

*At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Wednesday the first day of July, 1761, and in the first year of His Majesty's Reign.*

1 George III – Chapter 17

**An Act for altering and amending several Acts of this Province, relating to the Duties on Wines, Beer, Rum, or other distilled Spirituous Liquors, and for granting a Bounty, and allowing a Drawback on the same.**

Whereas the several acts for laying duties of impost and excise on wines, beer, rum, and other distilled spirituous liquors, have been found ineffectual and insufficient to answer the purpose thereby intended, we do hereby grant unto His Most Excellent Majesty, his heirs, and successors, for the uses hereinafter mentioned, the several rates, duties, and imposts following.

Be it therefore enacted, by the Honourable the Commander in Chief, Council, and Assembly, that from and after the fourteenth day of August, 1761, 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 it's growth, or any other place except the product or manufacture of Great-Britain, or legally and directly imported from thence) the several rates and duties as follows.

	£.	s.	d.
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.
For every gallon of rum or other distilled spirituous liquors,	0.	1.	3.

And be it enacted, that all the rates, duties, and imposts beforementioned, 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, or Collectors or Receivers for the time being, for entering and receiving the same, at or before the landing, provided the sum do not exceed five pounds, but if the sum shall exceed five pounds, the collector or Receiver, or Collectors or Receivers, is and are hereby authorized, on sufficient security being given, to give credit for payment thereof within the term of three months.

And be it further enacted, that all matters of ships, coasting and fishing vessels, and all other vessels whatsoever, coming into any harbour or port within this Province, 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, or Collectors or Receivers of the duties for the time being, of their cargoes, particularly of the quantity of wines, beer, rum, and other distilled spirituous liquors on board the said ship or vessel, specifying the kinds of casks in which the same is contained, together with the marks and numbers thereof, and that he has not landed, sold, delivered, bartered, or exchanged any wines, beer, rum, or other distilled spirituous liquors, at any port or place within this Province, or on the coast thereof, since his sailing from the port or place where the same were laden on board the said ship or vessel for exportation, (which oath the Collector or Receiver, or Collectors or Receivers aforesaid, is and are hereby empowered to administer.)

And be it also further enacted, that if any wines, beer, rum, or other distilled spirituous liquors, shall be landed or proved to have been landed from on board such ship or vessel after such report made as aforesaid, other than such as shall have been contained and specified in the said report or manifest by this Act directed to be made, then and in such case all such wines, beer, rum, or other distilled spirituous liquors, or the value thereof, (to be estimated at the then highest price such commodity shall bear at that time) shall be and are hereby declared to be forfeited, and shall and may be seized by the Collector or Receiver, or Collectors or Receivers, of the duties for the time being; and if any such wines, beer, rum, or other distilled spirituous liquors, shall be concealed whereby seizure cannot be made of the same, the master of such vessel, the owners or receivers, shall pay the value thereof, agreeable to such estimation.

And be it enacted, that if any wines, beer, rum, or other distilled spirituous liquors, shall be proved to have been landed, sold, delivered, bartered, or exchanged, contrary to the intent and meaning of this Act; or if any matter of any ship or vessel, shall refuse or neglect to yield strict obedience to the directions prescribed by this Act; in either of such cases, he shall, on conviction thereof by the oath of one credible witness, forfeit and pay the sum of two hundred pounds currency of this Province.

And be it further enacted, that if any person whatsoever, shall knowingly be aiding or assisting in the clandestine landing, or concealing, any wine, beer, rum, or other distilled spirituous liquors, in order to avoid payment of the duties to which the same are liable by law, he shall, upon conviction thereof upon the oath of one credible witness, pay the sum of fifty pounds, or suffer six month imprisonment without bail or mainprize.

And be it also further enacted, 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 pay duty, 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, or Collectors or Receivers for the time being, or either of them are hereby empowered to administer; and they shall pay or secure to be paid, the duty by this Act

required, as is herein before directed; and all wines, beer, rum, or distilled spirituous liquors, which shall be landed contrary to this Act, shall be forfeited.

And be it further enacted, that no wines, beer, rum, or other distilled spirituous liquors, that by this Act are liable to pay duty, shall be landed on any wharf or put into any warehouse or other place, but in the daytime only, and that after sunrise and before sun-set, unless in the presence of and with the consent of the collector or receiver, or collectors or receivers 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 ware-house or other place.

Be it also further enacted, 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 or Collectors or Receivers aforesaid, on pain of forfeiting two 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 said Collector or Receiver or Collectors or Receivers, that the same have not been landed above that time, the duty paid for such wine or beer shall be repaid unto the importer thereof; and that 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, 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 duty 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 of Receiver or Collectors or Receivers aforesaid, for the security of such duty, all such wines or other liquors as are not entered, which, said Collector or Receiver or Collectors or Receivers, or, either of them, are hereby empowered and directed to receive, and keep the same at the owners risque, until the duty thereof, with the charges, be paid.

And be it also further enacted, that the Collector or Receiver or Collectors or Receivers of the duties for the time being shall be and are hereby empowered to make seizure of any ship or vessel, wherein or from which such wines, beer; rum, or other distilled spirituous liquors shall be imported, or shall have been sold, delivered, bartered, or exchanged, contrary to the intent and meaning of this Act, or the master whereof shall neglect or refuse to yield strict obedience to the directions thereof, and to detain the same until judgment be given in any process to be commenced and prosecuted as hereinafter directed, for any of the aforesaid forfeitures or penalties; to the intent that if judgment be rendered for the prosecutor or informer, such ship or vessel, with her tackle, apparel, and furniture, or any part thereof, may be exposed to sale by order of the Court, for satisfaction thereof.

And be it enacted, that it shall be in the power of the Governor, Lieutenant Governor, or Commander in Chief for the time being, to appoint two proper persons as surveyors or land waiters for the port of Halifax, before one of whom and in whose presence, or in presence of the Collector or Receiver or Collectors or Receivers aforesaid, or either of them, all wines, beer, rum, or other distilled spirituous liquors shall be landed at the said port; and all such rum or other spirituous liquors shall be gauged; and the same shall be so landed, and the rum or other spirituous liquors so gauged, within such hours as are herein before prescribed; and all wines, beer, rum, or other distilled spirituous liquors, which shall be landed contrary to the intent and meaning of this Act, shall be forfeited, and shall and may be seized by such Collector or Receiver or Collectors or Receivers, or either of them, or the said Surveyors or Landwaiters; which said Surveyors or Landwaiters shall have as a salary, any sum not exceeding forty pounds per annum each.

And be it further enacted, that the naval officer at any of the ports of this Province, shall not clear or give passes to the master of any ship or vessel out-ward bound, until he shall be certified by the Collector or Receiver, or Collectors or Receivers of the duties, or either of them, that the duties for the wines, or other liquors aforesaid, last imported in such ship or vessel, are paid or secured to be paid.

And be it further enacted, that from and after the fourteenth day of August 1761, two thirds of the duty which shall or may have been paid or secured to be paid, on any wines or beer, imported into this Province, shall, upon the same being exported out of said Province, be repaid to the exporter thereof.

And be it also further enacted, that from and after the said fourteenth day of August 1761, the master or owner of any ship or vessel, which shall be wholly owned or freighted by any merchant or trader, who shall have lived or resided within this Province for the term of one year then last past, and shall be laden with any kind of merchandize, two thirds of the value of which at least, shall be the produce or manufacture thereof, and shall export the same to any of His Majesty's plantations in the Weft-Indies, and shall import from thence directly into this Province, any rum, the produce of His Majesty's plantations or islands aforesaid, shall be intituled to receive as usual of the Province, as a bounty, the sum of three pence per gallon for each and every gallon so imported in manner aforesaid, upon producing a certificate under the hand of the collector or Receiver, or Collectors or Receivers of the duties aforesaid, that such rum has paid the duty of one shilling and three pence per gallon imposed by this Act.

And to prevent any frauds which may be committed by owners or masters of Vessels in purchasing fish and lumber the produce of other provinces, and shipping the same as the produce of this Province.

Be it enacted, that every owner or master of any ship or vessel who shall ship any merchandize the produce of this Province, and who intends to receive the benefit of this Act, shall deliver a manifest of his cargoe on oath, to the Collector or Receiver or Collectors or

Receivers of the duties, or either of them, before he sails; whereby it shall appear that at least two thirds in value of the said cargoe is the produce of manufacture of this Province, as certified and sworn to by the person or persons from whom the same is purchased.

And be it further enacted, that from and after the said fourteenth day of August 1761, there shall be allowed on all rum or other distilled spiritous liquors, which shall have been imported into this Province, on the same being exported out of the said Province, a drawback of the whole duty paid or secured to be paid, on said rum or other distilled spiritous liquors, except one penny per gallon; unless when there shall have been paid a bounty as directed by this Act, in which case said bounty shall be deducted from the drawback so to be paid.

And be it also further enacted, that the drawbacks herein before expressed to be paid on wines, beer, rum, or other distilled spiritous liquors, exported out of this Province, shall upon the same being so exported out of this Province within six months form the said importation, be paid to the exporter thereof as usual out of the money arising from the duties on the liquors aforesaid, upon the said exporters producing a certificate within six months after the time of exportation, from the principal officer of His Majesty's customs, or other proper officer for the time being of the port to which the same shall be carried, of its being there duly landed; together with a certificate from the Collector or Receiver or Collectors or Receivers of the said duty or either of them, that the duty thereon has been duly paid or secured to be paid before such exportation, agreeable to the rates prescribed by this Act; and the Collector or Receiver or Collectors or Receivers aforesaid, or either of them, may take such certificates in payment of any duties, to be paid by the importers of any of the liquors aforesaid.

And for the preventing frauds herein, the following oath shall be taken for the future, by every such exporter of any wines, beer, rum, or other distilled spirituous liquors, which oath the Collector or Receiver or Collectors or Receivers aforesaid or either of them, are hereby authorized to administer.

You A. B. do swear that the quantity of \_\_\_\_\_ by you shipt for exportation on board the \_\_\_\_\_ master, bound for \_\_\_\_\_ was bona fide imported in the \_\_\_\_\_ master, since the fourteenth day of August 1761, and that the duties for the same have been paid or secured to be paid as by this law 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, that if any wines, beer, rum, or other distilled spirituous liquors, shall be fraudulently relanded into any port or place of this Province, after shipt for exportation, the same shall be forfeited, together with the vessel out of which the said rum or other liquors as aforesaid, shall have been so fraudulently relanded.

And be it also further enacted, that from and after the said fourteenth day of August 1761, all rum or other spirituous liquors, which shall have been imported into this Province, and shall have paid or secured to be paid the duty imposed by this Act, and which shall be issued for the use of His Majesty's Navy, be deemed so far an exportation thereof as to be intitled to a drawback of one shilling per gallon to be paid as usual out of the funds arising from the aforesaid duty, upon the person or persons (issuing such rum, or other spirituous liquors for the use of His Majesty's Navy) making oath to the delivery thereof, and producing a certificate from the Collector or Receiver or Collectors or Receivers as aforesaid, that the duty thereon 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, or the naval storekeeper, of the quantity and kind of such spirituous liquors; and that the same was actually received for His Majesty's use and no other.

And be it further enacted, that all rum or other distilled spirituous liquors, which shall be supplied by the commissary for Indian Affairs, to the several truckhouses within the Province for the Indian Trade, shall be intitled to a drawback of one shilling and two-pence per gallon, to be certified by the oath of the truckmaster at each post, that the same was delivered for the use of the Indians and no other, which oath the commanding officer of the said post, in case there shall be no Justice of the Peace resident there, is hereby empowered to administer; to be paid as usual out of the funds arising from the aforesaid duties, upon the commissary's producing such certificate as aforesaid.

And be it enacted, that the Collector or Receiver or Collectors or Receivers 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 or them received in pursuance of this Act, within thirty days after the end of each quarter.

And be it also further enacted, that all the penalties and forfeitures accruing or arising by this Act, shall and may be recovered by bill, plaint, or information, in any of His Majesty's Courts of Record in this Province; and the money arising from such penalties and forfeitures, after deducting the expences of prosecution and all incident charges, shall be one half to His Majesty for the uses and intents for which the duties are granted, and the other half to him or them who shall seize, inform, and sue for the same, and that all prosecutions in pursuance of this Act, shall be commenced within the space of twelve months, from the time of the offence committed.

And be it enacted, that the monies, arising from the duties in imposed by this Act, shall be and are hereby appropriated for the payment of bounties and premiums, and other uses as already specified and directed by the laws of this Province, or that shall hereafter be directed by the General Assembly thereof.

And be it also further enacted, that this Act shall continue and remain in full force, from and after the fourteenth day of August ,1761, until the fifteenth day of January 1764, and from

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thence for and during the term and space of seven years, and until the end of the session of the General Assembly then next following.