

II. *And be it also Enacted*, That all Merchants, Distillers, and other Persons whatsoever, importing, receiving, and having in their Possession, any Rum or other distilled Spirituous Liquors, shall, within Twenty Four Hours after such Importation or Receipt of the same, deliver to the Collector or Receiver, or Collectors or Receivers of Excise, an Account upon Oath of all such Liquors by them so imported or received, specifying the Kinds of Casks, with the Marks and Numbers thereof, in which the same is contained, under the Penalty and Forfeiture of One Hundred Pounds for each and every Offence.

Merchants, &c. importing, &c. any Rum, &c. shall give an Account thereof, within 24 Hours.

On Penalty of £100.

III. *And be it also further Enacted*, That the Distillers shall, on the First Day of each and every Month, deliver to the Collector or Receiver, or Collectors or Receivers aforesaid, an Account in Writing and upon Oath, of all Rum and other distilled Spirituous Liquors remaining in their Possession; and also on the First Day of each and every Month, or within three Days thereafter, shall render an Account in like Manner to the Collector or Receiver or Collectors or Receivers aforesaid, of all Rum or other Spirituous Liquors by them distilled during the Month then last past, under the Penalty and Forfeiture of One Hundred Pounds for each and every Offence; and when it shall so happen, that the Business of a Distill House shall be carried on under the Direction of a Foreman Distiller, or any other Person in the Absence of the Owner or Master thereof, that then and in that Case the said Foreman or other Person shall render his Monthly Account upon Oath, as is directed to be done by the said Owner or Master of the Distill House, and under the like Penalties.

Distillers shall deliver to the Collectors every Month, an Account of all Rum, &c. remaining in their Hands,

and also of the Quantity distilled within the Month past, on Penalty of £100.

Any Foreman of a Distill House, having the Care thereof, liable to the like Penalties.

IV. *And be it Enacted*, That no Merchant, Distiller, or other Person whatsoever, shall presume to buy or sell, barter or exchange, or deliver any Rum or other distilled Spirituous Liquors, duly entered as aforesaid, other than to such Persons, or for such Quantities, as shall be expressed in a Permit to be first granted by the Collector or Receiver, or Collectors or Receivers aforesaid, and so often as the same shall be bought, sold, bartered, exchanged, delivered, or shipt, in any Quantities more than Five Gallons, under the Penalty and Forfeiture of One Hundred Pounds for each and every Offence: And the said Merchant, Distiller, or other Person, shall give sufficient Security to the Collector or Receiver, or Collectors or Receivers aforesaid, to render a just Account upon oath, of the Disposal of all such Liquors in their Possession, or that shall hereafter be received or distilled by any of them, whensoever thereunto required.

Persons selling &c. Rum &c.

in any Quantity more than five Gallons, without Permits from the Collectors, forfeit £100.

Security to be given to render an Account of all such Liquors.

V. *And be it further Enacted*, That the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, shall grant Permits *Gratis*, to all Retailers and others, for the several Quantities

Permits to be granted, *Gratis*, by the Collectors.