

*And it is hereby further enacted, That the two Acts above recited, with these Amendments and Additions, shall continue and be in Force for and during the Space of four Years, from and after the said first Day of February, One Thousand Seven Hundred and Sixty, and until the End of the first Session of the General Assembly then next following.*



*An Act for laying a Duty of Excise of Three Pence per Gallon on all Rum, and other Spirituous Liquors distilled within this Province, and for granting a Bounty on the Exportation thereof.*



*HERE AS the Fund arising from the several Duties of Impost and Excise, granted unto His Majesty by the General Assembly of this Province, for the Encouragement of Labour and Industry, and to defray the other necessary Expences of the Government, as set forth in the Acts for granting said Duties, will be insufficient to answer the said Intents and Purposes.*

*WE do therefore hereby grant unto His most excellent Majesty, His Heirs and Successors, for the Uses mentioned in the said several Acts, the Rates and Duties herein after mentioned.*

*Be it therefore enacted by His Excellency the Governor, Council, and Assembly, and by the Authority of the same it is hereby enacted, That from and after the fifteenth Day of January, which shall be in the Year of our Lord One Thousand Seven Hundred and Sixty, there shall be paid, Three Pence per Gallon on all Rum, and other Spirituous Liquors, distilled within this Province, ( the same being sold, bartered or exchanged ) by the Distiller thereof, to the Collector or Receiver, or Collectors or Receivers of the Impost and Excise for the Time being, or either of them; and all and every Distiller or Distillers of Spirituous Liquors, are hereby required, once in every Three Months, to render to the Collector or Receiver or to the Collectors or Receivers aforesaid, a just and true Account in Writing, upon Oath, ( which Oath the said Collector or Receiver or the Collectors and Receivers aforesaid, and each of them, are hereby authorized to administer ) of the Quantity and Kind of Spirituous Liquors so distilled and sold, bartered, or exchanged, during the three Months then last past, by him or them, or any Person or Persons under him or them, or by his or their Orders; and pay the Duty thereof to the said Collector or Receiver, or Collectors or Receivers aforesaid, provided the Sum does not exceed Ten Pounds; but if the Sum shall exceed Ten Pounds, the Collector or Receiver or Collectors or Receivers are hereby authorized and directed, on sufficient Security being given, to give Credit for Payment thereof within the Term of Three Months.*



OATH to be taken by the *Distiller*, on rendering his Account.

“ YOU A. B. do swear, that the Account now delivered in by you, con-  
 “ tains a just and true Account of all the Rum, and other Spiritu-  
 “ ous Liquors, distilled, sold, bartered, or exchanged, by you, or any Per-  
 “ son or Persons under you, or acting for you, or by your Orders, between  
 “ the                                  Day of                                  and the                                  Day of  
 “                                  ”.”

And be it enacted by the Authority aforesaid, That any *Distiller* ne-  
 glecting or refusing to render a just and true Account, in Manner as here-  
 in before directed, every three Months, from and after the said *fifteenth*  
*Day of January, One Thousand Seven Hundred and Sixty*, of all such  
*Rum, and other Spirituous Liquors*, by him *Distilled*, and sold, bartered  
 or exchanged, and pay the Duties thereof as by this Act imposed,  
 shall forfeit and pay the Sum of *Three Hundred Pounds*, to be sued for by  
 the Collector or Receiver, or Collectors or Receivers aforesaid, and reco-  
 vered in any of His Majesty's Courts of Record, by *Bill, Complaint, or In-*  
*formation*, and the Money arising from such *Forfeitures*, shall be *two*  
*Thirds* to His Majesty, for the Uses and Intents for which the aforesaid  
 Duty is granted, and the other *Third* to the Person suing for the same, the  
 whole Charge of Prosecution to be taken out of the said *one Third*.

AND WHEREAS it is found expedient and necessary for the Encourage-  
 ment of Trade in the Province, that no Part of the aforesaid Duty  
 paid by the *Distillers of Spirituous Liquors*, should be detained on *Exporta-*  
*tion thereof out of the Province*.

Be it enacted by the Authority aforesaid, That from and after the said  
*fifteenth Day of January, One Thousand Seven Hundred and Sixty*, a *Boun-*  
*ty of Three Pence per Gallon* shall be paid to the Exporter of all *Rum*, or  
 other *Spirituous Liquors*, which shall have been *distilled* within the Pro-  
 vince after the said *fifteenth Day of January, One Thousand Seven Hun-*  
*dred and Sixty*, and which shall have paid or secured to be paid the Du-  
 ty imposed by this Act, which *Bounty* shall be paid in like manner, and  
 on the same Conditions, on which the *Drawback* is allowed by an Act  
 intitled, “ *An Act for allowing a Drawback of Part of the Impost Duty*  
 “ *on Wines, Beer, Rum, and other distilled Spirituous Liquors, on their be-*  
 “ *ing exported out of the Province.*”

And for the better preventing Frauds herein, The following Oath shall  
 be taken for the future, by every such Exporter of any *Rum*, or other  
*Spirituous Liquors*, distilled as aforesaid, ( which Oath the Collector or  
 Receiver or Collectors or Receivers as aforesaid, or either of them, are  
 hereby authorized to administer ) instead of the Oath to be taken as spe-  
 cified in the Act for allowing the said *Drawback*.



“ *Y<sup>e</sup> T<sup>r</sup> A. B. do swear, that the Quantity of* By you  
 “ *Shipped for Exportation on board the* Master,  
 “ *bound for* was really and Bond fide purchased of  
 “ *and that the same is not intended to be fraudulently re-*  
 “ *landed into any Port or Place in this Province.”*

*And be it enacted by the Authority aforesaid, That if any Rum, or other distilled Spirituous Liquors, shall be fraudulently re-landed into any Port or Place of this Province, after shipped for Exportation, the same shall be forfeited, together with the Vessel out of which the said Rum, or other distilled Spirituous Liquors, shall have been so fraudulently re-landed. And the said Forfeiture to be recovered by Bill, Plaint, or Information, in any of His Majesty's Courts of Record, and the Money arising from such Forfeitures, after deducting the Expences of Prosecution and all incident Charges, shall be Two Third parts to His Majesty, for the Uses for which the aforesaid Duty is granted, and the other One Third part to the Person or Persons suing for the same.*

*And it is also further enacted, That all Rum, or other Spirituous Liquors, which shall be distilled within the Province, after the said fifteenth Day of January, One Thousand Seven Hundred and Sixty, which shall have paid or secured to be paid the Duty imposed by this Act, and which shall be issued to His Majesty's Ships of War for the Use of His Majesty, be deemed so far as Exportation thereof, as to be intitled to a Bounty of Three Pence per Gallon; And the Treasurer of the Province is hereby authorized and directed to pay the same out of the Funds arising from the aforesaid Duty, upon the Person or Persons (issuing such Rum, or other Spirituous Liquors to any of His Majesty's Ships) making Oath to the Delivery thereof, and producing a Certificate from the Collector or Receiver, or Collectors or Receivers as aforesaid, that the Duty thereof has been paid, or secured to be paid; and also producing a Certificate from the Commander and other signing Officers of such His Majesty's Ship or Ships, of the Quantity and Kind of such Spirituous Liquors, and that the same was actually received on board the said Ship or Ships, for His Majesty's Use, and no other.*

*And be it further enacted, That the Collector or Receiver, or Collectors or Receivers as aforesaid, shall render an Account of and pay to the Treasurer of the Province, all such Monies by him or them received in Pursuance of this Act, at such Times and in like Manner as hath heretofore been practised by the Collectors of the Impost and Excise.*

*AND WHEREAS the Allowance to the Collector or Receiver, or Collectors or Receivers as aforesaid, will become a Charge to the Government on all such Rum or other Spirituous Liquors, distilled in this Province, which shall be exported or issued to His Majesty's Ships; as a Bounty equal to the whole Duty thereon, is to be paid on Exportation thereof;*

*Be it enacted by the Authority aforesaid, That the Collector or Receiver, or Collectors or Receivers of the Impost and Excise, shall make good and pay back to the Treasurer of the Province such his or their Allow-*  
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ance, which he or they may have received on the *Duty* of any *Rum*, or other *Spirituuous Liquors* distilled in this Province, so exported or issued to His Majesty's Ships, for which the *Bounty* shall have been paid agreeable to this Act.

*And be it further enacted*, That this Act shall continue and be in force for the Term of *Four Years* from the said *fifteenth Day of January*, One *Thousand Seven Hundred and Sixty*, and until the End of the Session of the *General Assembly* then next following.



*An Act* for erecting a *Market-House* within the Town of *Halifax*, and for raising a Sum of Money by *Lottery* for that Purpose.

HERE AS great Advantages will accrue, as well to the Inhabitants of the Town of *Halifax*, as to Persons importing Provisions from the Colonies, by the erecting a *Market-House*, where such Provisions may be exposed to public Sale;

Be it enacted by his Excellency the Governor, Council, and Assembly, and by the Authority of the same it is hereby enacted, That the Honourable *John Collier*, *Thomas Saul*, and *Richard Bulkeley*, Esqrs; and *Joshua Manger*, Esq; *Malachy Salter*, Esq; *Mr. Benjamin Gerrish*, *Mr. Deschamps*, *Mr. Binney*, and *Henry Newton*, Esq; (any five of whom to be a *Quorum*) shall be, and are hereby constituted and appointed *Commissioners* for Designing, Erecting, Ordering and Building such *Market-House*.

*And forasmuch as the Erecting and Building the said Market-House, will be attended with considerable Charge and Expence.*

Be it therefore enacted by the Authority aforesaid, that for and towards raising a Sum not exceeding *Four Hundred Pounds*, for the Purpose beforementioned, it shall and may be lawful for any Person or Persons whatsoever to purchase *Tickets*, and become *Adventurers* in a *Lottery*, according to the Plan or Scheme hereafter mentioned, for the raising the said Sum of *Four Hundred Pounds*.

**SCHEME,**