

The several Impost  
& Excise Duties on  
Beer, Rum & Wines  
continued to 31st  
December, 1776.

with the Additions, and Amendments thereto made by this Act, shall be and continue, and the same are hereby continued in Force from the Expiration thereof, untill the Thirty First Day of *December*, One Thousand Seven Hundred and Seventy Six.

## C A P. II.

An Act for granting to His Majesty an Excise on Melasses and Brown Sugar, sold within, or brought into this Province, and for the more effectual improving and extending the Trade of this Colony to the *West-Indies*.

Duties granted

*✱✱✱✱* *E it Enacted by the Governor, Council and Assembly,*  
*B* That from and after the First Day of *January*, One Thousand Seven Hundred and Seventy Five, there shall be paid on all Melasses and Brown Sugar sold, or by any Ways or Means brought into this Province, the several Rates and Duties of Excise following, *that is to say,*

on Melasses, 5d. per  
Gallon.

For every Gallon of Melasses, Five Pence,

Brown Sugar 5s.  
per Cent. Weight.

And for every One Hundred and Twelve Pounds of Brown Sugar, Five Shillings.

Merchants &c. ha-  
ving in Possession  
any Melasses or  
brown Sugar shall  
give an Account  
thereof within Ten  
Days after 1st *Jan.*  
1775, to the Col-  
lector.

and buying or re-  
ceiving into their  
Possession any Me-  
lasses for distilling,  
or any brown Sugar  
for Sale,  
shall within 24  
Hour deliver the  
Collector an Ac-  
count thereof

on Penalty £50.

II. *And be it also Enacted,* That all Merchants or other Persons whatsoever being Inhabitants, dealing in said Commodities, having in their Possession any Melasses for Sale or distilling, or Brown Sugar for Sale, shall within Ten Days from and after the Commencement of this Act, deliver to the Collector or Receiver of the Excise Duties for the Time being, of the District or Place where they reside, an Account in Writing and upon Oath, of all such Melasses, and Brown Sugar remaining in their Possession; and that all Merchants and other Persons whatsoever buying or receiving into their Possession any Melasses for Sale or Distilling, or brown Sugar for Sale, shall within Twenty Four Hours after such Purchase or Receipt, deliver to the Collector or Receiver aforesaid an Account upon Oath, of all such Melasses and Brown Sugar by them so bought 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 Fifty Pounds for each and every Offence.

III. *And be it also further Enacted,* that the Collector or Receiver aforesaid, is hereby impowered and directed to take and receive from