

One ; for the Township of ONSLOW One ; for the Township of ANNAPOLIS One ; for the Township of GRANVILLE One ; for the Township of LYNENBURG One ; for the Township of HERTON One ; for the Township of CORNWALLS One ; for the Township of FALMOUTH One ; for the Township of NEWPORT One ; for the Township of CUMBERLAND One ; for the Township of LIVERPOOL One ; for the Township of SACKVILLE One.

And be it also enacted, That when the Townships of Barrington, Yarmouth, Chester, Dublin, Amberst, St. Johns, Winnsor, Wilmet on the River Annapolis, Louisbourg and Wilmot Town at Conjo, shall consist of Fifty Families Resident, and an Authentick Certificate thereof shall be laid before the Governor, Lieutenant Governor or Commander in Chief of the Province, Each and Every of the said Townships, shall be intitled to Elect in manner as aforesaid, one fit Person as a Representative in GENERAL-ASSEMBLY.

Published according to Law, the 13th Day of June 1765.



An Act for granting to his Majesty an Excise on Wines, Tea, Coffee, and Playing Cards, sold within this Province.

Cap. 12.

WHEREAS the several Duties of Impost and Excise already granted to his Majesty, are found insufficient to discharge the several Sums of Money borrowed in Virtue of the several Acts, made and passed by the GENERAL-ASSEMBLY of this Province. We do therefore Grant unto His most excellent Majesty, His Heirs, and Successors for the Uses aforesaid the several Duties of Excise hereafter mentioned.

Be

Cap. 12
Temp.
One Year ho.
18th June 1774

E it therefore enacted, by the Governor, Council and Assembly, That from and after the Publication hereof, there shall be paid the several Rates and Duties of Excise on all *Wines, Tea, Coffee and Playing Cards*, sold within this Province, as follows *viz.*

- For every Gallon of *Wine* in Lieu of the former Duty of Impost, *Six Pence per Gallon.*
- For every Pound of *Tea*, - - - - - *One Shilling*
- For every Pound of *Coffee*, - - - - - *Two Pence*
- For every Pack of *Playing Cards*, - - - - - *One Shilling*

And be it enacted, That all Merchants or other Persons what ever having in their Possession any *Wines* for Sale, shall within *Thirty Days* after the Publication of this Act, deliver to the Collector or Receiver, or Collectors or Receivers, of the Excise Duties for the Time being, an Account in Writing and upon Oath, of all such *Wines* remaining in their Possession, and that all Merchants and other Persons whatsoever, buying or receiving into their Possession any *Wines* for Sale, shall within *Twenty Four Hours* after such Purchase or Receipt, deliver to the Collector or Receiver, or Collectors or Receivers aforesaid, an Account upon Oath of all such *Wines* by them so bought or received, specifying the Kinds of Casks with the Marks and Numbers thereof, in which the same is contained, under the Penalty and Forfeiture of *Fifty Pounds* for each and every offence.

And be it enacted, That no Merchant or other Person whatsoever, shall presume to sell, barter, exchange or deliver any Wine, other than to such Persons or for such Quantities or shall be express'd in a Permit to be granted by the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, in the manner herein after mention'd, under the Penalty and Forfeiture of *Fifty Pounds* for each and every offence; and the said Merchant or other Person shall render a just account upon Oath of the disposal of all such *Wines*, now in their Possession, or that shall hereafter be received by any of them, whenever thereunto required, and shall at the end of each *Quarter* *ballance* and settle

Settle their Stock Accounts with the said Collector or Receiver, or Collectors or Receivers aforesaid, at their Office.

And be it further enacted, That the public Sworn Gaugers, shall have power to Gauge the whole of the Stock of Wines in the Cellars or Storehouses 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 unsold, with the Permits that have been filed as herein directed, shall serve as Vouchers for the settlement of all such Stock Accounts, and 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 imposed by this Act for whatever Quantity of Wine shall be found deficient at the time of making such settlement; and that under the Penalty of Ten Pounds for each and every offence.

And be it further enacted, That the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, shall grant Permits gratis, to all Retailers and others for the several Quantities of such Wines, as they shall from Time to Time purchase from the Merchant or other Person whatsoever, and shall deliver a Duplicate of such Permit, one to remain in the Hands of the Buyer, and the other to be delivered to the Seller, at the Time of delivery of such Wines.

And be it also further enacted, That the Collector or Receiver or Collectors or Receivers aforesaid, is and are hereby impowered and directed, to take and receive from the Purchaser or Purchasers of such Wines the Duty of Excise at and after the rate aforesaid, for the number of Gallons to be express'd in the said Permit and Duplicate, before the Delivery of the same; *Provided* the Amount of the said Duty does not exceed *Five Pounds*, but if the same shall exceed *Five Pounds*, the Collector or Receiver, or Collectors or Receivers, is and are hereby Authorized on Sufficient Security being given, to give Credit for Payment thereof within the Term of *Three Months*.

And

And be it further enacted, That all *Wines* which shall be found in the Custody of any Merchant or Retailer without such Permit as aforesaid, and which shall not have Paid or Secured to be Paid the Duty of Excise imposed by this Act (except the Stock in the Custody of the Merchant or other Person, and which shall have been reported by the Account herein before directed to be given or delivered to the Collector or Receiver, or Collectors or Receivers aforesaid) shall be seiz'd and Forfeited, and the Person or Persons in whose Custody the same shall be found, shall Forfeit and Pay the Sum of *Ten Pounds* for every such offence.

And be it also further enacted, That the Merchant or such 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 aforesaid, or either of them, whenever thereto required, under the Penalty and Forfeiture of *Ten Pounds* for each and every offence, and the Quantity Contained in said Permits shall, as far as they go, be sufficient to discharge him or them of so much Stock, as he or they shall have so Bought or Received as aforesaid.

And be it further enacted, That the said Collector or Receiver, or Collectors or Receivers, shall make an Allowance of *Five per Cent* for Wastage and Leakage, and if through Accident any Part of the Stock of *Wines*, in the Hands of any Merchant or other Person, shall by Leakage, Decay or otherwise be lost, the said Collector or Receiver, or Collectors or Receivers, shall on due proof of the same, on Oath within *One Month* after such Leakage, Decay or Loss, Credit the Stock of such Merchant or other Person for the Quantity so lost, or rendered useless.

And be it also enacted, That in Case of re-shipping and Exportation out of the Province, of any part of such *Wines, Tea, Coffee, or Cards*, the Collector or Receiver, or Collectors or Receivers aforesaid, shall Credit the Stock on Hand of the Merchant or other Person for what shall *Bona fide* have been so Exported upon the said Merchant or other Persons, producing a Certificate within *Eighteen Months* after the
Time

Time of the Exportation (the Danger of the Seas and Enemies excepted) from the principal Officer of his Majesty's Customs, or Commanding Officer for the Time being, of the Port to which the same shall be carried, of its being there duly landed; and in Case such *Wines, Tea, Coffee or Cards*, shall have duly Paid or secured to be Paid the Duty prescribed by this Act, such Merchant or other Person shall produce a Certificate from the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, that the Duty thereon has been duly Paid or secured to be Paid before such Exportation, upon which the same shall be repaid, or the Bond given therefor discharged.

And for the preventing Frauds herein, the following Oath shall be taken by every such Exporter of any *Wines, Tea, Coffee, or Cards*, which Oath the Collector or Receiver, or Collectors or Receivers, or either of them, are hereby Authorized to Administer.

“ YOU A. B. Do swear that the Quantity of Wine, Tea, Coffee, or Cards, by you shipp'd for Exportation on Board the *Master bound for* was really and Bona fide purchased of *(or)* imported in the *, and that the same is not intended to be fraudulently relanded into any Port or Place in this Province.”*

And be it enacted, That if any *Wines*, shall be fraudulently relanded into any Port or Place of this Province, after shipp'd for Exportation, the same shall be forfeited, together with the Vessel out of which the said *Wines, Tea, Coffee, or Cards*, shall have been so fraudulently relanded.

And be it further enacted, That from and after the Publication hereof, all Persons who shall sell any *Wines, Tea, Coffee or playing Cards*, directly or indirectly, by themselves, or any other Person or Persons acting under them, or by their Order, shall and are hereby required to enter their Names and Places of Abode, with the Collector or Receiver, or Collectors or Receivers of the Duties of Excise for the Time being

being, or either of them, within *Seven Days* after such Publication, and shall keep an Account of all *Tea, Coffee, or Cards* sold by him or them, or any Person or Persons acting under him or them, or by his or their Order from the Publication hereof; which Account they shall render in upon Oath, which Oath the said Collector or Receiver, or Collectors or Receivers aforesaid, and each of them are hereby Authorized to Administer in the following Words,

“ *Y O U, A. B. do Swear that the Account now deliver'd in by you, contains a just and True Account of all the Tea, Coffee, and Playing Cards that have been sold by you, or any Person or Persons under you, or acting for you, or by your Orders, between the Day of*
and the Day of
to the best of your Knowledge and Remembrance.”

So Help you G O D.

And shall at the End of every *Three Months* pay to the Collector or Receiver, or Collectors or Receivers aforesaid, the Duties of Excise imposed by this Act, on all *Tea, Coffee and Playing Cards*, so sold by him or them, or by any other Person or Persons acting under them, or by their Orders aforesaid, within such Time respectively.

Provided nevertheless, That it shall and may be lawful for any Person or Persons to sell or dispose of by Wholesale, any Tea, in Chests, or otherwise not less in Quantity than Fifty Pounds, Weight or any Coffee, in Quantity not less than Fifty Pounds Weight, and also to sell and dispose of by Wholesale, any Playing Cards to any Person or Persons, in any Quantity not less than One Groce or Twelve Dozen Packs, without being liable to pay the aforesaid Duties of Excise; but shall within Forty Eight Hours after the Sale and Delivery thereof, render an Account to the Collector or Receiver, or Collectors or Receivers aforesaid, of the Person to whom the same shall be sold or disposed of, under the Penalty of Ten Pounds.

for every Neglect thereof, to be sued for and recover'd, as is herein after prescribed.

And be it also further enacted, That if any Person or Persons shall from and after the Publication of this Act, presume directly or indirectly by themselves, or any Person acting under them, or by their Order, to sell any *Tea, Coffee or Playing Cards*, by any less Quantity than is here before prescribed, without first making Entry of the Names and Places of Abode, as by this Act is directed, He, She, or they shall, for every such Offence on due Conviction thereof, by the Oath of one Credible Witness before any one of His Majesty's Justices of the Peace, forfeit and pay the Sum of *Ten Pounds*, one Half to be Paid to the Informer, and the other Half to be to His Majesty for the uses mentioned in this Act, which Fine shall be levied by Warrant of Distress and Sale of the Offenders Goods and Chattels from under the Hand and Seal of the Justice before whom such Conviction shall be made.

Provided always and it is the True intent and meaning of this Act, That if any Person who shall have enter'd their Names and Places of Abode as aforesaid, to sell any *Tea, Coffee, and playing Cards*, shall Purchase either of the said Commodities in a less Quantity than is prescribed by this Act, from Persons whose Names are enter'd to sell the same, and shall within *Ten Days* after such Purchase, produce to the Collector or Receiver, or Collectors or Receivers aforesaid, a Certificate from the Person from whom they Purchas'd the same, such Purchaser shall not be held to pay the Duties on any Quantity so Purchas'd.

And be it enacted, That the Collector or Receiver, or Collectors or Receivers of the Duties for the Time being, shall render a just Account and pay into the Hands of the Treasurer of the Province, all such Monies by him or them Receiv'd in Pursuance of this Act, within *Thirty Days* after the end of each *Quarter*.

And be it further enacted, That all the Penalties and Forfeitures arising or accruing by this Act, shall and may be recover'd by Bill, Plaint or Information, in any of His Majesty's Courts of Record in this Province, and the Money arising from such Penalties and Forfeitures, after deducting the Expences of Protection, and all incident Charges, shall be one Half to His Majesty for the Uses and Intents, for which the Duties are granted, and the other Half to him or them, who shall seize or inform, and sue for the same.

And be it also further enacted, That the Monies arising from the Duties imposed by this Act shall be and are hereby appropriated for the Redemption of the Loan Warrants, and Treasurers Receipts.

And be it further enacted, That the Monies arising by the Operation of this Act, shall be Accounted for unto His Majesty in the Kingdom of *Great-Britain* and to the Commissioners of His Majesty's Treasury, or High Treasurer for the Time being, and Audited by the Auditor General of His Majesty's Plantations, or his Deputy.

And it is also further enacted, That this Act shall continue and Remain in full Force for and during the Term of *One Year* from and after the Publication thereof, and until the end of the Session of the *General-Assembly*, then next following.