

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on the fifth day of December 1785, in the Twenty Sixth Year of his said Majesty's Reign, and there continued by several Prorogations unto the Eighth Day of June, 1786, in the Twenty Sixth Year of his said Majesty's Reign, being the Second Session of the Sixth General Assembly convened in the said Province.

26 George III – Chapter 4

An Act to alter, amend and continue an Act passed in the Twenty Fourth Year of His present Majesty's Reign intituled, "An Act for more effectively raising a Duty of Excise on Wines, Rum, and certain other enumerated Articles, and for preventing Frauds in the Collection of the Revenue."

Whereas the duties of excise heretofore paid on rum, and other spirits and also on wine has be insufficient to answer the exigencies of government.

I. Be it therefore enacted, by the Governor, Council and Assembly, and it is hereby enacted, that from and after the publication hereof, all rum and other distilled spirituous liquors, and also all wine of every kind, sold or expended within this province, shall pay a further excise duty of three pence per gallon, in addition to the excise duties heretofore paid on the same articles, which additional excise duty of three pence per gallon on rum and other distilled spirits, and three pence per gallon on all wine, shall be paid and collected in the manner and form, and under the like penalties and regulations contained in the said Act, An Act for more effectually raising a Duty of Excise on Wine, Rum and certain other enumerated Articles, and for preventing Frauds in the Collection of the Revenue.

II. And be it further enacted, that all stockholders under the excise law of this Province, who shall punctually settle their quarterly stock account with the collector for the district wherein such stock-holder shall dwell within eight days after the expiration of each and every quarter, such person or persons shall be entitled to have three months credit given him for the payment of the ballance that shall appear to be due on such quarterly settlement, provided such ballance appearing due on such settlement shall exceed the sum of twenty pounds, and provided the stockholder so requiring credit shall find one good and sufficient persons at least, to become jointly and severally bound with him in a bond in the form prescribed by law for the payment thereof at the end of the said three months, which bond it shall and may be lawfull for the collectors of impost and excise within the Province to receive in payment, and the said collectors are no longer to make a deduction of one and a half per cent. in lieu of wastage or leakage, provision having been made, by an Act passed this session for an allowance in lieu thereof on the importation of said article.

III. And be it further enacted, that the said Act intituled, An Act for more effectually raising a Duty of Excise, on Wine, Rum and certain other enumerated Articles, and for preventing Frauds in the collection of the Revenue, and also an Act passed in the last session of the General Assembly in explanation thereof, and every matter and thing therein contained,

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which is not altered or amended by this Act, shall be, and the same is hereby continued in full force and effect until the thirty first day of December, which will be in the year of our Lord one thousand seven hundred and eighty seven.