

*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 12

**An Act for granting to His Majesty a Duty of Impost on Loaf Sugar and Cyder.**

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, a duty of impost on loaf sugar and cyder [cider], for the uses herein after specified.

II. And be it enacted, that after six days from the publication of this act, there shall be paid by the importer upon all loaf-sugar and cyder imported into this province (except the produce and manufacture of Great-Britain, and legally and directly imported from thence:)

For every pound of loaf-sugar, one penny.

For every barrel of cyder, containing thirty gallons, two shillings and sixpence.

III. and be it also enacted, that the duty of impost before mentioned shall be paid by the importer of all such loaf-sugar and cyder imported as aforesaid, unto the collector or receiver, or collectors or receivers of the duties for the time being, at or before the landing thereof, provided the sum do not exceed five pounds, but if the sum shall exceed five pounds, the collector or receiver, or collectors or receivers aforesaid, is and are hereby authorized, on sufficient security being given, to give credit for the payment thereof within the term of three months.

IV. And be it also further enacted, that all masters of ships, coasting, fishing, and all over vessels whatsoever, coming into any harbour or port within this province, shall, before breaking bulk, and within twenty-four hours after his or their arrival, make report in writing and upon oath, to the collector or receiver, or collectors or receivers aforesaid, of all such loaf-sugar and cyder on board such ship or vessel, and that he or they have not landed, sold, delivered, bartered, or exchanged, any loaf sugar or cyder, at any port or place within this province, or on the coasts thereof, since his or their sailing from the port or place where the same was laden on board the said ship or vessel for exportation, which oath the collector or receiver, or collectors or receivers aforesaid, are hereby impowered to administer.

V. And be it enacted, that if any loaf sugar or cyder shall be landed, or proved to have been landed from on board such ship or vessel, after such report made as aforesaid, other than

such as shall have been contained as specified in the said report, then and such case all such loaf sugar and cyder shall be and they are hereby declared forfeited, and shall and may be seized by the collector or receiver, or collectors or receivers aforesaid, and if any such loaf sugar and cyder shall be concealed, whereby seizure cannot be made of the same, the master of such vessel, the owners or receivers, shall pay the value thereof, to be estimated at the highest price such loaf sugar or cyder will bear at that time.

VI. And be it also enacted, that if the mast of any ship or vessel shall refuse or neglect to yield strict obedience to the directions prescribed by this act, in either such cases he shall on conviction thereof, by the oath of one credible witness, forfeit and pay a fine not exceeding fifty pounds for each and every offence.

VII. And be it also further enacted, that if any person or persons whatsoever, shall knowingly be aiding or assisting in the clandestine landing or concealing any loaf sugar or cyder, such person or persons, shall upon conviction thereof, upon the oath of one credible witness, forfeit and pay the sum of thirty pounds, or suffer six months imprisonment, without bail or mainprize.

VIII. And be it further enacted, that no loaf sugar or cyder, that by this act is liable to pay duty, shall be landed on any wharf, or put into any warehouse or other place, but in the day time only, and that after sun-rise and after sun-set, and in presence of the collector or receiver, or collectors or receivers aforesaid, or either of them, or of the land-waiters; on pain of forfeiting all such loaf-sugar and cyder.

IX. And be it also further enacted, that the master of any ship or vessel importing any loaf sugar or cyder as aforesaid, shall be liable to pay the duty for so much thereof as is contained in his report, not duly entered, nor the duty paid therefor by the person or persons to whom such loaf sugar or cyder shall be consigned, and it shall and may be lawful to and for the master of any ship or vessel to detain in his hands, or deliver to the collector or receiver, or collectors or receivers aforesaid, for the security of such duty, all such loaf sugar and cyder as is not duly entered, which said collector or receiver, or collectors or receivers, or either of them, are hereby directed and empowered to receive and keep the same, as the owner's risque, until the duties thereof, with the charges, be paid.

X. And be it enacted, that the collector or receiver, or collectors or receivers of the duties aforesaid, shall be, and are hereby empowered to make seizure of any ship or vessel, wherein or from which such loaf sugar or cyder shall be imported, or shall have been sold, delivered, bartered, or exchanged, contrary to the intent and meaning of this act, or the master whereof shall neglect or refuse to make due entry of the whole quantity of such loaf sugar or cyder importer in such ship or vessel, or who shall neglect or refuse to yield strict obedience to the directions thereof, and to detain such ship or vessel until judgment be given in any process to be commenced and prosecuted as in herein after directed, for any of the aforesaid forfeitures and penalties, to the intent that if judgment be rendered for the prosecutor or informer, such ship or vessel with her tackle, apparel, and furniture, or any

part thereof, may be exposed to sale by order of the court, for satisfaction thereof, and the surplus money (if any be) to be paid to the owner or master of any such ship or vessel.

XI. And be it also enacted, that after six days from the publication of this act, there shall be allowed on all loaf-sugar and cyder, which shall have been imported into this province, (and for which the duties herein specified shall have been paid or secured to be paid) upon the same being exported out of the province, a drawback of the whole duty to be paid or secured to be paid; provided always, that the exporter shall be subject and liable to observe and follow the rules prescribed by an act of the general assembly of this province, 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;" touching the exportation of the same, and the return of certificates may be exported, and shall be subject to the same penalties for fraudulently re-landing the same.

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

XIII. And be it enacted, that all the penalties and forfeitures accruing or arising by force and virtue of this act, shall and may be recovered by bill, plaint, or information in any of his Majesty's courts of record, or in any of his Majesty's courts of general or quarter sessions of the peace in this province, and the money arising by such penalties and forfeitures, after deducting the expences 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, inform, and sue for the same.

XIV. And be it also enacted, that all 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 and resolutions of the general assembly this present session.

XV. And be it also further 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.

XVI. 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.