

No Post Entry shall be made, but by the Master of the Vessel.

XXVII. *And be it further Enacted*, That no Post Entry of any Beer, Rum, or other distilled Spirituous Liquors, shall be admitted to be made to the Collector or Receiver, or Collectors or Receivers of the Duties, by any Person but the Master of the Ship or Vessel, and that within Twenty four Hours after the Ship or Vessel arrives.

Monies to be accounted for in the Treasury in Great Britain, &c.

XXVIII. *And be it also further 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.

This Act to be the Rule & Guide to the Collectors,

and to the Courts.

XXIX. *And be it also Enacted*, That this Act shall be the Rule and Guide to the Collector or Receiver, or Collectors or Receivers, of the Duties of Impost, and to the Officers employed by or under them, in receiving the Duties granted by this Act; and also that this Act shall be pleaded, and be the Rule and Guide for all and every of His Majesty's Courts aforesaid, when any of the Breaches of this Law, or the Fines or Forfeitures incurred by the same are prosecuted; any Law, Usage, or Custom to the contrary notwithstanding.


Continuance of this Act.

XXX. *And be it also further Enacted*, That this Act shall continue and remain in force, from and after the Sixth Day of *February* One Thousand Seven Hundred and Sixty Nine, until the Fifteenth Day of *January* One Thousand Seven Hundred and Seventy One, and until the End of the Session of the *General Assembly* then next following.

C A P. IX.

An ACT to amend, render more effectual, and reduce into one Act, the several Laws made by the *General Assembly* of this Province, relating to the Duties of Excise on Rum, and other distilled Spirituous Liquors.

Excise of Ten Pence per Gallon laid on Rum, &c. sold within this Province.

 *Be it Enacted by the Governor, Council, and Assembly*, That from and after the Sixth Day of *February*, One Thousand Seven Hundred and Sixty Nine, 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*.

II. *And be it also Enacted,* That all Merchants, Distillers, and other Persons whatsoever, importing, receiving, and having in their Possession, any Rum or other distilled Spirituous Liquors, shall, within Twenty Four Hours after such Importation or Receipt of the same, deliver to the Collector or Receiver, or Collectors or Receivers of Excise, an Account upon Oath of all such Liquors by them so imported 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.

Merchants, &c. importing, &c. any Rum, &c. shall give an Account thereof, within 24 Hours.

On Penalty of £100.

III. *And be it also further Enacted,* That the Distillers shall, on the First Day of each and every Month, deliver to the Collector or Receiver, or Collectors or Receivers aforesaid, an Account in Writing and upon Oath, of all Rum and 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 when it shall so happen, that the Business of a Distill House shall be carried on under the Direction of a Foreman Distiller, or any other Person in the Absence of the Owner or Master thereof, that then and in that Case the said Foreman or other Person shall render his Monthly Account upon Oath, as is directed to be done by the said Owner or Master of the Distill House, and under the like Penalties.

Distillers shall deliver to the Collectors every Month, an Account of all Rum, &c. remaining in their Hands,

and also of the Quantity distilled within the Month past, on Penalty of £100.

Any Foreman of a Distill House, having the Care thereof, liable to the like Penalties.

IV. *And be it Enacted,* That no Merchant, Distiller, or other Person whatsoever, shall presume to buy or sell, barter or exchange, or deliver any Rum or other distilled Spirituous Liquors, duly entered as aforesaid, other than to such Persons, or for such Quantities, as shall be expressed in a Permit to be first granted by the Collector or Receiver, or Collectors or Receivers aforesaid, and so often as the same shall be bought, sold, bartered, exchanged, delivered, or shipt, in any Quantities more than Five Gallons, 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 in their Possession, or that shall hereafter be received or distilled by any of them, whenever thereunto required.

Persons selling &c. Rum &c.

in any Quantity more than five Gallons, without Permits from the Collectors, forfeit £100.

Security to be given to render an Account of all such Liquors.

V. *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

Permits to be granted, *Gratis*, by the Collectors.

tities of such Spirituous Liquors as they shall from Time to Time purchase from the Merchants, Distillers, or other Persons 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.

VI. *And be it also further Enacted*, That the Collector or Receiver, or Collectors or Receivers, is and are hereby impowered and directed to take and receive, from the Purchaser or Purchasers of such distilled Spirituous Liquors as aforesaid, the Duty of Excise at and after the Rate aforementioned, for the Number of Gallons to be expressed in the said Permit or Duplicate, before the Delivery of the same; *Provided* the Amount of the said Duty does not exceed Ten Pounds, but if the same should exceed Ten Pounds, the Collector or Receiver or Collectors or Receivers are hereby authorised, on sufficient Security being given, to give Credit for Payment thereof within the Term of Three Months.

VII. *And be it also Enacted*, That all Rum and other distilled Spirituous Liquors, to the Amount of upwards of Five Gallons, which shall be found in the Custody of any Person whatsoever, not duly entered with the proper Officers appointed by the Laws of Impost and Excise, may and shall be seized and declared forfeited; and the Person in whose Possession, or who occupies any House or Store where the same shall be found, shall forfeit and pay a Fine according to the Nature of the Offence, not exceeding One Hundred Pounds, for each and every Offence; and if the Defendant in such Case cannot make it appear that the same has been duly entered or permitted according to Law, Judgment shall be made up for the Fine and Forfeiture.

VIII. *And be it further Enacted*, That no Merchant or Distiller of such Spirituous Liquors, or other Person whatsoever (without License first obtained) shall retail 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 thereunto required: *Provided* that nothing in this Act shall be construed to prevent any Person or Persons from supplying his or their Servants or Labourers with necessary Rum or other Spirituous Liquors, *Provided* that the same shall have paid the Duties prescribed by Law.

IX. *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.

The excise to be paid at the Delivery of the Permits,

If under £10.

if above £10.
Security to be given to pay it in three Months.

All Rum &c. above five Gallons, found in any Person's Custody, not duly entered, shall be forfeited,

and such Person shall forfeit £100.

Merchants &c. shall not retail Rum &c. without License.

and shall file Duplicates of Permits, for the Inspection of the Collectors.

Servants &c. may be supplied with Rum &c. which has paid the Duties.

The Permits shall discharge the Stock of Merchants &c. for the Quantities therein expressed.

X. *And be it Enacted*, That all Persons entering Stock as aforesaid, with the Collector or Receiver, or the Collectors or Receivers of the Duties, shall at the End of each Quarter, or within Ten Days after, balance and settle their Stock Accounts with the said Collectors at their Office, under the Penalty of Ten Pounds for every Offence.

Stock Accounts to be settled every Three Months, on Penalty of £10.

XI. *And be it further Enacted*, That the Public sworn Gaugers shall have Power to gauge the whole of the Stock, in the Cellars or Storehouses of all Persons entering such Stock, previous to the balancing 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 according to Law, shall serve as Vouchers for the Settlement of such Stock Accounts.

The whole of the Stock to be gauged, previous to the settling such Accounts, and the Gauger's Certificates, with the Permits on File, to be admitted as Vouchers.

XII. *And be it also further Enacted*, That all Merchants and other Persons entering Stock as aforesaid, shall account with and pay immediately to the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, the Duty of Excise appointed by Law, for whatever Quantity of exciseable Liquors shall be found deficient at the Time of making such Settlement, and that under the Penalty of Ten Pounds for each and every Offence.

The Excise to be paid for any Quantity deficient at the Quarterly Settlement,

on Penalty of £10.

XIII. *And be it further Enacted*, That no Allowance for Wastage and Leakage shall be made, but in lieu thereof, 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 Collector or Receiver, or Collectors or Receivers of the Duties, shall, on due Proof of the same on Oath, credit the Stock of such Merchant, Distiller, or other Person, for the Quantity so lost.

Allowance to be made for any Liquors really lost.

XIV. *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 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, 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, 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.

Prize Rum, &c. subject to the Excise;

Auctioneers, &c. shall not deliver such Liquors without Permit, and shall render an Account thereof, upon Oath,

on Penalty of £200.

XV. *And*

Collectors, &c. to inspect the Houses of Persons entering Stock, or having License;

Such Persons refusing Admittance to the Collectors, &c.

shall forfeit £10.

Collectors, &c. may search the Houses of Persons selling without Licence.

The Excise to be repaid on Exportation.

XV. *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 by the Land Waiters or Gaugers, who shall be under their Orders, shall have Power to inspect, in the Day Time only, the Houses of all Persons entering Stock or having License, 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 entering Stock or having License, who shall refuse to admit the Collector or Collectors aforesaid, or the Land Waiters or Gaugers, 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 Persons or Stockholders, shall forfeit and pay the Sum of Ten Pounds for each and every Offence. And the said Collector or Collectors, or the said Land Waiters or Gaugers, by order of the said Collector or Collectors in Writing, are hereby also impowered to enter the Houses of all Persons suspected of selling without License; 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.

XVI. *And be it also Enacted*, That in Case of reshipping and Exportation out of the Province, of any Part of such distilled Spirituous Liquors as are excised by this Act, the Collector or Receiver, or Collectors or Receivers aforesaid, shall credit the Stock on Hand of the Merchant, Distiller, or other Person, for what shall, *bona fide*, have been so exported, upon the said Merchant, Distiller, or other Person's producing a Certificate, within Eighteen Months after the Time of Exportation (the Danger of the Seas and Enemies excepted) from the principal Officer of His Majesty's Customs, or other proper 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 to be paid 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 by the Treasurer of the Province, or the Bond given therefor discharged.

XVII. *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 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.)

Every Exporter to take the following

You

YOU A. B. do swear that the Quantity of _____ by you ship-
ped for Exportation on board the _____ Master, bound for _____ Oath.
was really and bona fide purchased of _____ or
(imported in the _____) and that the same is not in-
tended to be fraudulently reloaded into any Port or Place in this Pro-
vince.

XVIII. *And be it Enacted,* That if any Rum or other distilled Spirituous Liquors, shall be fraudulently reloaded into any Port or Place in 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.

Rum, &c. fraudulently reloaded, after shipped for Exportation, shall be forfeited, and the Vessel.

XIX. *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 as aforesaid, or the Bond given therefor discharged, on the Person or Persons issuing such Rum or other distilled 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.

The Excise to be repaid on Rum, &c. issued for the Use of His Majesty's Navy.

XX. *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 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, under the Penalty of Fifty Pounds for his or their Neglect.

Collectors to render an Account of the Monies received, and pay it into the Treasury, within 30 Days after the End of each Quarter. on Penalty of £50.

XXI. *And be it further Enacted,* That all Causes or Trials for Forfeitures and Penalties, on a Breach of this Act or any Part thereof, shall and may commence in the Courts of *General Quarter Sessions of the Peace, Inferior Court of Common Pleas, or Supreme Court,* at their stated Sessions and Terms, and that upon Motion a Special Jury shall be called to try the same, agreeable to the Form and Manner of calling Special Juries in the Courts of Westminster. And the Person claiming or defending the Suit to pay all Cost, if the Jury find a Verdict for the Crown. And the Money arising from such Penalties and Forfeitures, after deducting any extraordinary Expences of Prosecution not taxed against the Defendant, shall be one Half to His Majesty for the Uses and In-

In what Courts Penalties, &c. may be sued for.

Special Juries to be allowed, upon Motion.

Persons claiming to pay Costs, if Verdict be for the Crown.

Application of Penalties and Forfeitures.

tents 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 of the Offence committed.

When Witnesses are obliged to leave the Province, their Depositions may be taken before a Judge of the Court, and allowed as Evidence at the Trial.

XXII. *And be it also further Enacted*, That in Case it shall happen, that any of the Witnesses for supporting any Information that may be so brought, are obliged to leave the Province before the Day appointed for the Trial of the Cause, that then and in such Case it shall be in the Power of any one of the Judges or Justices of the Courts aforementioned, upon Notice given to the adverse Party to be present, to take the Depositions of the said Witnesses in Writing, which Depositions so taken and subscribed by the Judge or Justices aforesaid and Witnesses, shall be admitted as Evidence to the Jury upon Trial.

Monies arising by the Excise, to be applied to pay Bounties &c.

XXIII. *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*.

This Act to be the Rule and Guide to the Collectors,

XXIV. *And be it further Enacted*, That this Act shall be the Rule and Guide to the Collector or Receiver, or Collectors or Receivers of the Duties of Excise, and to the Officers employed by or under them, in receiving the Duties granted by this Act; and also that this Act shall be pleaded and be the Rule and Guide for all and every of His Majesty's Courts aforesaid, when any of the Breaches of this Law, or the Fines or Forfeitures incurred by the same, are prosecuted; any Law, Usage or Custom to the contrary notwithstanding.

and on Prosecutions for Fines and Forfeitures.

Monies to be accounted for in the Treasury in Great Britain, and audited by the Auditor General of the Plantations or his Deputy.

XXV. *And it is also 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.

Act to be in force till the 15th January 1771, and to the End of the then next Session of the *General Assembly*.

XXVI. *And be it also further Enacted*, That this Act shall continue and remain in force from and after the Sixth Day of *February* One Thousand Seven Hundred and Sixty Nine, until the Fifteenth Day of *January* One Thousand Seven Hundred and Seventy One, and until the End of the Session of the *General Assembly* then next following.