

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. having in Possession any Melasses or brown Sugar shall give an Account thereof within Ten Days after 1st Jan. 1775, to the Collector.

and buying or receiving into their Possession any Melasses for distilling, or any brown Sugar for Sale, shall within 24 Hour deliver the Collector an Account 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

from the Possessors, Receivers, or Purchasers of such Melasses and brown Sugar, the Duty of Excise at, and after the Rate aforementioned for the Number of Gallons of Melasses, and Quantity of brown Sugar in their Possession, or which shall be received or purchased by them; *provided* the Amount of the said Duty does not exceed Ten Pounds, but if the same shall exceed Ten Pounds and not exceed Fifty Pounds, the Collector or Receiver aforesaid, is hereby authorized on sufficient Security being given, to give Credit for Payment thereof within the Term of Three Months, and if the Amount of the said Duty shall exceed Fifty Pounds, the Collector or Receiver aforesaid is hereby authorized in like Manner to give Credit for Payment thereof within Six Months.

Duty to be paid to Collector immediately.

if the amount does not exceed £10.

but if above £10 and not exceeding £50 to be paid in 3 Months.

if exceeding £50. in six Months, on sufficient Security being given,

IV. *And be it Enacted*, That all Melasses and brown Sugar which shall be found in the Custody of any Merchant, Distiller, Shopkeeper, or Retailer, which shall not have paid or secured to be paid the Duty of Excise imposed by this Act, 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 Fifty Pounds for every such Offence.

All Melasses and Brown Sugar found in the Custody of any Merchant. &c

to be seized & forfeiture of £50.

V. *And be it also Enacted*, That all and every Person bringing in, or causing to be brought into this Province, any Melasses or Brown Sugar for their own Consumption, shall render a just and full Account of all such Melasses and Brown Sugar to the Collector or Receiver aforesaid, if within the Town of *Halifax* in Forty Eight Hours, and in all other Places within three Days after the Arrival of the Vessel wherein such Melasses and Brown Sugar shall be so brought in, and shall pay or secure to be paid the Duty of Excise aforesaid thereon, under the Penalty of forfeiting all such Melasses and Brown Sugar so introduced, in whose-soever Possession the same may be found; and shall also forfeit and pay a Sum not exceeding Fifty Pounds.

Melasses or Brown Sugar imported by Persons for their own use, liable to Excise. Account thereof to be given if in *Halifax* in 48 hours in other Places in 3 Days.

Forfeiture of the Articles.

& Penalty £50.

VI. *And be it also further Enacted*, That in Case of re-shiping and Exportation out of the Province of any part of such Melasses or Brown Sugar which shall have duly paid the Duty prescribed by this Act there shall be allowed on all such Melasses & Brown Sugar the Drawback following, *that is to say*, on Melasses the whole Duty paid as aforesaid except one Half Penny per Gallon, and on Brown Sugar the whole Duty so paid, except Six-Pence per Hundred Weight; which Drawback shall be paid by the Treasurer of the Province on the Merchant or other Person who exported the same, producing a Certificate within Six Months from the Time of such 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 its being there duly landed

On Exportation a Drawback on Melasses of whole Duty except half penny per Gallon on Sugarexcept 6d. per Ct. wt.

Certificate to be produced for obtaining the same.

landed, and producing a Certificate from the Collector or Receiver aforesaid that the Duty thereon has been paid before such Exportation.

VII. And for the preventing Frauds herein, the following Oath shall be taken by every such Exporter of Melasses or Brown Sugar, which Oath the Collectors or Receivers are hereby authorized to administer.

Oath to be taken
by the Exports.

“ **Y**OU A. B. do swear, that the Quantity of Melasses or
“ Brown Sugar by you shipped for Exportation, onboard the
“ Master, bound for was really and *bona fide*
“ purchased of or imported in the from
“ and that the same is not intended to be fraudulently relanded
“ into any Port or Place in this Province.”

if relanded to be
forfeited,
and the Vessel, &c.

VIII. *And be it Enacted*, That if any Melasses or brown Sugar shall be fraudulently relanded 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 Melasses or Brown Sugar shall have been so fraudulently relanded.

Melasses and Sugar
purchased with two
thirds the produce of
this Province or
shipped &c.

IX. *And be it also Enacted*, That if any Owner or Master of any Ship or Vessel, Merchant or Trader shall lade, or have laden 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, or be shipped from this Province, being the Property of Persons Inhabitants residing within the same, and shall export the said Merchandize to any of the Islands in the West Indies, and import from thence directly into this Province any Melasses or Brown Sugar, being the Produce of the said Islands, and purchased by the Cargo carried from this Province as aforesaid on Oath of the Master of such Ship or Vessel (which Oath the Collector or Receiver aforesaid, is hereby authorized to administer) or other sufficient Proof, such Melasses or Brown Sugar so purchased and imported, shall be exempt from the payment of the Duty of Excise imposed by this Act.

free of Duty.

Owners or Masters
of Vessels to deliver
an Invoice of the
Cargo to the Col-
lector on Oath &c.

X. And to prevent any Frauds which may be committed by the Owners or Masters of Vessels or others herein, *Be it Enacted*, That every Owner or Master of any Ship or Vessel, or other Person as aforesaid, who shall Ship any Merchandize the Produce of this Province, or from 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 of the Duties of the District where he resides, whereby it shall appear that at least two Thirds in Value of the said Cargo is the Produce or Manufacture of this Province, or the Property of Persons Inhabitants residing therein and shipped

ped from thence as certified and sworn to by the Person or Persons from whom the same is purchased.

XI. *And be it Enacted*, That all Melasses and Brown Sugar seized for illicit and contraband Trade, which shall be brought into any Port in this Province, upon Condemnation thereof, shall be subject to the Duty 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 Melasses or Brown Sugar sold by him or them at Public Auction, or otherwise, without a Permit from the Collector or Receiver of the Duties, & shall render an Account to the Collector or Receiver aforesaid (upon Oath) of the Quantity of all such Melasses and Brown Sugar 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 Fifty Pounds for each and every Offence.

Melasses and Sugar seized for illicit Trade subject to Excise.

Auctioneers, &c. not to deliver such Melasses or Sugar without a Permit, and shall deliver an Account on Oath of such Melasses or Sugar sold, and Names of Persons to whom sold, Penalty £50.

XII. *And be it also 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 them received in Pursuance of this Act, within Thirty Days after the End of each Quarter, or from Time to Time as thereunto required.

Collectors to render Account of Monies received.

XIII. *And be it also further Enacted*, That all the Penalties and Forfeitures 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 Duty is granted, and the other Half to him or them who shall seize, or inform and sue for the same.

In what manner Penalties and Forfeitures shall be recovered & applied.

XIV. *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 such annual Interest as is due on Treasurer's Notes and Warrants on the Treasury bearing Interest, and towards defraying such Expences and Debts of Government, as are, or shall be voted and agreed on by the General-Assembly, and to no other Purpose whatsoever.

Monies arising from Duties appropriated to pay Interest on Treasurer's Notes, &c.

XV. *And be it also 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.

To be accounted for to his Majesty and Commissioners of the Treasury and audited.

XVI. *And*

Act to continue till
Decem. 31st, 1776.

XVI. *And be it also further Enacted*, That this Act shall continue and remain in Force until the Thirty First Day of December, One Thousand Seven Hundred and Seventy Six.

C A P. III.

8. Geo. 3. cap. 6.
11. ——— 4.
14. ——— 2.

An Act in Amendment of, and in Addition to the several Acts, relating to the Duty on licensed Houses, and for further continuing the same.

Preamble.

WHEREAS the present high Duty payable for Licences to keep Houses of public Entertainment, and retail Liquors, in the several Counties and Districts of this Province (distant from Halifax) prevents many Persons who live in remote Places and have but little Custom, from taking out Licenses, and that it is thought if the same was lessened the Revenue arising from said Duty would be much increased as a greater Number of People would take out Licenses.

Licensed Persons in the several Counties, Towns or Districts (except Township of Halifax) to pay 40s. per Annum.

I. *Be 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 every Person who shall have taken out License, or shall take out a License to retail Wine, Beer, Ale, Cider, or Perry, Rum or other distilled Spirituous Liquors, in the several Counties, Towns and Districts of this Province (the Township of Halifax excepted) the Sum of Forty Shillings *per Annum*, which Payment shall be made in Manner as is directed by the Act made in the Fourteenth Year of his present Majesty's Reign, intituled, "An Act for altering" and continuing the several Acts relating to the Duty on Licensed Houses."

Preamble.

And Whereas it will greatly contribute to the Ease and Benefit of Travellers, and the Encouragement of Persons who are, or shall be licensed by the General Sessions of the Peace in the several Counties or Districts, in this Province, to keep Ferries, that the Persons keeping such Ferries should be allowed to keep a House of public Entertainment for Travellers, at the Place where such Ferry shall be established, without being liable to pay the Duty directed to be paid by Retailers of Liquors, or of incurring the Penalty for selling without License.

Justices in Sessions to grant Licenses free of Duty to Persons keeping Ferries.

II. *Be it Enacted*, That the Justices of the Peace in their General or Special Sessions, shall and may grant Licenses for keeping Houses of Entertainment free of Duty, to such Persons whom they shall think proper to appoint, & License as aforesaid, to keep Ferries.

III. *Provided*