

same, within thirty Days after such Delivery, to the Commissioners of the Loan Office. And the said Collector is hereby authorized and required to demand and receive in the same Manner, as in this Act is before directed, as to the Duties on Liquors retailed or consumed, of and from every Batchelor in such List mentioned, whose Estate is set down therein of the Value of *One Hundred Pounds* Currency or upwards, and under *Three Hundred Pounds*, the Sum of *Five Shillings* Current Money; and of and from every Batchelor, whose Estate is set down of the Value of *Three Hundred Pounds* or upwards, the Sum of *Twenty Shillings* Current Money. And if any such Batchelor shall not pay the Tax aforesaid, agreeable to the Valuation aforesaid, by the Tenth Day of *August* this present Year, and on the Tenth Day of *August* in every Year thereafter, so long as he shall continue in that Estate, then the Collector aforesaid is hereby empowered and required, of the Goods and Chattels of the said Batchelor, forthwith to make and levy the same. And every Collector is hereby obliged to render an Account of, and pay to the Commissioners or Trustees aforesaid, all such Sums of Money as he shall receive on Account of the Taxes on Batchelors aforesaid, by the Twenty-ninth Day of *September* yearly, retaining in his Hands a Salary of *Five Pounds per Cent*; and his Bond for the Performance of his Duty, as Collector of the Duties on Liquors, shall be liable for any Breaches of his Duty as to the Taxes on Batchelors aforesaid.

THAT every Rector, Vestryman or Church-Warden, who shall neglect or refuse to mak a List of Batchelors, as aforesaid, and every Register of a Parish who shall neglect to deliver Copies of the List of Batchelors to the Collectors or Sheriff, as aforesaid, and every Sheriff who shall neglect to transmit such List to the Commissioners or Trustees, as aforesaid, shall forfeit and pay the Sum of *Five Pounds* Current Money for every such Neglect, to be recovered in the County Court where such Rector, Vestrymen, and Church Wardens, Register or Sheriff, 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; the one half to the Informer, or him, her, or them, who shall sue for the same, and the other half to be applied as herein after directed.

PROVIDED always, that any Batchelor who shall, by legal Testimony produced to the Vestry of the Parish wherein he shall reside, at the next Meeting after the making of such Lists, make appear that he is under the Age of *Twenty-five Years*, or by an Inventory, on Oath, of the whole Estate, real and personal, which he hath in Possession, in his own Right, satisfy such Vestry that his Estate is under the Value set down in the List aforesaid, then the said Vestry shall give such Batchelor a Certificate of the same, which being shewn to the said Collector, shall be a sufficient Discharge from such Tax, as aforesaid, for that Year.

THAT