

VI. *And be it Enacted,* That the Duties of Excise on all Wines, Molasses, Sugar, Rum and other distilled Spirituous Liquors, which shall be in the Hands of any Person as Stock, at the Time of the Sale or Contract for the said Duties, to the Farmer thereof, within the District which shall be so farm'd by him, shall be paid to such Farmer by the Person who shall be liable by said Stock Account to pay the same by Law, at the Time he ought to pay said Duties to the Collector or Receiver thereof, and if any Collector shall have received any Duties for such Stock which shall be delivered over to the Farmer, he shall pay such Sums so received to the Farmer as aforesaid.

The Duties on all Wines &c. as Stock at the Time of the Sale or Contract by the Farmer, to be paid to such Farmer.

VII. *And to prevent the Farmers of the said Duties from laying a Quantity of Rum and other Spirits, and Wines, Sugar and Molasses at any Time during their Contracts, and thereby injuring the Province Revenue after the Expiration thereof;*

*Be it Enacted,* That all Beer, Rum and other distilled Spirituous Liquors, and Wines, Sugar and Molasses, which at the Expiration of the said Thirty First Day of *December*, One Thousand Seven Hundred and Seventy Six, shall remain on Hand within any District, farmed out as aforesaid, shall be liable to pay the Duties which shall be imposed on the like Articles by any Law of this Province, and the said Farmers shall account to the Treasurer for all Monies which they shall have received for such Stock which shall be then found on Hand.

All Beer, Rum, &c. remaining at the Expiration of the 31st Dec. 1776, liable to pay Duties.