

*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 first day of November 1784, in the Twenty Fifth<sup>1</sup> Year of his said Majesty's Reign, being the Fifth General Assembly convened in the said Province.*

25 George III – Chapter 7

**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.**

Whereas 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

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.

On all Rum and other distilled spirituous liquors, three pence per gallon.

On all porter, ale or strong beer, five shillings per hogshead of sixty three gallons.

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 excise 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

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<sup>1</sup> While the original version of the acts of 1784 state that the regnal year is 23 Geo III, the acts compiled by Uniacke in 1805 have changed this to the correct regnal year, 25 Geo III. As the 1805 Uniacke compilation is treated as the legal standard for Nova Scotia Legislative history, we are using the corrected Uniacke version of the regnal year.

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.

II. And be it further enacted, that all masters or owners of vessels, having on board thereof any of the said enumerated articles, shall in twenty-four hours after the arrival of such vessel 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 vessel, to the collector of impost and excise 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 landed at the wharf or landing where such collector shall appoint, shall suffer the same to be removed or carried away before the same shall be gauged or weighed, and permit obtained from the said collectors for the person to whom such articles shall be consigned to remove the same, the vessel out of which any of the said enumerated articles shall be so clandestinely landed, shall be liable to be taken into custody, condemned and distributed in manner herein before mentioned.

III. And be it also further enacted, that all distillers shall on the first day of each and every month deliver to the said collector within whose district such distill house shall lie, an account in writing and upon oath of all rum and other distilled spirituous liquors remaining in his possession, and on the first day of each and every month or within three days after shall render an account on oath to said collectors of all rum and other distilled spirituous liquors by them distilled during the month then last past, under the penalty of one hundred pounds, to be recovered and applied as herein after mentioned, and if the business of such distill house shall be carried on under the direction of a foreman, then the said foreman shall render in monthly accounts in the manner herein before directed, and on failure thereof shall be subject to the same penalty, that the owner in such case would be subject to, and such distiller shall be subject to all the laws and regulations herein after mentioned, relative to stockholders.

IV. And be it further enacted, that on report of all the said enumerated articles and every part thereof being made, and account rendered to the collectors of impost and excise, as herein before specified, the collector or collectors shall grant a permit in the form herein

after specified to the master or owner of such vessel, to break bulk and unload at such wharf or landing, as such collector shall think most convenient to the importer, and shall cause such of the said enumerated articles as shall be loaden on board such vessel to be guaged or weighed, and on the importer or person to whom such goods shall be consigned, giving good and sufficient security to such collectors that he or they shall and will at the end of every three months render an account on oath of the quantity of such enumerated articles as he or they shall have disposed off, and shall pay to said collectors the amount of the duties for so much of the said enumerated articles as he or they shall have, and in case after the enumerated articles so imported, shall be guaged and weighed as aforesaid, no person shall appear to give the security and receive the permit herein before specified, then it shall and may be lawful for said collector or collectors to cause the same to be stored in some safe place, and there kept until some person lawfully authorized, shall appear to give said security, receive such permit and pay the charges of storage, and if no 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.

\*And no stockholder shall have credit allowed him in his account of any articles exported to any of the outports; but the person to whose account such articles were originally entered, shall be answerable.

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, wagons, horses or trucks, in or upon which the same may be loaden 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 guage and weigh the several 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 suspense, 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 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 enacted, that if the storekeeper of his Majesty's careening yard, or the contractor, or his or her agent, for supplying his Majesty 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 council to grant a license under hand to such storekeeper or contractor, to make such purchases, and after such purchase shall have been made, it shall and may be lawful for the said storekeeper or contractor, or his or her agent, by memorial, to inform the said Governor, Lieutenant Governor, or Commander in Chief and council, of the quantity so by him bought from any stockholder within this province, and it shall and may be lawful, if it shall appear to the said Governor, Lieutenant Governor, or Commander in Chief, that no unfair practice has been used in such purchase to give license under his hand to the collectors of impost and excise to

give credit to such stockholder in the settlement of his stock for the amount of the excise duties on such rum or other distilled spirituous liquors so purchased from him, and the amount thereof shall be charged to the stock account of such storekeeper or contractor or his or her agent, and the said storekeeper and contractor and his or her agent shall settle their stock account quarterly with the collectors of impost and excise, in the manner herein before specified, for other stockholders to settle the same, and shall suffer their said stock to be gauged wherever the said collector shall order the same to be done, and such storekeeper or contractor on such quarterly settlement shall produce an account of the manner in which the quantity of rum or other distilled spirits which said stock shall be deficient, have been disposed off, which account shall be rendered on oath by said storekeeper or contractor, or his or her agent, and such storekeeper or contractor or his or her agent shall produce certificates from the said commissioner or the commander of such ship or ships of war, to whom the several articles contained in said account have been delivered, and the said collectors shall give the stock account of such storekeeper or contractors credit for the amount of the duties of said rum or other spirits, the disposal of which shall be so accounted for and certified, and if there shall be any part of the deficiency of such stock, which the said storekeeper or contractor or his or her agent shall be unable to account for as aforesaid, such storekeeper or contractor, or his or her agent shall be compelled to pay the said excise duties on such deficiency in such manner and form and under such penalties as any other stockholder within this province would be compelled to pay the same, and in case such storekeeper or contractor or his or her agent shall refuse or neglect to account quarterly with said collectors or to suffer their stock to be gauged or weighed, such storekeeper or contractor and his or her agent shall be liable in every shape to pay such penalties as any other stockholder in this province would in such case be liable to pay.

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 storekeeper 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 to 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, wine, 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, 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 bondseman 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 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.

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 refuse 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.

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:

"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 \_\_\_\_\_ A. D."

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."

XV. And be it further enacted, that all the several herein before enumerated articles, 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 set forth 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, 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 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 excise duty on any of the said enumerated articles, on which the full amount of the excise 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 excise, 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 treasurer of this province a just and true account according to the form, in which he or they shall from time to time be directed by the said treasurer 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 excise in any district within this province after the first day of January next, before he or they shall have given bond in the said treasurer'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 excise 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 intrusted with any part of the collection of the revenue of this province, 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.