

And be it further enacted, That the said Collector or Receiver, or Collectors or Receivers, shall make and allow *Five per Cent.* for Wastage and Leakage; and if through Accident any Part of the Stock of *Rum* or other *distilled Spirituous Liquors*, in the Hands of any Merchant, Distiller, or other Person, shall, by Leakage or otherwise, be lost, the said Collector or Receiver or Collectors or Receivers shall on due Proof of the same on Oath, Credit the Stock of such Merchant, Distiller or other person, for the Quantity so lost.

And be it also further enacted, That all *distilled Spirituous Liquors*, brought into any Port or Place in this Province as Prize, or which shall be seized and condemned at any Time from and after the Publication of this Act, shall be subject to the Excise imposed by this Act, and any kind of Wines brought in as aforesaid, into any Port or Place in this Province, shall also pay an Excise of *Fifteen Shillings per Hogshead*, and in Proportion for a greater or lesser Quantity, and the Marshal of the Court of Vice-Admiralty, or his Deputies, or any Auctioneer, or Vendue Master, shall not deliver any such *distilled Spirituous Liquors* or Wines sold by him or them at Public Auction or otherwise, without a Permit from the Collector or Receiver or Collectors or Receivers of the Excise and shall render an Account to the Collector or Receiver or Collectors or Receivers aforesaid (upon Oath) of the Quantity of all such *distilled Spirituous Liquors* or Wines, which he or they shall sell at Public Auction or otherwise, and of the Persons Names to whom the same shall be sold, under the Penalty and Forfeiture of *two Hundred Pounds* for each and every Offence.

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 the Land Waiters, who shall be under their Orders, shall have Power to inspect the Houses of all such as already are, or shall hereafter be licenced, 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 licenced Person or Persons; and all and every Person or Persons having Licence, who shall refuse to admit the Collector or Collectors aforesaid, or the Land Waiters 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 Licenced person or persons, shall be subject to loose their said Licences, and shall have their Bonds for holding such Licences put in suit, the Penalty whereof in such Case, is hereby declared forfeited; and the said Collector or Collectors or the said Landwaiters by their Orders, are hereby also impowered to enter the Houses of all persons suspected of Selling without Licence, 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.

And be it also enacted, That in case of reshipping and Exportation out of the Province, of any part of such *distilled Spirituous Liquors* or Wines, as are excised by this Act, the Collector or Receiver or Collectors or Receivers aforesaid, shall Credit the Stock on Hand of the Distiller, or Merchant