

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 Sixth Day of June 1791, in the Thirty First Year of his Majesty's Reign, being the Sixth Session of the Sixth General Assembly, convened in the said Province.

31 George III – Chapter 13

An Act, to provide for the Support and Maintenance of His Majesty's Government in this Province, by amending and continuing the several Laws, for raising a Revenue, herein after mentioned.

Whereas it is expedient that the several acts of this province, hereinafter mentioned, should be continued and amended.

I. Be it therefore enacted, by the Lieutenant Governor, Council and Assembly, that the act, made in the twenty fourth year of his present Majesty's reign, intituled "An Act, for more effectually raising a Revenue within this Province, for the support of its Government." Also, an act, made in the twenty fourth year of his said Majesty's reign, 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." Also, an act, made in the twenty-sixth year of his said Majesty's reign, for continuing, and explaining said excise act. Also, an act, made in the same twenty sixth year of his said Majesty's reign, to alter, amend, and continue, the said excise act. And also, an act, made in the twenty ninth year of his said Majesty's reign, intituled, "an Act, to provide for the support of His Majesty's government in this province, by amending and continuing the several laws for raising a revenue, which are therein particularly mentioned and expressed. Also, an act, made in the thirtieth year of his said Majesty's reign, intituled "an Act, to provide for the support and Maintenance of His Majesty's Government in this Province, by reviving, amending and continuing the several Laws for raising a Revenue, which are therein particularly mentioned, and expressed." Also, an act, made in the twenty fourth year of his said Majesty's reign, intituled "an Act, to exempt all Molasses, Rum, and other Distilled Spirituous Liquors, imported into this Province, or purchased for the use of His Majesty's Careening Yard, or Navy, from paying the several Impost Duties imposed thereon, by the laws of this Province." And also, an act made in the twenty-sixth year of his said majesty's reign, intituled "an Act, to encourage and extend the Export, of fish, Lumber, and other Produce of this Province to the West-Indies, and also to revive, alter and continue the several Laws, relating to the Duties of Impost on Beer, Rum, and other Distilled Spirituous Liquors," which laws expired on the thirty first day of December, in the year of our Lord one thousand seven hundred and eighty four. Also, an act, made in the same twenty sixth year of his said Majesty's reign, to alter the said last mentioned act. Also, an act, made in the twenty ninth year of his said Majesty's reign, intituled "An Act, for the better support of the Poor, in the respective Counties within this Province, by laying an Impost Duty, on all Articles imported into this Province, from the United States of America." All which said several acts, herein before particularly mentioned,

and described, and all, and every matter clause, or thing therein contained, and which is not altered, or amended by this act, are hereby continued, in full force and virtue, until the first day of July, which will be in the year of our Lord one thousand seven hundred and ninety two.

And whereas the collecting of the revenue, payable by virtue of the said several acts herein before mentioned, in the county of Cumberland, and in the district of Colchester, has been attended with much difficulty whereby the Province has suffered a very great injury, for remedy whereof.

II. Be it enacted, by the authority aforesaid, that it shall and may be lawful, for the Governor, Lieutenant Governor or Commander in Chief for the time being, from and after the publication hereof, to nominate and appoint the justices in their sessions, in said county of Cumberland, and district of Colchester, to be collectors of the revenue, in said county of Cumberland, and district of Colchester, with power to appoint as many deputies within their said districts, as they shall think fit, and the said Justices in their sessions, when appointed by the Governor, Lieutenant Governor, or Commander in Chief for the time being, collectors as aforesaid, and the deputies to be by them appointed, shall have full power, and authority, to do, and execute all, and every matter and thing whatsoever, necessary and lawful to be done, for the faithful collection of the revenue, in as full and ample a manner, as the collectors of impost and excise have heretofore been accustomed to do.

And for encouraging the inhabitants of the said county and district, to aid the said justices, in collecting the revenue.

III. Be it further enacted, that there shall be paid out of the treasury of this province, to the said justices, over and above the usual commissions allowed by law for collecting the revenue, the sum of thirty five pounds, for every one hundred pounds, which shall be by them collected within their said districts, respectively, and paid into the treasury of this province, which sum or sums so to be paid out of the treasury, to the said justices, shall be expended in repairing the roads, and bridges, within such county, and district, in such manner, as the said justices and the grand jury, for such county and district, shall appoint.

IV. And be it further enacted, that the collectors of impost and excise, shall on, no account whatsoever, receive from any person or persons, any warrant or warrants, on the treasury of this province, or any other provincial security or certificate, in payment of any debt or duties, which shall be payable to such collectors, by any person or persons whatsoever, after the first day of July next, but all debts or duties due to the government of this province, on the said first day of July, or which shall become due afterwards, shall be paid to the treasurer or collectors, in the current specie of this province. Any law, usage or custom, to the contrary notwithstanding.

And whereas it is necessary that the treasurer of the province, and all persons employed in collecting any of the revenue of this province, should give good security, for the faithful performance of the trust reposed in them.

V. Be it therefore enacted, that it shall not be lawful, for any person or persons, to execute the office of treasurer, or collector or collectors of impost and excise in this province, or any part thereof, unless such person or persons, shall have given bond to His Majesty, his Heirs, and Successors, with two sufficient sureties joined therein, for the faithful performance of such office, such bonds respectively to be given on or before the first day of October next.

VI. And be it further enacted, that the amount of the security to be given by the treasurer, shall be four thousand pounds, and by the collector or collectors of the different districts, of this province, shall be as follows: that is to say, for the district of Halifax, two thousand pounds, for the districts, of Shelburne, and Annapolis, one thousand pounds each; for the districts of Lunenburg, Queen's county, Hants county, Colchester, Cumberland county, and Sydney, five hundred pounds each; which bonds of the said collectors, shall be lodged in the treasury of this province, and the treasurers bond, shall be lodged in the hands of the secretary of this province; provided always nevertheless, that it shall not be lawful, for the secretary, or treasurer of the province, to receive such bonds, or any of them, until His Majesty's attorney and solicitor general, shall have certified to such secretary, or treasurer, that such bond or bonds, is, or are, well worded, and that in their opinions the persons joined thereon are sufficient surities.

VII. And be it further enacted, by the authority aforesaid, that the bond given by Philip Van Courtland, and Jonathan Tremain, for certain impost duties, on a quantity of rum imported from the island of Dominica, in the sloop Catherine, Lemuel Little, master; and the bond given by Philip Van Courtland, for certain impost duties, on a quantity of rum, imported from the island of Grenada, in the sloop Betsey, John Shields, master. And the bond, given by Michael Wallace, for certain impost duties, on a quantity of rum, imported from the island of Grenada, in the schooner St. John's Packet, Malachy O'Laughlan, Master. And the bond, given by John Lawson, for certain impost duties, on a quantity of rum, imported from Grenada, in the sloop Betsey, John Shields, master. And the bond, given by Timothy Folger, for certain impost duties, on a quantity of rum, and sugar, imported in the year, one thousand seven hundred and eighty eight, from Grenada, in the brigantine Somerset, Benjamin Swift, master, shall be cancelled, and given up, by the collectors of impost and excise, to the respective persons herein before named.

VIII. And be it further enacted, by the authority aforesaid, that the monies arising from the duties, imposed by this, and every other act, of the General Assembly, shall be paid, and applied, in manner, and form as shall be directed, in, and by the appropriation Act of the present session for the services of the current year. And that in case the treasurer of the province, or other person, shall pay, or apply such monies otherwise, than the same shall be appropriated, in and by such act, the said treasurer or other person, shall be liable to, and

shall pay to, any person or persons, who shall sue for the same, double the sum so paid, otherwise than the same shall be appropriated as aforesaid.

IX. And be it further enacted, that this act, and all and every matter, and thing herein contained, shall be and continue in full force and virtue, until the first day of July, which will be in the year of our Lord, one thousand seven hundred and ninety two.