

their having taken the Oaths appointed to be taken instead of the Oaths of Supremacy and Allegiance, and that they have made and subscribed the Declaration.

AND WHEREAS the permitting Persons not licenced to sell any Quantities of Rum, or other distilled Spirituous Liquors, above Three Gallons, without being subject to the Duties of Excise imposed by the first above recited Act, has been a Means of enabling many evil-minded Persons to purchase small Quantities of distilled Spirituous Liquors, and therewith to set up and keep private Tippling-Houses, to the great Encouragement of Idleness and Debauchery, and Diminution of the Revenues.

For preventing of which, and augmenting the Funds established for Encouragement of Labour and Industry within this Province, We do hereby grant unto His Majesty his Heirs and Successors, the following additional Duty of Excise;

Be it therefore enacted by the Authority aforesaid, That from and after the said first Day of February, which will be in the Year of our Lord One Thousand Seven Hundred and Sixty, every Person not licenced, who shall sell, barter or exchange any Rum, or other distilled Spirituous Liquors, in any Quantity less than twenty-five Gallons, shall pay after the Rate of six Pence per Gallon for every Gallon of Rum, or other distilled Spirituous Liquors, so sold, bartered, or exchanged.

And be it further enacted, That all and every Person or Persons who shall sell, barter, or exchange any Rum, or other distilled Spirituous Liquors, without Licence, in less Quantities than twenty-five Gallons, shall at the Expiration of every three Months, from and after the said first Day of February, deliver in to the Collectors or Receivers appointed to collect and receive the said Duties, a just and true Account upon Oath, of the Quantity of Rum, or other distilled Spirituous Liquors, sold, bartered, or exchanged, under twenty-five Gallons, during the three Months then last passed, by them, or any Person or Persons under them, or by their Order; and shall at the same Time pay to such Collectors or Receivers as aforesaid, the Duty due thereon; which Oath such Collectors or Receivers are hereby impowered to administer in the following Words;

"YOU A. B. do swear that the Account now delivered in by you contains a just and true Account of all the Rum, and other distilled Spirituous Liquors that have been sold, bartered, or exchanged by you, or any Person or Persons under you, or acting for you, or by your Order, under twenty-five Gallons, between the                      Day of                      and the                      Day of                      , to the best of your Knowledge."

And be it enacted by the Authority aforesaid, That all Persons not licenced, intending to sell, barter, or exchange any Rum, or other distilled Spirituous Liquors, in any Quantities less than twenty-five Gallons, shall, before they do make any such Sales, Barters, or Exchanges, give