

Liber H. S. No. 1
 [Retailers, before they retail any Liquors to enter their Names, &c. with the Collectors, and pay the Duty once in three Months, on Oath.]

And be it further Enacted, That every Retailer, of all or any of the said Liquors, before he, she or they draw, sell, or barter, any of the said Liquors, shall enter his, her or their Names, and Places of Abode, with the Collector of the respective Counties, or their Deputies, in Books to be by them kept for that Purpose; and all such Retailers, and every of them, are hereby enjoined, once in every three Months, or oftener if required, to make true and particular Entries with the Collectors, or their Deputies respectively, upon Oath, or Affirmation if a Quaker (which the said Collectors, or their Deputies, are hereby empowered to administer), of all Rum, Brandy, or other Spirits, which they, or any of them, shall have vended, bartered, or retailed within that Time, and so from Time to Time during the Continuance of this Act; and shall and are hereby required to account for, and pay to the said Collector, or their Deputies respectively, once in every three Months, or oftener if required, all such Sum and Sums of Money as shall become due and payable, by Virtue of this Act.

[Retailers to give a true Account of their Quantities of Rum, &c.]

And be it further Enacted, That all and every Retailer, of all or any of the Liquors aforesaid, shall, on the Entry of their Names, and Places of Abode, with the Officers aforesaid, give unto the said Collectors, or their Deputies, a true Account of the Quantities, and Measure, and Number of Gallons, of all Wine, except as before excepted, and all Rum, Brandy and other Spirits, which shall be in their Possession at the Time of the Entry aforesaid; and shall also, from Time to Time, after the twentieth Day or June, in the Year One thousand seven hundred and fifty-six, whenever thereto required, give true Accounts, and perfect Entries make, of all and singular the Wine as aforesaid, and Rum, Brandy or Spirits, then in their Houses, Shops, Cellars, Vaults, or Stores.

[Penalties on Retailers, who shall sell any Rum, &c. without having first entered their Names, &c.]

And be it further Enacted, by the Authority aforesaid, That if any Retailer shall presume to retail, draw, sell, or barter any of the Liquors aforesaid, without having first entered his, her, or their Name, and Place of Abode, with the Collectors, or Deputies, as this Act directs, every such Retailer shall forfeit and pay the Sum of Five Pounds Current Money, over and above the Duties for all such Liquors retailed by them as aforesaid; or if, after such Entry made, any Retailer shall refuse or neglect to make true and particular Entries when required, or shall refuse or neglect to account with, or pay the said Collectors, or their Deputies, what shall appear to be due by this Act, upon the Entries made by them as aforesaid, once in every three Months, or oftener 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 pay as aforesaid, for the first Offence, the Sum of Ten Pounds Current Money, and for the second Offence, the Sum of