

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 the 19th day of October, 1763, in the Third Year of His Majesty's Reign.

3 George III – Chapter 10 (Session 2)

An Act in Addition to an Act intituled, an Act for altering and amending several Acts of this Province Relating to the Duties of Excise, on Wines, Rum, and other distilled Spirituous Liquors, sold within this Province.

Whereas by the above-mentioned Act, intituled, an Act for altering and amending several Acts of this Province, relating to the duties of excise on wines, rum, and other distilled spirituous liquors, sold within this Province, made and passed in the third year of His Majesty's reign, it is enacted "That no merchant or distiller of spirituous liquors or other person whatsoever (without licence first obtained) shall retail any rum, or other distilled spirituous liquors, in less quantity than five gallons, to be delivered at one and the same time, and that the merchant, distiller, or any other person whatsoever, shall preserve upon file the duplicates of all such permits for the inspection of the collector or receiver or collectors or receivers, or either of them, whenever thereto required under the penalty and forfeiture of ten pounds for each and every offence, and that the quantity contained in the said permits upon file in the custody of the said merchant, distiller, or other person whatsoever, shall as far as they go, be sufficient to discharge him or them, of so much stock, as he or they shall have so bought, received or distilled as aforesaid."

And whereas there is no precise periods appointed by the said Act, for settling the stock accounts with the merchants or other persons, which enter stock with the collectors or receivers in obedience to the said Act, and that no provision is thereby made for obliging the persons who have stock to pay an excise on what may be found [deficient] upon balancing the said stock accounts.

Be it therefore enacted, by the Lieutenant Governor, Council and Assembly, that all persons entering stock as aforesaid, with the collector or receiver or collectors or receivers of the duties, shall at the end of each quarter, ballance, and settle their stock accounts, with the said collectors at their office.

And be it further enacted, that the publick sworn gaugers, shall have power to gauge the whole of the stock in the cellars or storehouses, of all persons entering such stock previous to the ballancing and settling the said stock accounts at the end of each quarter and the certificate of the said gaugers of the quantity in store unsold with the permits, that have been filed according to law, shall serve as vouchers for the settlement of all such stock accounts.

And be it also further enacted, that all merchants or other persons entering stick as aforesaid, shall account with and pay to the collector or receiver or collectors or receivers also resaid, or either of them, the duty of excise appointed by law for whatever quantity of exciseable liquors shall be found deficient at the time of making such settlements, and that under the penalty of ten pounds for each and every offence, to be sued for, recovered, and applied in the like manner as the other penalties are recoverable, and applied by the Act afore recited.

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