

Stock Accounts to be settled at the End of each Quarter.

thereunto required; and shall at the End of each Quarter, balance and settle their Stock Accounts with the said Collector or Receiver or Collectors or Receivers aforesaid, at their Office.

Gaugers Certificates and the Permits, to be Vouchers for settling Stock Accounts.

IV. *And be it further enacted*, That the Public sworn Gaugers shall have Power to gauge the whole of the Stock of Wines in the Cellars or Storehouses of all Persons entering such Stock, previous to the ballancing and settling the said stock Accounts, at the End of each Quarter; and the Certificate of the said Gaugers of the Quantity in Store unfold, with the Permits that have been filed as herein directed, shall serve as Vouchers for the Settlement of all such Stock Accounts; and all Merchants or other Persons, entering Stock as aforesaid, shall account with and pay to the Collectors or Receivers aforesaid, or either of them, the Duty of Excise imposed by this Act, for whatever Quantity of Wine shall be found deficient at the Time of making such Settlement, and that under the Penalty of Ten Pounds for each and every Offence.

Merchants, &c. shall pay the Duty for what is deficient on such Settlement,

on Penalty of £10.

Collectors shall grant Permits *Gratis*.

V. *And be it also further enacted*, That the Collectors or Receivers aforesaid, or either of them, shall grant Permits *Gratis*, to all Retailers and others, for the several Quantities of such Wines as they shall, from Time to Time, purchase from the Merchant or other Person whatsoever, 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 Wines.

The Purchaser shall pay the Duty on Delivery of the Permit, if under £5.

if more than £5. three Months Credit to be given for the same.

VI. *And be it further enacted*, That the Collectors or Receivers aforesaid are hereby impowered and directed, to take and receive from the Purchaser or Purchasers of such Wines, the Duty of Excise at and after the Rate aforementioned, for the Number of Gallons to be expressed in the said Permit and Duplicate, before the Delivery of the same: *Provided* the Amount of the said Duty does not exceed Five Pounds, but if the same shall exceed Five Pounds, the Collectors or Receivers are hereby authorized, on sufficient Security being given, to give Credit for Payment thereof within the Term of Three Months.

All Wines found in the Custody of any Merchant, &c. (Except Stock reported) shall be forfeited, and

such Merchant, &c. shall forfeit £10.

VII. *And be it also 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 hereinbefore directed to be given or delivered to the Collectors or Receivers aforesaid) 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 Ten Pounds for every such Offence.

VIII. *And*