

they are not redeemed within five Days) rendering to the Parties the Overplus, if any be, the Charges of Distress and Sale being first deducted; and for Want of sufficient Distress to imprison the Party offending 'til Satisfaction made.

THAT if the said Magistrate, Collector, or his Deputy, or any Constable, shall be sued and prosecuted for any Thing done by them in Pursuance of this Act, he or they may plead the general Issue, and give this Act and special Matter in Evidence, for his or their Justification.

AND for Encouragement of Persons who shall distil Spirits from any Grain or Fruits of the Growth of this Province, That it shall be lawful to and for any Distiller in this Province, to sell to any Retailer or Retailers any Quantity of such Spirits of his own distilling, not less than five Gallons, to one Person, and to be delivered at one Time, making Entries thereof, within the Space of ten Days, with the Collector of the County where he resides, with the Retailer's Name and Place of Abode to whom sold, and Number of Gallons, and also, at the same Time, taking an Oath, or Affirmation if a Quaker, that the same Spirits by him sold, as aforesaid, were *bona fide* distilled in this Province, and as he is informed and verily believes, from Materials of the Growth or Produce thereof, and are clear of all Mixture of Rum, or any other foreign Spirits whatsoever; and the said Retailer shall account for and pay the Duty thereof to the said Collector, pursuant to the Directions of this Act; any Thing herein to the contrary notwithstanding.

PROVIDED always, that the Collectors of the Excise aforesaid, or any of them, nor their or any of their Deputies, nor any Person or Persons to be appointed in their or any of their Places or Stead, shall, during their Continuance in their or any of their Offices, vend, barter, sell, exchange, or trade, by Retail, in any of the Liquors aforesaid, made exciseable by this Act, under the Penalty of *Forty Pounds* Current Money, to be recovered by Action of Debt, Bill, Complaint, or Information, by any Person who will sue for the same to Effect; one half thereof to the Use of the Person so suing, the other half thereof to be paid to the Commissioners or Trustees aforesaid, to be applied as herein after directed.

THAT every Master of any Ship, Sloop, or other Vessel, their Officers, Sailors, or any other Person for them, retailing or consuming any the Liquors aforesaid, within this Province, shall, and are hereby required to make the like Entries of and Payments for the Liquors by them retailed or consumed, as any other Retailer or Consumer in this Province, under Pain of incurring the like Penalties and Forfeitures as by this Act are before imposed on Retailers or Consumers for omitting to enter and pay as aforesaid, to be recovered in the same Manner as the said Penalties and Forfeitures are by this Act directed to be recovered against other Retailers or Consumers of the Liquors aforesaid; and