

Cap. 12

Temp.  
One Year, to  
18<sup>th</sup> June 1771

**E** it therefore enacted, by the Governor, Council  
and Assembly, That from and after the Publica-  
tion hereof, there shall be paid the several Rates  
and Duties of Excise on all *Wines, Tea, Coffee*  
and *Playing Cards*, sold within this Province, as follows *viz.*

For every Gallon of *Wine* in Lieu of the former Duty of Impost, Six  
Pence per Gallon.

For every Pound of *Tea*, - - - - - One Shilling

For every Pound of *Coffee*, - - - - - Two Pence

For every Pack of *Playing Cards*, - - - - - One Shilling

*And be it enacted*, That all Merchants or other Persons  
whatsoever having in their Possession any *Wines* for Sale, shall within  
*Thirty Days* after the Publication of this Act, deliver to the Collector or  
Receiver, or Collectors or Receivers, of the Excise Duties for the Time  
being, an Account in Writing and upon Oath, of all such *Wines* re-  
maining in their Possession, and that all Merchants and other Persons what-  
soever, buying or receiving into their Possession any *Wines* for Sale, shall  
within *Twenty Four Hours* after such Purchase or Receipt, deliver to the  
Collector or Receiver, or Collectors or Receivers aforesaid, an Account  
upon Oath of all such *Wines* by them so bought or received, specifying  
the Kinds of Casks with the Marks and Numbers thereof, in which  
the same is contained, under the Penalty and Forfeiture of *Fifty Pounds*  
for each and every offence.

*And be it enacted*, That no Merchant or other Person  
whatsoever, shall presume to sell, barter, exchange or deliver any Wine,  
other than to such Persons or for such Quantities or shall be express'd  
in a Permit to be granted by the Collector or Receiver, or Collectors  
or Receivers aforesaid, or either of them, in the manner herein after  
mention'd, under the Penalty and Forfeiture of *Fifty Pounds* for each and e-  
very offence; and the said Merchant or other Person shall render a just  
account upon Oath of the disposal of all such *Wines*, now in their Pos-  
session, or that shall hereafter be received by any of them, whenever  
thereunto required, and shall at the end of each *Quarter* balance and  
settle