

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 the Reign of Our Sovereign Lord George the Third, of Great Britain, France, and Ireland, King, Defender of the Faith, &c. and there continued by several Prorogations until the Sixth Day of June, Anno Domini 1792, in the Thirty-Second Year of His Majesty's Reign; being the Seventh Session of the Sixth General Assembly convened in the said Province. From Richard John Uniacke, The Statutes at Large passed in the General Assembly held in His Majesty's Province of Nova Scotia: A complete index and abridgement of the whole. John Howe and Son, 1805.

32 George III – Chapter 13

An Act for the further increase of the Revenue, by raising a Duty of Excise, on all Goods, Wares and Merchandise, imported into this Province.

Whereas the revenue of the province, for the year last past, has by no means been so productive as was expected; and whereas it is necessary to increase the revenue for the purpose of discharging the present demands against the province:

I. Be it therefore enacted, by the Lieutenant-Governor, Council and Assembly, that from and after the publication hereof, a duty of excise shall be levied, paid and received, on all kind of goods, wares or merchandise, of what kind or nature soever (except as herein after excepted) which shall be imported or brought within the province from any place or country whatsoever, and which shall be sold and expended, or consumed, within the same; which said duty of excise shall be levied, paid and collected, at the following rates, that is to say: a duty of excise of two pounds ten shillings on every one hundred pounds worth of goods, of any kind as aforesaid, which shall be imported for sale and consumption as aforesaid, by any person or persons whatsoever; and a duty of excise shall be levied, paid and collected, at the rate of five pounds on every one hundred pounds worth of goods as aforesaid, which shall be imported as aforesaid, for sale and consumption as aforesaid, or which shall be in any shape owned by any other person or persons whatsoever, who have not been actually resident inhabitants within this province, for six months previous to such importation, unless such person or persons, not having been so actually resident, shall have imported the same immediately, and directly, from Great-Britain and Ireland; which said duty of excise of two pounds ten shillings per centum, and five pounds per centum, shall be calculated on the first or sterling cost of each one hundred pounds worth of such goods as aforesaid, and so in proportion for a greater or less quantity thereof.

II. And be it further enacted, by the authority aforesaid, that all and every person or persons, whatsoever, who shall import, or bring within this province, after the publication hereof, any goods, wares or merchandise of any kind whatsoever, such person or persons shall immediately produce to the collector or collectors of impost and excise for the district wherein such importation shall be made, the original invoice of the goods, wares or merchandise, which shall be so imported as aforesaid; and the owner or owners of such

goods shall make and subscribe the following affidavit (which the said collectors are hereby empowered to take and administer the oath thereon)

“I A. B. of _____ in the county of _____ do swear, that the account or invoice, now by me produced, is just and true, and that it contains the exact quantity of all the articles by me imported in the _____ from _____ which are made subject to an excise duty, in and by an act, passed in the thirty-second year of His present Majesty’s reign, entitled, ‘An Act for the further increase of the revenue, by raising a duty of excise on all goods, wares and merchandise, imported into this Province.’ And I do further swear, that the prices annexed to each article are just and true, and agreeable to the first or sterling cost thereof, and that I am either the owner thereof, or consignee, who has the principal care, disposal and management of the same, and I do further swear, that I have actually resided as an inhabitant in this province, for more than six months from the date of these presents, and have paid scot and lot therein.”

And if goods so imported, shall belong to a person not resident as aforesaid, then the person producing to the collectors the invoice thereof as aforesaid, shall only be obliged to swear to such part of the said affidavit as relates to the value and ownership of such goods.

And all or any goods, wares or merchandise, which shall be imported or brought within the province as aforesaid, after the publication hereof, and shall be found in the custody or possession of any person or persons whatsoever, after the said publication, without having been entered and accounted for as aforesaid, and the duties thereon paid or secured in the manner herein after mentioned, the whole and every part thereof shall be seized, forfeited, condemned and distributed, in the manner herein after mentioned. Provided always, that in a case of the absence of the importer of such goods, wares or merchandise, it shall and may be lawful for the principal clerk or agent of such importer, to make oath agreeable to the tenor of the above affidavit.

III. And be it further enacted, by the authority aforesaid, that the said collectors of impost and excise shall, after the publication hereof, take an exact account, and ascertain the exact value as aforesaid, of all and every of the said goods, wares or merchandise, which shall be imported as aforesaid, of all and every of the said goods, wares or merchandise, which shall be imported as aforesaid, within their several districts, and shall ascertain by whom the same shall be owned, and shall take bonds from the owner or importer thereof, with two good and sufficient sureties, bound therein for the payment of the said duties of excise quarterly, in the manner directed in and by an act passed in the twenty-ninth year of the reign of his present Majesty, entitled, “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,” therein particularly mentioned and expressed; and in case the owner or owners, importer or importers, shall refuse to give such bond or bonds, then it shall and may be lawful for the said collector or collectors of impost and excise to proceed to secure said duties in the manner directed in the said herein before last recited act; and in case any difference shall arise between the collectors of impost and excise, and the owners or

importers of any of the said enumerated articles, as to the quantity, quality, or value thereof, such difference shall be settled by three merchants, mutually to be chosen by the said collectors, and the said owners or importers, the opinion of two of which merchants shall be final. Provided always, that it shall be lawful for the said collectors to keep the custody of the articles about which the difference shall arise, until the same shall be adjusted.

IV. And be it further enacted, by the authority aforesaid, that all persons whatsoever who shall have any goods, wares or merchandise, so to be imported as aforesaid, in his, her, or their, custody or possession, after the publication hereof, of the value of fifty pounds or upwards, without a certificate, that the duty of excise has been secured thereon, such person or persons shall be subject to the penalty or penalties, and the goods, wares or merchandise, to the same forfeiture and distribution as is directed for the like offence, in and by an act passed in the twenty-fourth year of His present Majesty's reign, entitled, "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 as also is directed in the several acts afterwards made for the altering, continuing and amending of the said act, unless such person or persons shall have obtained a permit or certificate in the manner and form directed in and by the said acts. And all masters of vessels, or owners, neglecting to make report and entry of the goods, wares and merchandise, so imported in the manner and form directed in and by the said last before-mentioned act, and the several acts for amending, altering and continuing, thereof, or who shall break bulk or remove any of the said articles, before he or they shall have permission so to do, such owners or masters shall be subject to the several penalties, and the goods, wares and merchandise, to the several forfeitures, appointed and directed in and by the said act, and the said several acts in amendment thereof; and the owners or persons removing any of the said goods, wares or merchandise, without first obtaining a permit or permits in the manner directed in and by the said last recited acts, and all other person or persons whatsoever, who shall in any shape whatsoever, by any manner of ways or means, endeavour to evade the securing and payment of the said duties on the said goods, wares or merchandise so to be imported as aforesaid, or prevent, or endeavour to prevent, the said collectors from doing their duty in the execution of this act, shall suffer and pay the same penalties and forfeitures directed and appointed for the like offences, in and by the said last recited acts, and all of the said goods, wares or merchandise, which shall be clandestinely landed, removed, or in any shape whatsoever disposed of, contrary to the provisions made relative to spirits and other articles in the said recited acts, shall be subject to the seizure, condemnation and distribution, directed and appointed in and by the said last recited acts, and all drawbacks of the duties of excise herein, and hereby imposed, shall be obtained and paid in the manner herein after directed and appointed.

V. And be it further enacted, by the authority aforesaid, that all trials for forfeitures and penalties on a breach of this act, shall commence and be prosecuted in the manner and form directed in the said last before recited acts, and all permits to be granted under this act, shall be in the same form, and obtained in the same manner, contained in the said last before

recited acts; and the said collectors of impost and excise, shall, in every shape and form, have the same power and authority to execute this act, that they have given to them in the said last before recited acts, and shall in all respects conduct themselves in the securing, collecting, receiving, and paying the excise duties imposed by this act; and shall account for the same, and be subject to the same penalties specified and contained in the said last before recited acts; and all forfeitures and penalties for any breach of this act shall be paid, applied and disposed of, in the manner directed in said last before recited acts, and all and every provision, clause, matter or thing, made and provided for, the securing the duties of excise on wine, rum and other articles as specified and contained in the said recited act, entitled, "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 as specified and contained in the said several acts afterwards made for continuing, altering and amending, of the same, such provisions, clauses, matters and things, and each and every of them, shall extend, and be construed to extend, to the securing the collection of the several excise duties imposed by this act, and to the punishment of persons acting contrary thereto, and to the condemnation and distribution of property seized and condemned, and in all shapes to the furtherance and support of the execution of this act and carrying the same into full effect, as fully and particularly as if each, and every such provision, clause, matter, or thing was herein over again recited and set forth, provided always nevertheless, that nothing herein contained, shall extend, or be construed to extend, to compel any master or masters of any vessel or vessels, to disclose the contents of the several packages, loaden on board of his or their vessel or vessels, in any other shape, manner or form, than such master or masters would be compelled to disclose the same at His Majesty's custom house, any thing herein contained to the contrary notwithstanding.

VI. And be it further enacted, by the authority aforesaid, that it is the true intent and meaning of this act, that nothing herein contained, shall extend, or be construed to extend, to the levying, imposing or collecting, any duty whatsoever, by virtue, or under the authority of this act, from or upon the several articles herein after enumerated, that is to say: wine, rum, and spirits of all kinds; refined sugar, porter and ale, gunpowder, fine and bolted teas, brown sugar and molasses, the same being already subject by law to the several duties both of impost and excise; also all articles imported from the United States of America, which are subject already by law to a duty of ten per cent. likewise, flour, grain of all kinds, salt, salted beef and pork, butter, hogs lard, coals, pitch, tar and turpentine, fish and fish oil, furs and skins of all kinds; lumber, staves and cocoa: all which said several articles, in this clause particularly enumerated and mentioned, shall be imported and consumed in this province, free and clear of and from the said excise duty of two pounds ten shillings per centum, and five pounds per centum, hereby imposed on goods imported as aforesaid, any thing herein contained to the contrary notwithstanding.

VII. And be it further enacted, by the authority aforesaid, that if any contractor or contractors commissary or commissaries, actually in His Majesty's service or employment, shall import or bring within this province for the use of His Majesty's navy or army, any clothing or slops, bread, cheese, oatmeal, peas, salted suet, vinegar, oil, raisins and

currants; such contractor or contractors, commissary or commissaries or their principal agent, shall produce to the collectors of impost and excise an invoice thereof as aforesaid, and in addition to the affidavit herein before appointed to be made by an importer, shall declare on oath, and subscribe the same, that such part of the several goods in this clause enumerated, as shall be contained in such invoice, were actually imported directly from Great Britain or Ireland for the use of His Majesty's navy or army, to be issued to the same, for and on account of His Majesty, and for no other use or purpose whatsoever, and such contractor or contractors, commissary or commissaries, shall give bond to be accountable for the duties of excise imposed thereon; and the collectors of impost and excise shall pursuant to the directions contained in the said herein before recited acts, relative to the excise on rum, &c. examine from time to time the stocks of such enumerated articles, which shall be in the hands or custody of the said contractors or commissaries, or their agent, and shall call him or them to an account for the expenditure thereof, agreeable to the provisions of the said acts, and shall give credit on the bonds so to be given as aforesaid, for the amount of the duties on the said several articles, which such commissary or commissaries, contractor or contractors, or their agents, shall prove agreeably to the provisions contained in the said acts, to have been actually expended for the use of His Majesty's navy or army, and the said contractors or commissaries, or their agents, shall pay the duties of excise on all the said articles which shall be wanting, or which he or they shall be unable to account for the expenditure of as aforesaid; any thing herein contained to the contrary notwithstanding.

VIII. And be it further enacted, by the authority aforesaid, that if any person or persons whatsoever shall come within this province, or any part thereof, for the purpose of actually settling therein, that it shall and may be lawful for the said collectors of impost and excise to exempt from the said duty of five pounds per centum, all household goods, provisions and necessaries of all kinds, which such person or persons shall import, or bring with them for their own use, and the use of their families; but it shall not be lawful to exempt any goods, wares or merchandise, of any kind whatsoever, brought or imported by such person or persons for the purpose of trade, or for sale.

IX. And be it further enacted, by the authority aforesaid, that in case any goods, wares or merchandise whatsoever, which by this act are made subject to an excise, and on which such excise duty shall have been paid or secured pursuant to the provisions herein before made, shall be reshipped or exported out of the province, to any other country not within its jurisdiction; the person or persons making such shipment, or exportation, shall, before such goods or merchandise shall be loaden on board any ship or vessel, give notice of such intended export to the collector of impost and excise for the district wherein such goods, wares or merchandise, shall be, and shall deliver to such collectors, at the same time, an account, specifying the several articles so about to be re-shipped or exported, together with the quantity, quality, and the first or sterling cost thereof; and such person or persons shall also exhibit or shew the packages so about to be exported, to an officer or officers to be appointed by the said collectors for that purpose, who shall have liberty to see the same loaden on board the ship or vessel in which the same are to be exported; and the owner or owners, or person making such shipment, shall produce an invoice of such goods so loaded

or re-shipped, and shall make and subscribe the following affidavit, which shall be annexed thereto:

"I A. B. do swear, that the goods specified in the foregoing invoice, were imported by me, and are charged therein at the first or sterling cost, and that I have actually paid or secured the duty of excise imposed thereon by the law of this province agreeable to the value in such invoice, and I have shewn and exhibited the packages in which the same goods are contained to the officer appointed to examine the same, who has attended the reshipment thereof, and the whole of the said goods have been regularly entered at this office, and are now actually loaden on board the _____ bound to _____ and the same are not intended to be again landed, brought back, sold, bartered, exchanged or consumed, in any part of this province, and do swear that if it shall ever come to my knowledge, that the whole, or any part thereof, shall be relanded in, or brought back to this province, I will to the best of my power endeavour to prevent the revenue thereof from being in that respect defrauded, and I will make the same immediately known to the collector of the district wherein I shall then be. And the master of the vessel in which such export shall be made, shall likewise make and subscribe the following affidavit, which shall be annexed to the said invoice. I A. B. do swear that to the best of my knowledge and belief, the goods specified in the annexed invoice are contained in _____ package, marked and numbered as follows, that is to say: _____ which said several packages, with the goods therein contained, are now actually loaden on board the _____ bound to _____ and I know of no fraudulent intention or design to reland or bring the same back to this province, or any part thereof, and if it shall ever come to my knowledge, that the whole or any part thereof shall have been brought back, or fraudulently relanded in any part of the province, I will make the same known to the collector or collectors of some district within the same. And I do swear, that unless prevented by the danger of the seas, winds or other unavoidable accident, I will truly land and put on shore at _____ the said packages with the goods contained therein."

Which affidavit, when duly made, and sworn to before the collector of impost and excise for the district, shall be delivered, with the original invoice, to the person making such shipment, together with a permit for such export, in the usual form; and the person making such export, shall be entitled to a drawback of the whole duty of excise paid, or secured to be paid, on such goods, by virtue of this act, on his or their producing to the commissioners of the revenue, or the treasurer of this province, a certificate from the collectors of the duties or customs, or British Consul, or Vice Consul, for the kingdom, province or country, to which such exportation shall be made, that the goods and packages mentioned in such invoice and affidavit have actually been landed within such collector's, consul or vice consul's district, for the amount of which, to be certified by the commissioners of the revenue, or treasurer of the province, the collectors of impost and excise shall give credit, and if the duties have been paid thereon, the collector or collectors shall certify the same on the back thereof, which shall entitle such person or persons to receive a warrant or warrants on the treasury of the province for the amount thereof, which warrant or warrants the Governor, Lieutenant-Governor, or Commander in Chief for the time being, is hereby authorized from time to time to draw, and the treasurer to pay; and if any vessel or vessels

shall be found relanding of any of the goods so exported for a drawback as aforesaid, such vessel or vessels, together with the articles clandestinely landed, shall be taken into custody, condemned and distributed in the manner appointed by the several laws of this province relative to impost and excise; and all persons aiding or assisting in the clandestine landing or putting such goods, or any part thereof on shore, or bringing the same back to this province, and all person or persons clandestinely having the same in his, her, or their custody or possession, shall forfeit and pay the sum of one hundred pounds each for every offence, to be levied and distributed in the manner directed in and by the said last mentioned laws. Provided always, nevertheless, that it shall not be lawful for the said commissioners of the revenue, or treasurer, to grant any certificate for drawbacks of duties under and by virtue of this act, unless the sterling cost of the goods shipped at one and the same time, and owned by one and the same person, in one and the same vessel, shall exceed the sum of fifty pounds, and unless application be made for the drawback to be allowed, and the several proofs requisite for allowing thereof made, within twelve months, to be computed from the time of such re-shipment, any thing herein contained, to the contrary notwithstanding. And provided also, that the time limited for such shipment shall be from sun-rising to sun-setting, both in winter and summer.

X. And be it further enacted, by the authority aforesaid, 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 three.