

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 33

An Act for the granting to His Majesty, an Excise upon Wine, Rum, and other distilled Spirituous Liquors sold by retail.

Whereas by an Act of the Governor, Council, and Assembly, intituled, “An Act for the granting Bounties and Premiums, on the fencing and improving Lands, raising Grain, Roots, Hay, Hemp, Flax, and catching and curing Fish, certain Bounties and Premiums are thereby promised for encouragement of Labour and Industry; In order therefore to render the Fund for the payment of the same more effectual,” we do hereby grant unto His most Excellent Majesty, His Heirs and Successors, an excise upon wine, rum, and other distilled spirituous liquors, sold by retail.

And be it accordingly enacted by his Excellency the Governor, Council, and Assembly, and by the authority of the same it is hereby enacted, that from and after the fifth day of December, one thousand seven hundred and fifty eight, for the term of two years, every person, licenced for retailing wine, rum, and other distilled spirituous liquors, shall pay the duties following, (that is to say,) for all rum, wine, or other distilled spirituous liquors by them sold, mixt or unmixt, after the rate of nine pence per Gallon,

And be it further enacted, that all persons licenced to retail wine, rum, or other distilled spirituous liquors, shall deliver in monthly, to such person as shall be appointed by his Excellency the Governor to receive the same, a just account, upon oath, of the quantity of wine, rum and other distilled spirituous liquors sold, during the month then last past, by them or any person or persons under them or by their orders, sold and delivered, mixt or unmixt, and shall, at the same time, pay to the person appointed to receive the same, the duty due thereon; which oath such person is hereby empowered to administer in the following words.

You A. B. do swear that the account now delivered in by you, contains a just and true account of all the wine, rum, or other distilled spirituous liquors, that has been sold by you, or any person or persons, under you, or adding for you, or by your orders, between the day of and the day of mixt or unmixt, to the best of your knowledge and remembrance.

So help you God.

And be it further enacted, that the collector to be appointed to take charge of this duty of excise, shall have power to inspect the houses of all such as already are, or shall hereafter be licenced, to take an account from time to time, at his discretion, of all wine, rum, or other distilled spirituous liquors, in the possession of such licenced person or persons; in order the

better to ascertain the Justice of their monthly accounts. And the said collectors are hereby also empowered to enter the houses of all persons suspected of selling without licence, for the better discovery of any sale by retail without licence, that the offenders may be prosecuted and punished according to law.

And be it further enacted, that such collector or collectors, shall for the faithful execution of his office and of this Act, before the treasurer of this Province, if at Halifax, and if at any other distant place, before the commanding officer at such place, take the following oath; which oath they are hereby, respectively empowered to administer.

You A. B do swear that you will diligently and faithfully discharge the office of collector of excise, according to the tenor of an Act intituled, "An Act for granting unto His Majesty an Excise upon Wine, Rum, and other distilled Spirits sold by Retail."

So Help you God.

And that said collector or collectors shall, by virtue of the above oath, exhibit to the treasurer an account of all monies by him or them received, distinguishing the names of the persons from whom he, or they, collected the respective duties as aforesaid. And all such collector or collectors, so appointed, shall pay into the publick treasury of this Province, all such sum or sums of money as they shall respectively receive, arising from the aforesaid duties, within thirty days after the end of the first quarter, which is to commence from the said fifth day of December next, and so from time to time every three months, as long as they shall continue in said office: And that each collector before he enters into the said office, shall give bond with sufficient security in the penal sum of three hundred pounds, to be paid to His Majesty or his successors, unless he shall faithfully discharge his duty, and duly pay in or remit the money that he shall collect, to the treasurer of the Province for the time seeing, before it shall be lawful for any collector to exercise his said office, and the said treasurer shall put in suit, the bonds of all such collectors who neglect to make due payment every three months.

And be it further enacted, that it shall be lawful for such collectors to make an allowance of ten per cent, for leakage and wastage of all rum, wine, or other distilled spirituous liquors, to any tavern-keeper, common victualer and retailer.

And whereas, it has been thought necessary by His Majesty's governors and council of this Province, by several resolutions or acts before the calling a general assembly, to lay a duty of six pence per gallon on all rum and other distilled spirituous liquors sold by retail within the Province, which duty enacted them to grant bounties and premiums, from time to time, for clearing and fencing of lands, catching and curing of cod-fish, and other necessary encouragements to labour and industry, be it therefore enacted, that all proceedings by virtue of the said resolutions or acts, shall be, and are hereby ratified and confirmed: And all and every person or persons who now are, or on the fifth day of December next aforesaid, may be indebted or in arrear by virtue of the said resolutions or Acts, shall forthwith account

with and pay to the collectors respectively, all such arrears; and in default thereof, the several bonds entered into by them and their sureties respectively as a security for the payment of the said duty, shall and are hereby declared to be forfeited, and the same shall be put in suit against them or their sureties accordingly.