

Duty on Neat Cattle to be paid after deducting Freight.

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.

£30 to Keeper of Custom House St. John's

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

Furniture &c., of Immigrants exempt from duty.

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.

Duty of 4½d. per Gallon on Spirits distilled in this Island.

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.

Returns of Spirits manufactured to be rendered on oath quarterly.

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:

Form of Oath.

I, A. B, do swear that the account which I have now rendered and subscribed, contains a just and true account of all the Rum, Brandy, Gin and Whisky, and other Distilled Spirituous Liquors, manufactured, extracted, 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.

Duty to be paid to Collector.

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 Spirituous Liquors so manufactured, extracted, or distilled, by him, during the Quarter last past; the said Duties to be paid and appropriated in the way and manner, and under the like regulations, as Duties are payable and appropriated by this or any other Act of the General Assembly now in force relating to the importation of Spirituous Liquors into this Island.

Appropriation of Duties.

Penalty on persons neglecting to make affidavit, returns, &c.

IX.—If any Person shall neglect to make affidavit of his intention to Distil, as hereinafter mentioned, or to make such a Return as aforesaid, or shall make a false Return, of the quantity of Distilled Spirituous Liquors so manufactured, extracted, or distilled by him, or shall refuse to account