

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Wednesday the first day of July, 1761, and in the first year of His Majesty's Reign.

1 George III – [Chapter 18]

An Act for altering and amending an Act intituled, 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.

Whereas the Act made and passed in the 33d year of His late Majesty's reign, intituled, 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, has been found ineffectual for the purposes thereby intended, we do therefore hereby grant unto His most Excellent Majesty, His heirs, and Successors, for the uses intended by the said Act, the duty hereinafter mentioned.

Be it therefore enacted, by the Honourable the Commander in Chief, Council and Assembly, that from and after the fourteenth day of August 1761, there shall be paid one shilling 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 duties for the time being, or either of them; and all and every distiller or distillers of spirituous liquors are hereby required once in every month, 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 shall be in the words following, viz,

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 spirituous liquors, distilled and sold, bartered or exchanged, 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

(Which Oath the said collector or receiver, or the collectors or receivers aforesaid, and each of them are hereby authorized to administer) and shall give sufficient security to pay the duty thereof to the said collector or receiver or the collectors or receivers, within three months, after the date of such account,

And be it further enacted, that for the better ascertaining the stock or quantity of liquors, to be hereafter distilled in this Province, it shall be lawful for the sworn gaugers to gauge all rum. and other spirituous liquors which shall be distilled within this Province, as soon as the same is made up, whereof four hours previous notice shall be given by the distiller to one or other of the said gaugers, and upon such notice the gauger so noticed, shall immediately or within four hours thereafter, repair to the still-house, and gauge the quantity of rum or other distilled spirituous liquors so made up, which gauge he is to enter in a stock book to be kept at the said still-house, and sign his name to each entry; a copy whereof he is to deliver

monthly to the collector or receiver or collectors or receivers of the duties aforesaid: And no rum or other spirituous liquors distilled within the Province, shall be sold, bartered, or exchanged, after the appointment of the said gaugers, until the same shall have been first so gauged.

And be it further enacted, that the collector or receiver or collectors or receivers of the said duties, shall be and are hereby authorised to make an allowance to the distiller, of three per cent upon account of the wastage which may happen by leakage or otherwise, betwixt the time of taking the said stock and the sale thereof.

And be it further enacted, that any distiller neglecting or refusing to render a just and true account in manner as herein before directed, every month from and after the said fourteenth day of August 1761, 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, or shall neglect or refuse to comply with all and every the rules and regulations by this law prescribed, shall forfeit and pay the sum of one thousand pounds

And be it also further enacted, that from and after the said fourteenth day of August 1761, a bounty of one shilling per gallon shall be paid to the exporter of all rum or other spirituous liquors which shall have been distilled within the Province, after the said fourteenth day of August 1761, and which shall have paid or secured to be paid, the duty imposed by this Act, upon the same being so exported out of this Province, to be paid as usual out of the funds arising from the aforesaid duty, upon the said exporter's producing a certificate within six months after the time of the exportation, 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, 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, as prescribed by this Act; and the collector or receiver or collectors or receivers aforesaid, may take such certificates in payment of any duties to be paid by the importer or distiller of any of the liquors aforesaid.

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 authorised to administer,)

You A. B. do swear that the quantity of _____ by you shipped for exportation, on board the _____ master, bound for _____ was readily and bona fide purchased of _____ and that the same is not intended to be fraudulently reloaded into any port or place in this Province.

And be it enacted, that if any rum, or other distilled spirituous liquors, shall be fraudulently reloaded 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 reloaded.

And it is also further enacted, that all rum or other spirituous liquors, which shall be distilled within the Province, after the said fourteenth day of August 1761, which shall have paid or secured to be paid, the duty imposed by this Act, 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 bounty of one shilling per gallon, 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 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 store-keeper, of the quantity and kind of such spirituous liquors, and that the same was actually received for His Majesty's use and no other.

And be it enacted, that all rum, or other distilled spirituous liquors which shall be supplied by the commissary for Indian Affairs, to the several truck-houses within the Province for the Indian trade, shall be intitled to a bounty of one shilling per gallon, to be certified by the oath of the truckmaster at each post, that the same was by him delivered for the use of the Indians and no other; which oath the commanding officer of the said post, in case there be no Justice of the Peace resident there, is hereby empowered to administer; to be paid out of the funds arising from the aforesaid duties, upon the commissary's producing such certificate as aforesaid.

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 each month's receipt.

And be it also further enacted, that the collector or receiver or collectors or receivers of the duty aforesaid, shall make good and pay back to the treasurer of the Province, such his or their allowance which he or they may have received on the duty of any rum or other spirituous liquors distilled in this Province, so exported or issued for the use of His Majesty's navy, or supplied for the Indian trade, for which the bounty shall have been paid agreeable to this Act.

And be it enacted, that all the penalties and forfeitures accruing or arising by this Act, shall and may be recovered 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 prosecution, 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, 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.

And be it further 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 thereof.

And it is also enacted, that this Act shall continue and remain in full force from and after the fourteenth day of August 1761, until the fifteenth day of January, 1764, and from thence for and during the term and space of seven years, and until the end of the session of the General-Assembly then next following.