

*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 19<sup>th</sup> day of October, 1763, in the Third Year of His Majesty's Reign.*

3 George III – Chapter 14 (Session 2)

**An Act for Granting to His Majesty a Duty of Impost, on Load Sugar, Bricks, and Lumber.**

Whereas the several Acts, for laying duties of impost and excise on wines, beer, rum, and other distilled spirituous liquors, have been found insufficient to answer the purposes thereon intended.

We thereby 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 Lieutenant, Governor Council, and Assembly, that from and after the publication of this Act, there shall be paid by the importer of upon all load sugar, and bricks, imported into this Province; (except the produce and manufacture of Great Britain, and legally and directly imported from thence) and upon all boards, shingles, and clap boards, imported from any of the colonies into the port of Halifax, the several rates and duties hereafter mentioned, viz.

For every pound of loaf sugar imported into this Province, one penny.

For every thousand of bricks so imported, five shillings.

For every thousand feet of boards imported into the port of Halifax, [five] shillings.

For every thousand shingles so imported, one shilling and three pence.

For every thousand clapboards so imported, five shillings.

And be it enacted, that all the rates, duties and imposts before-mentioned, shall be paid by the importers of all load sugar, bricks, boards, shingles, and clap-boards, imported as aforesaid unto the collector or receiver, or collectors or receivers, of the duties for the time being, at or before the landing thereof, provided the sum do not exceed five pounds, but if the sum shall exceed five pounds, the collector or receiver or collectors or receivers aforesaid, is and are hereby authorized, on sufficient security being given, to give credit for payment thereof within the term of three months.

Be it also 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 said duties, of all such loaf sugar, boards, shingles, clap-boards, and bricks on board said ship or vessel, and that he or they have not landed, sold, delivered, bartered, or exchanged, any load sugar, boards, shingles, clap-boards, or bricks, at any port or place within this Province, or on the coasts thereof, since his or their sailing from the port or place where the same was laden on board the said ship or vessel for exportation: which oath the collector or receiver, or collectors or receivers aforesaid, are hereby empower'd to administer.

And be it also further enacted that if any load sugar, boards, shingles, clapboards, or bricks shall be landed, or proved to have been landed, from on board such ship or vessel, after such reports made as aforesaid, other than such as shall have been contained and specified in the said report, then and in such case, all such loaf sugar, boards, shingles, clap-boards, and bricks, shall be and are hereby declared forfeited, and shall and may be seized by the collector or receiver or collectors or receivers aforesaid; and if any such loaf sugar, boards, shingles, clap-boards, and bricks, 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 to be estimated at the highest price, such commodity will bear at that time.

And be it enacted, that if the master of any ship or vessel, shall refuse or neglect to yield strict obedience to the directions prescribed by this Act; in either such cases, he shall on conviction thereof by the oath of one credible witness, forfeit and pay the sum of fifty pounds.

And be it also enacted, that if any person or persons whatsoever, shall knowingly be aiding or assisting in the clandestine landing, or concealing, any loaf sugar, boards, shingles, clap-boards, or bricks, in order to avoid payment of the duties, to which the same are liable by law, such person or persons shall upon conviction thereof, upon the oath of one credible witness, forfeit and pay the sum of thirty pounds, or suffer six months imprisonment, without bail or mainprize.

And be it also further enacted, that no load sugar, boards, shingles, clap-boards, or bricks, 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 day time only, and that after sun rise, and before sun set, and in the presence of the collector or receiver, or collectors or receivers aforesaid, or either of them, or of one of the land waiters, on pain of forfeiting all such loaf sugar, and bricks, boards, shingles, and clap-boards.

And be it enacted, that the master of any ship or vessel, importing any load sugar, boards, shingles, clap-boards, or bricks as aforesaid, shall be liable to pay the duty for so much thereof as is contained in his report, not duely entered nor the duty paid for, by the person or persons to whom such load sugar, boards, shingles, clap-boards, and bricks, are or shall be consigned; and it shall and may be lawfull to and for any master 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 loaf sugar, boards, shingles, clap-boards and

bricks, as are not duly entered, which said collector or receiver, or collectors or receivers, or either of them, are hereby directed and empowered to receive and keep the same, at the owners risque [risk], until the duties thereof with the charges be paid.

And be it also enacted, that the collector or receiver, or collectors or receivers of the aforesaid duties, shall be and are hereby empower'd to make seizure of any ship or vessel, wherein, or from which, such loaf sugar, boards, shingles clapboards, or bricks, shall be imported, or shall have been sold, delivered, bartered, or exchange'd contrary to the intent and meaning of this Act or the master whereof shall neglect, or refuse to make due entry of the whole quantity of such loaf sugar, boards, shingles, clapboards, and bricks, imported in such ship or vessel, or who shall neglect to refuse to yield strict obedience to the directions thereof, and to detain such ship or vessel, until judgement be given in any process to be commenced and prosecuted as herein after directed, for any of the aforesaid forfeitures or penalties, to the intent, that if judgement 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 the surplus money if any be; to be paid to the owner or master of such ship or vessel.

And be it also further enacted, that from and after the publication hereof, there shall be allowed on all loaf sugar, boards, shingles, clap-boards, and bricks, which shall have been imported into this Province, (and for which the duties herein specified, shall have been paid or secured to be paid) upon the same being exported out of the Province, a drawback of the whole duty so paid, or secured to be paid: Provided always, that the exporters shall be subject and liable, to observe and follow the rules prescribed by an Act of this Province, made and passed in the third year of His Majesty's reign, intituled an Act for altering and amending several Acts of this Province, relating to the Duties of Impost on Wines, Beer, Rum, and other Distilled Spirituous Liquors: touching the exportation of the same, and the return of certificates from the place, where such sugar, boards, shingles, clapboards, and bricks, may be exported; and shall be subject to the same penalties, for fraudulently relanding the same.

And be it 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 Court of Record in this Province, and 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 be it also further enacted, that all monies arising from the duties imposed by this Act shall be, and are hereby appropriated for paying bounties and premiums, and other debts due by the laws of this Province.

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And be it enacted, that this Act shall continue and remain in force for the term and space of two years, from and after the publication hereof, and until the end of the session of the General Assembly then the next following.