

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Monday, the Second Day of October, 1758, and in the 32nd year of His Majesty's Reign.

32 George II – Chapter 1

An Act for confirming the Proceedings on the several Resolutions of the Governors and Council of this Province, relating to the Duties of Import on Rum, and other distilled Liquors; and enabling the late Collector or Receiver to recover the Monies unpaid for any Bonds or Notes remaining in his Hands; And for establishing and regulating several Duties of Impost on Wines, Beer, Rum, and other distilled Spirituous Liquors for the future.

Whereas it has been thought necessary by His Majesty's Governors and Council of this Province, before the calling a General-Assembly, to lay a duty of three pence a gallon upon all rum and other distilled spirituous liquors imported into this province, excepting the product and manufacture of Great-Britain, or of His Majesty's West-India plantations, imported directly from thence, which impost duty enacted them to grant bounties and premiums from time to time for clearing and fencing of lands, catching and curing codfish, and other necessary encouragements to labour and Industry: And whereas it is thought expedient, for the further encouragement of labour and industry within this province, to grant bounties and premiums on the clearing and fencing of lands, raising hemp, flax, grain, roots, &c. and catching and curing codfish: And as large sums of money will necessarily be wanting for payment of the above-mentioned bounties and premiums; We do hereby grant unto His Most Excellent Majesty, his Heirs and Successors, for the uses aforesaid, the several rates, duties, and imposts herein after-mentioned.

Be it therefore enacted by his Excellency the Governor, Council, and Assembly, and by the authority of the same it is hereby enacted and declared, that all the proceedings heretofore by virtue of said resolutions or acts, or any part thereof, shall be and are hereby ratified and confirmed.

And be it enacted by the authority aforesaid, that the respective bonds perfected by virtue of the said acts or resolutions shall be and are hereby declared, to be good and valid, and the Monies due thereon shall be recoverable in any of His Majesty's Courts of Record, pursuant to the tenor of the said bonds.

Be it therefore, enacted by the authority aforesaid, that from and after the publication of this act, there shall be paid by the importers of all wines, beer, rum, and other distilled spirituous liquors, that shall be imported into this province, from the place of its growth, or any other place (except the product or manufacture of Great-Britain) the several rates and duties of impost as follows:

For every Pipe of Wine of the Western Islands	1	0	0
For every Pipe of Canary	1	10	0
For every Pipe of Madeira	2	0	0

For every Hogshead of other Sorts of Wine not mentioned	0	15	0
For every Barrel of Beer	0	2	6
And so in Proportion for a greater or lesser Quantity			
For every Gallon of Rum or other distilled Spiritous Liquors	0	0	3

Be it therefore enacted by the authority aforesaid, that all the rates, duties, and imposts before-mentioned, shall be paid in current money of this province, by the importer of any wines, beer, rum, or other distilled Spirituous Liquors, unto the collector or receiver for the time being, for entering and receiving the same, at or before the Landing, provided the sum do not exceed forty shillings, but if the sum shall exceed forty shillings, the collector or receiver is hereby authorized, on sufficient security being given, to give credit for payment thereof, within the term of three months.

And be it enacted by the authority aforesaid, that all masters of ships and other vessels, coming into any harbour or port within this province, having on board any Wines, Beer, Rum, or other distilled Spirituous Liquors, shall, before breaking bulk, and within twenty-four hours after his or their arrival, make report in writing, and upon oath, to the collector or receiver for the time being of the imposts, of the quantity of wines, beer, rum, and other distilled spirituous liquors on board the said ship or vessel, to the best of his or their knowledge, specifying the kinds of casks in which the same is contained, together with the marks and numbers thereof; which oath the collector or receiver for the time being is hereby impowered to administer, and all matters of Vessels refusing or neglecting to yield strict obedience hereunto, shall forfeit and pay the sum of fifty pounds.

Be it further enacted by the authority aforesaid, that all persons importing or having any wines, beer, rum, or other distilled spirituous liquors consigned to them, that by this act are liable to imposts, shall, by themselves or order, make report thereof in writing, under their hands and upon oath, of the quantity of all such liquors as aforesaid, specifying the kinds of casks in which the same is contained, with the marks and numbers thereof: which oath the said collector or receiver of impost for the time being is hereby impowered to administer, and they shall pay, or secure to be paid, the duty or imposts by this act required, as is herein before directed; and all wines, beer, rum or other distilled spirituous liquors, which shall be landed contrary to this act, shall be forfeited.

Be it further enacted by the authority aforesaid, that no wines, beer, rum, or other distilled spirituous liquors, that by this act are liable to pay imports or duty, shall be landed on any wharfe, or put into any warehouse or other place, but in the day-time only, and that after Sun-rise and before Sunset, unless in the presence of and with the consent of the collector or receiver of import for the time being, on pain of forfeiting all such liquors as aforesaid, and the lighter, boat or vessel out of which the same shall be landed, or put into any Warehouse or other Place.

And be it further enacted by the authority aforesaid, that every merchant or other person importing any wines or beer into this province, shall be allowed ten per cent. for leakage, provided such wines or beer have not been filled up on board: And no master of any ship or vessel shall suffer any wines or beer to be filled up on board, without giving a certificate thereof to the collector or receiver of imports, on pain of forfeiting ten pounds: And if it be made appear that any wines or beer imported in any ship or vessel be decayed at the time of landing thereof, or in twenty days afterwards, oath being made before the collector or receiver of imports, that the same have not been landed above that time, the duty or import paid for such wine or beer shall be repaid unto the importer thereof; And three per cent shall be allowed for leakage, upon all rum or other spirituous liquors imported, after gauging the same.

And be it further enacted by the authority aforesaid, that the master of any ship or vessel importing any wines, beer, rum, or other distilled spirituous liquors as aforesaid, shall be liable to pay the Imports for so much thereof as is contained in his report, not duly entered, nor the duty paid for, by the person or persons to whom such wines or other Liquors are or shall be consigned: And it shall and may be lawful to and for the master of any ship or vessel to detain in his hands, or deliver to the collector or receiver of import, for the security of such duty, all such wines or other liquors as are not entered, which, said collector or receiver of impost is hereby empowered and directed to receive, and keep the same at the owner's risque, untill the imports thereof with the Charges, be paid.

And be it further enacted by the authority aforesaid, that the collector or receiver of import for the time being, shall be and is hereby empowered to make seizure of any ship or vessel, wherein such wines and other liquors shall be imported, and to detain the same until judgment be given in any suit to be commenced and prosecuted for any of the aforesaid forfeitures or imports, to the intent that if judgment be rededer for the prosecutor or informer, such ship or vessel, with her tackle, apparel and furniture, or any part thereof may be expos'd to sale for Satisfaction thereof.

And be it further enacted by the authority aforesaid, that the naval officer within any of the ports of this province, shall not clear or give passes to any master of any ship or vessel outward bound, until he shall be certify'd by the collector or receiver of the imports that the duties for the wines or other liquors aforesaid last imported in such ship or vessel are paid, or secur'd to be paid.

And be it further enacted by the authority aforesaid, that all the penalties and forfeitures accruing or arising by this act, shall be one half to His Majesty, for the uses and intents for which the aforesaid duties or imports are granted, and the other half to him or them that shall seize, inform and sue for the same, which shall be recoverable by action, bill, plaint, or Information in any of His Majesty's courts of record; the whole charge of prosecution to be taken out of the half belonging to the Informer.

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This act to continue and be in force for the term of two years from the publication hereof.