

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 16

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

Whereas no revenue has been collected from the county of Sunbury, and towns or districts of Yarmouth, Barrington, Argyle, Liverpool, Pictou, Tatamagouche, Mirrimichi [Miramichi], and the south side of the Bay of Chaleurs [Baie des Chaleurs]; and that it is thought the revenues arising from the duties of impost and excise at Canso, and the island of Cape-Breton may be much increased by farming out the same;

I. Be it enacted, by the Governor, council, and assembly, that the Governor, Lieutenant-Governor, or Commander in Chief for the time being, be and he is hereby empowered, by and with the advice of his Majesty's council to appoint such, and so many persons 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 twentieth day of May, one thousand seven hundred and seventy five, and also by posting up advertisements in the most noted places within the following districts, to wit: in the district of the river St. John, comprehending the settlements thereon, or in its neighbourhood, from Point Lebreau [Point Lepreau] 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 township of Yarmouth, Argyle, Barrington, and as far eastward, so as to comprehend the harbour of Port Rosway [Port Roseway]; in the district of Liverpool to comprehend all the harbours from Port Rosway as far east, as to include the harbour of Port Metway [Port Medway], or to the 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, Tatamagouchee [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 March, one thousand seven hundred and seventy five, and the first Tuesday of June next following, for sale at public auction at such place or places as to the said commissioner shall seem most expedient and proper 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 molasses consumed in the said several districts before mentioned, and the bays, rivers and creeks, contiguous or belonging and adjoining thereto, to begin at any time after

the thirty first day of March, one thousand seven hundred and seventy five, and to continue to the thirty first day of December, one thousand seven hundred and seventy six; and such farmers shall be fully invested with all the powers and authorities in every respect, as are given by law to the collectors of the duties of impost and excise.

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 empower'd 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.

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.

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 prescrib'd by the laws in that case made and provided.

V. And be it also further 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.

VI. And be it enacted, that the duties of excise on all wines, molasses, 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 farm'd 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 said duties to the collector or receiver thereof, and if any collector shall have received any duties for such stock which shall be delivered over to the farmer, he shall pay such sums so received to the farmer as aforesaid.

VII. And to prevent the farmers of the said duties from laying a quantity of rum and other spirits, and wines, sugar and molasses at any time during their contracts, and thereby injuring the province revenue after the expiration thereof;

Be it enacted, that all beer, rum and other distilled spirituous liquors, and wines, sugar and molasses, which at the expiration of the said thirty first day of December, one thousand seven hundred and seventy six, 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 this 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.