

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, delivered 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 the Possessors, Receivers, or Purchasers of such Melasses and Brown Sugar, the Duty of Excise at, and after the Rate aforementioned for the Number of Gallons of Melasses, and Quantity of Brown Sugar in their Possession, or which shall be received or purchased by them; *Provided* the Amount of the said Duty does not exceed Ten Pounds, but if the same shall exceed Ten Pounds and not exceed Fifty Pounds, the Collector or Receiver aforesaid, is hereby authorised on sufficient Security being given, to give Credit for Payment thereof within the Term of Three Months, and if the Amount of the said Duty shall exceed Fifty Pounds, the Collector or Receiver aforesaid is hereby authorised in like Manner to give Credit for Payment thereof within Six Months.

IV. *And be it Enacted*, That all Melasses and Brown Sugar which shall be found in the Custody of any Merchant, Distiller, Shopkeeper, or Retailer, which shall not have paid or secured to be paid the Duty of Excise imposed by this Act, shall be seized and forfeited, and the Person or Persons in whose Custody the same shall be found, shall forfeit and pay the Sum of Fifty Pounds for every such Offence.

V. *And be it also Enacted*, That all and every Person bringing in, or causing to be brought into this Province, any Melasses or Brown Sugar for their own Consumption, shall render a just and full Account of all such Melasses and Brown Sugar to the Collector or Receiver aforesaid, if within the Town of *Halifax* in Forty Eight Hours, and in all other Places within three Days after the Arrival of the Vessel wherein such Melasses and Brown Sugar shall be so brought in, and shall pay or secure to be paid the Duty of Excise aforesaid thereon, under the Penalty of forfeiting all such Melasses and Brown Sugar so introduced, in whosesoever Possession the same may be found; and shall also forfeit and pay a Sum not exceeding Fifty Pounds.

give an Account thereof within Ten Days after 1st Jan. 1775, to the Collector,

and buying or receiving into their Possession any Melasses for distilling, or any brown Sugar for Sale, shall within 24 Hours deliver the Collector an Account thereof. on Penalty £50.

Duty to be paid to Collector immediately.

if the amount does not exceed £10.

but if above £10. and not exceeding £50 to be paid in 5 Months.

if exceeding £50. in six Months, on sufficient Security being given.

All Melasses and brown Sugar found in the Custody of any Merchant, &c.

to be seized & forfeiture of £50.

Melasses or Brown Sugar imported by Persons for their own use, liable to Excise. Account thereof to be given if in *Halifax* in 48 hours in other Places in 3 days.

Forfeiture of the Articles.

& Penalty £50.