

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 17 (Session 2)

An Act for laying an additional Duty of Three Pence per Gallon upon all Rum and other distilled Spirituous Liquors imported into this Province, and for allowing a Drawback on the Exportation thereof.

Whereas by an act made and passed by the general assembly of this province, in the 32^d year of His Majesty's reign, intituled, "An Act for establishing and regulating several duties of impost on wines, beer, rum, and other distilled spirituous liquors for the future," a duty of three pence per gallon was granted unto his Majesty on all rum and other distilled spirituous liquors imported into this province: but whereas the sums arising from the duties imposed by said act, as well as from the duty of excise on wine, rum, and other distilled spirituous liquors sold by retail, will be insufficient to answer the payment of the bounties and premiums promised for the encouragement of labour and industry, and defray the other necessary expenses of the province, such as the building a lighthouse of stone masonry at the entrance of the harbour of Halifax for the benefit of shipping, erecting a workhouse and prison, and finishing the church and meeting house.

We do therefore hereby grant unto his most Excellent Majesty, his heirs and successors, for the uses aforesaid, the several rates, duties and imposts hereinafter mentioned.

Be it therefore 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 first day of January, which shall be in the year of our Lord one thousand seven hundred and sixty, the importers of all rum, and other distilled spirituous liquors, shall pay to the collector or receiver of the impost for the time being, (over and above the present duty) three pence per gallon for all such rum or other distilled spirituous liquors, (except the product or manufacture of Great-Britain, or legally and directly imported from thence) which he or they shall bring into any port or part of this province, provided the same be sold, bartered or landed within the province, and in all other respects be subject to the same rules and regulations, and liable to the same penalties and forfeitures as in the above recited act with its amendments.

And be it further enacted by the authority aforesaid, that over and above the drawback allowed by an act intituled, "An Act for allowing a Drawback of Part of the Impost Duties on Wines, Beer, Rum, and other distilled Spirituous Liquors, on their being exported out of this Province," there shall be allowed a drawback of three pence per gallon on all rum, or other distilled spirituous liquors which shall be exported out of the province, after the said first day of January, one thousand seven hundred and sixty, that is to say, that there shall be paid to the exporter of any rum, or other distilled spirituous liquors, (which shall have paid as well the duty of three pence per gallon imposed by the former herein recited act, as also the additional duty of three pence per gallon imposed by this act) five sixth parts of the whole

neat duty so paid or secured to be paid, subject to the same regulations, and in manner and form as described in the aforementioned act.

And for the better preventing frauds herein, the following oath shall be taken for the future, by every such exporter of any rum or other distilled spirituous liquors, (which oath the collector or receiver of the impost duty is hereby authorized to administer) instead of the oath to be taken as specified in the act for allowing the said drawback.

You A. B. do swear, that the quantity of _____ by you shipped for exportation on board the _____ master, bound for _____ was bona fide imported in the _____ master, from _____ since the first day of January, one thousand seven hundred and sixty, and that the impost duty for the same has been paid or secured to be paid, as by the law of this province is required; and that the same is not intended to be fraudulently relanded into any port or place in this province.

And be it enacted by the authority aforesaid, that if any rum, or other distilled spirituous liquors, shall be fraudulently relanded into any port or place of this province after shipped for exportation, the same shall be forfeited, together with the vessel out of which the said rum or other distilled spirituous liquors shall have been so fraudulently relanded.

And it is also further enacted, that all rum, or other spirituous liquors, which shall be imported after the first day of January, one thousand seven hundred and sixty, and which shall be issued to His Majesty's ships of war for the use of His Majesty, be deemed so far an exportation thereof as to be intitled to a drawback of the whole additional duty of three pence per gallon, which shall have been paid or secured to be paid on said rum or other spirituous liquors. And the treasurer of the province is hereby authorized and directed to pay the same out of the funds arising from the aforesaid duties, upon the person or persons (issuing such rum or other spirituous liquors to any of his Majesty's ships) making oath to the delivery thereof, and producing a certificate from the collector of the impost for the time being, that the duty thereof has been paid, or secured to be paid, and also producing a certificate from the commander and other signing officers of such his Majesty's ship or ships, of the quantity and kind of such spirituous liquors, and that the same was actually received on board the said ship or ships for His Majesty's use, and no other.

And be it further enacted, that the collector or receiver of the impost for the time being, shall render an account of, and pay to the treasurer of the province, all such monies by him received in pursuance of this act, at such times, and in like manner, as hath heretofore been practised by the collector of the impost.

And it is also further enacted, that this act shall continue and be in force for the term of four years from the said first day of January, one thousand seven hundred and sixty, and until the end of the session of the general assembly then next following.