

*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 8

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

Whereas 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.

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 or may be brought into any port or place within this province, (except the produce or manufacture of Great-Britain and Ireland, legally and directly imported from thence) by the importers thereof, the several rates and duties following, viz.

For every gallon of rum or other distilled spirituous liquors, three pence,  
For every gallon of molasses, one penny,  
For every gross hundred of brown sugar, two shillings and six pence,  
For every pound of coffee, one penny,  
For every pound of chocolate, one penny,  
For every gallon of wine, three pence,  
For every pound of leaf tobacco, one penny.

Which said rates and duties shall be paid and collected in the manner and form herein after mentioned, that is to say, all rates and duties arising to his Majesty by virtue of this act, shall be paid at the time of entering the several articles herein before enumerated, if the sum to be paid on account of said rates and duties by any one person out of any one cargo shall not exceed the sum of twenty pounds, and in case the amount of such rates and duties so to be paid by any one person as aforesaid, shall exceed the said sum of twenty pounds, then it shall and may be lawful for the collector or collectors of such rates or duties, to give such person six months credit for the payment thereof, on his procuring one good and sufficient bondsman, to join with him in a bond or obligation to such collector or collectors, and his or

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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.

their successors in office, for the use of this his Majesty's province, in double the amount of such sum so to be credited, the condition of which obligation shall be, that such persons so bound, their heirs, executors or administrators shall well and truly pay to such collectors or their successors for the use aforesaid, in six calendar months, from the date thereof, the full amount, of such sum or sums so to be credited without any abatement or deduction on any account whatsoever, and in case the person or persons, importing any of the several articles herein before enumerated into any port, harbour or creek within this province, shall after entry thereof refuse or neglect to pay or secure the payment of the several rates or duties herein before mentioned, or to cause the same to be paid or secured, it shall and may be lawful for the collector or collectors to take into custody so much of the said articles so subject to the said rates or duties herein before mentioned, as shall be sufficient to pay and discharge the whole amount of such rates or duties as shall be due on such importation, and after publicly advertising the same, to have been seized on account of such neglect, it shall and may be lawful for such collector or collectors, if no person or persons shall at the end of ten days after such advertisement appear to pay or secure the rates or duties so due, to set up and sell at public auction so much of the articles so seized as shall be sufficient to discharge the several rates or duties so due.

II. And be it further enacted by the authority aforesaid, that if the master, owners or crew of any vessel or vessels whatsoever, having on board any of the several dutiable articles before enumerated, after their arrival in any port, harbour or creek in this province, shall on any account whatsoever break bulk or discharge any part of her cargo, or cause the same to be done until such cargo shall be reported to the collectors of impost and excise for the district wherein such port, harbour or creek shall lie, or shall on any account after report so made, break bulk or discharge any part of the cargo of said vessel before permit in writing for that purpose had from such collector or collectors, shall discharge contrary to the tenor of such permit, or shall after permit obtained, remove or carry away from the wharf or landing where the said collectors shall direct, such cargo to be landed any article or articles which shall be subject to the rates or duties before mentioned, before the same shall be gauged or weighed by the proper officer, and the duties paid or secured as aforesaid, and a special permit obtained from said collectors for that purpose, that then and in all such cases, it shall and may be lawful for such collectors or others lawfully authorized to seize such vessel and cargo, and the same shall be condemned in manner hereinafter expressed, and shall be sold, and one half the neat proceeds thereof shall go to the informer, and the other half to his majesty for the use of this province; and all persons aiding and assisting in such clandestine, breaking bulk, discharging or removing any of said dutiable articles herein before enumerated, shall on conviction in manner herein after specified, forfeit and pay the sum of fifty pounds each, one half to the informer, and the other half to his majesty as aforesaid, and all horses, carts, trucks, wagons, boats, shallops or other craft, of what kind soever, which shall be found with any of such dutiable articles laden in or upon the same, before the said duties shall be paid or secured as aforesaid, and permit had for the removal thereof, such carts, trucks, wagons, boats, shallops or craft, shall be seized as aforesaid, and condemned and distributed in manner herein directed.

III. And be it further enacted, that if any person or persons shall transport any quantity of the said enumerated articles not exceeding the value of two pounds from place to place whether by land or by water without permit first had and obtained from the collector of the district from whence such articles are to be removed, which permit shall specify the place to which such articles are to be carried, or shall be found going with such dutiable articles a road or course contrary to that specified in such permit, or shall neglect to enter such permit with the collector of impost and excise for the district to which such dutiable articles shall be so permitted to be carried, that then and in such case it shall and may be lawful for the proper officers to seize such article or articles found in the possession of any person or persons contrary to these rules and regulations, and the same shall be condemned and distributed as aforesaid, and the person or persons in whose possession such dutiable article or articles shall be found shall forfeit and pay each the sum of ten pounds to be recovered and distributed as aforesaid.

IV. And be it further enacted, that when any person or persons shall apply to the collectors of impost and excise for a permit to remove either by land or water any of the herein before enumerated articles, that then such person or persons shall make and subscribe an affidavit to the following purpose, viz.

"I A. B. do solemnly swear, that the several articles for which I now require a permit, have paid or secured the several duties laid thereon by virtue of an act made and passed in the 25th year of his present Majesty's reign, entitled, 'An Act for more effectually raising a Revenue within this province,' and that the articles for which I now require a permit, viz. \_\_\_\_\_ were imported into this province by \_\_\_\_\_ in the ship \_\_\_\_\_ from \_\_\_\_\_" and in case such person or persons applying for a permit, shall not be the original importer and therefore unable to swear in what vessel or from whence the articles for which permits shall be so wanted, were imported, such person shall swear in lieu of the latter part of the foregoing affidavit, that the articles for which I now require a permit, viz. " \_\_\_\_\_ were purchased by me from \_\_\_\_\_ and that at the time of such purchase I received a lawful permit for the same.

Which said affidavit or affidavits the collectors of impost or excise are hereby empowered to administer before the granting such permit, and such collector or collectors shall keep all such affidavits filed in their respective offices.

V. 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, to be as follows:

"Permit A. B. master of \_\_\_\_\_ to begin to unload the cargo of said vessel \_\_\_\_\_ wharfe or landing within the district of \_\_\_\_\_ and to continue to unload the same betwixt sun rising and sun setting each day, until such vessels cargo shall be discharged. Given under my hand at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ A. D."

And a permit to remove dutiable articles from the place of landing after the duties shall be paid or secured, or from any place to another, or from any district to another, shall be as follows:

“Permit A. B. to remove \_\_\_\_\_ from \_\_\_\_\_ within the town of \_\_\_\_\_ to \_\_\_\_\_ the duties thereon having been already paid or secured in the collectors office at \_\_\_\_\_ given under my hand at \_\_\_\_\_ this day of \_\_\_\_\_ A. D.”

Provided, that the time limited in such permits and for the discharging and storing the cargoes of such vessels shall be from sun rising to sun setting both in winter and summer.

VI. And be it further enacted, that all causes of trials for forfeitures and penalties on a breach of this act or any part thereof, shall and may commence in the courts of general quarter sessions of the peace, inferior court of common pleas or supreme court at their stated sessions and terms, and that upon motion a special jury shall be called to try the same agreeable to the form and manner of calling special juries in the courts of Westminster, and that the persons claiming or defending the suit to pay all costs, if the jury find a verdict for the crown, and the money arising from such penalties and forfeitures after deducting any extraordinary expences of prosecution not taxed against the defendant, shall be one half to his Majesty for the uses and intents for which the duties are granted, and the other half to him or them who shall seize or inform and sue for the same, and that all prosecutions in pursuance of this act shall be commenced within the space of twelve months from the time of the offence committed.

VII. And be it also further enacted, that in case it shall happen that any of the witnesses for supporting any information that may be so brought, are obliged to leave the province before the day appointed for the trial of the cause, and then and in such case it shall and may be lawful for any one of the judges or justices of the courts aforementioned upon notice give to the adverse party to be present to take the depositions of the said witnesses in writing, which depositions so taken and subscribed by the judge or justices aforesaid, and witnesses shall be admitted as evidence to the jury on trial.

VIII. And be it further enacted, that all such rum or other distilled spirituous liquors, molasses, brown sugar, coffee, chocolate, wine or leaf tobacco, as shall be within this province, or the ports, harbours or the creeks thereof, on the second day of January next, shall be subject and liable to the payment of the several rates and duties herein before specified, in as full and ample a manner, as if the same was only then imported, and all such enumerated articles shall immediately be entered, with the collectors of impost and excise, for the district where the same shall then be, and the several rates and duties herein before specified shall be immediately paid or secured to, or with such collectors, and all such rum, and other distilled spirituous liquors, molasses, brown sugar, coffee, chocolate, wine and leaf tobacco, shall after the third day of January next, to be found in the custody of any person or persons whatsoever, within this province, which have not paid or secured the payment of the rates and duties herein before specified to be paid, and each and every of

the said enumerated articles shall be liable to be seized, condemned and distributed in the manner herein before directed, in cases of seizure made by virtue of this law, and the person or persons in whose custody any of the said enumerated articles shall be so found or who shall be aiding or assisting in concealing thereof to avoid paying any of the said rates or duties herein specified, shall on conviction thereof forfeit and pay the sum of fifty pounds each, to be recovered and distributed in manner herein before specified, provided always, that nothing in this clause contained shall extend or be construed to extend to any spirituous liquors, molasses, wine or brown sugar, whereon the duties made payable by the former impost and excise laws of this province, shall have been paid or collected before the said first day of January next.

IX. And be it further enacted, that if any quantity or quantities of the said several enumerated articles exceeding the value of five pounds, shall after the said third day of January next, be found in the custody of any person or persons whatsoever within this province, for sale, and on which the several rates or duties herein before specified, have not been paid or secured, or for which such person or persons shall have not been paid or secured, or for which such person or persons shall not be able to produce a permit from the collectors of impost and excise as herein before specified, or a certificate from such collectors, that the said several rates or duties thereon have been paid or secured, such articles shall be liable to be seized, condemned and distributed in the manner and form herein before specified, and the person or persons in whose custody the same shall be found, shall on conviction thereof forfeit and pay each the sum of ten pounds to be recovered and distributed in manner aforesaid. Provided always, that in case such person or persons might by any misfortune have lost or mislaid his, her or their permit or certificate upon due proof of such casualty being made on oath in writing before such collector or collectors, it shall and may be lawful for them, to restore and give up such article or articles as may have been seized for want of such permit or certificate.

X. And be it further enacted, that the collectors appointed to receive the several rates and duties payable by this law, shall account for and pay into the treasury all such monies as they shall receive by virtue thereof every three months, and in case of failure shall forfeit and pay the sum of one hundred pounds to be recovered in manner aforesaid for the use of this province.

XI. 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 to be computed from the said first day of January next; provided nevertheless, that nothing in this act shall extend or be construed to extend to such vessels, as only come into any harbour within this province, and do not enter or break bulk.

XII. And be it further enacted, that the naval officer at any time in the ports of this province shall not clear, or give passes to the master of any ship or vessel, outward bound until he shall be certified by the collector or receiver, or collectors or receivers of the duties or either of them, that the said master has complied with the directions contained in this act.

XIII. And be it also further enacted, that the monies arising by the operation of this act, shall be accounted for, unto his Majesty in the kingdom of Great-Britain, and to the commissioners of his Majesty's treasury or High Treasurer for the time being, and audited by the auditor-General of his Majesty's plantation or his deputy.

XIV. And be it further enacted, that except in the township of Halifax, it shall and may be lawful for the justices of the inferior courts of common pleas or session of the peace, to call a special court at any time between the stated sessions or times limited by law, for holding the said courts, for the trial of all causes, for recovering such forfeitures and penalties, as shall have been incurred on a breach of the said several acts, any law, usage or custom to the contrary notwithstanding.

XV. And be it further enacted, that no collector or receiver of the duties of impost and excise, or their assistants shall be traders or dealers in any of the articles, on which those duties are payable under the penalties following, that is to say, the collectors or receivers aforesaid, in the penalties of five hundred pounds each, and the assistants to the said collectors, in two hundred pounds each, and all such collectors or receivers of the said duties or their assistants as shall act contrary hereto, shall be dismissed from their said employment.