

Liber H. S. No. 1 p. 226  
 [Collectors to allow 15 per Cent for Leakage, Collectors to keep true Accounts, and lay them before the Assembly &c. Collectors to be allowed 10 per Cent for collecting.]

Provided always, That there shall be allowed by the Collectors, or their Deputies, unto the several Retailers of the Liquors aforesaid, Fifteen per Centum for Leakage or Wastage; and the said Collectors are hereby required to keep true and fair Accounts of all their Doings, in Virtue of this Act, which Accounts they shall lay before the General Assembly of this Province, at every Section, for their Examination; and the said Collectors, and each of them, shall, half yearly, at Michaelmas and Lady-Day, deliver Accounts upon Oath, and make Payment to the Commissioners, or Trustees of the Loan-Office for the Time being, of all such Sums of Money as they shall receive by Virtue of this Act, for the Uses above mentioned and expressed, deducting out of the same Ten Per Cent. for their Trouble and Care in collecting and paying the same, and deducting also, one Moiety of all the Forfeitures by them recovered, for any Offence committed against this Act, after Charges paid and satisfied.

[Every Person selling 25 Gallons of Wine, (except imported from Great-Britain) or 50 Gallons of Rum, &c. shall deliver to the Collector a List of the Quantities and Species, every 3 Months, Penalty on neglect.]

And be it further Enacted, That every Person or Persons who shall, after the 20th Day of June aforesaid, sell or dispose of, at one Time, the Quantity of fifty Gallons or upwards, of Rum, Brandy, or other distilled Spirits herein before mentioned, or twenty-five Gallons or upwards of Wine, except from Great-Britain, shall, every three Months, or oftener if required, deliver to the Collector of the respective County, where the Person to whom he shall sell or dispose of the same shall reside, a List under his Hand expressing the separate Quantities and Species of all such Liquors, the Place of Abode and Name of the Person to whom and the Time when sold. And if any such Person shall refuse or delay to deliver such List as aforesaid, he shall forfeit and pay the Sum of Five Pounds Current Money for every such Offence, to be recovered in the County where such Offender shall reside, by Action of Debt, Bill, Plaint, or Information, wherein no Essoin, Protection, or Wager of Law, or more than one Imparlance, shall be allowed; one half thereof to be paid to the Informer, or him or them who shall sue for the same, with Costs; the other half to be applied as herein after directed.

[Collectors to give Notice of the Time of Commencement of the Duties.]

And the said Collectors are hereby required to give public Notice by Advertisements, fixed at convenient public Places, certifying the Time of Commencement of the several Duties on Liquors, hereby imposed, and full Directions how and when Entries to be made, in Pursuance of this Act.

[Justices to summon and swear Witnesses for the Discovery of Frauds, &c.]

And for the better Discovery of Frauds and Abuses, Be it further Enacted, That it shall and may be lawful for any Justice of the Peace, of each respective County, and he is hereby required, upon Application made by any Collector of the same County, or other Person, to summon any Person or Persons to appear before such Justice at such Time and Place as he shall appoint, to give Evidence upon Oath, or Affirmation if a Quaker, for Discovery of any Frauds