

At the GENERAL-ASSEMBLY of the Province of *Nova-Scotia*, begun and holden at HALIFAX, on the Sixth Day of *June*, Anno Domini 1770, in the Tenth Year of the Reign of our Sovereign Lord GEORGE the Third, of *Great-Britain, France, and Ireland*, King, Defender of the Faith, &c. and there continued by several Prorogations until the Sixth Day of *October*, Anno Domini 1774, in the Fourteenth Year of His said Majesty's Reign, being the Fifth GENERAL-ASSEMBLY convened in the said Province.

C A P. I.

An Act in further Addition to, and Amendment of, and for continuing the several Acts of the *General-Assembly* of this Province therein mentioned, relating to the Duties of Impost and Excise on Wines, Beer, Rum and other distilled Spirituous Liquors.

8. Geo. 3. Cap. 8.  
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 10. \_\_\_\_\_  
 11. \_\_\_\_\_  
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*E it Enacted, by the Governor, Council and Assembly,* That from and after the First Day of *January*, One Thousand Seven Hundred and Seventy Five, there shall be paid by the Importers of all Rum and other distilled Spirituous Liquors, that shall be imported or brought into this Province (except the Produce or Manufacture of *Great-Britain*, legally & directly imported from thence) an additional Duty of Five Pence per Gallon over and above the Duty already imposed by "The Act made in the Eighth Year of His present Majesty's Reign, intituled, 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 Impost on Beer, Rum, and other distilled Spirituous Liquors."

After the First of *Jan.* 1775, an additional Impost of Five Pence per Gallon on Rum and Spirits.

II. And

Manner of raising, levying, collecting accounting for said Duty.

II. *And be it also Enacted*, That the additional Duty hereby granted, shall be raised, levied, collected, received, paid, and accounted for in Manner as is directed in & by the herein afore-recited Act, and subject to the several Conditions, Penalties and Forfeitures specified and contained in the said Act, and that the same shall be as binding and obligatory upon all Persons concerned for the effectual Recovery of the said Duties and Forfeitures, as if every Article and Clause in the said Act were herein particularly set forth and Enacted.

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

III. *Provided*, That all such Rum as shall be purchased in His Majesty's *West India* Islands, by the Proceeds of the Cargo of any Ship or Vessel, two Thirds of the Value of which, at least, shall be the Produce or Manufacture of this Province, or be shipped from this Province, being the Property of Persons, Inhabitants, residing within the same; The same shall be exempt from the Payment of the said additional Duty imposed by this Act, under the Restrictions required, mentioned and contained in the Fifteenth and Sixteenth Sections of the herein afore-recited Act.

Special Courts to be called for Recovery of Forfeitures, &c. *Halifax* excepted.

IV. *And be it also further Enacted*, That (except in the Township of *Halifax*) it shall and may be lawful for the Justices of the *Inferior Courts of Common Pleas or Sessions of the Peace*, to call a Special Court, at any Time between the stated Sessions or Times limited by Law for holding the said Courts, for the Trials of all Causes for recovering such Forfeitures and Penalties, as shall have been incurred on a Breach of the said several Acts, and for no other Purpose whatsoever; any Law, Usage or Custom to the contrary notwithstanding.

*And Whereas great Frauds have been committed in several of the Ports and Rivers of this Province, by relanding Rum and other distilled Spirituous Liquors, after the same have been cleared out for Exportation, and that a Drawback thereon has been allowed on Certificates fraudulently obtained of the landing thereof out of the Province.*

No Drawback allowed on Rum, or Spirits, *Halifax* and *Canfo* excepted.

V. *Be it Enacted*, That no Drawback shall be allowed on Rum and other distilled Spirituous Liquors brought to any of the Ports or Places of this Province (*Halifax* and *Canfo* excepted)

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

VI. *And be it Enacted*, That all Rum or other distilled Spirituous Liquors which shall have been imported into this Province, or distilled therein, and shall have paid or secured to be paid the Duties imposed by the Laws of this Province, and which shall be issued for the Use of his Majesty's Navy, shall be deemed exported, and intitled to a Drawback of the Duty so paid or secured to be paid, and the Collector or Receiver of the Duties shall credit the Stock on Hand of the Merchant, Distiller or other Person for

for so much as shall have been so issued, or the Bond given for the said Duties, shall be discharged.

VII. *Provided always, and be it Enacted,* That no Rum or other distilled Spirituous Liquors shall be so issued or deliver'd for the Use aforesaid, unless by a Permit from the Governor or Commander in Chief of the Province, or the Officer by him appointed for that purpose, to be, by him granted upon a Certificate signed by the Captain or commanding Officer of the Ship or Vessel for which such Rum or other distilled Spirituous Liquors is required, that such Rum is necessary for the Ship's Use, and before such Drawback as aforesaid is allowed, or Credit given in the Account of Stock for such Rum so issued, a Certificate shall be produced from the Treasurer of the Province, certifying that it has been proved before him by a Receipt of the Purser and a Certificate of the Captain and other signing Officers of his Majesty's said Ship or Vessel, that the Rum mentioned in the Governor's Permit, has been actually received on Board for his Majesty's Use and no other.

Manner of proceeding for obtaining the Drawback.

VIII. *And be it Enacted,* That if any Rum or other distilled Spirituous Liquors on which the above-mentioned Drawback has been received or claimed, shall after the same has been issued or pretended to be issued as aforesaid, be landed or converted to the Use of any Person or Persons on Shore, or for any other Use than that of His Majesty's Navy, the same shall be forfeited, and the Person or Persons, who shall be found guilty of committing such Fraud shall forfeit and pay a fine of Fifty Pounds.

If Rum, &c. be landed after Drawback received or claimed, forfeited.

And the Person found guilty of the Fraud, fined £50.

IX. *And be it also Enacted,* That all the Penalties and Forfeitures arising and accruing by this and all and every of the several Acts herein recited, 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 Duty is granted, and the other Half to him or them who shall seize or inform and sue for the same.

Recovery of Penalties & Forfeitures,

Application thereof

X. *And be it also further Enacted,* " That an Act made in the " Twelfth Year of His present Majesty's Reign, intituled, An " Act in Amendment of, and for continuing the several Acts of " the *General Assembly* of this Province, relating to the Duties " of Impost and Excise on Beer, Rum and other distilled Spi- " rituous Liquors, Cider, Loaf Sugar and Wines therein men- " tioned," together with the several Acts recited and mentioned in the said Act, except the Act made in the Tenth Year of His present Majesty's Reign, intituled, *An Act for granting to His Majesty a Duty of Impost on Loaf Sugar and Cider*; together

with

The several Impost  
& Excise Duties on  
Beer, Rum & Wines  
continued to 31st  
December, 1776.

with the Additions, and Amendments thereto made by this Act, shall be and continue, and the same are hereby continued in Force from the Expiration thereof, untill the Thirty First Day of *December*, One Thousand Seven Hundred and Seventy Six.

## C A P. II.

An Act for granting to His Majesty an Excise on Melasses and Brown Sugar, sold within, or brought into this Province, and for the more effectual improving and extending the Trade of this Colony to the *West-Indies*.

Duties granted

✱✱✱✱ *Be it Enacted by the Governor, Council and Assembly,*  
 B That from and after the First Day of *January*, One Thousand Seven Hundred and Seventy Five, there shall be paid on all Melasses and Brown Sugar sold, or by any Ways or Means brought into this Province, the several Rates and Duties of Excise following, *that is to say,*

on Melasses, 5d. per  
Gallon.

For every Gallon of Melasses, Five Pence,

Brown Sugar 5s.  
per Cent. Weight.

And for every One Hundred and Twelve Pounds of Brown Sugar, Five Shillings.

Merchants &c. ha-  
ving in Possession  
any Melasses or  
brown Sugar shall  
give an Account  
thereof within Ten  
Days after 1st *Jan.*  
1775, to the Col-  
lector.

and buying or re-  
ceiving into their  
Possession any Me-  
lasses for distilling,  
or any brown Sugar  
for Sale,  
shall within 24  
Hour deliver the  
Collector an Ac-  
count thereof

on Penalty £50.

II. *And be it also Enacted,* That all Merchants or other Persons whatsoever being Inhabitants, dealing in said Commodities, having in their Possession any Melasses for Sale or distilling, or Brown Sugar for Sale, shall within Ten Days from and after the Commencement of this Act, deliver to the Collector or Receiver of the Excise Duties for the Time being, of the District or Place where they reside, an Account in Writing and upon Oath, of all such Melasses, and Brown Sugar remaining in their Possession; and that all Merchants and other Persons whatsoever buying or receiving into their Possession any Melasses for Sale or Distilling, or brown Sugar for Sale, shall within Twenty Four Hours after such Purchase or Receipt, deliver to the Collector or Receiver aforesaid an Account upon Oath, of all such Melasses and Brown Sugar 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.

III. *And be it also further Enacted,* that the Collector or Receiver aforesaid, is hereby impowered and directed to take and receive from