ſons importing or ſelling the ſame, ſubject to the ſame Penalties and Forfeitures as the Importers or Venders of refined Sugar or any other exciſeable Goods are or may be liable.

And whereas the Method of taking the Stockholders Accounts, and of ſettling from time to time for the Conſumption or Decreaſe thereof as directed by the ſaid Laws of Exciſe is found to be inadequate to the End propoſed, whereby the Revenue of the Province ariſing from the Duties of Exciſe has greatly ſuffered, for Remedy whereof.

Collectors to take account of Stock on the 31ſt of *March* 1790 and Stock holders to give bond for the Stock then on hand payable quarterly.

IV. *Be it enacted by the Authority aforeſaid*, That each and every the ſeveral Collectors of Impoſt and Exciſe within this Province, ſhall on the thirty-firſt of *March* inſtant, or as ſoon after as the ſame can be effected, take an exact Account of the Stock then remaining in the Hands or Poſſeſſion of each and every Stockholder within his Diſtrict, and ſhall immediately collect the Duties due on the Decreaſe or Expenditure of ſuch Stock, and for the Stock then remaining, the Stockholder ſhall give Bond with one good and ſufficient Surety at the leaſt to the ſaid Collector and his Succeſſors in Office in double the Value of ſuch Stock on hand, at the higheſt Price, the exciſeable Article ſhall then bear at Market, conditioned for the Payment of the Duties of Exciſe on ſuch Stock by four equal quarterly Payments, the firſt Quarter to commence the firſt of *April, One Thouſand Seven Hundred and Eighty-nine*, and be payable the firſt of *July* following, and no further Credit ſhall be allowed to ſuch Stockholder for Payment of the Duties of Exciſe, be the Decreaſe or Conſumption of his Stock on hand what it may, than what ſhall be ſpecified in the Condition of the Bond, to be taken as aforeſaid. And if any Stockholder ſhall, after requeſt made by ſuch Collector or Collectors, his Agent or Servant, neglect or refuſe to render a juſt and true Account of his Stock on hand, and the decreaſe thereof, or to give ſuch Bond as is hereby required, it ſhall and may be lawful for ſuch Collector and Collectors to ſeize and take ſo much of the exciſeable Articles in the Hands or Poſſeſſion of ſuch delinquent Stockholder, as will in the Opinion of the ſaid Collector ſatisfy and pay the whole of the Exciſe Duties then due for the part thereof decreaſed or expended, and which alſo remains on hand, and ought by Law to be bonded and ſecured as aforeſaid, and to ſell the ſame for Caſh to the higheſt Bidder, and thereout to collect and detain ſo much Money as will pay and ſatisfy the whole Duty on ſuch Delinquent Stockholders Account, together with the Coſts of advertiſing, removing, ſtoring, ſecuring and ſelling the ſame, and the Overplus, if any ſhall be, returned to ſuch delinquent Stockholder or his known Agent and Factor.

Stockholder neglecting to render account or to give Bond to have his dutiable Goods ſeized and ſold for payment of the Duty and coſts.

Perſons after the 31, of *March* 1789 importing dutiable

V. *And be it further enacted*, That from and after the thirty-firſt of *March* inſtant, all and every Perſon and Perſons importing and bringing into this Province any Goods or Commodities liable to the Duties of