

VIII. *And be it enacted*, That the Merchant or such other Person, shall preserve upon File the Duplicates of all such Permits, for the Inspection of the Collectors or Receivers aforesaid, or either of them, whenever thereto required, under the Penalty and Forfeiture of Ten Pounds for each and every Offence; and the Quantity contained in said Permits 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 or received as aforesaid.

Duplicates of Permits to be kept for the Inspection of the Collectors; on Penalty of £.10

IX. *And be it also enacted*, That there shall be no established or general Allowance made of Wastage or Leakage, upon any Wines in the Hands of any Merchant or other Person, but the Collectors or Receivers may and are hereby authorized to credit the Merchant for so much of such Wines, as shall *bona fide* appear to have been wasted, leaked out, or otherwise lost, to be proved on Oath at the Quarterly Settlement.

Allowance to be made only for what shall be really wasted or lost.

X. *And be it enacted*, That all and every Person bringing in or causing to be brought into this Province, any Wines for their own Consumption, shall render a just and full Account of all such Wines, to the Collectors or Receivers aforesaid, within four Days after the Arrival of the Vessel wherein such Wines shall be so brought in, and shall pay or secure to be paid the Duties of Excise aforesaid thereon; under the Penalty of forfeiting all such Wines so introduced, in whosesoever Possession the same may be found; and shall also forfeit and pay the Sum of Twenty Pounds for every such Offence.

Wines imported by Persons for their own use, liable to the Excise.

XI. *And be it further enacted*, That in case of reshipping and Exportation out of the Province of any Part of such Wines, the Collectors or Receivers aforesaid shall credit the Stock on Hand of the Merchant or other Person, for what shall, *bona fide*, have been so exported, upon the said Merchant or other Person's producing a Certificate, within Eighteen Months after the Time of the Exportation (the Dangers of the Seas and Enemies excepted) from the principal Officer of His Majesty's Customs or Commanding Officer for the Time being, of the Port to which the same shall be carried, of it's being there duly landed; and in case such Wines shall have duly paid or secured to be paid, the Duty prescribed by this Act, such Merchant or other Person shall produce a Certificate from the Collectors or Receivers, or either of them, that the Duty thereon has been duly paid or secured to be paid, before such Exportation; upon which the same shall be repaid, or the Bond given therefor discharged.

Duty to be repaid on Exportation.

XII. *And for the preventing Frauds herein*, the following Oath shall be taken by every such Exporter of any Wines, which Oath the Collectors or Receivers or either of them, are hereby authorized to administer.

Exporter to take the following

“ **Y**OU A. B. do swear that the Quantity of Wine by You shipped for Exportation on board the Master, bound for
 “ was really and *bona fide* purchased of (or) imported in the
 U “ and

Oath.