HEREAS* the Manner of making Attachments upon Personal Chattels and Effects, as directed by the Act for prescribing the Forms of Writs and the Manner of issuing the same, has by Experience been found inconvenient, and a great Hindrance to the speedy Recovery of just Debts, Be it enacted by the Lieutenant Governor, Council, and Assembly, That the Provost Marshal or his Deputy, or any Officer serving or executing any Writ of Attachment upon the Goods, Effects or Personal Estate of any Debtor, shall by Virtue of such Writ of Attachment, take and hold no more of the said Goods, Effects, or Personal Estate in his Custody, than shall, upon Appraisement by him to be caused to be made, amount to the Value of the Sum which shall be sworn to and indorsed upon said Writ; which said Goods, Effects or Estate so attached, shall be safely kept to answer the final Judgment that shall or may be obtained in the said Action; and after such Judgment obtained and Execution issued thereon, such Officer or Officers shall levy the said Execution upon the said Goods, Effects or Personal Estate, within thirty Days after such Judgment obtained, and shall sell the same at public Auction, in order to satisfy the said Execution, in Manner as directed by an Act for prescribing the Form of Writs and the Manner of issuing the same. *Provided always*, That in all Cases where the Provost Marshal or his Deputy shall, by Virtue of any such Writ, attach any such Goods, Chattels, or Personal Estate as aforesaid, it shall and may be in the Power of the Defendant to give good and responsible Security, to the Officer executing such Writ, to answer the Value of such Goods, Chattels or Effects, upon a final Judgment; which Officer is hereby directed to receive and accept of such Security, and thereupon to deliver up to such Defendant all such Goods, Chattels, and Effects so attached as aforesaid.

Preamble.

In what Manner the Provost Marshal shall proceed upon Writs of Attachment.

II. *And be it further enacted*, That the Act made in the Sixth Year of the Reign of His present Majesty, intituled *An Act for prescribing the Forms of Writs and the Manner of issuing the same*, with the several Clauses therein contained, excepting the fifth Section, shall be and continue, and the same, together with the Alterations

This and the former Act continued for Two Years.