

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on the Sixth Day of June, 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. being the First Session of the Fifth General Assembly convened in the said Province.

10 George III – Chapter 11

An Act for granting to His Majesty an Excise on Tea, Coffee, and Playing Cards, sold within or brought into this Province.

Whereas the several duties already granted to His Majesty are found insufficient to discharge the several sums due by Government;

I. Be it enacted by the Governor, council, and assembly, that there shall be granted unto His Majesty, His Heirs and successors, the several duties of excise hereafter mentioned: and be it enacted, that after six days from the publication of this act, there shall be paid on all green tea, bohea tea, coffee, and playing cards, sold or by any ways or means brought into this province, the several rates and duties of excise following, viz.

For every pound of green tea, two shillings and sixpence.

For every pound of bohea tea, one shilling.

For every pound of coffee, fourpence.

And for every pack of playing cards, one shilling.

II. And be it also enacted, that all merchants and other persons whatsoever, having in their possession any green tea, bohea tea, coffee, or playing cards, shall on or before the time herein aforementioned, deliver to the collector or receiver, or collectors or receivers of the excise duties for the time being, an account in writing and upon oath, of all the green tea, bohea tea, coffee, and playing cards, remaining in their possession for sale, and that all merchants and other persons whatsoever, who shall have a stock account with the collector or receiver, or collectors or receivers aforesaid, from time to time, buying or receiving into their possession any green tea, bohea tea, coffee, or playing cards, 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 green tea, bohea tea, coffee, and playing cards by them so bought or received, specifying the kinds of packages (with the marks and numbers thereon) in which the same are contained, under pain of forfeiting all such teas, coffee, or playing cards, and shall also on conviction thereof, pay a fine not exceeding fifty pounds currency of this province for each and every offence.

III. And be it further enacted, that the said merchants and all other persons whatsoever, so making entry as aforesaid, shall have a stock account opened with the collector or receiver,

or collectors or receivers aforesaid, for the quantities of each of the aforesaid particular commodities upon hand, or hereafter received and entered, and shall, if required, give bond with sufficient security, to the collector or receiver, or collectors or receivers aforesaid, for the payment of the duties imposed by this act, upon the said stocks; provided always, and it is hereby expressly provided and enacted, that no less quantity than the following, shall be entered into stock by any person whatsoever, that is to say, fifty pounds of green tea, fifty pounds of bohea tea, one hundred pounds of coffee, and one groce, or twelve dozen packs of playing cards, and for all less quantities the duties thereon shall be immediately paid to the collector or receiver, or collectors or receivers aforesaid, at the time of entry, and the said stockholders shall, at the end of every three months, or within six days thereafter, from the publication of this act, ballance and settle their said stock accounts with the collector or receiver, or collectors or receivers at their office, and shall then pay the duties that shall arise from their decrease in stock, and in order to ascertain the said decrease, the collector or receiver, or collectors or receivers, their deputies or officers, acting under them, are hereby authorised and impowered to weigh and examine the stock upon hand of the said stockholders, and to give credit for the same on ballancing their quarterly accounts, which stock upon hand is to be charged to the debit of the stockholder in the next quarter's account, and that under the penalty and forfeiture of ten pounds for each and every offence.

IV. And be it also further enacted, that all and every person bringing in, or causing to be brought into this province any teas, coffee, or playing cards for sale or for their own consumption, shall render a just and full account of all such teas, coffee, and playing cards to the collector or receiver, or collectors or receivers aforesaid, within forty-eight hours after the arrival of the vessel wherein such teas, coffee, or playing cards 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 teas, coffee, and playing cards so introduced, in whosoever possession the same may be found, and shall also forfeit and pay a fine not exceeding fifty pounds for each and every such offence.

V. And be it enacted, that in case of re-shipping and exportation out of this province, of any part of such teas, coffee, or playing cards, the collector or receiver, or 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 persons producing a certificate within six months after the time of exportation (the dangers of the seas and enemies excepted) from the principal officer of His Majesty's customs, or chief magistrate of the port or place to which the same shall have been carried, of its being there duly landed; and in case any teas, coffee, or playing cards 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 collector or receiver, or collectors or receivers aforesaid, 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.

VI. And be it also enacted, that the collectors or receivers of the duties hereby granted, shall render a just account and pay into the hands of the treasurer of this province, all such monies by them received in pursuance of this act within thirty days after the end of each quarter.

VII. 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, or general or quarter sessions of the peace in this province, and the monies arising from such penalties and forfeitures, after deducting the expenses of prosecution, and all incident charges, shall be one half to his majesty for the use and interest for which the duties are granted, and the other half to him or them who shall seize or inform, and sue for the same.

VIII. And be it further enacted, that the monies arising from the duties imposed by this act, shall be applied towards discharging the debt due by government, not bearing interest, amounting to three thousand and sixty two pounds and fivepence half-penny, agreeable to the votes or resolutions of the general assembly this present session.

IX. 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.

X. And be it enacted, that this act shall continue and remain in force until the first day of July one thousand seven hundred and seventy one.