

sold within or brought into this Province, and for the more effectual improving and extending the Trade of this Colony to the West-Indies, shall be and continue, and the same is hereby continued in Force, from the Expiration thereof, until the Thirty First Day of December, One Thousand Seven Hundred and Seventy Eight.

C A P. III.

An Act for farming the Duties of Impost and Excise on Beer, Rum and other distilled spirituous Liquors, and Wines, Brown Sugar and Melasses at the several Districts therein-mentioned.

E it Enacted by the Lieutenant-Governor, Council and Assembly, That the Governor, Lieutenant-Governor, or Commander in Chief for the Time being, be, and he is hereby impowered, 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 be sworn to the faithful Discharge of their Office, and who shall give Notice by Advertisement in the *Nova-Scotia* Gazette, for six several Times at least, before the Fifteenth Day of *October* next, and also by posting up Advertisements in the most noted Places within the following Districts, *viz.* in the District of the River *St. John's*, comprehending the Settlements thereon or its Neighbourhood, from Point *Lebreau* to *Quaco-Head*; In the District of *Passamaquoddy*, comprehending all the Settlements from Point *Lebreau* to the West Line of the Province; In the District of *Yarmouth*, comprehending the Town of *Yarmouth*, *Argyle* and *Barrington*, and as far Eastward so as to comprehend the Harbour of Port *Rosway*; In the District of *Liverpool* to comprehend all the Harbours from Port *Rosway*, as far East, as to include the Harbour of Port *Metway*, or to the West Line of the County of *Lunenburg*; In the District of *Canso* comprehending all the Harbours from *Torbay*, Eastward to *Canso*, and to include the Isle of *Breton*, *Isle Madame*, and the Coast along to *Pictou*, *Tatamagouche*, *Mirrimichi*, and the South Side of the Bay of *Chaleurs*, except the *Bay Verte*, and therein to fix a certain Day between the First Day of *November*, and the Fifteenth Day of *December* next,, for the Sale at Public Auction at such Place or Places as to the said Commissioners shall seem most expedient and proper,

The Governor, &c. to appoint not less than three Persons.

who shall be sworn

and shall give Notice by Advertisement in the *Nova-Scotia* Gazette, and also by Advertisements in the District of the River *St. John*, the District of *Passamaquoddy*,

the District of *Yarmouth*.

the District of *Liverpool*,

and the District of *Canso*,

and fix a certain Day for Sale at Public Auction;

for

to the Person who shall bid highest for Farming the Duties of Impost & Excise on Beer, Rum, and other Spirits, Wines, brown Sugar and Melasses contained in those Districts, to begin 1st January 1777, & to continue to the 31st December, 1778. such Farmers invested with Powers given by Law to the Collectors.

for answering the intended Purpose, to the Person or Persons who shall bid highest for farming the Duties of Impost and Excise payable by the Laws of this Province, on Beer, Rum, and other distilled Spirituous Liquors and Wines, Brown Sugar and Melasses contained in the said several Districts before-mentioned, and the Bays, Rivers and Creeks, contiguous or belonging and adjoining thereto, to begin the First Day of *January*, One Thousand Seven Hundred and Seventy Seven, and to continue to the Thirty First Day of *December*, One Thousand Seven Hundred and Seventy Eight, and such Farmers shall be fully invested with all the Powers and Authorities in every Respect as are given by Law of the Collectors of the Duties of Impost and Excise.

Farmers to give Bond in double the Sum given for the farming,

II. *And be it Enacted*, That the Farmer or Farmers aforesaid shall give Bond with two sufficient Sureties to the Treasurer of the Province for the Time being, and his Successor in said Office, in double the Sum which shall be given for the farming as aforesaid with Condition, that the Sum given be paid into the Province Treasury, for the Use of the Province in Quarterly Payments, from the Date of the said Purchase, which Bond the said several Persons to be appointed Commissioners as aforesaid, are hereby empowered to take, and the same to lodge with the Treasurer aforesaid within Twenty Days after the said Bond shall be executed, and the Treasurer in Case of Failure or Neglect of Payment on the part of the Farmer or Farmers aforesaid, at the Times therein limited, shall put the said Bond in Suit in Manner as is directed for the Recovery of the Debts payable to the Province, and the several Persons appointed Commissioners 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.

to pay the same at stated Times.

the Commissioners to lodge Bond with the Treasurer.

In Case of Failure of Payment Bond to be put in Suit,

Commissioners to render an Account to General Assembly of their Proceedings.

The Farmer may appoint Deputies.

III. *And be it also Enacted*, That the Persons so farming the said Duties may substitute and appoint one or more Deputy or Deputies under 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 Farmers for enabling them to collect the Duties aforesaid, and for detecting and prosecuting Offenders.

Farmer or his Deputy liable to account for & pay all Drawbacks allowed on the several Articles.

IV. *And be it further Enacted*, That the Farmers aforesaid or their Deputies shall be liable to account for and pay the Drawbacks, to which any of the said Articles aforementioned are subject within the Term of farming 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.

V. *And*

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

In Case of Death of Farmer his Executors or Administrators shall enjoy the Powers the Farmer had a right to.

VI. *And be it also further Enacted,* That the Duties of Excise on all Wines, Melasses, Sugar, Rum and other distilled Spirituous Liquors, which shall be in the Hands of any Person as Stock, at the Time of the Sale or Contract for the said Duties to the Farmer thereof, within the District which shall be so farmed by him, shall be paid to such Farmer by the Person who shall be liable by said Stock Account to pay the same by Law at the time he ought to pay the said Duties, and if the former Farmer shall have received any Duties for such Stock which shall be delivered over to the new Farmer, he shall pay such Sums so received to the Farmer as aforesaid.

The Duties on all Wines, &c. Rum, &c. in the Hands of any Person as Stock at the Time of the Sale or Contract by the Farmer to be paid to such Farmer,

and if former Farmers shall have received the Duties, he shall pay the same to new Farmer.

And to prevent the Farmers of the said Duties from laying in a Quantity of Rum and other Spirits, and Wines Sugar and Melasses, at any Time during their contracts, and thereby injuring the Province Revenue after the Expiration thereof.

VII. *Be it Enacted,* That all Beer, Rum and other distilled Spirituous Liquors and Wines, Sugar and Melasses, which at the Expiration of the said Thirty First Day of December One Thousand seven Hundred and Seventy Eight, shall remain on Hand within any District farmed out as aforesaid, shall be liable to pay the Duties which shall be imposed on the like Articles by any Law of the Province, and the said Farmers shall account to the Treasurer for all Monies, which they shall have received for such Stock which shall be then found on Hand.

All Beer, Rum, &c. remaining at the Expiration of the 31st December, 1778. shall be liable to pay Duties.

and Farmer shall account to the Treasurer for all Monies received for Stock on Hand.