

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Tuesday the Twenty Eighth Day of May, 1765, in the Fifth Year of His Majesty's Reign, and there continued by several Prorogations, to Thursday the 23d day of October, 1766, in the Sixth Year of His Majesty's Reign.

6 George III – Chapter 5 (Session 2)

An Act for altering, amending, and prolonging an Act made in the Fifth Year of the Reign of His present Majesty, intituled, "An Act for Granting to His Majesty an Excise on Wines, Tea, Coffee, and Playing Cards Sold within this Province."

Be it enacted by the Lieutenant Governor, council and assembly, that all wines, tea, coffee, and playing cards, sold or by any ways or means brought into this province, shall pay the following rates and duties of excise, viz. Wines per gallon, six pence; tea per pound, one shilling; coffee per pound, two pence; cards per pack, one shilling.

And be it further enacted, that the collector or receiver or collectors or receivers of the duties, or one of them, shall grant permits gratis, to all retailers and others, as well for tea, coffee, and playing cards, as for wines, for all such quantities of tea, coffee, and playing cards, as they shall from time to time purchase from any merchant or other person, that is to say, for tea and coffee in any quantity not less than fifty pounds weight, and for cards not less than fifty packs, and shall deliver a duplicate of such permit, one to remain in the hands of the buyer, and the other to be delivered to the seller, at the time of delivery of such tea, coffee and playing cards.

And be it also enacted, that the collector or receiver, or collectors or receivers aforesaid, is and are hereby impowered and directed to take and receive from the purchaser or purchasers of such tea and coffee, and playing cards, the duty of excise at and after the rate aforesaid, for the quantity expressed in said permit and duplicate, before the delivery of the same, without allowing any credit therefor.

And be it further enacted, that from and after the publication hereof, no deduction or allowance shall be made for wastage and leakage upon any wines, in the hands of any merchant or other person, but that the collector or receiver or collectors or receivers aforesaid, are hereby impowered, in lieu thereof, to give credit to such merchant or other person, for so much only of such wines, as shall bona fide appear to have been wasted or leaked out, to be proved upon oath at the quarterly settlement of accounts for duties on such wines; and no allowance or abatement whatever shall be hereafter made on any wines that shall be exported.

And be it also enacted, that if any tea, coffee, or cards shall be fraudulently relanded in any port or place of this province after shipped for exportation, the same shall be forfeited, together with the vessel out of which the said coffee, tea, and playing cards, shall have been so fraudulently relanded.

And be it enacted, that all and every person bringing in, or causing to be brought into this province, any wines, tea, coffee, or playing cards, for their own consumption, shall render a just and full account of all such wines, tea, coffee, and playing cards, to the collector or receiver, or collectors or receivers aforesaid, within twenty four hours after the arrival of the vessel wherein such wines, tea, coffee, or playing cards, shall be so brought in, and shall pay or secure to be paid the duties of excise aforesaid thereon, under the penalty of forfeiting all such wines, tea, coffee, and playing cards, so introduced, in whosoever possession the same may be found; and shall also forfeit and pay the sum of twenty pounds for every such offence.

And be it also enacted, that all wines, tea, coffee, and playing cards, seized for illicit and contraband trade, which shall be brought into any port within this province, upon condemnation thereof, shall be subject to the duties of excise imposed by this act, and if such condemnation shall be in the court of vice admiralty, the marshal of such court or his deputy, or any auctioneer or vendue master, shall not deliver any such wines, tea, coffee, and playing cards, sold by him or them at publick auction, or otherwise, without a permit from the collector or receiver, or collectors or receivers of the duties, and shall render an account to the collector or receiver, or collectors or receivers aforesaid (upon oath) of the quantity of all such wines, tea, coffee, and playing cards, which he or they shall sell at public auction or otherwise, and of the persons names to whom the same shall be sold, under the penalty and forfeitures of two hundred pounds for each and every offence.

And be it also further enacted, that the act made in the fifth year of the reign of his present Majesty, intituled, "An Act for granting to His Majesty an excise on wines, tea, coffee, and playing cards, sold within this province," with the alterations and amendments thereto made by this act, shall be and continue, and the same is hereby continued in force until the first day of December, one thousand seven hundred and sixty seven.

Published according to law the 22d November, 1766.