

“Quantity than *five Gallons*, to be delivered at one and the same Time, and that the Merchant, Distiller, or any other Person whatsoever, shall preserve upon file the Duplicates of all such Permits for the inspection of the Collector or Receiver, or Collectors or Receivers, or either of them, whenever thereto required, under the Penalty and Forfeiture of *ten Pounds* for each and every Offence, and that the Quantity contained in the said Permits upon file in the Custody of the said Merchant, Distiller, or other Person whatsoever, shall as far as they go, be sufficient to discharge him or them, of so much Stock, as he or they shall have to bought, received or distilled as aforesaid.

*are.*

*And whereas there [is] no precise Periods appointed by the said Act, for settling the Stock accounts with the Merchants or other Persons, who enter Stock with the Collectors or Receivers in obedience to the said Act, and that no Provision is thereby made for obliging the Persons who have Stock, to pay an Excise on what may be found deficient upon Ballancing the said Stock Accounts.*

*Be it therefore enacted, by the Lieutenant Governor, Council and Assembly, That all Persons entering Stock as aforesaid, with the Collector or Receiver, or Collectors or Receivers of the Duties, shall at the end of each Quarter, Ballance, and settle their Stock Accounts, with the said Collectors at their Office.*

*And be it further enacted, That the Publick Sworn Gaugers, shall have Power to gauge the Whole of the Stock in the Cellars or Store-houses, of all Persons entering such Stock, previous to the Ballancing and settling the said Stock Accounts at the End of each Quarter, and the Certificate of the said Gaugers of the Quantity in Store unfold with the Permits, that have been filed according to Law, shall serve as Vouchers for the Settlement of all such Stock Accounts,*

*And be it also further enacted, That all Merchants or other Persons entering Stock as aforesaid, shall Account with and pay to the Collector or Receiver or Collectors or Receivers aforesaid, or either of them, the Duty of Excise appointed by Law for whatever Quantity of Excisable Liquors shall be found deficient at the time of making such Settlements, and that under the Penalty of *ten Pounds* for each and every Offence, to be sued for, Recovered, and applied in the like manner as the other Penalties are recoverable, and applied by the Act aforesaid recited.*

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