

C A P. IV.

An Act in Addition to an Act made in the Eighth Year of His present Majesty's Reign, intituled *An Act to amend, render more effectual, and reduce into one Act, the several Laws made by the General-Assembly of this Province, relating to the Duty of Excise on Rum; and other distilled Spirituous Liquors.*

8. Geo. 3. Cap. 9.

Preamble.

*W*HEREAS the several Duties already granted to His Majesty are not sufficient to discharge the several Sums now due by Government, and whereas it is highly necessary that Measures, so far as the Abilities of the People will admit, should be taken for that Purpose;

Additional Excise of 2d. per Gallon on Rum.

I. *Be it Enacted by the Governour, Council, and Assembly, That after Six Days from the Publication of this Act, there shall be paid on all Rum, and other distilled Spirituous Liquors whatsoever, which shall be sold within this Province, an additional Duty of Excise of Two-pence per Gallon, over and above the Duty of Excise already imposed by the Act made in the Eighth Year of His present Majesty's Reign, intituled An Act to amend, render more effectual, and reduce into one Act the several Laws made by the General Assembly of this Province relating to the Duty of Excise on Rum, and other distilled Spirituous Liquors.*

Manner of raising, levying, collecting, & accounting for said Duty.

II. *And be it further Enacted, That the additional Duty hereby granted, shall be raised, levied, collected, received, paid, and accounted for, in manner as is directed in and by the herein afore recited Act, and subject to the several Conditions, Penalties, and Forfeitures, specified and contained in the said Act, and that the same shall be as binding and obligatory upon the Persons concerned for the effectual Recovery of the said Duties and Forfeitures, as if every Article and Clause in the said Act were herein particularly set forth and Enacted.*

Appropriation of the Monies arising by this additional Duty.

III. *And be it also Enacted, That the Monies arising from the additional Duty of Excise imposed by this Act, shall be applied towards discharging the Debt due by Government not bearing Interest, amounting to Three Thousand and Sixty-two Pounds and Five-pence Half-penny, agreeable to the Votes and Resolutions of the General-Assembly this present Session.*

Continuance of Act to 1st July 1771.

IV. *And be it Enacted, That this Act shall be and continue, and the same is hereby continued in Force until the First Day of July One Thousand Seven Hundred and Seventy One.*