

II.—That from and after the passing of this Act, there be levied, collected and paid, upon every Gallon of Rum imported into this Colony, the Duty of Three Pence in addition to the present Duty of Nine Pence per Gallon now imposed thereon : which Duties shall be respectively levied, collected and paid in like manner and under and subject to the like regulations and provisions as are expressed in the said recited Act, or any other Act of the Legislature of this Colony providing for the collection and management of Customs Duties.

III.—The Duty imposed upon Neat Cattle by the said recited Act shall be levied, collected and paid upon the proceeds of sale appearing upon the production of the original Account Sales, when such Cattle shall have been sold, or upon the appraised value, as provided for by the third section of the said recited Act, after deducting the amount of Freight of any such Cattle in either case.

IV.—That the sum of Thirty Pounds be allowed and paid to the Keeper of the Custom House in St. John's.

V.—All Furniture that has actually been in use, Working Tools and Implements, the property of Immigrants or Persons coming to reside in this Colony, and not intended for Sale, shall be placed in the table of exemptions to the said Act.

VI.—And whereas it is expedient to impose a Duty on Spirits distilled in this Island or its Dependencies : Be it further enacted by the Authority aforesaid :—

That from and after the passing of this Act, the Duty of Four Pence Half-Penny Sterling per Gallon shall be levied and paid on each and every Gallon of Spirituous Liquors manufactured, extracted, or distilled, in this Island or its Dependencies.

VII.—The owner of any Distillery, or any other person who shall manufacture any Distilled Spirituous Liquors in this Island, shall, on the first Monday in January, April, July and October, render a just and true account, in writing, to the nearest Collector or Sub-Collector of Customs of the quantity of all distilled Spirituous Liquors manufactured, extracted, or distilled by him for the Quarter last past ; and shall thereupon make and subscribe, before the said Collector or Sub-Collector, the following oath, which oath he is hereby empowered to administer :

I, A. B., do swear that the account which I have now rendered and  
Form of Oath. subscribed, contains a just and true account of all the Rum, Brandy, Gin  
and Whisky, and other distilled Spirituous Liquors, manufactured, ex-  
tracted, or distilled by me, or any person or persons under me, or on  
my behalf, since the                      day of                      last past.  
Sworn to at                      this                      day of

A. D. 185

Before me,

Collector (or Sub-Collector.)

So help me God

A. B.

VIII.—And the said Owner, or any such Person so manufacturing such Spirituous Liquors as aforesaid, after making and subscribing the above-mentioned Oath, shall forthwith pay unto the said Collector or Sub-Collector the amount of Duty hereinbefore imposed on such Distilled Spi-