

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Tuesday the 4th day of December 1759, and in the 33^d year of His Majesty's Reign.

33 George II – Chapter 15 (Session 2)

An Act in Addition to, and Amendment of an Act intituled, “An Act for confirming the Proceedings on the several Resolutions of the Governors and Council of this Province, relating to the Duties of Impost 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;” and for the further Continuance of the same.

Whereas several clauses in the above recited act have been misconstrued, and deficiencies found therein; to explain and provide for which, it is found necessary to make the following amendments and additions. And whereas in the third clause of said act, making liable to an impost duty all wines, beer, rum, or other distill'd spirituous liquors imported into this province, an exception is therein made to the product or manufacture of Great-Britain, which has not answered the intent and meaning of the said Exception;

It is hereby declared by His Excellency the Governor, council, and assembly, that it was the intention of the legislature, that no wines, beer, rum, or other spirituous liquors, legally and directly imported from Great-Britain, tho' not of the growth and manufacture of Great-Britain, should be subject to the payment of the duties imposed by the said act: and be it enacted, that the collector of the impost duty, shall not demand or receive any duties for any wines, beer, rum or other spirituous liquors, imported from Great-Britain as aforesaid.

And whereas in the fourth clause of said act, the importer of all wines, beer, rum, or other distilled spirituous liquors, is required to pay or give security for the payment of the duties, to the collector or receiver thereof, at or before the landing the same, which has been found inconvenient, as the quantity of rum or other spirituous liquors, cannot at all times be ascertained until gauged.

Be it enacted by the authority aforesaid, that when any rum or other spirituous liquors shall be imported, the quantity whereof cannot be ascertained before the landing, the collector or receiver of the imposts is hereby empowered to grant a permit for the same to be landed and gauged, any thing in the above-mentioned act to the contrary notwithstanding.

And whereas in the fifth clause of said act, a penalty of fifty pounds is laid on the master of any ship or other vessel, who shall refuse or neglect to make due entry of such wines, beer, rum, or other spirituous liquors, imported in such ship or vessel, which penalty is thought insufficient;

Be it enacted, that all masters of vessels refusing or neglecting to yield strict obedience to the manner and form prescribed by said Act, in the making an entry of all wines, beer, rum, or other spirituous liquors, brought into any port or harbour of this province by them shall forfeit and pay the sum of fifty pounds over and above the penalty inflicted by said act; to be sued for and divided in like manner as is prescribed by said act.

And whereas the collector or receiver of the impost duties is not directed by said act, to whom and at what time he should make payment of the monies so collected by him in pursuance of said act.

Be it therefore enacted by the authority aforesaid, that the collector or receiver of the impost for the time being, shall render a just account and pay into the hands of the treasurer of the province, all such monies by him received in pursuance of this act, within thirty days after the end of each quarter.

And whereas the term of the aforesaid recited act is near expiring;

Be it enacted by the authority aforesaid, that the said act with its amendments and additions, be further continued, and remain in full force for the term and space of four years, from the first day of January, 1760, and until the end of the session of the general assembly then next following.