

At the GENERAL ASSEMBLY of the Province of *Nova-Scotia*, begun and holden at HALIFAX, on the fifth Day of *December* 1785, and in the Twenty Sixth 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 Sixth *General Assembly* convened in the said Province.

C A P. I.

AN ACT to encourage and extend the export of Fish, Lumber and other Produce of this Province to the West Indies, and also to revive, alter and continue the several Laws relating to the Duties of Impost on Beer, Rum and other distilled Spirituous Liquors, which Laws expired the Thirty First Day of *December*, 1784.

HERE AS the West India Trade of this Province has been greatly extended, and other great benefits have arisen from the several Laws relating to the Duties of Impost on Beer, Rum and other distilled Spirituous Liquors, which Laws expired on the Thirty First Day of December, which was in the Year of our Lord One Thousand Seven Hundred and Eighty four.

Preamble

I. Be it therefore Enacted by the Governor, Council and Assembly, That from and after the Thirty First Day of *December* next, An Act passed in the Eighth Year of his present Majesty's Reign, intituled *An Act to explain, amend and reduce into one Act, the several Laws now in Force, relating to the Duties of Impost on Beer, Rum and other distilled Spirituous Liquors*, together with the several Acts made in Amendment thereof in the 10th, 12th, 13th, 15th, 18th, 19th, 21st, and 22d Years of his Present Majesty's Reign, as also An Act passed in the Fifteenth Year of his present Majesty's Reign, intituled *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 effectually improving and extending the*

An Act to explain amend & reduce into one Act the several Laws relating to the Duties of Impost on Rum, &c. &c.

Together with the several Acts made in amendment thereof.

As also an Act for granting his Majesty an Excise on Melasses and Brown Sugar.

A

Trade

And for the more effectually improving and extending the Trade of this Colony to the West Indies, revived.

Trade of this Colony to the West Indies, shall be Revived, and the same and every part thereof, not altered or changed in or by this present Act, shall stand revived, and be in full force and virtue throughout this Province in as full and ample a Manner as the same was heretofore.

And whereas the Duties imposed by said Laws on Melasses, Rum, and other distilled Spirituous Liquors have been found to big, for Remedy whereof.

II. *Be it Enacted by the Governor, Council and Assembly*, That from and after the Thirty First Day of this present Month of December, all Melasses, Rum and other distilled Spirituous Liquors imported into this Province, which shall be subject to the several Duties of Impost, and Excise laid thereon by the several Laws revived by this Act, shall in lieu of the Ten Pence per Gallon heretofore thereby imposed on Rum and Spirits, pay only the Sum of Three Pence per Gallon, and Melasses in lieu of the five Pence heretofore by said Laws imposed thereon, shall pay in future only Three half Pence per Gallon in virtue of this Act, which Duties of three Pence on Rum and three half Pence on Melasses, are to be paid and collected in the Manner and Form, and liable to the several Penalties and Forfeitures mentioned and expressed in the several Laws herein before revived.

Impost and Excise Duties on.

Rum and Spirits 3d per Gallon in lieu of 10d before granted

Melasses 1½d per gallon in lieu of 5d. To be paid and collected as before and liable to the same penalties and forfeitures.

And whereas several Frauds have been committed with respect to the exempting of Rum, Sugar, and Melasses from the Duties imposed thereon by said Laws.

III. *Be it further Enacted*, That no Rum, Sugar or Melasses shall in future be exempted by Reason of the same being purchased with the Produce of this Province from paying the Duties laid thereon by this and the said revived Acts, unless such Rum, Sugar or Melasses shall be immediately imported in the same Vessel, in which the Produce where-with the same was purchased, was exported.

Not to be exempted by being purchased with the produce of the Province.

Unless immediately imported in the same Vessel in which the Export was made

IV. *Provided nevertbeless*, That if any vessel on her outward bound Voyage should be sold or any other Cause should happen whereby the Vessel or Vessels, of a resident Inhabitant of this Province may be prevented from returning back with the Rum, Sugar or Melasses so purchased, upon the Master or Owner of said Vessel producing, and delivering to the Collectors of Impost and Excise authentic Certificates signed by the principal Officer of the Customs for the Port wherein such outward bound Cargo shall be disposed off, and two of the principal Merchants at such Port ; setting forth therein the Causes which prevented such Vessel or Vessels, from returning with the Homeward bound Cargo. That then it shall and may be lawful, for the Collectors of the Impost and Excise, upon the several other Proofs required

But if any Vessel be prevented from returning back with Rum, &c. so purchased

Upon Authentic certificates being produced.

Setting forth the Causes

by Law being made, to exempt ſuch Rum, Sugar or Melaffes, from ſaid Duty; any thing herein contained to the contrary notwithstanding *Provided*, That the Rum, Sugar or Melaffes ſo to be exempted ſhall be imported into this Province in three Months after the Date of ſuch Certificate.

V. *And be it further Enacted*, That before any Rum, Sugar or Melaffes, imported into this Province, ſhall be exempted from paying the ſaid Impoſt Duty, the Owner or Perſon entering the ſame ſhall make and ſubſcribe the following *Affidavit* viz.

“ I A. B. Do Swear, That two Thirds of the Rum, Sugar and Melaffes, now by me to be entered, was actually purchaſed in the Weſt Indies with the Produce of this Province ſhipped by me the Day of A. D. from on board the whereof A. B. was Maſter, and that I and are the Sole and only Owner or Owners of the Whole of the ſaid Rum, Sugar and Melaffes, containing and that no Perſon or Perſons whatſoever is directly or indirectly concerned there in, ſave as herein before expreſſed.” Which *Affidavit* the ſaid Collectors of Impoſt and Excife are hereby impowered to ſwear the Party to and to take the ſame over and above the other proofs required to be made by the ſeveral Laws hereby revived, and to keep ſuch *Affidavit* in ſuch Collector's Office as a Juſtification for having exempted ſaid Rum, Sugar or Melaffes from the ſaid Duty.

VI. *And be it further Enacted*, That the Monies ariſing by Virtue of this Act ſhall be paid into the Treasury, and ſhall be applied to the Support of his Maſteſty's Government in this Province, notwithstanding any thing herein or in the ſaid revived Laws contained to the contrary.

VII. *And be it further Enacted*, That the ſeveral Laws herein before expreſſed and revived, and every Matter and Thing therein contained, which is not herein or hereby changed or altered, together with this Act, ſhall be and continue, and the ſame are hereby continued in full Force and Virtue until the Firſt Day of *January*, which will be in the Year of Our Lord One Thouſand ſeven Hundred and Eighty Seven.

VIII. *Provided always nevertheleſs*, That nothing contained in this Act or the ſeveral Acts hereby revived, ſhall extend or be conſtrued to extend to the collecting of any Duty impoſed by this Law on any part of the Cargo from the Weſt Indies, two Thirds of which ſhall be purchaſed with the Produce of this Province, and *be it alſo further Provided*, That if any Perſon or Perſons Britiſh Subjects bringing the Produce of the Weſt Indies to this Province, and on which Produce the ſeveral Duties impoſed by this Law ſhall have been paid or ſecured, ſhall in Six Months, after ſuch Importation ſhall be made, export the Produce of this Province in the Bottom or Veſſel, in which ſuch Importation

It may be lawful for the Collectors to exempt ſuch Rum &c. &c. from ſaid Duty.

if imported in 3 months after the Dates of ſuch Certificate.

The Owner or perſon entering the ſame to make Oath

Form of the *Affidavit*.

To be adminiſtered by the Collectors,

And filed in the office.

Monies collected to be paid into the Treasury for the ſupport of the government of the Province.

The ſeveral Laws before expreſſed & revived to be continued until the firſt of *January* 1787.

Not to extend to the collecting of any Duty on cargoes from the Weſt Indies two thirds purchaſed with the Produce of this Province

Britiſh ſubjects importing Weſt India produce to the Province and paying Duties for the ſame ſhall.

(If they export the produce of this Province in the ſame Bottom or Veſſel.)

by leave of the go-
vernour with advice
of the Council.

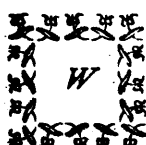
Receive a Warrant
on the Treasury for
two thirds of so
much of said Du-
ties paid.

portation shall be made, it shall and may be lawful for the Governor, Lieutenant Governor, or Commander in Chief, for the Time being, by and with the Advice of His Majesty's Council upon due Proof being made of such Export and the value thereof; to grant a Warrant on the Treasury for the Payment of Two Thirds of so much of said Duties, as it shall appear, that such Person or Persons making said Export shall have paid or secured on so much of his inward bound Cargo, as shall be equal in Value to the Cargo exported from this Province.

C A P. II.

An ACT for continuing the several Laws therein mentioned.

Preamble.

 *HEREAS* the several Laws herein mentioned are near
W expiring, and it is expedient the same should be continued.

Acts for the Sum-
mary Trial of Ac-
tions, and for the
Establishment of
Fees and also the
Acts relating to the
Licence Duties.

Also the Act to
exempt Melasses,
Rum &c. for the
Use of the Navy
from payment of
the Impost Duties.

Also the Act to
raise Money for the
Repair of the Wind-
sor and Colchester
Roads continued.

I. Be it therefore enacted, by the Governor, Council and Assembly, and it is hereby Enacted by the authority aforesaid, That the Act made in the fifth Year of His Majesty's Reign, entitled *An Act for the Summary Trial of Actions* together with the several Laws in Amendment thereof, also the Act entitled, *An Act for the Establishment of Fees as regulated by the Governor and Council at the Request of the House of Assembly*, together with the several Acts in Addition to, or in Amendment thereof, also the Act entitled, *An Act in addition to, and Amendment of an Act for continuing the several Laws, relating to the Duties on licensed Houses, and for the Appropriation of Monies raised thereby*, also the Act entitled, *An Act to exempt all Melasses, Rum and other distilled Spirituous Liquors imported into this Province or purchased for the Use of His Majesty's Careening Yard or Navy from paying the several Impost Duties imposed thereon by the Laws of this Province*, also the Act entitled, *An Act in Amendment of, and for continuing an Act made in the last General Assembly of this Province entitled, An Act to raise a Sum of Money towards keeping in Repair the Roads leading from Halifax, to Windsor, and the District of Colchester*, and every Matter, Clause and thing contained in all and every the before mentioned Acts shall be continued, and the same are hereby continued until the first Day of January, which will be in the Year of Our Lord One Thousand Seven Hundred and Eighty Seven, any Thing in the said Acts or either of them to the contrary thereof in any wise notwithstanding.