

Collectors, &c. to inspect the Houses of Persons entering Stock, or having License;

Such Persons refusing Admittance to the Collectors, &c.

shall forfeit £10.

Collectors, &c. may search the Houses of Persons selling without Licence.

The Excise to be repaid on Exportation.

XV. *And be it Enacted*, That the Collector or Receiver, or Collectors or Receivers, appointed to take Charge of this Duty of Excise, either by themselves or by the Land Waiters or Gaugers, who shall be under their Orders, shall have Power to inspect, in the Day Time only, the Houses of all Persons entering Stock or having License, to take an Account from Time to Time, at his and their Discretion, of all Rum and other distilled Spirituous Liquors, in the Possession of such licensed Person or Persons; and all and every Person or Persons entering Stock or having License, who shall refuse to admit the Collector or Collectors aforesaid, or the Land Waiters or Gaugers, when ordered by them to inspect their Houses, Shops, Cellars, or other Stores whatsoever, and to take an Account from Time to Time at his or their Discretion, of all Rum or other distilled Spirituous Liquors in the Possession of such licensed Persons or Stockholders, shall forfeit and pay the Sum of Ten Pounds for each and every Offence. And the said Collector or Collectors, or the said Land Waiters or Gaugers, by order of the said Collector or Collectors in Writing, are hereby also impowered to enter the Houses of all Persons suspected of selling without License; for the better Discovery of Persons who shall have Rum or other distilled Spirituous Liquors without a Permit, that the Offenders may be prosecuted according to Law.

XVI. *And be it also Enacted*, That in Case of reshipping and Exportation out of the Province, of any Part of such distilled Spirituous Liquors as are excised by this Act, the Collector or Receiver, or Collectors or Receivers aforesaid, shall credit the Stock on Hand of the Merchant, Distiller, or other Person, for what shall, *bona fide*, have been so exported, upon the said Merchant, Distiller, or other Person's producing a Certificate, within Eighteen Months after the Time of Exportation (the Danger of the Seas and Enemies excepted) from the principal Officer of His Majesty's Customs, or other proper Officer for the Time being of the Port to which the same shall be carried, of it's being there duly landed; and in Case any such Liquors shall have duly paid or secured to be paid, the Duties prescribed to be paid by this Act, such Merchant, Distiller or other Person, shall produce a Certificate from the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, that the Duty thereon has been duly paid or secured to be paid before such Exportation, upon which the same shall be repaid by the Treasurer of the Province, or the Bond given therefor discharged.

Every Exporter to take the following

XVII. *And for the better preventing Frauds herein*, the following Oath shall be taken for the future by every such Exporter of any Rum or other distilled Spirituous Liquors imported or distilled, or by any Means brought into this Province as aforesaid, (which Oath the Collector or Receiver or Collectors or Receivers, or either of them, are hereby authorized to administer.)