

Alſo the Act to exempt all Molaffes, 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 Molaffes, 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 Excife on Wines, Rum, and certain other enumerated Articles, and for preventing Frauds in the Collection of the Revenue.*

Preamble.

W H E R E A S the Duties of Excife 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 Excife of 3d per Gallon, in addition to the Excife 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 Excife Duty of three Pence per Gallon, in Addition to the Excife Duties heretofore paid on the ſame Articles, which additional Excife 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 Excife 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 Excife 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.*

him in a Bond in the Form preſcribed by Law for the Payment thereof at the End of ſaid three Months, which Bond it ſhall and may be Lawfull for the Collectors of Impoſt and Excife within the Province to receive in Payment, and the ſaid Collectors are no longer to make a Deduction of *one and a half per cent.* in Lieu of Waſtage or Leakage, Proviſion having been made, by an Act paſſed this Seſſion for an Allowance in Lieu thereof on the Importation of ſaid Article.

ſettling ſhall find ſecurity for the Payment thereof. Collectors no longer to make a Deduction of one and a half per cent in lieu of Leakage or Waſtage.

III. *And be it further Enacted,* that the ſaid Act intituled, *An Act for more effectually raiſing a Duty of Excife, on Wine, Rum and certain other enumerated Articles, and for preventing Frauds in the collection of the Revenue,* and alſo an Act paſſed in the laſt Seſſion of the General Aſſembly in Explanation thereof, and every Matter and thing therein contained, which is not altered or amended by this Act, ſhall be, and the ſame is hereby continued in full Force and Effect until the Thirty Firſt Day of December, which will be in the Year of our Lord One Thouſand ſeven Hundred and Eighty Seven.

Acts relating to the Duties of Excife.

Continued to 31ſt December, 1787.

C A P. III.

An Act to continue the "Act for more effectually raiſing a Revenue within this Province for the Support of its Government" and to enable Perſons exporting certain Articles therein named to receive a Drawback on the Export thereof, and for other Purpoſes therein mentioned.

Be it enacted by the Governor, Council and Aſſembly, and it is hereby enacted, That if from and after the Firſt Day of January which will be in the Year of our Lord 1787, any Merchant or other Perſon reſident within this Province for Six Months then laſt paſt, ſhall export or ſend out thereof, any Sugar, Rum or other diſtilled Spirits actually imported by him and his Property, and truly purchaſed with the Produce of the Province, and on which Rum or other diſtilled Spirits or Sugar, the duty impoſed by the ſaid Act intituled, *an Act for more effectually raiſing a Revenue within this Province for the ſupport of its Government* (which Act is commonly called or known by the Name of the Sunk Duty act) has been actually paid or ſecured; ſuch Perſon or Perſons, ſo making ſuch export, ſhall be entitled to receive out of the Treafury of this Province a Drawback of the full Duties ſo paid by Virtue of ſaid Act; or in caſe ſuch Duty ſhall have been only ſecured, then the Perſon ſo entitled ſhall have credit given him on his Bond or Security for the Amount thereof, except 5 per cent on the ſum ſo to be received or credited, which the ſaid Treafurer is to deduct, *Provided,* That nothing herein contained ſhall extend or be conſtrued to entitle Perſons qualified as aforeſaid to receive a Drawback on the Export of Rum or other diſtilled Spirits or Sugar, which has been longer imported into this Province than Twelve Months before the Export thereof, and on no leſs Quantity to be exported at one Time than five Hundred Gallons of Rum or other diſtilled Spirits, or Twenty Hundred Weight of Sugar, the Rum or other diſtilled Spirits to be exported in no leſs Packages than Caſks containing Sixty Gallons

Merchants exporting Rum, &c. &c. imported by them and Purchaſed with the Produce of the Province.

The duties thereon being paid or ſecured.

Shall be entitled to a Drawback.

Unless the Rum &c. &c. ſhall have been imported into the Province 12 Months before the export thereof.

Or may be leſs in Quantity than 500 gallons of Rum &c. or 20 Cwt. of Sugar