

Accounts shall be regularly auditted and examined, and afterward annexed to the Warrant for Payment, at the Time the same shall issue.

VI. *And Whereas divers Persons, Owners of Wheel Carriages of various Kinds, keep and use no more than one or two Horses or two Oxen for all such Carriages; And Whereas sundry Persons may have Wheel Carriages for Sale or otherwise, which are not used; For Relief of Owners under such Circumstances, Be it Enacted and Declared,* That any Person or Persons who keep one or two Horses or two Oxen for the Use of one Wheel Carriage, and may for Conveniency keep several other Wheel Carriages, to be used on different Occasions by the same Cattle, shall be liable to pay Duty for no more than one Carriage only; and that any Person or Persons who shall have such Wheel Carriages for Sale or otherwise, and shall make no Use thereof, he or they shall be exempted or excused from paying the Duties imposed by this Act.

Persons keeping only one or two Horses, &c. for the Use of several Carriages shall pay Duty for one Carriage only. and Persons having Carriages only for Sale, &c. shall be exempted from the Duty.

VII. *And Whereas divers Wheel Carriages now used for heavy Burthens are very hurtful to the public Highways, and occasion a constant annual Expence for filling up the Rutts made thereby, occasioned by narrow Wheels: And Whereas it has been found by Experience that Carriages on Wheels with broad Fellies, do little or no Damage to the Roads, and are easier in rough Grounds than narrow Wheels; Be it therefore Enacted,* That the Owner or Owners of every Waggon, Wain, Cart, Truck, or other Carriage, for heavy Burthens, having the Fellies of the Wheels thereof of the Breadth or Gage of not less than Eight Inches at the Bottom, shall be totally exempted and excused from paying the Duties hereby imposed, for and during the Time they make Use of such broad Wheels only; upon sufficient Proof being made of such Usage, to the Satisfaction of the said Collectors of Excise.

Carriages with Wheels Eight Inches broad, to be exempted from the Duty.

VIII. *And be it also further Enacted,* That the Monies arising by the Operation of this Act, shall be accounted for unto His Majesty in the Kingdom of *Great Britain*, and to the Commissioners of His Majesty's Treasury, or High Treasurer for the Time being; and auditted by the Auditor General of His Majesty's Plantations, or his Deputy.

Monies to be accounted for in the Treasury in *Great-Britain*.

IX. *And be it also Enacted,* That this Act shall continue and remain in Force for the Term of Three Years from the First Day of *August*, One Thousand Seven Hundred and Sixty Eight.

This Act to continue three Years.