

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Tuesday the Twenty Eighth Day of May, 1765, in the Fifth Year of His Majesty's Reign, and there continued by several Prorogations until the Twenty Second Day of October, 1768, in the eighth year of His said Majesty's Reign; being the Seventh Session of the Fourth General Assembly convened in the said Province.

8 George III – Chapter 14 (Session 2)

An Act for granting to His Majesty an Excise on Wines Sold within or brought into this Province.

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 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 duty of excise hereafter mentioned, and be it enacted by the Lieutenant Governor, Council and Assembly, that from and after the first day of December one thousand seven hundred and sixty eight, there shall be paid on all wines sold, or by any ways or means brought into this Province, a duty of excise of six pence per gallon.

II. Be it further enacted, that all merchants or other persons whatsoever, having in their possession any wines for sale, shall within thirty days from and after the commencement of this Act, deliver to the collectors or receivers of the excise duties for the time being, or either of them, 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 kind 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.

III. 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, as shall be expressed 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 mentioned, 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 their stock accounts with the said collector or receiver or collectors or receivers aforesaid, at their office.

IV. 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 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.

V. And be it also further enacted, that the 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.

VI. And be it further enacted, that the collectors or receivers aforesaid are hereby empowered and directed, to take and receive from the purchaser or purchasers of such wines, the duty of excise at and after the rate aforementioned, for the number of gallons to be expressed 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 collectors or receivers are hereby authorized, on sufficient security being given, to give credit for payment thereof within the term of three months.

VII. And be it also 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 hereinbefore directed to be given or delivered to the collectors or receivers aforesaid) shall be seized 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.

VIII. And be it enacted, that the merchant or such other person, shall preserve upon file the duplicates of all such permits, for the inspection of the 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.

IX. And be it also enacted, that there shall be no established or general allowance made of wastage or leakage, upon any wines in the hands of any merchant or other person, but the collectors or receivers may and are hereby authorized to credit the merchant for so much of such wines, as shall bona fide appear to have been wasted, leaked out, or otherwise lost, to be proved on oath at the quarterly settlement.

X. And be it enacted, that all and every person bringing in or causing to be brought into this Province, any wines for their own consumption, shall render a just and full account of all such wines, to the collectors or receivers aforesaid, within four days after the arrival of the vessel wherein such wines shall be so brought in, and shall pay or secure to be paid the duties of excise aforesaid thereon; under the penalty of forfeiting all such wines so introduced, in whosoever possession the same may be found; and shall also forfeit and pay the sum of twenty pounds for every such offence.

XI. And be it further enacted, that in case of reshipping and exportation out of the Province of any part of such wines, the 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 person's 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 commanding officer for the time being, of the port to which the same shall be carried, of it's being there duly landed; and in case such wines 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 collectors or receivers, 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.

XII. And for the preventing frauds herein, the following oath shall be taken by every such exporter of any wines, which oath the collectors or receivers or either of them, are hereby authorized to administer.

"You A. B. do swear that the quantity of wine by you shipped for exportation on board the _____ master, bound for _____ was really and bona fide purchased of _____ (or) imported in the and that the same it not intended to be fraudulently relanded into any port or place in this Province "

XIII. And be it also enacted, that if any wines shall be fraudulently relanded into any port or place in this Province after shipped for exportation, the same shall be forfeited.

XIV. And be it also further enacted, that all wines seized for illicit and contraband trade, which shall be brought into any port in this Province, upon condemnation thereof, shall be subject to the duties of excise imposed by this Act; and if such condemnation shall be in the Court of Vice Admiralty, the Marshal of such court, or his deputy, or any auctioneer or vendue master, shall not deliver any such wines sold by him or them at public auction or otherwise, without a permit from the collectors or receivers of the duties, and shall render an account to the collectors or receivers aforesaid, (upon oath) of the quantity of all such wines, which he or they shall sell at public auction or otherwise, and of the persons names to whom the same shall be sold, under the penalty and forfeiture of two hundred pounds for each and every offence.

XV. And be it enacted, that the 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 received in pursuance of this Act, within thirty days after the end of each quarter.

XVI. And be it further enacted, that all the penalties and forfeiture arising or accruing 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 or inform, and sue for the same.

XVII. 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 payment of the interest due and which may become due on the treasurer's receipts and warrants on the treasury bearing interest.

XVIII. And be it 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.

XIX. And it is also further enacted, that this Act shall continue and remain in force for and during the term of two years from and after the first day of December one thousand seven hundred and sixty eight.