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Act imposed for any such Offences committed, upon the Goods and Chattels of such Offenders, and to cause Sale to be made of such Goods and Chattels if they are not returned within five Days, rendering to the Treasurer the Overplus, if any be, the Charge of Duties, and Sale being first deducted, and for Want of sufficient Distress, to imprison the Party offending till Satisfaction made.

And be it further Enacted, 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 distill Spirits from any Grain or Fruits of the Growth of this Province, Be it Enacted, 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 six 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 Retailers 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 Foreign, or any other foreign Spirit, what so ever; 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 contained to the contrary notwithstanding.

Provided always and be it Enacted, 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 steads, shall during their continuance in their, or any of their Offices, vend, barter, sell, or charge, or trade by Retail in any of the Liquors aforesaid, made excisable by this Act, under the Penalty of forty Pence current Money, to be recovered by Action of Debt, Bill, Plaint, 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.

And be it further Enacted that every Master of any Ship, Sloop, or other Vessel, their Officers, Sailors, or any other Person or Persons 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 one Month.

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