

of Seven and a half per Centum on all Monies which he shall collect and pay.

VI. *And be it further enacted*, That the said Act for surpressing unlicensed Houses, and for granting to His Majesty a Duty on Persons hereafter to be licensed, and the several Acts in Addition to or Amendment or Alteration thereof, which have not been amended or altered by this Act, shall be continued in full Force, and the same together with this Act are hereby continued in full Force, until the thirty first Day of March, which will be in the Year of our Lord One Thousand Seven Hundred and Ninety.

Former Laws respecting Licences, not hereby repealed or altered to be continued in force with this Act to 31st March 1790.

C A P. II.

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.

HEREAS by an Act of Parliament made and passed in the Twenty-Eighth Year of the Reign of His present Majesty, entitled, *An Act for regulating the Trade between the Subjects of His Majesty's Colonies and Plantations in North America and in the West India Islands and the Countries belonging to the United States of America, and between His Majesty's said Subjects and the Foreign Islands in the West Indies certain Articles therein enumerated, may be allowed by the Governor, Lieutenant Governor or the Commander in Chief for the Time being by and with the Advice of His Majesty's Council to be imported into this Province for a limited Time from any of the Territories belonging to the aforesaid United States, for the supply of the Inhabitants of this Province, provided such Goods and Commodities so authorized to be imported, shall not be imported except by British Subjects and in British built Ships owned by His Majesty's Subjects, and navigated according to Law; and whereas it may be expedient and necessary to authorize the Importation of many of those enumerated Articles for some time to come, nevertheless for the Encouragement of the Inhabitants of Nova-Scotia, to raise and procure those Commodities within the Province.*

Preamble.

I. *Be it enacted, by the Lieutenant Governor, Council and Assembly*, That from and after the Publication hereof, all Articles so imported under the Authority of the Governor, Lieutenant Governor or Commander in Chief for the Time being, by and with the Advice of His Majesty's Council from any of the *United States of America*, shall pay a Duty of Ten per Cent. ad valorem, to be levied and received by the

Articles imported from the States or of America, to pay ten per cent. Duty on the Invoice price, certain goods excepted.

Collectors

Collectors of Impoſt and Excife to be eſtimated according to the Original Invoice to be produced by the Importer on Oath before the landing of any ſuch Articles, except Scantling, Planks, Staves, Heading, Boards, Shingles, Hoops or Square Timber of any Sort, Wheat, Rice, Rye, Indian Corn, Barley, Wheat and Rye Flour, Neat Cattle and Sheep alive.

Duty to be paid in Money of the Province by the Importer, to the Collector.

II. *And be it further enacted,* That the Duty in this Act before mentioned, ſhall be paid in Current Money of this Province by the Importer or Importers thereof unto the Collector or Collectors, Receiver or Receivers for the Time being, before the Landing thereof.

Articles landed without payment of Duty forfeited.

III. *And be it further enacted,* That any Importer or Importers, Owner or Owners, who ſhall import and land any of the Articles, except ſuch as are herein excepted, without paying the Duty thereon impoſed by this Act, ſhall upon diſcovery thereof forfeit ſuch Articles ſo imported and landed.

Maſter of the Veſſel or other Perſon landing or attempting to land any dutiable Goods before payment of duty to forfeit £.50.

IV. *And be it further enacted,* That the Maſter of any Veſſel employed in the Trade to the *United States of America* aforeſaid, or any other Perſon who ſhall land or attempt to land any of the Articles in this Act, except as herein before excepted, before the Duty, impoſed by this Act, ſhall be paid, ſhall forfeit and pay the Sum of Fifty Pounds.

Collectors to render Account and pay in the Monies received in 30 days after receipt under penalty of £.50.

V. *And be it further enacted,* That the Collectors or Receivers of the Duties of the Time being ſhall render a juſt Account, and pay into the Hands of the Treafurer of the Province all ſuch Monies received by him or them for the Duties collected in purſuance of this Act, within thirty Days after receipt of the ſame, under Penalty of Fifty Pounds for his or their neglect, which duties ſhall be applied to the relief of the Poor of the County or Town where the ſame ſhall be collected.

All forfeitures to be one half to the informer and the other to the poor of the County to be received before any one Juſtice of the Peace, and the penalty by action of debt, &c. in any Court of record.

VI. *And be it further enacted,* That all Forfeitures and Penalties incurred by this Act, ſhall be appropriated one half to the informer, and the other half to the uſe of the Poor of the County wherein the ſame is collected or recovered, the Forfeiture to be recovered on Complaint or Proof, before any one of His Maſteſty's Juſtices of the Peace, and the Penalty by Action of Debt, Bill, Plaint or Information, in any Court of Record within this Province.

VII. *And be it further enacted,* That this Act ſhall continue in Force until the Thirty firſt day of *March*, One thouſand Seven hundred and Ninety.