

At the GENERAL ASSEMBLY of this Province of *Nova-Scotia*, begun and holden at HALIFAX, on the fixth 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 First Day of November 1784, in the Twenty Third Year of His said Majesty's Reign, being the Thirteenth Session of the Fifth General Assembly convened in the said Province.

## C A P. I.

AN ACT for more effectually raising a Duty of Excise on Wine, Rum and certain other enumerated Articles, and for preventing Frauds in the Collection of the Revenue.

*HEREAS* the Duties of Excise heretofore collected within this Province, and the Mode of collecting the same, has been found inconvenient, and the Monies arising therefrom insufficient to pay off the Debts, and support the Expences of this Government; for Remedy whereof

Preamble.

I. Be it Enacted by the Governor, Council and Assembly, That from and after the First Day of *January*, which shall be in the Year of our Lord One Thousand Seven Hundred and Eighty five; the following Duties of Excise shall be paid on the several Article herein after enumerated, which shall be sold or expended within this Province, viz.

Duties granted on

On all Rum and other distilled Spirituous Liquors, Three Pence per Gallon.

Rum, 3d. per Gallon.

On all Porter, Ale or Strong Beer, Five Shillings per Hoghead of Sixty Three Gallons.

Porter; &amp;c. 5s. per Hoghead.

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On

And bottled Ale,  
Porter, &c. 6d. per  
Dozen.

All Wines, 3d. per  
Gallon.

Refined Sugar,  
1d per Pound.

Tea, 2d. per Pound,

Cards, 1s. per Pack.

On all bottled Ale, Porter, Cyder or ſtrong Beer, Six Pence per  
Dozen.

On all Wines in Caſks or Bottled, Three Pence per Gallon.

On all refined Sugar, One Penny per Pound.

On all Tea of every Kind, Two Pence per Pound.

On all Playing-Cards, one Shilling per Pack.

Which ſaid ſeveral Duties ſhall be paid and collected in Manner and under the Rules and Regulations herein after mentioned and expreſſed; (except the Produce and Manufactures of Great-Britain or Ireland, and legally and directly imported therefrom,) *that is to ſay*, that after ſaid Firſt Day of *January*, all Merchants, Diſtillers, and other Perſons whatſoever, importing or receiving any of the ſaid herein before enumerated Articles, he or they ſhall in Twenty-four Hours after Importation or Receipt thereof, render an Account on Oath to the Collector of Impoſt and Excife for the Diſtrict wherein ſuch Merchant, Diſtiller or other Perſon ſhall live, ſpecifying in ſuch Account the Quantity of each of the ſaid enumerated Articles ſo by him imported or received, ſpecifying the Kind of Packages in which the ſame is contained, and the Marks and Numbers thereof, under the Penalty and Forfeiture of One Hundred Pounds to be recovered and applied in Manner and Form herein after mentioned, and all and every of the ſaid Articles herein before enumerated, if the Value thereof does exceed Five Pounds, which ſhall be found in the Cuſtody or Poſſeſſion of any Perſon or Perſons whatſoever, within this Province, without a Certificate from the ſaid Collectors that an Account thereof has been rendered to ſuch Collectors as aforeſaid, ſuch Articles ſo found ſhall be liable to be taken in Cuſtody condemned and diſtributed in Manner hereafter mentioned, and the Perſon or Perſons in whoſe Cuſtody the ſame ſhall be found, ſhall forfeit and pay the Sum of Fifty Pounds each, to be levied and applied as herein after mentioned.

Importers &c. to  
render Account on  
Oath to Collectors  
in 24 Hours after  
Importation of enu-  
merated Articles,  
under Penalty of  
£.100.

Any of the aforeſaid  
Articles, Value ex-  
ceeding £.5 with-  
out Certificate from  
Collectors, of Ac-  
count being render-  
ed and found in  
Cuſtody of any Per-  
ſon, to be condem-  
ned, the Perſon to  
forfeit £. 50.

Masters and Owners  
of Veffels in 24  
Hours after Arrival  
in any Port, &c. to  
make Report of his  
Loading to the Col-  
lector of the Di-  
ſtrict, on Oath.

Neglecting or  
Breaking Bulk  
without Collectors  
Permit and acting  
contrary thereto,

II. *And be it further Enacted*, That all Maſters or Owners of Veffels, having on Board thereof any of the ſaid enumerated Articles, ſhall in Twenty-four Hours after the Arrival of ſuch Veffel in any Port, Harbour or Creek within this Province, make Report of ſuch of the ſaid enumerated Articles as ſhall be loaden on Board ſuch Veffel, to the Collector of Impoſt and Excife for the Diſtrict wherein ſuch Port, Harbour or Creek ſhall lie, and ſhall alſo report to ſuch Collector the Number of Packages in which ſuch enumerated Articles ſhall be contained, and the Marks and Numbers thereof as well as the Names of the Perſon or Perſons to whom the ſame ſhall be conſigned, which Report ſhall be made on Oath, and if ſuch Maſter or Owner ſhall neglect to make ſuch Report, or ſhall on any Account break Bulk before he or they ſhall have made the ſame and obtained a Permit from ſaid Collectors to unload, or ſhall act contrary to the Tenor of ſuch Permit, or after any of the ſaid enumerated Articles ſhall have  
been

been landed at the Wharf or Landing where fuch Collector fhall appoint, fhall fuffer the fame to be removed or carried away before the fame fhall be gauged or weighed, and Permit obtained from the faid Collectors for the Perfon to whom fuch Articles fhall be configned to remove the fame, the Veffel out of which any of the faid enumerated Articles fhall be fo clandestinely landed, fhall be liable to be taken into Cufody, condemned and diftributed in Manner herein before mentioned.

III. *And be it alfo further Enacted,* That all Diffillers fhall on the firft day of each and every Month deliver to the faid Collector within whose diftrict fuch Diffill Houfe fhall lie, an Account in writing and upon Oath of all Rum and other diftilled Spirituous Liquors remaining in his Poffeffion, and on the firft day of each and every Month or within three Days after fhall render an Account on oath to faid Collectors of all Rum and other diftilled Spirituous Liquors by them diftilled during the Month then laft paft, under the Penalty of One Hundred Pounds, to be recovered and applied as herein after mentioned, and if the Bufinefs of fuch diftill Houfe fhall be carried on under the Direction of a Foreman, then the faid Foreman fhall render in monthly Accounts in the Manner herein before directed, and on Failure thereof fhall be fubject to the fame Penalty, that the Owner in fuch Cafe would be fubject to, and fuch Diffiller fhall be fubject to all the Laws and Regulations herein after mentioned, relative to Stockholders.

IV. *And be it further Enacted,* That on Report of all the faid enumerated Articles and every Part thereof being made, and Account rendered to the Collectors of Impoft and Excife, as herein before fpecified, the Collector or Collectors fhall grant a Permit in the Form herein after fpecified to the Mafter or Owner of fuch Veffel, to break Bulk and unload at fuch Wharf or Landing, as fuch Collector fhall think moft convenient to the Importer, and fhall caufe fuch of the faid enumerated Articles as fhall be loaden on Board fuch Veffel to be gauged or weighed, and on the Importer or Perfon to whom fuch Goods fhall be configned, giving good and fufficient Security to fuch Collectors that he or they fhall and will at the End of every three Months render an Account on Oath of the Quantity of fuch enumerated Articles as he or they fhall have difpofed off, and fhall pay to faid Collectors the Amount of the Duties for fo much of the faid enumerated Articles as he or they fhall have, and in Cafe after the enumerated Articles fo imported, fhall be gauged and weighed as aforefaid, no Perfon fhall appear to give the Security and receive the Permit herein before fpecified, then it fhall and may be lawful for faid Collector or Collectors to caufe the fame to be ftoed in fome fafe Place, and there kept until fome Perfon lawfully authorized, fhall appear to give faid Security, receive fuch Permit and pay the Charges of Storage, and if no  
Perfon

Or after any Articles fhall have been landed at the Wharfe &c. where Collectors fhall appoint or fhall remove the fame without being gauged or weighed, Veffel liable to be condemned.

Diffillers fhall deliver to the Collectors every Month an Account of all Rum &c. remaining in their Hands, on Penalty of £100.

Any Foreman of a Diffill Houfe having the Care thereof liable to the like Penalties.

On Report of all Articles and Accounts rendered to Collectors. Collectors to grant Permits in Form to be fpecified, to Mafters and Owners of fuch Veffel to unload at fuch Wharfe as the Collectors fhall think moft convenient to the Importers, and caufe faid Articles to be gauged and weighed, Importers &c. to give good Security to the Collectors, and account on Oath every 3 Months of the Quantity of Articles difpofed of and pay Amount of Duties for fo much as he or they fhall have. After Articles imported fhall be gauged and weighed,

if no Person shall appear to give Security or receive Permits. Collectors to cause the same to be stored. If no Person appears to comply with such Regulations, it shall be lawful for Collectors at the End of 6 Months to sell the same at Auction & after Deduction of Duties, &c. to pay Proceeds into the Treasury. To remain there for the Owner. Collectors not to suffer any Transfers from the Stock of one Stockholder to another, the original Stockholder always to be accountable for the Duties quarterly.

Not necessary to take Permits to transport any Quantity of Articles, unless they exceed £5. Value and Duties having been paid, &c. If they shall exceed £5. After 4 January next and be found in the Custody of any Person without Permit, such Articles with the Vessels, Boats, Carts, &c. in or on which the same shall be laden, shall be liable to be condemned and the Persons in whose Custody the same shall be found forfeit £.50. Not to extend to Persons who have mislaid their Permit and shall duly prove the same.

Collectors previous to settling Stockholders Accounts may send proper Officers to their Warehouses, &c.

Person shall appear and comply with such Regulations, it shall and may be lawful for the Collector or Collectors of such District at the End of Six Months, to sell the same at public Auction, and after Deducting the Duties, Storage and other Expence, to pay the Proceeds into the Treasury of this Province, there to remain for the right Owner, and it shall on no Account whatsoever be lawful for said Collector or Collectors to suffer any Transfer to be made from the Stock of one Stockholder to that of another, but the original Importer, Consignee or Distiller to whose Stock Account any of the said enumerated Articles shall be entered in the first Instance as aforesaid, shall be always held accountable for the said Duties of Excise, at the End of every Quarter of a Year, and shall pay the same for so much of his said Stock as shall have been consumed or otherwise disposed off during that Period, † and no Stockholder shall have any Credit allowed to him in a Settlement of his Stock Account for any of the said enumerated Articles charged to his Account, which he or any other Person may export to any of the Out Ports within this Province; but the Person or Persons to whose Account such Articles were originally entered, shall be answerable as tho' such Articles exported to said Outports were consumed within the District wherein such Stockholder shall reside.

V. *And be it further Enacted*, That there shall be no Necessity for any Person, to take a Permit, to transport either by Land or Water, any Quantity of the said enumerated Articles, unless the same shall exceed the Value of Five Pounds, provided the Duties hereby appointed to be paid thereon, shall be paid or secured before the Removal of such Articles, and if any of the said enumerated Articles, exceeding the Value of Five Pounds, shall after the Fourth Day of January next, be found in the Custody of any Person or Persons whatsoever, within this Province, without a Permit for the same, or on which the said Duties have not been paid or secured, such Articles together with the Vessels, Boats, Carts, Waggons, Horses or Trucks, in or upon which the same may be laden shall be liable to be taken into Custody, condemned and distributed in Manner herein after mentioned, and the Person or Persons in whose Custody the same shall be found, shall forfeit and pay the Sum of Fifty Pounds each, to be levied and recovered in Manner after mentioned, provided nothing in this Clause shall extend to affect any Person who may have lost or mislaid his or their Permit, but upon such Person, making due Proof of the same, he or they shall be exempted from the Penalties specified in this Clause.

VI. *And be it further Enacted*, That it shall and may be lawful for the said Collectors, previous to settling Accounts with the several Stockholders, to send proper Officers to the Warehouse, Cellars or Stores of the several Stockholders within his District, and it shall and may be lawful for such Officer or Officers to gauge and weigh the several

† And no Stockholder shall have Credit allowed him in his Account of any Articles exported to any of the out Ports; but the Person to whose Account such Articles were originally entered, shall be answerable.

veral enumerated Articles in the Custody of such Stockholder, and to make Report of the Quantity thereof to such Collector, or in Case such Stockholder or any Person shall interrupt or prevent such Officer or Officers from doing said Duty, he or they shall forfeit and pay for every Offence the Sum of Ten Pounds each, to be levied and recovered as herein after mentioned, and every Stockholder shall in Ten Days after the End of every three Months attend the said Collectors, and settle their Stock Account in his Office on Oath; and shall pay immediately to such Collectors the Duties of Excise, appointed by this Law, deducting only One and a half, per Cent. on the Sum so be paid in Lieu of all Waste Loss or Leakage that may arise on such Stock, during said three Months, and in Case such Stockholder, shall neglect or refuse to settle Accounts as aforesaid and pay the Sums so due, his or their Bonds, shall immediately be put in Suit against him or them and such Stockholder over and above the Sum or Sums recovered on such Bonds, shall forfeit and pay the Sum of Ten Pounds for each and every Neglect or Refusal, to be recovered and disposed off as herein after mentioned.

VII. *And be it further Enacted*, That in Case any of the said enumerated Articles being reshipped or exported out of this Province to any other Country not within its Jurisdiction, that the Master of the Vessel and the Stockholder from whose Stock such of the said enumerated Articles shall be so reshipped or exported, shall first take a Permit from the said Collectors to authorize such Exportation, and after such of the said enumerated Articles so to be exported shall be loaden on Board the Ship or Vessel so to carry the same away; that then the Master of such Vessel and the said Stockholder shall make and subscribe the following Affidavit before the said Collectors, out of whose District such Exportation is to be made,

*I A. B. and C. D. do swear that the* \_\_\_\_\_ *is now actually*  
*shipped on Board the* \_\_\_\_\_ *whereof the said A. B. is Master, bound*  
*for* \_\_\_\_\_ *and is really and Bona fide a Part of the Stock of the*  
*said C. D. entered in this Office, and that the same is not intended to be again*  
*landed, sold, bartered or exchanged in any Part of this Province.*

Which Affidavit, when made, shall be filed in the said Collectors Office, and so much of the said Stockholders Stock, as shall be specified in such Affidavit, and Permit shall be put in Suspence, and no Part of the said Excise Duties shall be demanded thereon for nine Months, and if any Time before the Expiration of the said nine Months, the Stockholder so exporting, shall produce an authentic Certificate from the Collectors in Chief of the Duties or Customs for the Kingdom, Province or Country, to which such Exportation shall be made that the Articles specified in such Affidavit, have actually been landed within such Collectors District, that then it shall and may be lawful for the said Collectors of Impost and Excise to give such Stockholder

who may gauge and weigh their Stock and report the same to Collectors. Such Officers not to be interrupted in his Duty under Penalty of £.10 Stockholder in 10 Days after the End of every 3 Months to settle their Accounts with Collectors and pay the Duties deducting 1 ½ per Cent, in Lieu of Wallage or Leakage, Stockholders not duly settling Accounts, Bonds to be put in Suits and to forfeit £. 10. for every neglect.

Articles reshipped or exported out of the Province, Master of the Vessel and Stockholder shall first take a Permit to authorize such Exportation, and after such Articles shall be loaden on Board the Vessel, the Master and Stockholder to subscribe an Oath before Collectors.

Oath,

Which shall be filed with the Collectors, and so much of said Stockholders Stock as soecified in said Oath, No Part of said Excise Duties shall be demanded for Nine Months, if before the Expiration of said 9 Months, the Stockholder so exporting shall produce a Certificate from the Collector of the Kingdom, &c. to which such Exportation has been made, and landed.

Then the Collectors may give such Stockholder Credit for Amount of the Duties exported. On neglect of producing said Certificate to stand charged with and liable to pay full Amount of Duties on the Articles exported. If reloaded in any Part of the Province after cleared for Exportation, such Vessel or Vessels on Board of which such Articles shall be found, to be taken into Custody, condemned, &c. Persons aiding in landing the same, to forfeit on Conviction £. 100. Such Articles after Exportation found in Custody of any Person on due Proof of the same to be condemned. The Person or Persons in whose Custody the same shall be found to forfeit £. 50. for each Offence.

Storekeeper of his Maj's. Careening Yard, Contractor or Agent, importing Rum, &c. for the Use of said Yard or Navy to enter the same with the Collectors on Failure to suffer the like Penalties imposed on other Persons by this Act.

Storekeeper or Contractor or Agent purchasing Rum &c. from any of the Stockholders for the Use of Navy, &c. the Commissioner of the Yard or Officer commanding the Navy to certify to the Governor and Council the necessity to purchase and Quantity necessary. The Governor with Advice of Council,

Credit for the Amount of the Excise Duties on the Articles so exported, and in Case such Stockholder shall neglect to produce such Certificate or Certificates before the Expiration of said nine Months, that then and in such Case such Stockholder shall stand charged with, and be liable to pay the full Amount of the Excise Duties on such Articles so exported, in as full and ample a Manner, as if the same was consumed within this Province, and if any Vessel or Vessels shall be found relanding of any of the said several enumerated Articles in any Part of this Province after the same shall have been cleared out for Exportation, as aforesaid, such Vessel or Vessels with all the said several Articles on Board thereof, shall be taken into Custody, condemned and distributed in Manner here after mentioned, and all Persons aiding or assisting in Landing the same, shall forfeit and pay on Conviction the Sum of One Hundred Pounds, to be levied and disposed off in Manner here after mentioned, and if any of the said enumerated articles shall after Exportation thereof be found in the Custody of any Person or Persons within this Province, such Article or Articles shall on due Proof thereof be taken into Custody, and condemned and distributed in Manner herein after mentioned, and the Person or Persons in whose Custody the same shall be found, shall forfeit and pay the Sum of Fifty Pounds each for every Offence, to be levied and distributed in Manner herein after mentioned.

VIII. *And be it further Enacted*, That if the Storekeeper of his Majesty's Careening Yard, or the Contractor, or his or her Agent, for supplying his Majesty's Navy, shall import into any Part of this Province, any Rum or other distilled Spirituous Liquors for the Use of his Majesty's Careening Yard or Navy, such Storekeeper and Contractor, or his or her Agent shall enter the same with the Collector of Impost and Excise in the Manner and Form herein before directed for Persons importing any of the said enumerated Articles into this Province, and on Failure of complying with all or any of the Regulations herein before specified as necessary to enable him or them to become Stockholders within this Province, for such Importation, such Storekeeper or Contractor shall be liable to pay and suffer all the Penalties and Impositions laid or imposed on any other Person by this Act, and in Case it may be necessary for the Storekeeper of his Majesty's Careening Yard, or Contractor, or his or her Agent for supplying his Navy, to purchase from any of the Stockholders of this Province any Rum or other distilled Spirituous Liquors for the Use of said Yard or Navy, that it shall and may be lawful for the Commissioner of the said Yard for the Time being, or the Commanding Officer of the Navy for the Time being, to certify to the Governor, Lieutenant Governor, or Commander in Chief, and the Council of this Province, the Necessity there is to make such Purchase, and the Quantity necessary to be bought, and it shall and may be lawful for the Governor, Lieutenant Governor or Commander in Chief, with the Advice of His Majesty's Coun-

Council to grant a Licence under Hand to fuch Storekeeper or Contractor, to make fuch Purchafes, and after fuch Purchase fhall have been made, it fhall and may be lawful for the faid Storekeeper or Contractor, or his or her Agent, by Memorial, to inform the faid Governor, Lieutenant Governor, or Commander in Chief and Council, of the Quantity fo by him bought from any Stockholder within this Province, and it fhall and may be lawful, if it fhall appear to the faid Governor, Lieutenant Governor, or Commander in Chief, that no unfair Practice has been ufed in fuch Purchase to give Licence under his Hand to the Collectors of Impoft and Excife to give Credit to fuch Stockholder in the Settlement of his Stock for the Amount of the Excife Duties on fuch Rum or other diftilled Spirituous Liquors fo purchafed from him, and the Amount thereof fhall be charged to the Stock Account of fuch Storekeeper or Contractor or his or her Agent, and the faid Storekeeper and Contractor and his or her Agent fhall fettle their Stock Account Quarterly with the Collectors of Impoft and Excife, in the Manner herein before fpecified, for other Stockholders to fettle the fame, and fhall fuffer their faid Stock to be guaged whenever the faid Collector fhall order the fame to be done, and fuch Storekeeper or Contractor on fuch Quarterly Settlement fhall produce an Account of the Manner in which the Quantity of Rum or other diftilled Spirits which faid Stock fhall be deficient, have been difpofed off, which Account fhall be rendered on Oath by faid Storekeeper or Contractor, or his or her Agent, and fuch Storekeeper or Contractor or his or her Agent fhall produce Certificates from the faid Commiffioner or the Commander of fuch Ship or Ships of War, to whom the feveral Articles contained in faid Account have been delivered, and the faid Collectors fhall give the Stock Account of fuch Storekeeper or Contractors Credit for the Amount of the Duties of faid Rum or other Spirits, the Difpofal of which fhall be fo accounted for and certified, and if there fhall be any Part of the Difficiency of fuch Stock, which the faid Storekeeper or Contractor or his or her Agent fhall be unable to Account for as aforefaid, fuch Storekeeper or Contractor, or his or her Agent fhall be compelled to pay the faid Excife Duties on fuch Difficiency in fuch Manner and Form and under fuch Penalties as any other Stockholder within this Province would be compelled to pay the fame, and in Cafe fuch Storekeeper or Contractor or his or her Agent fhall refufe or neglect to account Quarterly with faid Collectors or to fuffer their Stock to be guaged or weighed, fuch Storekeeper or Contractor and his or her Agent fhall be liable in every Shape to pay fuch Penalties as any other Stockholder in this Province would in fuch Cafe be liable to pay.

to grant Licence to fuch Storekeeper &c. to make fuch Purchase.  
Storekeeper, &c. to inform faid Governor, &c. of the Quantity by him bought from any Stockholder, if it fhall appear to the Governor, &c. that no unfair Practices have been ufed, to give Licence to Collectors to give fuch Stockholder Credit in his Stock Account for Amount of Rum &c. purchafed and charged to Stock Account of faid Storekeeper, Contractors, &c. who are to fettle their Stock with Collectors Quarterly, and fuffer the fame to be guaged and weighed at Difcretion of Collectors, on fuch Settlement to produce an Account of the Manner in which the Quantity of Rum &c. has been difpofed of, which Acct. is to be rendered on the Oath of fuch Storekeeper or Contractor &c. who fhall produce Certificates from the faid Commiffioner or Commander of fuch Ships or Veffels of War to whom the Articles contained in faid Account have been delivered, on producing faid Certificates, Collector to give fuch Storekeeper or Contractor &c. Credit for Amount of Duties. Any Difficiency of fuch Stock, Storekeeper, &c. to

## IX.

pay the Duties under like Penalties of all other Stockholders; in Cafe Storekeeper &c. fhall refufe or neglect to Account Quarterly and fuffer their Stock to be guaged or weighed, to be liable to the fame Penalties as other Stockholders in this Province.

If any Rum &c. be removed or shipped on Board any Ship or Vessel by such Contractor, &c. without Permit obtained from said Collectors, or Rum &c. after issued to any of his Majesty's Ships or Artificers in the Careening Yard, or shall be brought on Shore or out of the Walls of said Yard and offer'd for Sale, said Rum, &c. to be taken into Custody and condemned; and all Persons offering said Rum for Sale or who shall aid or assist to forfeit £.100. each.

All Causes on Breach of this Act, may commence by Bill, Plaint &c. in his Majesty's Supreme or Inferior Courts, Defendants in such Suits may plead general Issue, may have a Special Jury to try said Issues, in Case Verdict shall be found against Defendant or Claimant they shall pay all taxed Costs. Any Person whose Testimony may be necessary for either Party on Trial &c. Judges may take Depositions *de bene esse*. Notice being first given to the Adverse Party, Deposition to be sealed up and used as Evidence. All Fines &c. recovered one half to be for the Province and remainder for the Prosecutor after deduction of Expenses Prosecution to be in 12 Months from Time of Offence committed.

No Stockholder shall be a Retailer or shall sell a Quantity less than 3 Gallons, under a Penalty of £.20. without first obtaining

IX. *And be it further Enacted*, That if any Rum or other distilled Spirits shall be removed from Place to Place, or shipped on Board of any Ship or Vessel by such Contractor or his or her Agent or Store-keeper without Permit first obtained from the said Collectors, or if any Rum or other distilled Spirits after it has been issued to any of his Majesty's Ships or Artificers in his Majesty's Careening Yard, shall be brought on Shore again or brought without the Wall of said Yard, and Sold or offered for the Consumption of any Person or Persons whatsoever, within this Province, the whole of such Rum or other distilled Spirits shall be taken into Custody, condemned and distributed in Manner herein after mentioned; and all Persons concerned in selling or offering any of said Rum or other distilled Spirits as aforesaid; or who shall be aiding or assisting or privy thereto, shall forfeit and pay each the Sum of One Hundred Pounds for each and every Offence to be levied and distributed in Manner herein after mentioned.

X. *And be it further Enacted*, That all Causes on Trials for Forfeitures and Penalties on a Breach of this Act or any Part thereof, shall and may commence by Bill, Plaint or Information in his Majesty's Supreme Court or Inferior Courts of Common Pleas within this Province, and his Defendant or Defendants in such Suits may plead the general Issue, and may on Motion have a Special Jury according to the usual Practice of said Court; to try said Issue or Issues, and in Case the Jury shall find a Verdict against the Defendant or Claimant, he or they shall pay all Costs to be taxed, and in Case that any Person or Persons whose Testimony may be necessary to be used for either Party on Trial, shall or are obliged to leave the Province, it shall and may be lawful for the Depositions of such Witnesses to be taken *de bene esse* before one of the Judges of said Superior or Inferior Courts for any Part of this Province; Notice being first given to the Adverse Party, and such Depositions shall be sealed up by such Judge, and used and admitted as evidence to the Jury on such Trial; and the Money arising from all Penalties and Forfeitures adjudged under this Law, after deducting any extraordinary Expenses of Prosecution not taxed against the Defendant, shall go and be applied one Half to his Majesty for the Use of this Province, and the other Half to him who shall seize or inform and sue for the same, and all Prosecutions in Pursuance of this Act shall be commenced within Twelve Months from the Time of the Offence committed.

XI. *And be it further Enacted*, That no Stockholder of Rum, White, Porter, Ale, Beer or Molasses, or distilled Spirituous Liquors, within this Province shall be a Retailer thereof, or shall sell or vend a less Quantity of such Liquors than three Gallons under a Penalty of Twenty Pounds for each and every Offence, to be recovered and applied as aforesaid, without such Stockholder first obtaining a Shop or Tavern Licence,



Licence, and shall then sell or retail in such Shop no less a Quantity than one quart under the Penalty of Twenty Pounds, to be levied and applied as aforesaid, nothing in this clause to be contained to extend to prevent any Stockholder from supplying his Servants or Labourers with any Quantity of said Liquors; provided the same shall have paid the Duty required by the several Laws of this Province.

XI. *And be it further Enacted,* That when any Ship or Vessel, having any of the herein before enumerated Articles on Board, shall arrive within the District of any Collector or Collectors of Impost and Excise within this Province, such Collector or Collectors, if such Ship or Vessel, shall break Bulk within his District shall immediately take proper Steps as herein before directed, to ascertain the Quantity of such enumerated Articles, and shall on no Account suffer said Vessel, or any of the said enumerated Articles to depart out of his Custody until the Importer thereof, or some other Person on his Behalf shall enter the same to his Stock Account, and shall give good Security, as herein before specified faithfully to Account for the Disposal thereof, and to perform every other Matter and Thing required by this Act, and the Excise Duties on all said enumerated Articles shall be secured in the District wherein they shall be first imported, and the Stockholder to whose Account the same shall be first placed, and his Bondsmen shall be the only Person to Account for the Disposal thereof, and no Person shall be admitted to open a Stock Account with any of the said Collectors, unless the enumerated Articles, so to be entered to his Account shall exceed the Value of Hundred Pounds.

XII. *And be it further Enacted,* That any Person or Persons carrying any of the said enumerated Articles Coastways, or by Land from one District to another within this Province, shall have a Permit as herein before directed from the Collector of the District out of which he shall remove such Article or Articles under the Hand of such Collector, which shall remove such Article or Articles so permitted have either paid or secured the several Duties due on such Articles to his Majesty for the Use of this Province, which Permit shall be entered with the Collector of District, to which such Articles shall be permitted, and if any of the said enumerated Articles shall be found within the District of any Collector within this Province, without the original Entry, or without the Entry of such Permit being made with such Collector, such Article or Articles shall be taken into Custody, condemned and distributed in Manner aforesaid, and the Person or Persons in whose Custody the same shall be found, shall forfeit and pay each the Sum of Fifty Pounds, to be levied and recovered in Manner aforesaid, No Advantage to be taken if such Permit by any Casualty shall be lost or mislaid, but such Collector on Proof of such Loss, shall detain the Article or Articles so seized until another Permit shall be obtained in Lieu of the one lost, from the District out of which

a Licence, and then Retail no less Quantity than a Quart under like Penalty, but not to prevent Stockholders from Supplying their Servants or Labourers with any Quantity of Liquors Provided the same has paid the Duties.

When any Ship or Vessel having any enumerated Articles on Board shall arrive within any Collectors district and shall Break Bulk he shall take proper methods to Ascertain the Quantity of Articles and not suffer Vessel or Articles out of his Custody without Importing sufficient Security to Account for disposal thereof, and no Person shall be admitted as a Stockholder unless Articles so entered shall exceed £100.

Persons carrying enumerated Articles Coastways or by land to have a Permit, any Articles found without such permit to be taken into Custody and condemned, Persons in whose hands said Articles shall be found to forfeit £50 each, if such permit by Casualty shall be Lost, Collectors on due proof may detain such Articles, & allow Persons claiming a reasonable

time to produce an other, on being given Security for paying the Duties.

ſuch Article or Articles ſhall be moved, or may reſtore the ſame; Provided the Perſons claiming thereof, ſhall give Security to produce ſuch Permit in a reaſonable Time.

Collectors, &c. may enter Veſſels, houſes, &c. of perſons ſuſpected of acting contrary to this Act and ſearch the ſame

XIII. *And be it further Enacted*, That it ſhall and may be lawful for the Collector or Collectors, Land Waiters or Gaugers, to enter the Veſſels, Houſes, Shops, Stores or Cellars of all Perſons ſuſpected of having any of the ſaid enumerated Articles in his or their Poſſeſſion for Sale, contrary to the Regulations preſcribed in this Act, and to ſearch for the ſame, and if any Perſon or Perſons whatſoever, ſhall obſtruct ſuch Collector or Collectors, Landwaiters or Gaugers, or ſhall reſuſe to permit them to enter and ſearch ſuch ſuſpected Place, ſuch Perſon or Perſons on conviction thereof, ſhall forfeit and pay for every Offence the Sum of Twenty Pounds each, to be levied and diſtributed as aforeſaid.

No Perſon to obſtruct Collectors, &c. therein, under Penalty of £20.

Permit to break Bulk and remove Articles from the landing to be agreeable to Form preſcribed in the Act for more effectually raiſing a Revenue, &c. and Permit to remove Stock as follows.

XIV. *And be it further Enacted*, That the Permits herein before mentioned ſhall be in the following Words, *that is to ſay*: a Permit to break Bulk, and a Permit to remove any of the ſaid enumerated Articles from the Landing to the Stockholders Store, ſhall be agreeable to the form heretofore preſcribed in an Act made this preſent Seſſions, intituled, *An Act for more effectually raiſing a Revenue within this Province*, and a Permit to authoriſe any Perſon to remove any of the ſaid enumerated Articles from the Stores of any Stockholder within this Province ſhall be as follows:

Form of Permit.

PERMIT, *A. B.* to receive from the Stock of *C. D.* the following Articles, viz. *and to carry the ſame from within the Town of \_\_\_\_\_ to \_\_\_\_\_ the Duties thereof having been paid or ſecured in the Collectors Office at \_\_\_\_\_ Given under my Hand at this \_\_\_\_\_ Day of \_\_\_\_\_ 1784. A. D.*

Certificate of duties paid.

A Certificate of the Duties having been paid to be as follows: *I \_\_\_\_\_ Collector of \_\_\_\_\_ Do certify, that the Duties on the ſeveral following Articles, viz. on \_\_\_\_\_ which are permitted to A. B, from the Stock of C. D. has been paid and ſecured within my Diſtrict, given under my Hand this \_\_\_\_\_ Day of \_\_\_\_\_ A. D.*

All Articles to be entered with Collectors on 2d Jan. next, in Caſe of Importation duties to be ſecured, Articles not entered or duties ſecured by 4th Jan. liable to Condemnation.

XV. *And be it further Enacted*, That all the ſeveral herein before enumerated Artciles, which ſhall be within this Province or the Ports Harbours and Creeks thereof, on the Second Day of January next, ſhall be entered with the Collectors of the ſeveral Diſtricts wherein the ſame ſhall be in the Manner herein before directed in Caſes of Importation, and it ſhall and may be lawful for the ſaid Collectors to proceed to ſecure the Duties thereon in the Manner and Form herein before ſetforth and all ſuch enumerated Articles as ſhall not be entered, and the Duties ſecured on or before the fourth Day of January next, ſhall be liable

to Condemnation, and the Persons poſſeſſed thereof or concerned in ſecreting the ſame, ſhall be liable to the ſame Pains and Penalties as is herein before ſpecified, to be incurred for not entering or ſecreting of the ſaid enumerated Articles after Importation, and all and every of the ſaid enumerated Articles, that ſhall be within this Province as aforeſaid, although the ſame was imported at any Time before ſaid firſt Day of *January*, 1785, ſhall after the ſaid Firſt Day of *January* next, be ſubject to all the Duties, Rules, Orders and Regulations in this Act contained in the ſame Manner as ſuch Articles would be ſubject thereto if imported after the ſaid firſt Day of *January*, provided, that nothing herein contained ſhall extend to the levying a new Excife Duty on any of the ſaid enumerated Articles, on which the full Amount of the Excife Duty payable thereon by the Laws of this Province has been levied or collected before the ſaid firſt Day of *January* next.

XVI. *And be it further Enacted*, That this Act ſhall be the Rule and Guide of the Collectors of Impoſt and Excife, and the Officers employed under them, and if any of the ſaid Collectors ſhall fail or neglect to do the Duty required by this Act for them to do, ſuch Collector or Collectors ſhall forfeit and pay for each and every Failure or Neglect the Sum of Fifty Pounds, to be levied and diſtributed as aforeſaid, and the Collector and Collectors, Receiver or Receivers for the Time being, ſhall render to the Treafurer of this Province a juſt & true Account according to the Form, in which he or they ſhall from Time to Time be directed by the ſaid Treafurer to account and ſhall pay into his Hands all ſuch Monies by him or them received in purſuance of this or any other Revenue Act within this Province, the Collectors of *Halifax* in Fifteen Days, and every other Collector in Thirty Days after the End of each Quarter, under the Penalty of One Hundred Pounds for his or their Neglect, and ſuch Collectors ſhall keep regular Accounts of all Permits, and Certificates by them given or received, and no Perſon or Perſons whatſoever ſhall preſume to execute the Office of Collector of Impoſt and Excife in any Diſtrict within this Province after the firſt Day of *January* next, before he or they ſhall have given Bond in the ſaid Treafurer's Office with two good and ſufficient Perſons joined therein, for his or their faithful Diſcharge of the Duties of ſuch Office, and ſhall have taken an Oath to that Purport, and if any Perſon or Perſons commiſſioned for that Purpose ſhall execute ſaid Office of Collector of Impoſt and Excife before ſuch Bond given, and oath of Office taken, he or they ſhall forfeit and pay each the Sum of one Hundred Pounds to be levied and diſtributed as aforeſaid.

XVII. *And be it further Enacted*, That if at any Time on ſettling the publick Accounts, it ſhall appear to the Governor, Lieutenant Governor or Commander in Chief, that any Perſon or Perſons hereafter truſted with any Part of the Collection of the Revenue of this Province,

And Perſons poſſeſſed thereof liable to the all Pains of this Act, all Articles after firſt Jan. ſubject to the Regulations of this Act, not

to extend Articles coll'cted before ſaid 1st Jan.

Act to be the rule and Guide of Collectors &c. on neglect of their duty to forfeit £50 for each offence, Collectors to render their Accounts to the Treafurer in manner he ſhall direct, and pay into his hands Monies collected.

Collectors of *Halifax* in 15 days at the end of each Quarter every other Collector in 30 days, on Penalty of £100.

No Perſon to be a Collector after 1st Jan. u. next without firſt giving Bond & taking an Oath, under Penalty of £100

Collectors of Revenue detaining in their Hands any Collection longer than one Quarter or Guilty of any Fraud. The Governor may order prosecution.

Any Officer Guilty found to be rendered incapable to hold any civil Office for ever.

Act continued for One Year.


vince, shall have rendered false or unfair Accounts, shall have detained the Government Money in his or their Hands longer than one Quarter of a Year, after the same was due, or appropriated any Part thereof to his or their Use, or shall be guilty of any Fraud or Collusion in such Office, in that Case it shall and may be lawful for the Governor, Lieutenant Governor or Commander in Chief for the Time being, to direct an Order to the Attorney or Solicitor General for this Province, stating therein the Misconduct of such Officer or Officers, and directing the said Attorney or Solicitor General to file an Information in his Majesty's Supreme Court against such Officer or Officers for such Offence as shall be contained in such Order and to prosecute the same until Verdict and final Judgment had thereon, which Order the said Attorney or Solicitor-General are hereby bound to obey, and if on a fair and impartial Trial of said Information before the said Court, and a Special or Petty Jury at the Option of the Parties, such Officer or Officers shall be found guilty or if such Officer or Officers on due Notice being given him or them of such Information being filed, and he or they shall neglect to appear and defend the same, and shall suffer Judgment of said Court to be given against him for want of such Appearance in either Case, such Officer or Officers are for ever after hereby rendered incapable to serve his Majesty in any Civil Office of Trust or Confidence whatsoever within this Province.

XVIII. *And be it further Enacted*, That this Act and every Matter and Thing therein contained, shall continue and be in full Force for One Year, from said First Day of January next.

## C A P. II.

An Act for more effectually raising a Revenue within this Province, for the Support of its Government.

Preamble.

 *HEREAS* the Revenue heretofore raised within this Province, has been found inconvenient and insufficient; We do therefore grant unto His Most Excellent Majesty, his Heirs and Successors for the public Use of this Province, and the Support of the Government thereof, the Rates and Duties hereafter mentioned.

Duties granted.

I. *Be it Enacted by the Governor, Council and Assembly*, That from and after the first Day of January, which will be in the Year of our Lord One Thousand Seven Hundred and Eighty-five, there shall be paid on the several Articles herein after enumerated, which shall or may