

At the GENERAL ASSEMBLY of this 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 Twenty Fifth Day of February, 1790, in the Thirtieth Year of his Majesty's Reign, being the Fourth Session of the Sixth General Assembly, convened in the said Province.

C A P. I.

AN ACT to provide for the Support and Maintenance of his Majesty's Government in this Province by reviving, amending and continuing the several Laws for raising a Revenue hereinafter particularly mentioned and expressed.

WHEREAS the several Acts of this Province hereinafter mentioned, have expired on the Thirty First Day of March last, and it is expedient, that the same should be revived, continued, altered and amended, in such Manner as is herein after expressed.

I. Be it therefore Enacted, by the Lieutenant Governor, Council and Assembly, That the Act made in the Twenty fourth Year of his present Majesty's Reign, intitled, an Act for the more effectually raising a Revenue within this Province, for the Support of its Government, and every Matter, Clause and Thing therein contained, as altered and amended in, and by an Act made in the Twenty Ninth Year of his present Majesty's Reign, which Acts expired the Thirty First Day of March last, shall be revived, and the same are hereby revived in full Force and virtue from and after the Publication hereof, and the same and every Part thereof so revived as aforesaid, are hereby

Sunk Duty Law
continued to July
1791.

continued from and after the Publication hereof until the First day of July, which will be in the Year of Our Lord One Thousand Seven Hundred and Ninety One, any Law or Statue to the contrary thereof notwithstanding.

II. *And be it further Enacted by the Authority aforesaid,* That from and after the Publication hereof, all Wines of every kind, which shall be imported and 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 and collected on the same Article by virtue of the several Excise Laws, which expired the Thirty First Day of March last, and which Excise Laws or Acts are herein after revived and continued. And all refined or Loaf Sugar, which shall after the Publication hereof be imported, sold, or expended within this Province, shall pay a further Excise Duty of One Half Penny per pound, in Addition to the Excise Duties heretofore paid and collected on the same Article, by virtue of the several Excise Laws or Acts herein last before mentioned, and herein after revived: And all brown Sugar, which shall hereafter be imported, sold or expended within this Province, shall pay an Excise Duty of Two Shillings and Six Pence, for every Gross Hundred Weight, which shall be so imported, sold and expended, the same to be paid and collected in the same Manner as all other Excise Duties were heretofore paid and collected in, and by said last mentioned Excise Laws or Acts: And all Porter, Ale or strong Beer, which shall hereafter be imported, sold or expended within this Province, shall pay a further Excise Duty of Two Shillings and Six Pence for every Hogshead, containing Sixty Gallons, which shall be so imported, sold or expended within the same, in Addition to the Excise Duties heretofore paid and collected on the same Article, by virtue of the said several Excise Laws hereby revived: And all Tea of the lowest Quality, generally known by the Apellation of Bohea or common Teas, which shall hereafter be imported, sold or expended within this Province, shall pay an Excise Duty of One Penny, for each and every Pound; and all other Teas of whatever Kind, Name or Nature, the same may be (other or different from the said Bohea or common Tea) which shall be hereafter imported, sold or expended within this Province, shall pay an Excise Duty of Four Pence for each and every Pound, which shall be so imported, sold or expended within the same, which Duty shall be paid and collected in the same manner, as all other the Excise Duties were heretofore paid and collected, in and by the said last mentioned Excise Laws or Acts.

III. *And be it further Enacted, by the Authority aforesaid,* That if any Person or Persons whatsoever, from and after the Publication hereof, shall

3d. per Gallon on Wine, ½d. lb. on Loaf Sugar, 2s. 6d. per Cwt. on Brown Sugar, Porter, Ale and Strong Beer 2s. 6d. per Hogshead, 1d. per lb. on Bohea Tea, all other Teas 4d.

shall sell or vend any Article or Articles whatsoever, which are subject, or made liable to any, or either of the different Excise Duties imposed thereon, by Virtue of this Act, without having first entered the same, and every part thereof, with the Collector of Impost and Excise for the District wherein such Person or Persons shall dwell, or if any of said Articles subjected by this Act to an additional Excise Duty, shall be found in the Hands or Custody of any Person or Persons, who usually sell or deal in Articles of that Kind, without such Article or Articles having been duly entered as aforesaid, and the said Additional Excise Duties secured thereon, as by the Laws or Acts herein after revived are directed; all such Articles so found, or which shall be sold as aforesaid, shall be seized and condemned in Manner and Form as the Excise Laws heretofore in Force and herein after revived and continued direct; and the Person or Persons selling the same, or in whose Custody the same shall be found, shall be liable to all the Pains and Penalties imposed by said Acts, on Persons clandestinely landing Goods subject to Excise Duties.

The above Articles to be entered with the Collector and on failure liable to confiscation if found in the hands of a Dealer.

IV. *And be it further Enacted*, That no Allowance or Return of the Duties of Excise, or any Part thereof, shall be allowed on the Reshipment or Export of any of the before enumerated Articles, or any other Article subject to an Excise Duty, except the Articles herein after mentioned, after the same shall have been landed and bonded, unless the Quantity of each Article so reshipped at one and at the same Time, shall exceed the following Rates, *that is to say*, five Hundred Gallons of either Wine, Spirits or Porter: Of Refined or Loaf Sugar not less than Seven Gross Hundred Weight: Of Brown Sugar Twenty Gross Hundred Weight. *Provided always*, that such reshipment shall be made by the actual and *bona fide* Importer of the Article or Articles so reshipped, and that such Export shall be made to the Places, and in the Manner directed, in and by the several Excise Laws now revived, and by this Act continued in Force. *And provided always*, that the Person or Persons making an Export of any one of the before mentioned Quantities of exciseable Articles as aforesaid, shall not be entitled to receive an Allowance or Drawback of the Duties secured thereon, unless such Export shall be made within Nine Months, to be computed from the Importation thereof, and the Certificates of the landing such Article or Articles at the Place to which the same shall be exported, shall be returned and lodged in the Excise Office in six Months from the Date of the Export thereof; and unless such Exporter or Exporters shall make such Proofs, and conform to such Regulations relative to the Export of said Articles as shall be satisfactory to, and shall from Time to Time be made by the Commissioners of his Majesty's Revenue for this Province.

Drawback allowed on the Export of 500 Gallons of Wine, Spirits or Porter, 700 of Loaf Sugar, 20 hundred Weight of Brown, if made at one time by the Importer within nine Months and Certificate returned in Six Months.

V. *And*

Excise Acts con-
tinued also

V. *And be it further Enacted, by the Authority aforesaid, That an Act made in the Twenty Fourth Year of his present Majesty's Reign, intituled, " 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; also An Act made in the Twenty Sixth Year of his present Majesty's Reign for continuing and explaining the said Act; also An Act made in the same Twenty Sixth Year of his said Majesty's Reign, to alter, amend and continue the said first before recited Act; and also An Act made in the Twenty Ninth Year of his said Majesty's Reign, intituled, an Act to provide for the Support of his Majesty's Government in this Province, by amending and continuing the several Laws for raising a Revenue, as are herein after particularly mentioned and expressed," which said recited Acts, and all other Acts in Addition to, or in Amendment of the said first before recited Act, together with an Act made in the said Twenty Fourth Year of his said Majesty's Reign, intituled, " 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, which expired on the Thirty First day of March last, are revived, and the same and every part thereof (except as herein altered) are hereby revived in full Force and Virtue, and the same and every Matter and Thing therein contained, which have not herein and hereby been altered or changed, are hereby continued in full Force and Virtue until the First Day of July, which will be in the Year of Our Lord, One Thousand Seven Hundred and Ninety One; any Law or Statute to the contrary thereof in any wise notwithstanding.*

And whereas the Duties heretofore imposed on Spirits for encouraging the Export of Fish and Lumber, &c. to the *West-Indies*, have been found insufficient to answer the Purposes intended, for Remedy whereof:

VI. *Be it Enacted, by the Authority aforesaid, That from and after the Publication hereof, a Duty of One Penny half penny per Gallon shall be paid in Addition to the Duty of three pence per Gallon heretofore imposed and paid on all Spirits or Spirituous Liquors of what Kind or Denomination soever, which were imported or brought into this Province, unless two third Parts of such Spirituous Liquors had been purchased with the Produce of this Province; and also an Impost Duty of two Shillings and six Pence for every Gross Hundred Weight of Brown Sugar, which shall be imported into this Province after the Publication hereof, unless two third Parts of such Sugar shall have been purchased with the Produce of the Province, which said addition-*

Act to exempt Mo-
lasses and Spirits
for the Navy from
Payment of Duty
continued to July
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al Duty of one Penny half penny per Gallon, and the new Impost Duty of two Shillings and six pence per Gross Hundred Weight, on Brown Sugar shall be collected, paid and received, as is directed in, and by an Act made in the Twenty Sixth Year of his present Majesty's Reign, 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* in the Year of Our Lord One Thousand seven Hundred and Eighty four, and which again expired the 31st day of *March* last, together with an Act made in the Twenty Sixth Year of his present Majesty's Reign to alter the same, which also expired the same Day, are revived, and the same and every Matter, Clause or Thing in either of said two last before recited Acts are hereby revived in full Force and Virtue, and every matter clause and thing in the said last two recited Acts (except as the same have been hereby altered) are continued, and shall be continued in full Force from the Publication hereof until the first Day of *July*, which will be in the Year of Our Lord One Thousand Seven Hundred and Ninety One; any Law or Statute to the contrary Notwithstanding.

And Whereas it becomes necessary to Revive, continue and make some Alteration in the Act, made in the Twenty Ninth Year of his present Majesty's Reign for imposing a Duty of Ten *per Centum* on certain Articles imported from the United States of *America*, which Act expired on the 31st Day of *March* last.

VII. *Be it therefore Enacted, by the Authority aforesaid, That from and after the Publication hereof all Sum or Sums of Money, which the Collectors of Impost and Excise for any County or District in the Province (Halifax excepted) shall receive or may already have received by Virtue of an Act, intituled, "An Act for the better support of the Poor in the respective Counties within this Province, by laying an Impost Duty on all Articles imported into this Province, from the United States of America, which Act is herein revived shall immediately be by them paid to the Treasurer for the County or District, wherein the same shall be so Collected, which Money shall be paid by such Treasurer or Treasurers to the Overseers of the Poor, to be by them applied to the Uses and purposes in and by the said Act directed, and the Receipt or Receipts of such Treasurer or Treasurers shall be received in the Treasury of the Province as a sufficient Discharge for such Collector or Collectors (the Collector of Halifax District only excepted) for the Sum or Sums so by him or them Collected and paid over as aforesaid.*

Additional Duty of 1^d. on Spirits and 2s. 6d. per hundred on brown Sugar unless two third parts purchased with the produce of the Province agreeable to the Laws for encouraging the export of such produce which are revived and continued to April 1790.

Dutiable articles imported between the expiration and revived of the Laws made liable to the old Duties.

VIII. *And be it further Enacted*, That the said last mentioned Act which expired the 31st Day of *March* last, and every Matter and Thing therein contained except as herein before altered or amended, shall be revived, and the same is hereby revived, in full force and Virtue and the same and every Part thereof, except as before excepted, is and are hereby continued in full Force until the first Day of *July*, which will be in the Year of our Lord One Thousand Seven Hundred and Ninety One.

And whereas during the Time that the said several Laws herein before revived, have been expired and run out several Articles subject to the several Duties specified in the several Laws or Acts or any Part thereof herein or hereby revived, might have come or arrived within this Province, or the several Districts thereof; and whereas it is expedient and necessary, that all and every the Duties imposed or laid on the said Articles or any Part thereof by said Acts, or any Part thereof should be paid, received and collected, although said Laws and Acts had been suffered to expire.

Act to continue to July 1791.

IX. *Be it therefore Enacted*, That it shall and may be lawful for the Collectors of Impost and Excise to collect all and singular the Duties imposed by the said several Laws or Acts hereby revived, for and during the Time the said Laws or Acts were expired in as full and ample a Manner, as if said Laws had not expired, and all the Articles of every Kind or Nature whatsoever, which are enumerated in all or any of the said revived Laws, and which shall have arrived and come within this Province, during the Time that said Laws or Acts were expired, or out of Force, shall be subject to and liable for the several Duties imposed by the said several Acts hereby revived and in as full and ample a Manner, as the said Article or Articles would have been liable for the same, had the said Laws and every Part thereof been continued in full Force and not suffered to expire as aforesaid, and the said Collectors have full Power and Authority hereby granted them, to recover and receive said Duties; any thing to the contrary thereof notwithstanding.

X. *And be it further Enacted*, That this Act, and all and every Matter and Thing herein contained, shall be and continue in full Force and Virtue until the First Day of *July*, which will be in the Year of our Lord One Thousand Seven Hundred and Ninety One.