

V. *And be it also Enacted,* That in Case of the Death of any of the Farmers aforesaid, the Executors or Administrators of such Farmers, shall upon their accepting that Trust, have use and enjoy, all the Powers, which the said Farmers had a right to hold, use and enjoy, and shall be subject to the several Conditions of Payments on which they held the same.

In Case of Death of Farmer his Executors or Administrators shall enjoy the Powers the Farmer had a right to.

VI. *And be it also further Enacted,* That the Duties of Excise on all Wines, Melasses, Sugar, Rum and other distilled Spirituous Liquors, which shall be in the Hands of any Person as Stock, at the Time of the Sale or Contract for the said Duties to the Farmer thereof, within the District which shall be so farmed by him, shall be paid to such Farmer by the Person who shall be liable by said Stock Account to pay the same by Law at the time he ought to pay the said Duties, and if the former Farmer shall have received any Duties for such Stock which shall be delivered over to the new Farmer, he shall pay such Sums so received to the Farmer as aforesaid.

The Duties on all Wines, &c. Rum, &c. in the Hands of any Person as Stock at the Time of the Sale or Contract by the Farmer to be paid to such Farmer,

and if former Farmers shall have received the Duties, he shall pay the same to new Farmer.

And to prevent the Farmers of the said Duties from laying in a Quantity of Rum and other Spirits, and Wines Sugar and Melasses, at any Time during their contracts, and thereby injuring the Province Revenue after the Expiration thereof.

VII. *Be it Enacted,* That all Beer, Rum and other distilled Spirituous Liquors and Wines, Sugar and Melasses, which at the Expiration of the said Thirty First Day of December One Thousand seven Hundred and Seventy Eight, shall remain on Hand within any District farmed out as aforesaid, shall be liable to pay the Duties which shall be imposed on the like Articles by any Law of the Province, and the said Farmers shall account to the Treasurer for all Monies, which they shall have received for such Stock which shall be then found on Hand.

All Beer, Rum, &c. remaining at the Expiration of the 31st December, 1778. shall be liable to pay Duties.

and Farmer shall account to the Treasurer for all Monies received for Stock on Hand.