

if no Person shall appear to give Security or receive Permits. Collectors to cause the same to be stored. If no Person appears to comply with such Regulations, it shall be lawful for Collectors at the End of 6 Months to sell the same at Auction & after Deduction of Duties, &c. to pay Proceeds into the Treasury. To remain there for the Owner. Collectors not to suffer any Transfers from the Stock of one Stockholder to another, the original Stockholder always to be accountable for the Duties quarterly.

Not necessary to take Permits to transport any Quantity of Articles, unless they exceed £5. Value and Duties having been paid, &c. If they shall exceed £5. After 4 January next and be found in the Custody of any Person without Permit, such Articles with the Vessels, Boats, Carts, &c. in or on which the same shall be laden, shall be liable to be condemned and the Persons in whose Custody the same shall be found forfeit £.50. Not to extend to Persons who have mislaid their Permit and shall duly prove the same.

Collectors previous to settling Stockholders Accounts may send proper Officers to their Warehouses, &c.

Person shall appear and comply with such Regulations, it shall and may be lawful for the Collector or Collectors of such District at the End of Six Months, to sell the same at public Auction, and after Deducting the Duties, Storage and other Expence, to pay the Proceeds into the Treasury of this Province, there to remain for the right Owner, and it shall on no Account whatsoever be lawful for said Collector or Collectors to suffer any Transfer to be made from the Stock of one Stockholder to that of another, but the original Importer, Consignee or Distiller to whose Stock Account any of the said enumerated Articles shall be entered in the first Instance as aforesaid, shall be always held accountable for the said Duties of Excise, at the End of every Quarter of a Year, and shall pay the same for so much of his said Stock as shall have been consumed or otherwise disposed off during that Period, † and no Stockholder shall have any Credit allowed to him in a Settlement of his Stock Account for any of the said enumerated Articles charged to his Account, which he or any other Person may export to any of the Out Ports within this Province; but the Person or Persons to whose Account such Articles were originally entered, shall be answerable as tho' such Articles exported to said Outports were consumed within the District wherein such Stockholder shall reside.

V. *And be it further Enacted*, That there shall be no Necessity for any Person, to take a Permit, to transport either by Land or Water, any Quantity of the said enumerated Articles, unless the same shall exceed the Value of Five Pounds, provided the Duties hereby appointed to be paid thereon, shall be paid or secured before the Removal of such Articles, and if any of the said enumerated Articles, exceeding the Value of Five Pounds, shall after the Fourth Day of January next, be found in the Custody of any Person or Persons whatsoever, within this Province, without a Permit for the same, or on which the said Duties have not been paid or secured, such Articles together with the Vessels, Boats, Carts, Waggons, Horses or Trucks, in or upon which the same may be laden shall be liable to be taken into Custody, condemned and distributed in Manner herein after mentioned, and the Person or Persons in whose Custody the same shall be found, shall forfeit and pay the Sum of Fifty Pounds each, to be levied and recovered in Manner after mentioned, provided nothing in this Clause shall extend to affect any Person who may have lost or mislaid his or their Permit, but upon such Person, making due Proof of the same, he or they shall be exempted from the Penalties specified in this Clause.

VI. *And be it further Enacted*, That it shall and may be lawful for the said Collectors, previous to settling Accounts with the several Stockholders, to send proper Officers to the Warehouse, Cellars or Stores of the several Stockholders within his District, and it shall and may be lawful for such Officer or Officers to gauge and weigh the several

† And no Stockholder shall have Credit allowed him in his Account of any Articles exported to any of the out Ports; but the Person to whose Account such Articles were originally entered, shall be answerable.