

*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, and there continued by several prorogations until Monday the Twenty-Fifth Day of April, 1763, in the Third Year of His Majesty's Reign.*

3 George III – Chapter 5 (Session 1)

**An Act for altering and amending several Acts of this Province relating to the Duties of Impost upon, Wines, Beer, Rum, and other distilled Spirituous Liquors.**

Whereas notwithstanding the several amendments, additions, and alterations made to the Impost Act (for the better collecting of the duties thereon granted to His Majesty) there are many inconveniences still remaining, for remedy whereof, and for the more effectually securing the said duties.

Be it enacted by the Lieutenant Governor, Council and Assembly, that from and after the publication hereof, 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 place (except the product or manufacture of Great Britain, or legally and directly imported from thence) the several rates and duties as follows.

For every pipe of wine of the Western Islands	One pound
For every pipe of canary	One pound ten shillings
For every pipe of madeira	Two pounds,
For every hogshead of other sorts of wine not mentioned	Fifteen shillings.
For every barrel of beer	Two shillings and six pence
For every gallon of rum, or other distilled spirituous liquors	Five pence.

And be it enacted, that all the rates, duties, and imports 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 authorised, on sufficient security being given, to give credit for payment thereof, within the term of three months.

And be it further enacted, that all masters 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 merits and numbers thereof, and that he has

not landed or suffered to be landed, sold, delivered, bartered or changed 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 impowered to administer.

And be it also enacted, that if any wines, beer, rum, or other distilled spirituous liquors, not duly entered, be found on board any ship or vessel after entry made, the same shall be and is hereby declared forfeited, and shall and may be seized by the collector or receiver or collectors or receivers or either of them.

And be it further enacted, that upon information made to the collector or receiver or collectors or receivers or either of them, that any wines, beer, rum, or other distilled spirituous liquors, do remain on board any ship or vessel, which have not been duly entered; in such case it shall and may be lawful for the said collector or receiver or collectors or receivers, or either of them, to search for and seize all such wines, beer, rum, or other distilled-spirituous liquors, so remaining on board, not duly entered as aforesaid.

And it is 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 also further enacted, that if any wines, beer, rum, or other distilled spirituous liquors, shall be found on board which have not been duly entered, or shall be proved to have been landed, sold, delivered, bartered or exchanged, contrary to the Intent and meaning of this Act; or if any master 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 be shall on conviction thereof by the oath of one credible witness, forfeit and pay the sum of one hundred pounds currency of this Province.

And be it 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 this Act, he shall upon conviction thereof, upon the oath of one credible witness, pay the sum of fifty pounds, or fifteen months imprisonment without bail or mainprize.

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, or delivered from on board any ship or vessel, or put into any warehouse or other place, but in the day time only, and that after sunrise and before sunset, 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 warehouse or other place.

And be it also further enacted, that every merchant or other person importing wines or beer, into this Province, shall be allowed ten per cent for breakage; Provided such wines, or beer have not been filled up on board and no matter 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 ten pounds; and if it be made appear that any wines or beer imparted 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 also enacted, that the matter 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 matter of any ship or vessel to detain in his hands, or deliver to the collector or 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 impowered and directed to receive, and keep the same at the owner's risqué [risk], until the duty thereof with the charges be paid.

And be it further enacted, that if the duty due for such wine or other liquors so put into the custody of the said collector or receiver or collectors or receivers or either of them, shall not be paid or secured to be paid by the owners thereof within the term of three months, that then and in such case the collector or receiver or collectors or receivers are hereby impowered to sell and dispose of so much of such wines or other liquors as shall be sufficient to pay the duty due thereon, and also the freight, charges of custody and sale thereof.

And be it further enacted, that when any master of any vessel shall be prosecuted by virtue of this Act, the vessel in which the said wine, rum, or other distilled spirituous liquors, is imported, shall and may be attached as effects to answer the judgment, unless the master of such vessel shall enter into recognizance with sureties to the clerk of the court in which the action shall be brought, to answer and abide the final judgment in said cause,

And be it also further 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 wasters, for the port of Halifax, before one of who 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 hereinbefore 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 surveyor of land waiter; which said surveyors or land waiters shall have as a sallary, any sum not exceeding forty pounds per annum each.

And be it further enacted, that from and after the publication hereof two thirds of the whole 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.

Provided nevertheless, that if any master of any ship or vessel, merchant or trader, shall lade any ship or vessel with any kind of merchandise, two thirds of the value of which at least, shall be the Produce or manufacture of this Province, and shall export the same to any of His Majesty's West India Islands, and import from thence directly into this Province, any rum being the produce of said islands, and purchased by, the cargo earned from this Province; on oath of the master of such ship or vessel, (which oath the collector or receiver or collectors or receivers of the duties or either of them are hereby authorized to administer), or other efficient proof, such rum so purchased and imported shall be exempt from the payment of the said duty of five 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 if 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 an Invoice, of his cargo, on oath, to the collector or receiver or collectors or receivers or either of them, before he fails, whereby it shall appear that at least two thirds in value of the said cargo is the produce or manufacture of this Province, as certified and sworn to by the person or persons from whom the same is purchased.

And be it further enabled, that from and after the publication hereof there shall be allowed on all rum or other distilled spirituous 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 spirituous liquors, except one penny per gallon.

And be it further enacted, that the drawbacks hereinbefore expressed to be paid on wines, beer, rum, or other distilled spirituous liquors exported out of this Province, shall upon the same being so exported out of this Province, within six months from 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 exporter's producing a certificate within eighteen months after the time of the exportation, the dangers of the seas and enemies excepted, 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 it's 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 better 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 collectors 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  
\_\_\_\_\_ day of \_\_\_\_\_ and that the duties for the same have been paid, or secured to be  
paid as by law requested, 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 further enacted, that from and after the publication hereof, 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 law, 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 three pence 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 and 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 store-keeper, of the quantity and kind of such spirituous liquors and the same was actually received for His Majesty's use and no other.

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 forty days after the end of each quarter.

And be it also further enacted that all 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 prosecutions 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 also enacted, that the monies arising from the duties 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 further enacted, that the collector or receiver or collectors or receivers of the aforesaid duties, and any persons employed by or under them, shall observe this present Act, for their rule and guide in receiving the aforesaid duties on all wine, beer, rum, and other distilled spirituous liquors, any law, usage, or custom to the contrary notwithstanding.

And be it also further enacted, that this Act shall continue and remain in full force, from and after the publication hereof untill the fifteenth day of January one thousand seven hundred and sixty four, and from thence for and during the term and space of seven years, and until the end of the session of the General-Assembly.