

And be it further enacted, That all *Wines* which shall be found in the Custody of any Merchant or Retailer without such Permit as aforesaid, and which shall not have Paid or Secured to be Paid the Duty of Excise imposed by this Act (except the Stock in the Custody of the Merchant or other Person, and which shall have been reported by the Account herein before directed to be given or delivered to the Collector or Receiver, or Collectors or Receivers aforesaid) shall be Seiz'd and Forfeited, and the Person or Persons in whose Custody the same shall be found, shall Forfeit and Pay the Sum of *Ten Pounds* for every such offence.

And be it also further enacted, That the Merchant or such other Person whatsoever, shall preserve upon File the Duplicates of all such Permits for the inspection of the Collector or Receiver, or 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.

And be it further enacted, That the said Collector or Receiver, or Collectors or Receivers, shall make an Allowance of *Five per Cent* for Wastage and Leakage, and if through Accident any Part of the Stock of *Wines*, in the Hands of any Merchant or other Person, shall by Leakage, Decay or otherwise be lost, the said Collector or Receiver, or Collectors or Receivers, shall on due proof of the same, on Oath within *One Month* after such Leakage, Decay or Loss, Credit the Stock of such Merchant or other Person for the Quantity so lost, or rendered useless.

And be it also enacted, That in Case of re-shipping and Exportation out of the Province, of any part of such *Wines, Tea, Coffee, or Cards*, the Collector or Receiver, or 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 Persons, producing a Certificate within *Eighteen Months* after the
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