

*An Act for altering, amending, and prolonging an Act made in the Fifth Year of the Reign of His present Majesty, intituled, An Act for Granting to His Majesty an Excise on Wines, Tea, Coffee, and Playing Cards Sold within this Province.*

*BE it Enacted by the Lieutenant Governor, Council and Assembly, That all Wines, Tea, Coffee, and Playing Cards, sold or by any ways or Means brought into this Province, shall pay the following Rates and Duties of Excise, viz. Wines per Gallon, Six Pence; Tea per Pound, One Shilling; Coffee per Pound, Two Pence; Cards per Pack, One Shilling.*

*And be it further Enacted, That the Collector or Receiver or Collectors or Receivers of the Duties, or one of them, shall grant Permits Gratis, to all Retailers and others, as well for Tea, Coffee, and Playing Cards, as for Wines, for all such Quantities of Tea, Coffee, and Playing Cards, as they shall from Time to Time purchase from any Merchant or other Person, That is to say, for Tea and Coffee in any Quantity not less than Fifty Pounds Weight, and for Cards not less than Fifty Packs, 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 Tea, Coffee and Playing Cards.*

*And be it also Enacted, That the Collector or Receiver, or Collectors or Receivers aforesaid, is and are hereby empowered and directed to take and receive from the Purchaser or Purchasers of such Tea and Coffee, and Playing Cards, the Duty of Excise at and after the Rate aforesaid, for the Quantity expressed in said Permit and Duplicate, before the Delivery of the same, without allowing any Credit therefor.*

*And be it further Enacted, That from and after the Publication hereof, no Deduction or Allowance shall be made for Wastage and Leakage upon any Wines, in the Hands of any Merchant or other Person, but that the Collector or Receiver or Collectors or Receivers aforesaid, are hereby empowered, in Lieu thereof, to give Credit to such Merchant or other Person, for so much only of such Wines, as shall *bona fide* appear to have been wasted or leaked out, to be proved upon Oath at the Quarterly Settlement of Accounts for Duties on such Wines; and no Allowance or Abatement whatever shall be hereafter made on any Wines that shall be exported.*

*And be it also Enacted, That if any Tea, Coffee, or Cards shall be fraudulently reloaded in any Port or Place of this Province after*