

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on the fifth day of December 1785, in the Twenty Sixth Year of his said Majesty's Reign, being the First Session of the Sixth General Assembly convened in the said Province.

26 George III – Chapter 3

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.

Whereas 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.

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 and 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 Molasses and Brown Sugar, Sold within or brought into this Province, and for the more effectually improving and extending the 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 the said laws on molasses, rum, and other distilled spirituous liquors have been found to high, 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 molasses, 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 molasses in lieu of the five pence heretofore by the 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 molasses, 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.

And whereas several frauds have been committed with respect to the exempting of rum, sugar, and molasses from the duties imposed thereon by said laws.

III. Be it further enacted, that no rum, sugar or molasses 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 molasses shall be immediately imported in the same vessel, in which the produce wherewith the same was purchased, was exported.

IV. Provided nevertheless, 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 molasses so purchased, upon the master or owner of the 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 by law being made, to exempt such rum, sugar or molasses, from said duty; any thing herein contained to the contrary notwithstanding provided, that the rum, sugar or molasses 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 molasses, 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 molasses, 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 molasses, containing _____ and that no person or persons whatsoever is directly or indirectly concerned therein, save as herein before expressed." Which affidavit the said collectors of import and excise are hereby empowered 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 run, sugar or molasses 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 Majesty'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 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 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 such 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.