

*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. and there continued by several Prorogations until the Sixth Day of October, 1774, in the Fourteenth Year of his said Majesty's Reign, being the Second Session of the Fifth General Assembly convened in the said Province.*

14 George III – Chapter 12

**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.**

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 on all melasses [molasses] 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,

For every gallon of melasses, five pence,

And for every one hundred and twelve pounds of brown sugar, five shillings.

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 empowered and directed to take and receive 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 authorised 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 authorised in like manner to give credit for payment thereof within six months.

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 offence.

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 whosoever possession the same may be found; and shall also forfeit and pay a sum not exceeding fifty pounds.

VI. And be it also further enacted, that in case of re-shipping 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, 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 authorised to administer.

"You A. B. do swear, that the quantity of melasses or brown sugar by you shipped for exportation, on board the \_\_\_\_\_ master, bound for \_\_\_\_\_ was really and bona fida 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."

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.

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.

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 this 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 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 marshall 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.

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.

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 expenses 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.

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 expenses and debts of government, as are, or shall be voted and agreed on by the General-Assembly, and to no other purpose whatsoever.

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.

XVI. And be it also enacted, that this act shall continue and remain in force until the thirty first day of December, one thousand seven hundred and seventy six.