

C A P. IV.

An A C T for farming the Duties of Impost and Excise on Beer, Rum and other distilled Spirituous Liquors and Wines at the Island of *Cape-Breton*, and District of *Canso*, and to enable the Farmer or Farmers thereof to collect the same.

\*\*\*\*\* *HEREAS* it is thought, that the Revenue arising from  
 \* *W* \* the Duties of Impost and Excise at the Islands of *Cape-*  
 \* *Breton*, and District of *Canso*, may be much increased  
 \*\*\*\*\* by farming out the same;

Preamble.

I. Be it Enacted by the Governor, Council and Assembly, That the Governor, Lieutenant-Governor, or Commander in Chief for the Time being, be, and he is hereby empowered, by and with the Advice of His Majesty's Council, to appoint such and so many Persons as to him shall seem meet, not less in Number than three, who shall give Notice by Advertisement in the *Nova-Scotia Gazette* for three several Times at least, during three Months, and therein to fix a Certain Day to be by them appointed at the End of said three Months, for contracting and agreeing with any Person or Persons who will give most for farming the Duties of Impost and Excise, payable by the Laws of this Province to the Thirty First of *December*, One Thousand Seven Hundred and Seventy Four, on Beer, Rum, and other distilled Spirituous Liquors and Wines consumed to the said Thirty First of *December*, One Thousand Seven Hundred and Seventy Four, at the Island of *Cape-Breton* and District of *Canso*, and the said Persons appointed as aforesaid, shall accordingly Contract and agree with the Person or Persons, as will give most for the farming the said Duties and such Farmer shall be fully invested with all the Powers and Authorities in every Respect, as are given by Law to the Collectors of the Duties of Impost and Excise.

The Gov. to appoint not less than three Persons to contract and agree for farming out the duties,

to give notice by advertisement in the *Nova-Scotia Gazette*, during three months and fix a day for contracting,

shall contract with person or persons who will give most.

Farmer invested with Power given by Law to the Collectors.

II. And be it Enacted, That the Farmer or Farmers aforesaid, shall give Bond with two sufficient Sureties to the Province Treasurer for the Time being, and his Successor in said Office, in double the Sum which shall be contracted for with Condition that the Sum agreed on be paid into the Province Treasury for the Use of the Province, in four equal Payments, *that is to say*, at Three, Six, Nine, and Twelve Months, from the Date of said Contract; which Bond the said several Persons to be appointed as aforesaid, are hereby empowered to take, and the same to lodge with the Treasurer aforesaid, within Twenty Days after said

The Farmer to give Bond in double the sum contracted for to pay the same as the stated times.

To lodge the Bond with the Treasurer.

In case of failure of payment Bond to be put in Suit.

said Bond is executed, and the said Treasurer in Case of Failure or neglect of Payment on the Part of the Farmer, or Persons contracting as aforesaid at the Times therein limited, shall put the said Bond in Suit in Manner as is directed for the recovery of other Debts payable to the Province. And the said several Persons appointed to contract as aforesaid, shall render an Account of their Proceedings, touching the same, to the *General-Assembly* in the first Week of their Session next, after the same shall have been carried into Execution.

Persons appointed to contract to render an account to General-Assembly.

The Farmer may appoint deputies.

**III. And be it also Enacted,** That the Person or Persons so farming the said Duties may substitute and appoint, one or more Deputy or Deputies, under him or them, upon Oath to Collect and receive the same, and the said Deputy or Deputies shall have, use and Exercise all such Powers and authorities, as are given by this Act to the Farmer or Farmers for enabling him, or them to collect the Duties aforesaid, and for detecting and prosecuting Offenders.

The Farmer or his Deputies shall be liable to pay the drawbacks allowed on the several articles.

**IV. And be it further Enacted,** That the Farmer or Farmers aforesaid, or his or their Deputies, shall be liable to account for, and pay the Drawbacks to which any of the said Articles aforesaid are subject within the Term of the Contract aforesaid, on the Exporters producing proper Certificates, and complying in every Respect with the Rules prescribed by the Laws, in that Case made and provided.

In case of the death of the Farmer his Executors or Administrator shall on their accepting the trust be invested with the powers he had, & be subject to the conditions on which he held the contract.

**V. And be it also further Enacted,** That in Case of the Death of the Farmer or Farmers of the Duties aforesaid, the Executors or Administrators of such Farmer or Farmers, shall upon his or their accepting of such Trust of Executors or administrators have Use and enjoy all the Powers, which the said Farmer or Farmers had a Right to hold, use and enjoy, and shall be subject to the several Conditions and Payments on which he or they held the same.

**VI. And to prevent the Farmer or Farmers of the said Duties from laying in a Quantity of Beer, Rum and other Spirits and Wine at any Time During his Contract and thereby injuring the Province Revenue after the Expiration thereof;**

all Beer, Rum and Wines remaining at the expiration of the contract liable to duty.

**Be it Enacted,** That all Beer, Rum and other Spirituous Liquors, and Wines, which at the Expiration of the said Contract shall remain on Hand, within any Part of the said District so Contracted for, shall be liable to pay the Duties, which shall be imposed on the like Articles by any Law of the Province.