

*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 5

**An Act to continue the “Act for more effectually raising a Revenue within this Province for the Support of its Government” and to enable Persons exporting certain Articles therein names to receive a Drawback on the Export thereof, and for other Purposes therein mentioned.**

Be it enacted by the Governor, Council and Assembly, and it is hereby enacted, that if from and after the first day of January which will be in the year of our Lord 1787, any merchant or other person resident within this Province for six months then last past, shall export or send out thereof, any sugar, rum, or other distilled spirits actually imported by him and his property, and truly purchased with the produce of the province, and on which rum or other distilled spirits or sugar, the duty imposed by the said Act intituled, an Act for more effectually raising a Revenue within this Province for the support of its Government (which Act is commonly called or known by the name of the sunk duty act) has been actually paid or secured; such person or persons, so making such export, shall be entitled to receive out of the treasury of this province a drawback of the full duties so paid by virtue of said act; or in case such duty shall have been only secured, then the person so entitled shall have credit given him on his bond or security for the amount thereof, except 5 per cent on the sum so to be received or credited, which the said treasurer is to deduct, provided, that nothing herein contained shall extend or be construed to extend to entitle persons qualified as aforesaid to receive a drawback on the export of rum or other distilled spirits or sugar, which has been longer imported into this province than twelve months before the export thereof, and on no less quantity to be exported at one time than five hundred gallons of rum or other distilled spirits, or twenty hundred weight of sugar, the rum or other distilled spirits to be exported in no less packages than casks containing sixty gallons, and the sugar in no less casks than such as contain two hundred weight, and such exports to be made in vessels of no less burthen than twenty five tons.

I. And be it further enacted, that any person or persons, qualified as aforesaid, who shall have occasion to export any of the said articles, whereon they shall be entitled to a drawback as aforesaid, before such export shall be made, such person or persons shall report in writing to the collector of impost and excise for the district where such export is so to be made, the quantity of each article and the port or place to which the same is to be exported, as well as the name of the vessel and the master thereof, in which such export is to be made, and after such report is so made, the collector of such district shall cause the said article to be exactly gauged and weighed by a sworn guager who shall mark the same, and who shall report in writing to such collector the quantity and quality of the goods so to

be exported, together with a description of the packages in which the same is contained, and that he has actually seen the same shipped and loaden on board the vessel in the said first report mentioned, of which several reports the said collector is to give the person or persons so exporting attested copies, and it shall and may be lawful for the governor, lieutenant governor or commander in chief for the time being, to appoint three fit persons to act as commissioners who shall be sworn to the faithful discharge of their office, which commissioners shall, and are hereby impowered to examine the claim or claims of the different persons demanding such drawback or drawbacks, and if they find such claim or claims properly founded, and on the necessary certificates being produced to such commissioners, to grant a certificate to the person or persons so applying for the drawback, stating the amount which such person or persons so applying for the drawback, stating the amount, which such person or persons shall in their opinion be entitled to receive by virtue of this Act, which certificate together with all other papers laid before said commissioners, the person or persons so applying shall deliver to the governor lieutenant, governor or commander in chief for the time being, who shall from time to time grant a warrant or warrants on the treasury with certificates and papers annexed thereto, for the amount of the duties paid or secured to be paid by virtue of the aforesaid Act on the articles so exported. Provided always, that the person or persons making application for the said drawback as aforesaid shall first by his own oath, and by other sufficient evidence prove to the satisfaction of the said commissioners that he or they is or are qualified and entitled as by this act is specified, and shall likewise prove to their satisfaction that the articles so exported have been actually and bona fide landed in the kingdom, province or county to which the same has been cleared out, and shall produce together, with the attested copies of the reports so to be made as aforesaid, a certificate from the principal officers of the customs, or principal collector of the revenue for the Kingdom, Province or Country to which such export shall have been made, of such articles having been actually landed within his jurisdiction.

II. And be it further enacted, that on the importation of any rum, or any other distilled spirits or any sugars into this province subject to the duties in the said Act specified after the same shall be exactly gauged and weighed, the collector of impost and excise for the district wherein such importation shall have been made, shall deduct five per cent for the neat weight or quantity of said articles so imported which shall be in lieu of all other allowances heretofore made, by any of the revenue laws of this province on account of leakage or wastage.

III. And be it further enacted, that nothing contained in this Act shall take place or be of effect before that first day of January, which will be in the year of our Lord one thousand seven hundred and eighty seven, from which period, this Act together with the said before recited Act intituled, an Act for more effectually raising a revenue within the Province for the support of its Government, shall be and continue in full force and effect, until the thirty first day of December, which will be in the said year of our Lord one thousand seven hundred and eighty seven.