

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

33 George II – Chapter 18 (Session 2)

**An Act in Addition to, and Amendment of, and for further prolonging, an Act made and passed in the 32d Year of His Majesty's Reign, intituled, "An Act for granting to His Majesty an Excise upon Wine, Rum, and other distilled Spirituous Liquors sold by Retail." As also of an Act, intituled, "An Act for the better discovering and more effectually suppressing unlicensed Houses."**

For as much as sundry deficiencies have been found in the above-recited acts, and complaints made thereof by the collectors and receivers of the said duty of excise; to remedy and provide against which, it is thought necessary to make the following amendments and additions.

And whereas, in the second clause of the said first recited act, it is enacted, "That all persons licensed to retail wine, rum, and other distilled spirituous liquors, shall deliver in monthly, to such persons as shall be appointed by His Excellency the governor to receive the same, a just account upon oath, of the quantity of wine, rum, or other distilled spirituous liquors, sold during the month then last passed, 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." But whereas no time is limited after the end of each month, for persons so selling wine, rum, or other distilled spirituous liquors by retail, in which they shall render an account thereof and pay the duties arising therefrom, as by the said first recited act is imposed, to the collectors or receivers appointed to collect and receive the same.

Be it therefore enacted by the Governor, council, and assembly, and by the authority of the same it is hereby enacted and declared, that all and every person or persons being licenced and retailing any wine, rum, or other distilled spirituous liquors, shall, on the first Monday, Tuesday, or Wednesday of every month, from and after the first day of February, which will be in the year of our Lord, one thousand seven hundred and sixty, render a just and true account, upon oath, and pay the duties due thereon, for the preceding month, to the collectors or receivers appointed to collect and receive the same, at their office; and every person neglecting or refusing to yield strict obedience hereunto, shall forfeit and pay the sum of ten pounds.

And whereas by the said first recited act it is also enacted, "That it shall be lawful for the said collector 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 victualler or retailer." But for as much as it was the intention of the legislature, that this allowance should only be made to such persons as would give in an account of the quantity of spirituous liquors

bought by them, which the retailers do not comply with, and thereby many frauds are committed. To prevent this inconveniency for the time to come,

Be it enacted by the authority aforesaid, that all persons being licenced to retail wine, rum, and other distilled spirituous liquors, shall, not only, render an account in manner as before directed, but also shall give in therewith an account in writing upon oath of the quantity of wine, rum, and other distilled spirituous liquors purchased by them during the month then last past, with the marks and numbers of the cask in which the same is contained, as also the day of the month and year when purchased, and the names of the persons from whom they actually bought and received the same. And all persons so licenced to retail as aforesaid, who shall have in their houses, shops, cellars, or other stores whatsoever, any quantity of wine, rum, or other distilled spirituous liquors, not mentioned and contained in the said account, shall forfeit all such liquors, and the value thereof shall be applied to the uses in this act mentioned.

And be it enacted, that all and every person or persons having licence, who shall refuse to admit the collector or collectors to inspect their houses, shops, cellars, or other stores whatsoever, and to take an account from time to time, at his or their discretion, of all wine, rum, or other distilled spirituous liquors, in the possession of such licenced person or persons; and shall neglect or refuse to yield strict obedience to this as well as the before recited acts, shall be subject to lose their said licences, and shall also have their bonds for holding such licences put in suit.

And be it further enacted, that before any person or persons shall be intitled to a licence for retailing wines, beer, rum, or other distilled secretary's office, a certificate from the quarter sessions, or from any two or more of His Majesty's justices of the peace for this province, of their having taken the oaths appointed to be taken instead of the oaths of supremacy and allegiance, and they have made and subscribed the declaration.

And whereas the permitting persons not licenced to sell any quantities of rum, or other distilled spirituous liquors, above three gallons, without being subject to the duties of excise imposed by the first above recited act, has been a means of enabling many evil-minded persons to purchase small quantities of distilled spirituous liquors, and therewith to set up and keep private tippling-houses, to the great encouragement of idleness and debauchery, and diminution of the revenues.

For preventing of which, and augmenting the funds established for encouragement of labour and industry within this province, we do hereby grant unto His Majesty his heirs and successors, the following additional duty of excise;

Be it therefore enacted by the authority aforesaid, that from and after the said first day of February, which will be in the year of our Lord one thousand seven hundred and sixty, every person not licenced, who shall sell, barter or exchange any rum, or other distilled spirituous liquors, in any quantity less than twenty-five gallons, shall pay after the rate of six pence per

gallon for every gallon of rum, or other distilled spirituous liquors, so sold, bartered, or exchanged.

And be it further enacted, that all and every person or persons who shall sell, barter, or exchange any rum, or other distilled spirituous liquors, without licence, in less quantities than twenty-five gallons, shall at the expiration of every three months, from and after the said first day of February, deliver in to the collectors or receivers appointed to collect and receive the said duties, a just and true account upon oath, of the quantity of rum, or other distilled spirituous liquors, sold, bartered, or exchanged, under twenty-five gallons, during the three months then last passed, by them, or any person or persons under them, or by their order; and shall at the same time pay to such collectors or receivers as aforesaid, the duty due thereon; which oath such collectors or receivers are 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 rum, and other distilled spirituous liquors that have been sold, bartered, or exchanged by you, or any person or persons under you, or acting for you, or by your order, under twenty-five gallons, between the \_\_\_\_\_ day of \_\_\_\_\_ and the \_\_\_\_\_ day of \_\_\_\_\_, to the best of your knowledge.”

And be it enacted by the authority aforesaid, that all persons not licenced intending to sell, barter, or exchange any rum, or other distilled spirituous liquors, in any quantities less than twenty-five gallons, shall, before they do make any such sales, barter, or exchanges, give notice in writing, of such their intentions to the said collectors or receivers of the excise duties, and shall give security for payment of the said duties if required; and shall also take the oaths appointed to be taken by persons selling with licence.

And it is hereby enacted by the authority aforesaid, that all and every person or persons, not licenced, who shall sell, barter or exchange any rum, or other distilled spirituous liquors, in any quantity under twenty five gallons, and shall neglect or refuse to yield strict obedience hereunto, in rendering such accounts on oath, making such payments, and giving such notice as aforesaid, shall forfeit and pay the sum of twenty pounds.

And be it further enacted by the authority aforesaid, that nothing in this act contained shall extend, or be construed to extend to permit persons not licenced, to sell any rum, or other distilled spirituous liquors in any quantities less than three gallons.

Provided, that nothing in this act contained shall extend, or be construed to extend to prevent or debar any merchant, shop keeper, or other person not licenced to retail rum, or other distilled spirituous liquors, from selling, bartering, or exchanging, any quantity of such liquors, not less than twenty-five gallons, to be delivered at one and the same time.

Provided also, that nothing in this act contained, shall extend or be construed to extend, to debar or prevent any person or persons from supplying any fishermen, actually employed by

such person or persons in the fishery, with a necessary quantity of rum or other liquors, during the time of the fishing season.

And whereas some doubts have arisen, to whom the justices are to account for that part of the fines and forfeitures belonging to His Majesty, arising from the penalties inflicted by the above-recited act, intituled, "An Act for the discovering and more effectually suppressing unlicenced Houses."

Be it therefore enacted by the authority aforesaid, that such part of all fines and forfeitures, arising from the said act, as well as from this act, belonging to His Majesty, shall by the justice before whom the said fines and forfeitures are recovered, be accounted for and forthwith paid into the hands of the treasurer of the province.

And be it further enacted, that all the penalties and forfeitures, arising or accruing by this act, or the before recited acts, shall be one half to His Majesty, for the uses and intents for which the additional duty of excise by this act imposed, is granted, and the other moiety to the person or persons who shall inform or sue for the same; and shall be recovered with costs, by action of debt, bill, plaint, or information, in any of His Majesty's courts of record in this province.

And it is hereby further enacted, that the two acts above recited, with these amendments and additions, shall continue and be in force for and during the space of four years, from and after the said first day of February, one thousand seven hundred and sixty, and until the end of the first session of the general assembly then next following.