

make, of all and singular the Wine as aforesaid, and Rum, Brandy or Spirits, then in their Houses, Shops, Cellars, Vaults, or Stores.

Penalty on Retailers, who shall sell any Rum, &c. without having first entered their Names, &c.

XLIV. *AND be it further Enacted, by the Authority aforesaid,* That if any Retailer shall presume to retail, draw, sell, or barter any of the Liquors aforesaid, without having first entered his, her, or their Name, at the Place of Abode, with the Collectors, or Deputies, as this Act directs, every such Retailer shall forfeit and pay the Sum of Five Pounds Current Money, over and above the Duties for all such Liquors retailed by them as aforesaid; or if, after such Entry made, any Retailer shall refuse or neglect to make true and particular Entries when required, or shall refuse or neglect to account with, or pay the said Collectors, or the Deputies, what shall appear to be due by this Act, upon the Entries made by them as aforesaid, once every three Months, or oftener if required, every such Retailer shall forfeit and pay, for so neglecting or refusing to enter the Liquors drawn every three Months respectively, and to account for and pay as aforesaid, for the first Offence, the Sum of Ten Pounds Current Money, and for the second Offence, the Sum of Twenty Pounds Current Money, and are hereby declared incapable of retailing or selling any of the Liquors aforesaid, during the Continuance of this Act; and if the Person or Persons liable to pay the Duties arising upon selling or retailing the Liquors mentioned in this Act, shall neglect or refuse to pay the same, in the Manner and at the Times herein limited and appointed, by the Space of Ten Days after the same ought to be paid, it shall and may be lawful for the said Collectors respectively, by Virtue of a special Warrant for that Purpose, signed and sealed by any one Justice of the Peace, of the County where the Offence is committed, to empower the said Collector to levy the same, by Distress and Sale of Goods and Chattels of the Offender, rendering the Overplus, if any be, to the Owner or Owners, after reasonable Charges deducted.

Penalty on Persons making short or fraudulent Entries.

XLV. *AND be it further Enacted,* That if any Person or Persons shall make short or fraudulent Entries of the Liquors in his or their Possession as aforesaid, or shall neglect or refuse to enter and give the Amount of such Liquors as he, she, or they shall receive at any Time, into his, her, or their House, Store, Cellar, Vault or otherwise, when thereto required as aforesaid, all such Liquors not entered as aforesaid shall be forfeited, and the Collectors for the Time being, or their Deputies, are hereby respectively empowered to enter, at any Time in the Day, when they shall see convenient, the House, Cellar, Store, Vault or Shop of any Retailer, and compare the Liquors in such House, Cellar, Vault, Shop or Store, with the Quantities, Measures, or Number of Gallons mentioned in the Entries made, and Accounts given in, and seize and take away all such Liquors as shall be found not truly entered as aforesaid, together with the Casks and other Vessels containing the same.

Penalty on Retailers refusing Entry into their Houses to the Collectors, to gauge their Liquors.

XLVI. *AND be it further Enacted,* That the Collectors, or their Deputies, in the Presence of the Constable and two good and lawful Witnesses, may, on Request by him made, enter the House, Cellar, Vault, Store or other Room of such Retailer, in the Day Time, to Gauge all the Vessels and Liquors aforesaid, and any such Retailer shall refuse to permit any such Collector, or their Deputy, to enter as aforesaid, to Gauge or take Account of the Liquors aforesaid, such Retailer shall be forthwith forbidden, by such Collector, to vend, barter or sell, any of the Liquors aforesaid; and if any Retailer, after such Warning given, shall presume to vend, barter or sell, any of the Liquors aforesaid, such Retailer shall forfeit, besides the Forfeiture recovered by Action of Debt, Bill, Complaint, or Information, wherein no Essoin, Protection, or Wager of Law shall be allowed, or more than one Impar lance, the Sum of Twenty Pounds Current Money; to be recovered by Action of Debt, Bill, Complaint, or Information, wherein no Essoin, Protection, or Wager of Law shall be allowed, or more than one Impar lance.

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.

XLVII. *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 Session, 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.

XLVIII. *AND be it further Enacted,* That every Person or Persons who shall, after the 20th Day of July 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, Complaint, or Information, wherein no Essoin, Protection, or Wager of Law, or more than one Impar lance, 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.

XLIX. *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

L. *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