

## C A P. VII.

An ACT to repeal two Acts made in the Seventh Year of his Majesty's Reign, relating to the Duties of Impost and Excise.

7. Geo. 3. c. 3. &amp; 4.

\*\*\* E it enacted by the Governor, Council, and Assembly, That  
 \*\*\* B the Act made in the Seventh Year of His Majesty's  
 \*\*\* Reign, intituled *An Act to explain, amend, and reduce into one Act, the several Laws now in force relating to the Duties of Impost on Beer Rum, and other distilled Spirituous Liquors*, and also the Act made in the seventh Year of His Majesty's Reign, intituled *An Act to explain, amend, and reduce into one Act, the several Laws now in force relating to the Duties of Excise on Rum and other distilled Spirituous Liquors sold in this Province*, be, and the same are hereby repealed.

Former Laws relating to the Duties of Impost and Excise, repealed.

## C A P VIII.

An A C T to amend, render more effectual, and reduce into one Act, the several Laws made by the *General Assembly* of this Province, relating to the Duties of Impost on Beer, Rum, and other distilled Spirituous Liquors.

\*\*\* E it Enacted by the Governor, Council, and Assembly, That  
 \*\*\* B from and after the Sixth Day of *February* One Thousand Seven Hundred and Sixty Nine, there shall be paid by the Importers of all Beer, Rum, and other distilled Spirituous Liquors that shall be imported or brought into this Province (except the Produce or Manufacture of *Great Britain*, legally and directly imported from thence) the several Rates and Duties as follows, viz.

Duties granted on

For every Barrel of Beer containing Thirty Gallons, *Two Shillings and Six Pence*.

Beer 2s. 6d. per Barrel.

For every Gallon of Rum or other distilled Spirituous Liquors *Five Pence*,

On Rum 5d. per Gallon.

II. *And be it Enacted*, That all the Rates, Duties and Imposts before mentioned, shall be paid in current Money of this Province, by the Importer of any Beer, Rum, or other distilled Spirituous Liquors, unto the Collector or Receiver, or Collectors or Receivers for the Time being, for entering and receiving the same, at

To be paid at Landing,

if under £10.  
if above £10. Se-  
curity to be given  
to pay in three  
Months.

Masters of Vessels  
to report their Car-  
goes, to the Col-  
lectors, before  
breaking Bulk, and  
also to take the fol-  
lowing

or before the Landing thereof, *Provided* the same do not exceed Ten Pounds, but if the Sum exceeds Ten Pounds, the Collector or Receiver, or Collectors or Receivers for the Time being, is and are hereby authorized, on sufficient Security being given, to give Credit for the Payment thereof within the Term of Three Months.

III. *And be it further Enacted*, That all Masters of Ships, Coasting, Fishing, and all other Vessels whatever, coming into any Harbour or Port within this Province, shall before breaking Bulk and within Twenty Four Hours after his or their Arrival, make Report in Writing, and upon Oath, to the Collector or Receiver, or Collectors or Receivers of the Duties for the Time being, of all Beer, Rum, or other distilled Spirituous Liquors on board the said Ship or Vessel, specifying the Kinds of Casks in which the same is contained, together with the Marks and Numbers thereof, and that he has not landed nor suffered to be landed, sold, bartered, or exchanged, any Beer, Rum, or other distilled Spirituous Liquors, at any Port or Place within this Province, or on the Coasts thereof, since his sailing from the Port or Place where the same was laden on board the said Ship or Vessel for Exportation, which Oath the Collector or Receiver, or Collectors or Receivers aforesaid, is and are hereby impowered to administer.

## FORM of the OATH

**Y**OU A. B. *do swear that the Report which you have now made, read and subscribed, contains a just and true Account of all the Beer, Rum, and other distilled Spirituous Liquors, laden on board the*  
at *and that you have not landed or suffered to be lan-  
ded, sold or delivered, bartered or exchanged, any Beer, Rum, or other  
distilled Spirituous Liquors, at any Port or Place within this Province  
or on the Coasts thereof, since your sailing from*

All Beer. &c. not  
duly entered, and  
found on board any  
Vessel after Entry  
made, shall be for-  
feited.

IV. *And be it also Enacted*, That if any Beer, Rum, or other distilled Spirituous Liquors, not duly entered, be found on board any Ship or Vessel after Entry made, the same shall be and is hereby declared forfeited, and shall and may be seized by the Collector or Receiver, or Collectors or Receivers, or either of them, or by the Land Waiters or Gaugers.

Upon Information,  
the Collectors, &c.  
to search for and  
seize all Beer, &c.  
remaining on board  
not duly entered.

V. *And be it further Enacted*, That upon Information made to the Collector or Receiver, or Collectors or Receivers, or any of them, that any Beer, Rum, or other distilled Spirituous Liquors, do remain on board any Ship or Vessel, that have not been duly entered; in such Case it shall and may be lawful for the said Collector or Receiver, or Collectors or Receivers, or either of them, or the said Land Waiters or Gaugers by their Orders, to search for and seize all such Beer, Rum, and other distilled Spirituous Liquors, so remaining on board not duly entered as aforesaid.

VI. *And*

VI. *And be it also further Enacted*, That if any Beer, Rum, or other distilled Spirituous Liquors, shall be landed or proved to have been landed from on board such Ship or Vessel, after such Report made as aforesaid, other than such as have been specified and contained in such Report or Manifest by this Act directed to be made, then and in such Case all such Beer, Rum, and other distilled Spirituous Liquors, or the Value thereof (to be estimated at the then highest Price such Commodity shall bear at that Time) shall be and are hereby declared to be forfeited, and shall and may be seized by the Collector or Receiver, or Collectors or Receivers of the Duties for the Time being, or the Land Waiters or Gaugers; and if such Beer, Rum, or other distilled Spirituous Liquors, shall be concealed or stowed, whereby Seizure cannot be made of the same, the Master of such Vessel, Owner, or Receivers, upon Conviction thereof, shall pay the Value thereof agreeable to such Estimation.

VII. *And be it further Enacted*, That if any Beer, Rum, or other distilled Spirituous Liquors, shall be found on board any Vessel, which have not been duly entered, or shall be proved to have been landed, sold, delivered, bartered, or exchanged, contrary to the Intent and Meaning of this Act, or if any Master of any Ship or Vessel shall refuse or neglect to yield strict Obedience to the Directions prescribed by this Act, in either of such Cases he shall, on Conviction thereof by the Oath of One credible Witness, forfeit and pay a Fine not exceeding One Hundred Pounds Currency of this Province.

VIII. *And be it Enacted*, That if any Beer, Rum, or other distilled Spirituous Liquors, shall be landed from on board any Vessel contrary to the Rules prescribed by this Act, and found in the Custody of any Person on Shore, (not having a Permit for the same) the same shall be forfeited, and the Person with whom it is found shall forfeit Fifty Pounds, unless he can prove the same to have been legally entered and landed.

IX. *And be it further Enacted*, That if any Person whatsoever shall knowingly be aiding, or assisting in the clandestine landing or concealing any Beer, Rum, or other distilled Spirituous Liquors, in order to avoid Payment of the Duties to which the same are liable by this Act, he shall, upon Conviction thereof upon the Oath of one credible Witness, pay the Sum of Fifty Pounds, or suffer Six Months Imprisonment without Bail or Mainprize,

X. *And be it also further Enacted*, That no Beer, Rum, or other distilled Spirituous Liquors, that by this Act are liable to pay Duty, shall be landed or delivered from on board any Ship or Vessel, or put into any Warehouse or other Place, but in the Day Time only, and that after Sunrise and before Sunset, unless in the Presence of and with the Consent of the Collector or Receiver, or Collectors or Receivers for the Time being, on Pain of forfeiting all

A  
..., &c.  
landed after Entry  
made, and not con-  
tained in the Mas-  
ter's Report, shall  
be forfeited, or the  
Value,

and if any Beer;  
&c. shall be con-  
cealed or stowed to  
prevent Seizure,  
the Master of the  
Vessel, &c. shall  
pay the Value.

Masters of Vessels  
refusing Obedience  
to this Act,

shall forfeit £100.

All Beer, &c.  
landed contrary to  
this Act, and found  
in the Custody of  
any Person on  
Shore, (not having  
a Permit) shall be  
forfeited,  
and such Person  
shall forfeit £50.

Persons assisting in  
clandestine landing  
any Beer, &c.  
forfeit £50.

Beer, &c. not to be  
landed but in the  
Day Time only,  
unless by Consent  
of the Collectors,  
on Penalty of being  
forfeited, with the  
Vessels, Trucks,  
&c. employed there-  
in.

<sup>a</sup>All such Liquors as aforesaid, and the Lighter, Boat, or Vessel out of which the same shall be landed, together with the Trucks, Carts, and Horses, employed in carrying off the same.

Masters of Vessels liable to the Duty for Beer, &c. not duly entered nor the Duty paid for,

and may detain such Liquors, or deliver the same to the Collectors, to secure the Duty.

XI. *And be it Enacted*, That the Master of any Ship or Vessel, importing any Beer, Rum, or other distilled Spirituous Liquors, as aforesaid, shall be liable to pay the Duty for so much thereof as is contained in his Report, not duly entered nor the Duty paid for by the Person or Persons, to whom such Beer, or other Liquors are or shall be consigned; and it shall and may be lawful to and for the Master of any Ship or Vessel to detain in his Hands, or deliver to the Collector or Receiver or Collectors or Receivers, aforesaid, for the Security of such Duty, all such Beer or other Liquors as are not entered, which said Collector or Receiver, or Collectors or Receivers, or either of them, are hereby impowered and directed to receive, and keep the same at the Owner's Risque, until the Duty thereof with the Charges be paid; and if the Duty due for such Beer or other Liquors, shall not be paid or secured to be paid by the Owners thereof, within the Term of three Months, that then and in such Case the Collector or Receiver, or Collectors or Receivers, are hereby impowered to sell and dispose of so much of such Beer or other Liquors, as shall be sufficient to pay the Duty due thereon, and also the Freight, Charges of Custody, and Sale thereof.

Vessels may be attached, unless the Master give Security to abide the Judgment.

XII. *And be it also Enacted*, That when any Master of any Vessel shall be prosecuted by Virtue of this Act, the Vessel in which the said Beer, Rum, or other distilled Spirituous Liquors, is imported, shall and may be attached as Effects to answer the Judgment, unless the Master of such Vessel shall enter into Recognizance, with sufficient Sureties, to answer and abide the final Judgment in said Cause.

Two Land Waiters to be appointed for the Port of Halifax;

their Duty.

All Beer, &c. landed contrary to this Act shall be forfeited.

XIII. *And be it further Enacted*, That it shall be in the Power of the Governor, Lieutenant Governor, or Commander in Chief for the Time being, to appoint two proper Persons as Surveyors or Land Waiters for the Port of *Halifax*; before one of whom and in whose Presence, or in the Presence of the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, all Beer, Rum, or other distilled Spirituous Liquors, shall be landed at the said Port, and all such Rum, or other distilled Spirituous Liquors, shall be gauged, and the same shall be so landed, and the Rum or other Spirituous Liquors so gauged within such Hours as are herein before prescribed; and all Beer, Rum, or other distilled Spirituous Liquors, which shall be landed contrary to the Intent and Meaning of this Act, shall be forfeited, and shall and may be seized by such Collector or Receiver, or Collectors or Receivers, or either of them, or the said Surveyors or Land Waiters.

XIV. *And*

XIV. *And be it also further Enacted*, That from and after the Commencement of this Act, two Thirds of the whole Duty which shall or may have been paid or secured to be paid on any Beer, imported into this Province, shall, upon the same being exported out of the said Province, be repaid to the Exporter thereof.

Two Thirds of the Duty to be repaid on Beer export.ed.

XV. *Provided nevertbeless*, That if any Master of any Ship or Vessel, Merchant or Trader, shall lade any Ship or Vessel with any Kind of Merchandize, two Thirds of the Value of which at least, shall be the Produce or Manufacture of this Province, and shall export the same to any of His Majesty's *West India* Islands, and import from thence directly into this Province, any Rum being the Produce of the said Islands, and purchased by the Cargo carried from this Province, on Oath of the Master of such Ship or Vessel; which Oath the Collector or Receiver, or Collectors or Receivers of the Duties, or either of them, are hereby authorized to administer, or other sufficient Proof, such Rum, so purchased and imported, shall be exempt from the Payment of the said Duty of Five Pence *per* Gallon imposed by this Act.

All Rum, &c. to be free of Duty, imported from the *West-Indies*, and purchased with the Produce of the Province.

XVI. *And to prevent any Frauds which may be committed by the Owners or Masters of Vessels, in purchasing Fish and Lumber the Produce of other Provinces, and shipping the same as the Produce of this Province; Be it Enacted*, That every Owner or Master of any Ship or Vessel, who shall ship any Merchandize the Produce of this Province, and who intends to receive the Benefit of this Act, shall deliver an Invoice of his Cargo on Oath, to the Collector or Receiver, or Collectors or Receivers, or either of them, whereby it shall appear that at least two Thirds in Value of the said Cargo, is the Produce or Manufacture of this Province, as certified and sworn to by the Person or Persons from whom the same is purchased.

Owners or Masters of Vessels, to deliver to the Collectors, an Invoice upon Oath, that Two Thirds of their Cargo is the Produce of the Province.

XVII. *And be it further Enacted*, That from and after the Commencement of this Act, there shall be allowed on all Rum or other distilled Spirituous Liquors, which shall have been imported into this Province, on the same being exported out of the said Province, a Drawback of the whole Duty paid or secured to be paid on said Rum or other distilled Spirituous Liquors, except one Penny *per* Gallon.

Drawback on Rum exported.

XVIII. *And be it also Enacted*, That the Drawbacks herein before expressed to be paid on Beer, Rum, or other distilled Spirituous Liquors, exported out of this Province, shall, upon the same being so exported out of this Province, within Six Months from the said Importation, be paid to the Exporter thereof as usual out of the Money arising from the Duties on the Liquors aforesaid, upon the said Exporters producing a Certificate, within Eighteen Months after the Time of the Exportation (the Dangers of the Seas and Enemies excepted) from the Principal Officer of His Majesty's Customs or other proper Officer for the Time

Drawbacks to be paid upon Certificates being produced.

being of the Port to which the same shall be carried, of its being there duly landed, together with a Certificate from the Collector or Receiver, or Collectors or Receivers of the said Duty, or either of them, that the Duty thereon has been duly paid or secured to be paid before such Exportation, agreeable to the Rates prescribed by this Act; and the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, may take such Certificates in Payment of any Duties to be paid by the Importers of any of the Liquors aforesaid.

Collectors impowered to administer the

XIX. *And for the better preventing Frauds herein, the following Oath shall be taken for the future, by every such Exporter of any Beer, Rum, or other distilled Spirituous Liquors, which Oath the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, are hereby authorized to administer.*

Exporter's Oath.

**Y**OU A. B. do swear that the Quantity of \_\_\_\_\_ by you shipped for Exportation on board the \_\_\_\_\_ Master, bound for \_\_\_\_\_ was bona fide imported in the \_\_\_\_\_ Master since the \_\_\_\_\_ Day of \_\_\_\_\_ and that the Duties for the same have been paid or secured to be paid, as by Law is required, and that the same is not intended to be fraudulently reloaded into any Port or Place in this Province.

Beer, &c. fraudulently reloaded, to be forfeited,

and the Vessel.

XX. *And be it Enacted, That if any Beer, Rum, or other distilled Spirituous Liquors, shall be fraudulently reloaded into any Port or Place in this Province, after shipped for Exportation, the same shall be forfeited, together with the Vessel out of which the said Beer, or other Liquors as aforesaid, shall have been so fraudulently reloaded.*

Naval Officer shall not clear out any Vessel till certified that the Master has complied with this Act.

XXI. *And be it further Enacted, That the Naval Officer at any of the Ports in this Province, shall not clear or give Passes to the Master of any Ship or Vessel outward bound, until he shall be certified by the Collector or Receiver, or Collectors or Receivers of the Duties, or either of them, that the said Master has complied with the Directions contained in this Act.*

Drawback on Rum, &c. issued for the Use of his Majesty's Navy.

XXII. *And be it also Enacted, That from and after the Commencement of this Act, all Rum, or other Spirituous Liquors, which shall have been imported into this Province, and shall have paid or secured to be paid the Duty imposed by Law, and which shall be issued for the Use of His Majesty's Navy, be deemed so far an Exportation thereof, as to be intitled to a Drawback of Three Pence per Gallon; to be paid as usual out of the Funds arising from the aforesaid Duty, upon the Person or Persons (issuing such Rum or other Spirituous Liquors for the Use of His Majesty's Navy) making Oath to the Delivery thereof, and producing a Certificate from the Collector or Receiver, or Collectors or Receivers*

ceivers as aforesaid, that the Duty thereon 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, or the Naval Storekeeper, of the Quantity and Kind of such Spirituous Liquors, and that the same was actually received for His Majesty's Use and no other.

XXIII. *And be it further Enacted*, That the Collector or Receiver, or Collectors or Receivers 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 received in Pursuance of this Act, within Thirty Days after the End of each Quarter, under the Penalty of Fifty Pounds for his or their Neglect.

The Collectors to account Quarterly,

on Penalty of £50.

XXIV. *And be it also Enacted*, That all Causes or Trials for Forfeitures and Penalties on a Breach of this Act or any Part thereof, shall and may commence in the Courts of *General Quarter Sessions of the Peace, Inferior Court of Common Pleas, or Supreme Court*, at their stated Sessions and Terms, and that upon Motion a Special Jury shall be called to try the same, agreeable to the Form and Manner of calling Special Juries in the Courts of *Westminster*; and that the Person claiming, or defending the Suit, to pay all Cost if the Jury find a Verdict for the Crown: And the Money arising from such Penalties and Forfeitures, after deducting any extraordinary Expences of Prosecution not taxed against the Defendant, 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 that all Prosecutions in pursuance of this Act, shall be commenced within the Space of Twelve Months, from the Time of the Offence committed.

By this Clause the *Prov. Act, 6. Geo. 3. Sess. 2. c. 5.*

is discontinued, and all Trials are hereby confined to the *Supreme Court, or the stated Quarterly Sessions, or Inferior Courts.*

In what Courts Penalties, &c. shall be sued for. Special Juries may be allowed.

Persons claiming, shall pay Costs if the Verdict be for the Crown.

Application of Penalties and Forfeitures.

XXV. *And be it also further Enacted*, That in Case it shall happen that any of the Witnesses for supporting any Information that may be so brought, are obliged to leave the Province before the Day appointed for the Trial of the Cause, that then and in such Case it shall and may be lawful for any one of the Judges or Justices of the Courts aforementioned, upon Notice given to the adverse Party to be present, to take the Depositions of the said Witnesses in Writing, which Depositions so taken and subscribed by the Judge or Justices aforesaid and Witnesses, shall be admitted as Evidence to the Jury upon Trial.

*Eng. Stat. 13 & 14. Car. 2. c. 11. Sect. 29.*

Depositions of Witnesses taken before a Judge, shall be admitted as Evidence on the Trial.

XXVI. *And be it Enacted*, That the Monies arising from the Duties imposed by this Act, shall be and are hereby appropriated for the Payment of Bounties and Premiums, and other Uses as already specified and directed by the Laws of this Province, or that may hereafter be directed by the *General Assembly*.

Application of Monies arising by the Duties.

XXVII. *And*

No Post Entry shall be made, but by the Master of the Vessel.

XXVII. *And be it further Enacted*, That no Post Entry of any Beer, Rum, or other distilled Spirituous Liquors, shall be admitted to be made to the Collector or Receiver, or Collectors or Receivers of the Duties, by any Person but the Master of the Ship or Vessel, and that within Twenty four Hours after the Ship or Vessel arrives.

Monies to be accounted for in the Treasury in Great Britain, &c.

XXVIII. *And be it also 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.

This Act to be the Rule & Guide to the Collectors,

and to the Courts.

XXIX. *And be it also Enacted*, That this Act shall be the Rule and Guide to the Collector or Receiver, or Collectors or Receivers, of the Duties of Impost, and to the Officers employed by or under them, in receiving the Duties granted by this Act; and also that this Act shall be pleaded, and be the Rule and Guide for all and every of His Majesty's Courts aforesaid, when any of the Breaches of this Law, or the Fines or Forfeitures incurred by the same are prosecuted; any Law, Usage, or Custom to the contrary notwithstanding.


Continuance of this Act.

XXX. *And be it also further Enacted*, That this Act shall continue and remain in force, from and after the Sixth Day of *February* One Thousand Seven Hundred and Sixty Nine, until the Fifteenth Day of *January* One Thousand Seven Hundred and Seventy One, and until the End of the Session of the *General Assembly* then next following.

## C A P. IX.

*An ACT* to amend, render more effectual, and reduce into one Act, the several Laws made by the *General Assembly* of this Province, relating to the Duties of Excise on Rum, and other distilled Spirituous Liquors.

Excise of Ten Pence per Gallon laid on Rum, &c. sold within this Province.

 *Be it Enacted by the Governor, Council, and Assembly*, That from and after the Sixth Day of *February*, One Thousand Seven Hundred and Sixty Nine, all Rum and other distilled Spirituous Liquors whatsoever, which shall be sold within this Province, shall be subject to pay an Excise of *Ten Pence per Gallon*.