

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 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 unto the Eighth Day of June, 1786, in the Twenty Sixth Year of this ſaid Maſteſty's Reign, being the Second Seſſion of the Sixth *General Aſſembly* convened in the ſaid Province.

C A P. I.

AN ACT for continuing the ſeveral Laws mentioned therein, and alſo for altering the Impoſt Law hereby continued.

Enacted by the Governor, Council and Aſſembly, and it is hereby enacted, that an Act paſſed in the laſt Seſſion of the General Aſſembly, intituled, "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*, One Thouſand Seven Hundred and Eighty Four, and the ſeveral Laws thereby revived ſhall be continued to the period herein after mentioned; *Provided nevertheless*, that no claufe in the ſaid Act hereby continued, ſhall be conſtrued to extend, to any Rum, Sugar or Molasses, imported into any Port or Ports within this Province; being the Produce of Spermaceti Candles manufactured within this Province, or of ſtrained Oil ſhipped by the Manufacturers of ſaid Candles, or ſtrainers of ſaid Oil on their own Account, in any Veſſel or Veſſels of which they are not Owners or part Owners; but that the ſaid Produce may be imported into any Port or Ports, within this Province in any other Veſſel or Veſſels, free of Impoſt duty, upon the Owners thereof making the Affidavit in ſaid Act preſcribed, any Thing therein contained on the contrary in any wiſe notwithstanding: Alſo an Act intituled, *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, and Amendment thereof, alſo an Act made in the fifth Year of His Maſteſty's Reign intituled, *an Act for the ſummary Trial of Actions*, together with the ſeveral Laws in Amendment thereof, alſo an Act intituled, *an Act in Addition to, and Amendment of an Act for continuing*

Act relating to the Duties of Impoſt on Beer, Rum, &c. continued to the Period herein after mentioned.

Provided that no Clause in ſaid Act ſhall extend to any Rum, Sugar, or Molasses imported into this Province being the Produce of Spermaceti Candles or ſtrained Oil manufactured in this Province and ſhipped by the Manufacturers thereof.

Act for the Eſtabliſhment of Fees.

Act for the Summary Trial of Actions.

Act relative to licensed Houſes.

Also the Act to exempt all Molasses, Rum, &c. purchased for the Use of the Navy or Careening Yard from paying Impost Duties. Continued to the 31st December, 1787.

the several Laws, relating to the Duties on licensed Houses, and for the Appropriation of the Monies raised thereby, together with the several Acts referred to, and continued thereby; also the Act intitled, An Act to exempt all Molasses, 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, and every Matter, Clause and Thing contained in all the before mentioned Acts, (except as herein before excepted) shall be continued until the Thirty first Day of December, 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.

C A P. II.

An A C T to alter, amend and continue an Act passed in the Twenty Fourth Year of His present Majesty's Reign intitled, *An Act for more effectually raising a Duty of Excise on Wines, Rum, and certain other enumerated Articles, and for preventing Frauds in the Collection of the Revenue.*

Preamble.

WHEREAS the Duties of Excise heretofore paid on Rum, and other spirits and also on Wine has been insufficient to answer the Exigencies of Government.

From and after Publication of this Act all Rum and Wines to pay a further Excise of 3d per Gallon, in addition to the Excise Duty heretofore paid.

I. *Be it therefore Enacted, by the Governor, Council and Assembly, and it is hereby Enacted, That* from and after the Publication hereof, all Rum and other distilled Spirituous Liquors, and also all Wine of every kind, sold or expended within this Province, shall pay a further Excise Duty of three Pence per Gallon, in Addition to the Excise Duties heretofore paid on the same Articles, which additional Excise Duty of three Pence per Gallon on Rum and other distilled Spirits, and three Pence per Gallon on all Wine, shall be paid and collected in the Manner and Form, and under the like Penalties and Regulations contained in the said Act intitled, *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.*

Stockholders settling their quarterly Stock Account with the Collector within Eight Days after the Expiration of the Quarter shall have three Months credit for Payment of the Ballance, provided the Sum exceeds £. 20. and the Stockholder so

II. *And be it further Enacted, that* all Stockholders under the Excise Law of this Province, who shall punctually settle their quarterly stock Account with the Collector for the District wherein such Stock-Holder shall dwell within eight Days after the Expiration of each and every Quarter, such Person or Persons shall be entitled to have three Months credit given him for the Payment of the Ballance that shall appear to be due on such quarterly Settlement, provided such Ballance appearing due on such Settlement shall exceed the sum of Twenty Pounds, and provided the Stockholder so requiring Credit shall find one good and sufficient Persons at least, to become jointly and severally bound with him.