

ties of such Spirituous Liquors as they shall from Time to Time purchase from the Merchants, Distillers, or other Persons whatsoever, and shall deliver a Duplicate of such Permit, one to remain in the Hands of the Buyer, and the other to be delivered to the Seller at the Time of Delivery of such Spirituous Liquors.

VI. *And be it also further Enacted*, That the Collector or Receiver, or Collectors or Receivers, is and are hereby impowered and directed to take and receive, from the Purchaser or Purchasers of such distilled Spirituous Liquors as aforesaid, the Duty of Excise at and after the Rate aforementioned, for the Number of Gallons to be expressed in the said Permit or Duplicate, before the Delivery of the same; *Provided* the Amount of the said Duty does not exceed Ten Pounds, but if the same should exceed Ten Pounds, the Collector or Receiver or Collectors or Receivers are hereby authorised, on sufficient Security being given, to give Credit for Payment thereof within the Term of Three Months.

VII. *And be it also Enacted*, That all Rum and other distilled Spirituous Liquors, to the Amount of upwards of Five Gallons, which shall be found in the Custody of any Person whatsoever, not duly entered with the proper Officers appointed by the Laws of Impost and Excise, may and shall be seized and declared forfeited; and the Person in whose Possession, or who occupies any House or Store where the same shall be found, shall forfeit and pay a Fine according to the Nature of the Offence, not exceeding One Hundred Pounds, for each and every Offence; and if the Defendant in such Case cannot make it appear that the same has been duly entered or permitted according to Law, Judgment shall be made up for the Fine and Forfeiture.

VIII. *And be it further Enacted*, That no Merchant or Distiller of such Spirituous Liquors, or other Person whatsoever (without License first obtained) shall retail Rum or other distilled Spirituous Liquors, in less Quantity than five Gallons, to be delivered at one and the same Time; and that the Merchant, Distiller, or any other Person whatsoever, shall preserve upon File the Duplicates of all such Permits, for the Inspection of the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, whenever thereunto required: *Provided* that nothing in this Act shall be construed to prevent any Person or Persons from supplying his or their Servants or Labourers with necessary Rum or other Spirituous Liquors, *Provided* that the same shall have paid the Duties prescribed by Law.

IX. *And it is hereby Enacted*, That the Quantity contained in said Permits upon File in the Custody of said Merchant, Distiller, or other Person whatsoever shall, as far as they go, be sufficient to discharge him or them of so much Stock as he or they shall have so bought, received, or distilled aforesaid.

X. *And*

The excise to be paid at the Delivery of the Permits,

If under £10.

if above £10.
Security to be given to pay it in three Months.

All Rum &c. above five Gallons, found in any Person's Custody, not duly entered, shall be forfeited,

and such Person shall forfeit £100.

Merchants &c. shall not retail Rum &c. without License.

and shall file Duplicates of Permits, for the Inspection of the Collectors.

Servants &c. may be supplied with Rum &c. which has paid the Duties.

The Permits shall discharge the Stock of Merchants &c. for the Quantities therein expressed.