

and shall also be paid in the same manner and under the like penalties : and the persons who shall hereafter vend or retail rum, or other spirituous liquors, in quantities less than twenty gallons, shall be held previously to take and obtain a licence to that effect, in the same manner and under the like penalties as persons retailing in quantities less than three gallons are bound to do, and which duties and penalties shall be recoverable, sued for, and applied, as provided in the several Acts imposing the same, and by the said last mentioned Act.

*III. Of the duty to be paid by retailers of ale, cider or other fermented liquors.*

By the 3 Geo. IV. c. 6, a further annual rate or duty of two pounds, current money of this Province, is imposed upon, and shall be raised, levied, collected and paid by all and every person or persons, vending or retailing ale or cider, or other fermented intoxicating liquor, to be drunk in the house of the vender or retailer, which rate or duty shall, by the Road Treasurer, be also exacted, raised, levied, collected, and if need be, sued for, as prescribed and authorised in the Act 58 Geo. III. c. 2.

No person or persons shall hereafter vend or retail any ale or cider, or other fermented intoxicating liquors, unless a licence for that purpose shall have previously been obtained, in the manner and under the like bonds at the time specified and required by the 2d, 3d and 6th Sections of the the Act 35 Geo. III. c. 8, nor until the rate or duty imposed, shall have been paid into the hands of the Road Treasurer, as provided in the Act 58 Geo. III. c. 6.