the said Collectors, or their Deputies, what shall appear to Lib. J. R. be due by this Act, upon the Entries made by them as afore- & U. S. said, once in every three Months, or oftner (if required, every such Retailer shall forfeit and pay for so neglecting or refusing to enter the Liquors drawn every three Months respectively and to account for and pay as aforesaid, for the first Offence the sum of ten Pounds Current Mony and for the second Offence the sum of twenty Pounds Current Mony, and are hereby declared uncapable of retailing or selling any of the Liquors aforesaid, during the Continuance of this Act; and if the Person or Persons liable to pay the Duties arising upon selling or retailing of the Liquors mentioned in this Act shall neglect or refuse to pay the same in the manner, and at the times herein limited and appointed, by the space of ten Days after the same ought to be paid, it shall and may be lawful for the said Collectors respectively by virtue of a special warrant for that Purpose, signed & sealed by any one Justice of the Peace, of the County where the Offence is committed to impower the said Collector to levy the same, by Distress and Sale of Goods and Chattels of the Offender rendering the Overplus, if any be, to the Owner, or Owners, after reasonable Charges deducted.

And be it further Enacted, that if any Person or Persons, shall make short or fraudulent Entries, of the Liquors, in his, or their Possession as aforesaid, or shall neglect and refuse to enter, and give the Amount of such Liquors, as he, she, or they shall receive at any time into his, her, or their House, store, Cellar, Vault, or otherwise when thereto required as aforesaid, all such Liquors not entred as aforesaid shall be forfeited, and the Collectors for the time being or their Deputies, are hereby respectively impowered to enter at any time in the Day, when they shall see convenient, the House, Cellar, Store, Vault, or shop of any Retailer, and compare the Liquors in such House, Cellar, Vault, Shop, or Store with the Quantities, Measures, or Number of Gallons mentioned in the Entries made, and Accounts given in, and seize, and take away all such Liquors, as shall be found not truly entred as aforesaid, together with the Casks or other Vessels, containing the same.

And be it further Enacted, that the Collectors, or their Deputies, in the Presence of the Constable, and two good, and lawful Witnesses, may on Request by him made enter the House, Cellar, Vault, Store, or other Room of such Retailer, in the day time, to gage all the Vessels and Liquors aforesaid, and if any such Retailer, shall refuse to permit any such Collector or their Deputy to enter as aforesaid, to gage, p. 107