

Liber H. S. Wine, Rum, and other Spirits, so bought and received, or reserved
 No. 1 and laid by, and shall, within one Month after such Entry made,
 pay unto the Collector of the County where he, she, or they reside,
 or his Deputies, for such Wines, Rum, and other Spirits, the several
 Rates and Duties directed by this Act, such Collector making Allow-
 ance for Leakage, as aforesaid.

p. 231 And be it further Enacted, That if any Person or Persons what-
 [Penalty on soever, not being a Retailer or Retailers, shall, after the twentieth
 Persons, not Day of June aforesaid, presume to consume, or make use of, in any
 being Manner whatsoever, any Rum, Wine, or other Spirits as aforesaid,
 Retailers, without first having made such Entry on Oath, or Affirmation if a
 consuming Quaker, or shall not account and pay as aforesaid, for such Liquors,
 any Wine, or shall thereafter purchase, or bring into his, her, or their House,
 &c. except Cellar, Vault, or Store, or reserve, or lay by, as aforesaid, for the
 &c. without Use aforesaid, any Quantities of the said Liquors, except as before
 having first entered their Names, &c.] excepted, and shall not, within one Month thereafter, make Entry
 on Oath, or Affirmation if a Quaker, as aforesaid, of the Quantity of
 such Liquors, and pay the Duty thereon, as aforesaid; such Person
 or Persons so offending, shall forfeit and pay the Sum of Twenty
 Pounds Current Money, to be recovered by Action of Debt, Bill,
 Plaint, or Information, wherein no Essoin, Protection, or Wager
 of Law shall be allowed, nor more than one Imparlance.

Provided always, and be it Enacted, by the Authority aforesaid,
 [House- That every House-keeper or Resident, not being a Retailer, who shall
 keepers, not not choose to make Entry, account for, and pay to the said Collector
 being Re- the Duties aforesaid, in Manner aforesaid, shall and may pay to the
 tailers, who said Collector, half yearly, at Lady-Day and Michaelmas, the Sum of
 shall not Twenty Shillings Current Money, in Lieu of the said Duties; and
 choose to in Default thereof, the said Collector shall collect and levy the said
 make Entry, Sum, in Manner and Form as by this Act is before directed, in Case
 may pay of Retailers neglecting or refusing to pay the Duty aforesaid, by the
 20 s. half Space of ten Days after the same ought to be paid.
 yearly, in
 Lieu of the
 Duties.]

And whereas the Duty of two Pence per Gallon on all Madeira
 Wine imported into this Province, by an Act of Assembly, entituled,
 [2d per An Act for his Majesty's Service, made at a Session of Assembly,
 Gallon, Part begun and held at the City of Annapolis, the seventeenth Day of
 of the 6d. by July, Seventeen hundred and fifty-four, is directed to be paid and
 this Act applied towards replacing the Sum of six Thousand Pounds, by that
 imposed on Act directed to be delivered and paid out by the Commissioners for
 Madeira emitting Bills of Credit, established by Act of Assembly, which
 Wine, to be Duty of Two Pence per Gallon by this Act is taken off, by Means
 applied to- whereof the said Sum of Six Thousand Pounds will not be repaid
 wards re- and replaced so soon as by the said Act was intended:
 placing the
 Sum of
 6000 l. be-
 fore granted;
 and after to
 be applied
 towards re-
 placing the
 40,000 l.]

Be in therefore Enacted, That the Sum of Two Pence per Gallon,
 Part of the Six Pence per Gallon, by this Act imposed on all Madeira
 Wine hereafter to be imported, which shall be retailed or consumed,