

At the GENERAL ASSEMBLY of the Province of Nova-Scotia, begun and holden at Halifax, on the Twentieth Day of March, Anno Domini 1793, in the Thirty-Third Year of the Reign of Our Sovereign Lord George the Third, of Great-Britain, France, and Ireland, KING, Defender of the Faith, &c. being the First Session of the Seventh General Assembly convened in the said Province.\*

\* In the time of Sir John Wentworth, Lieutenant-Governor; Thomas Andrew Strange, Chief Justice, and President of Council; Thomas Barclay, Speaker; James Gautier, Secretary of Council; and James B. Franklin, Clerk of Assembly.

## CAP. I.

An ACT for granting to His Majesty certain Duties on Wine, Rum, and all other Distilled Spirituous Liquors, and Brown Sugar, for the purpose of paying the Interest, and reducing the Principal, of the Public Debt of this Province.

For Acts on the subject of Revenue, see note on 32d. Geo. 3d. cap. 13.

Duties payable on wine, rum, &c.

Duty on wine.

Duty on rum, &c.

Duty on sugar.

Mode of payment of duties.

Articles on hand to pay duty.

**B**E it enacted, by the Lieutenant Governor, Council and Assembly, and it is hereby enacted, That from and after the publication hereof, there shall be raised, levied, collected and paid, to His Majesty, his heirs and successors, for the uses and purposes aforesaid, upon all wine, rum, and all other distilled spirituous liquors, and brown sugar, (maple sugar excepted) now within, or hereafter to be imported into, or manufactured within, this Province, the respective rates, duties and impositions, herein after mentioned, that is to say: for and upon all wine which now is, or shall be hereafter imported into, or made within this Province, the sum of six pence per gallon: to be paid by the importer or manufacturer of them.

For and upon all rum, and all other distilled spirituous liquors, which are now in, or shall be imported into, or made within, this Province, the sum of six pence per gallon: to be paid by the importer or manufacturer of them.

For and upon every hundred weight of brown sugar, (maple sugar excepted) the sum of one shilling; which said rates, duties and impositions, shall be raised, levied, collected, and paid to His Majesty, his heirs and successors, by the ways, means, methods, rules and directions, and under the penalties herein after mentioned and expressed, that is to say: All and every person and persons, who have heretofore imported, manufactured, or now have in their possession, any of the herein enumerated articles, on which the duties heretofore imposed, have not been paid, shall pay all and every of the duties, rates and impositions, due and payable thereon, under, and by virtue of, and agreeable to, the several laws made and provided in the seventh session of the sixth General Assembly of this Province, begun and holden on the sixth day of June, in the year one thousand seven hundred and ninety two, for the purpose of raising a revenue for the use

use of His Majesty, and the support of the Government of this Province; out of which duties so now due and unpaid, the amount of the rates and duties hereby imposed, shall be appropriated and applied to the purposes herein after mentioned and expressed; and that all and every merchant, and other person or persons, who shall, from and after the publication hereof, import or bring into this Province, in any ship or vessel, or shall receive, or have consigned to him, her or them, any wine, rum, or other distilled spirituous liquors, or brown sugar, (maple sugar excepted) he, she or they, shall, within twenty-four hours after the arrival of such ship or vessel, in any port, harbour or creek, within this Province, and notice thereof given to him, her or them, render an account on oath to the Collector or Collectors of Excise, for the district in which such merchant, consignee, or other person or persons, shall reside, setting forth, and specifying the quantity of each of the said enumerated articles, so by him imported or received, the nature and kind of casks and packages in which the same is, or are, contained and packed, with the marks and numbers thereof, and also the place from which they were imported and brought. And that the master, or owner, and the supercargo, if any there shall be, of any vessel so importing or bringing any of the above enumerated articles, shall also, within twenty-four hours after the arrival of such vessel, at any port, harbour or creek, within this Province, report to such Collector or Collectors for the district in which such port, harbour or creek, shall lie, the quantity of each of the above enumerated articles, laden on board such ship or vessel, the casks or packages in which the same are contained, with the marks and numbers of them, with the name, or names, of the person or persons to whom such article or articles is, or are, consigned, and shall verify his, and each of their said report, by oath, before the said Collector or Collectors.

Importer of wine, rum, &c. and sugar, to render an account within 24 hours after the arrival of vessel,

Owner, or Supercargo, to produce a manifest of the vessel's cargo.

*Importer or Consignee's Oath.*

I A. B. do swear, that the account I have now rendered and subscribed of the wine, rum, and other distilled spirituous liquors and brown sugar, to me belonging or consigned, laden on board, and imported in the            at            is a true account of all the wine, rum, and other distilled spirituous liquors and brown sugar, laden on board the            to me belonging or consigned, and that no wine, rum, or other distilled spirituous liquors or brown sugar, laden on board the            to me belonging or consigned, hath to my knowledge or belief been landed, sold, delivered, bartered or exchanged, at any port or place within this Province, or on the coasts thereof.

Importer or Consignee's oath.

*Master's and Supercargo's Oath.*

I A. B. do swear, that the report which I have now made, read and subscribed, contains a just and true account of all the wine, rum, and other distilled spirituous Liquors, and brown sugar, laden on board the            at            and that I have not landed, or suffered to be landed, sold, or delivered, bartered or exchanged, any wine, rum, or other distilled spirituous liquors, or brown sugar, at any port or place within this Province, or on the coasts thereof, since my sailing from

Master's and Supercargo's oath.

And shall also obtain a permit from the said Collector, or Collectors, for landing the same, at some certain wharf or place, within his or their districts, which permit shall be in the words following:

Permit to land the articles.

Permit A. B. master of            to begin to unload the cargo of the said vessel at            wharf, or landing, within the district of            and to continue to unload the same, betwixt sun rising and sun setting each day, until such vessel's cargo shall be discharged. Given under my hand, at            this day of            A. D. 179

Form of the permit.

And

The Master, Owner, or Consignee neglecting to make report, or breaking bulk without permit subject to penalty.

And if such master, owner, or consignee, or other persons, shall neglect to make such report, or shall break bulk of, or on board such ship or vessel, or shall unlade or land any of the said enumerated articles, before he, she or they, shall have made such report, and obtained such permit, or shall unlade or land any of the said enumerated articles, or either of them, at any other place, than is specified in the said permit, or shall remove, or carry away, or suffer to be removed, or carried away, any of the said articles, from the place specified in the said permit for landing, before such wine, rum, or other distilled spirituous liquors, shall be guaged, and such sugar weighed, under the direction of the said Collector or Collectors, and shall have secured the rates, duties and impositions aforesaid, as is herein after directed; and not having a permit for so removing the same, in the words following:

Permit for removal of the articles.

Permit A. B. to remove from within the town of to the duties thereon having been already paid or secured in the Collector's office, at Given under my hand at this day of A. D. 179

Penalty for such as transgress in this respect.

Every such merchant, owner, or master of such vessel, consignee, or other person or persons, shall forfeit for each and every offence, the sum of one hundred pounds, and the ship or vessel from which such articles, or any, or either of them, shall have been fraudulently and clandestinely landed, shall become forfeit, and shall be seized by the said Collector or Collectors, shall be condemned and sold, and the proceeds of the sale thereof, distributed in manner and form herein after directed.

Permit for loading, by the Collector; and the guaging and weighing of the articles.

II. *Be it further enacted, by the authority aforesaid,* That on the accounts and reports being made as aforesaid, and by the persons herein before mentioned, of all, and every part of the above enumerated articles, which shall be imported into this Province as aforesaid, the Collector or Collectors of Excise, for the district, into which such articles shall be imported, shall give to such merchant, consignee, or master, a permit to break bulk of, and to unlade from such ship or vessel, all and every the herein before mentioned articles, and to land the same at such wharf or place, as such Collector shall think most convenient to the owner, or consignee, of such articles, and shall proceed to guage such wine, and spirituous liquors, and mark the name of the island from whence the said spirituous liquors came, on the head of the hogheads or casks, in which such spirituous liquors are in, at the time of guaging the same; and to weigh such sugar, and after weighing and guaging the said articles respectively, shall proceed, in case the duties on the articles so imported shall not amount to more than ten pounds, to collect the same, before the importer shall have a permit for the removal of the said articles, and in case such duties shall amount to more than ten pounds, then such Collector shall proceed to secure the said duties, by taking a bond or bonds from such importer, owner or consignee, to His Majesty, His heirs and successors, with sufficient sureties for the payment of the rates and duties herein before mentioned, in manner and form following: that is to say, one fourth part of the said rates and duties in three months, from the giving such security; one other fourth part of the same rates and duties, in six months from the giving such security; one other fourth part of the said rates and duties in nine months, from the giving such security; and the residue of the said rates and duties, in one year from the giving such security.

Securing the duties.

Owners of distilleries and manufactories, to render an account of the articles distilled or manufactured.

III. *Be it further enacted, by the authority aforesaid,* That the owner or owners of any distillery, or distilleries, or other person, who shall manufacture any distilled spirituous liquors, within this Province, and in case such distillery or distilleries shall be carried on by any servant or servants, having the care and management of the same, such owner, master, servant, or servants respectively, shall, on or before the second day of each and every month, after the publication of this Act, render a true account in writing to, and on oath, made before the said Collector or Collectors, of the quantity of rum or other distilled spirituous liquors, that hath  
been

been manufactured or distilled in his, her or their, distillery or distilleries, and shall give security for the payment of the rates and duties on such rum, or other spirituous liquors, by this Act imposed, in manner and form, as in this Act is directed, with respect to such articles as shall be imported into this Province, under the penalty of one hundred pounds, for each and every neglect.

Penalty for not obeying.

IV. *Be it further enacted, by the authority aforesaid,* That in case no person shall appear, to pay, or give security for the rates and duties herein imposed on the said enumerated articles, within twenty-four hours after the same shall have been landed and gauged, weighed or reported by the distiller thereof, as above required, that then it shall and may be lawful for the said Collector or Collectors, to take such enumerated articles into his or their custody, store the same, and shall within five days, from receiving the same into his or their possession, give notice, for the space of ten days, of such sale, and proceed to sell at public auction so much of the said articles as shall be necessary to pay the rates and duties imposed by this Act, with all reasonable costs and charges attending the storing and selling such articles, and shall deliver up to any person, lawfully authorized to receive the same, the residue of such articles, as may remain in the hands of the said Collector or Collectors, after paying such rates, duties, costs and charges.

Disposal of the articles on which the duty is not paid or secured, or on which no person appears to pay or secure the duties,

V. *And be it further enacted, by the authority aforesaid,* That none of the herein enumerated articles, of the value of five pounds, or above, shall be transferred by, or removed from the store or stock of any importer or owner of the same, to any other person or persons whomsoever, without a permit from the said Collector or Collectors of the district wherein the same shall be, in the words following :

Dutiable articles, not to be removed without a permit.

Permit A. B. to receive from the stock of C. D. the following articles, viz. and to carry the same from within the town of to the duties thereon having been paid or secured in the Collector's office, at Given under my hand at this day of 179

Form of permit.

VI. *Be it further enacted, by the authority aforesaid,* That in case any of the above enumerated articles shall be found in the possession of any person or persons whomsoever, or shall be found laden on any cart, truck, waggon, sled, horse or horses, or on board any boat or vessels, the rates and duties herein mentioned not being paid or secured, or without the respective permits by this Act required, the person or persons in whose possession they shall be so found, shall forfeit fifty pounds, and all and every such articles, carts, trucks, waggons, sleds, horses, boats and vessels, shall be forfeit ; and that where any question shall arise whether the aforesaid rates and duties have been paid or secured, the proof of the payment, or the securing the same, shall lie on the possessor or claimer of such articles.

Articles found in possession of any person, or laden on any cart, &c. Such person to forfeit 50l.

Proof to be made by owner.

VII. *Be it further enacted, by the authority aforesaid,* That in case any person shall be desirous to export or carry, in any ship or vessel registered according to law, any quantity of wine exceeding two hundred gallons ; or any quantity of rum, or other distilled spirituous liquors, exceeding four hundred gallons ; or any quantity of brown sugar, exceeding ten hundred weight, out of this Province, to any Kingdom, State or Colony, such person or persons shall, previous to reshipping, exporting or carrying, the same out of the Province, obtain a permit, authorising him, her or them, to export the said article or articles ; which permit the said Collector or Collectors shall give without fee, upon such person or persons giving security, in double the value of the duties imposed in and by this Act, on such articles as are intended to be so exported, that the same shall, within three days from the time of requiring such permit, be laden on board some ship or vessel, and be, without unnecessary delay, transported out of, and shall not be fraudulently reloaded within, this Province : after obtaining which permit it shall and may be lawful, after the same has been first gauged and weighed by the proper officer, to lade the same

Persons desirous of exporting wine, rum, and sugar, to obtain a permit.

on board any ship or vessel for exportation, in the presence of the said Collector or Collectors, weigher or weighers, gauger or gaugers, for the district, or either of them. And the exporter, and master of the vessel on board which such articles shall be laden, shall respectively make and subscribe before, and leave in the hands of the Collector or Collectors who shall give the said permit, the following oaths, viz.

*Exporter's Oath.*

Form of Exporter's Oath.

I A. B. do swear, that the \_\_\_\_\_ now actually by me shipped on board \_\_\_\_\_ whereof  
C. D. is master, bound for \_\_\_\_\_ is really part of the stock of \_\_\_\_\_ imported from  
in the \_\_\_\_\_ from the island of \_\_\_\_\_ entered in this office, and is of the proof of the said  
island as imported, and is not intended to be relanded in this Province.

*Master's Oath.*

Master's Oath.

I C. D. do swear, that \_\_\_\_\_ is now actually shipped on board the \_\_\_\_\_ of which I am  
master, bound for \_\_\_\_\_ and that the same hath been laden on board the said \_\_\_\_\_ for the  
purpose of exportation out of this Province, and that the same is not intended to be again land-  
ed, sold or exchanged, in any part of this Province.

Time allowed for payment of duty on exported Stock.

After which oaths, made and filed as aforesaid, with the said Collector or Collectors, the duties secured on such articles as are specified in such permit and affidavit, shall not be demanded for the space of twelve months after the date of such permit; and in case, such exporter shall, at or before the expiration of the said twelve months, produce to the Collector or Collectors, from whom he obtained such permit for exportation as aforesaid, a certificate under the hand and seal of the principal officer or officers of His Majesty's Customs, at the place to which such articles shall be exported, of the proof of the said spirituous liquors, and that the same have been, to his knowledge, landed within the port of which he or they is or are principal officer or officers; or in case such enumerated articles shall be exported to any foreign country, such exporter shall produce the like certificate from His Majesty's Consul, or Vice-Consul for such foreign State or Country; that then, and in that case, the said exporter shall have credit with the said Collector or Collectors of Excise, for five sixth parts of the amount of the duties secured for, and on the articles so by him exported out of this Province; and in case the rates and duties herein laid and imposed, shall have been paid, such certificate shall entitle such exporter to receive the amount of the said five sixth parts of the said rates and duties so paid from the Treasurer of the Province. And if any of the enumerated articles which shall be so shipped for exportation, shall be fraudulently relanded in this Province, such articles so relanded, shall be forfeit to His Majesty, His Heirs and Successors, together with the ship, boat or vessel, from which they shall be relanded, and all and every person or persons, who shall be aiding and assisting in such relanding, shall forfeit and pay the sum of fifty pounds, to be prosecuted, recovered and distributed, as is hereafter directed.

Articles fraudulently relanded.

Wine, rum, &c. supplied for His Majesty's army, or navy, exempt from duty.

VIII. *Be it further enacted, by the authority aforesaid,* That if any merchant, distiller or other person, shall supply for, and on account of His Majesty's army, navy, or careening-yard within this Province, any rum, or other distilled spirituous liquors, for which he shall have paid or secured the duties and rates by this Act laid and imposed on the same; such merchant, distiller, or other persons, shall be entitled to have credit, or be repaid for the duties so secured or paid; provided such rum, or other distilled spirituous liquors, so sold and delivered for the use of His Majesty's said army, navy and careening-yard respectively, shall have been delivered over to the respective commanders of His Majesty's army, navy, or the storekeeper of the said careening-yard, or to some person or persons by them respectively, under their hands and seal, authorized to

to accept and receive the same, in the presence of the Collector or Collectors of Excise, for the district in which the same shall be so sold and delivered, and such merchant, distiller, and other person or persons, shall produce to the Collector or Collectors of Excise for such district, from the said respective Commanders of His Majesty's said army and navy, or the storekeeper of the said careening-yard, a certificate, or certificates, that the rum, or other spirituous liquors, so supplied by the said merchant, distiller, or other persons to them respectively, on account of His Majesty, for the use of the army, navy or careening-yard respectively, that the same hath been actually issued in and for His Majesty's service, or hath been sent out of the Province as an allowance from His Majesty to the persons under, or in their respective commands or departments; and provided the said merchant, distiller or other person, so supplying such rum, or other distilled spirituous liquors, shall make and subscribe the following oath:

Provided the Merchant, &c. make oath of their being for the use of His Majesty's service

I A. B. do swear, that I did on the \_\_\_\_\_ day of \_\_\_\_\_ in the year of our Lord \_\_\_\_\_ bona fide sell and deliver to \_\_\_\_\_ for the use of His Majesty's \_\_\_\_\_ at Halifax, \_\_\_\_\_ gallons of \_\_\_\_\_ for and on account of His Majesty, and for no other use; that such sale and delivery was an absolute sale and delivery of such \_\_\_\_\_ without any express or implied condition, trust or confidence, on the part of \_\_\_\_\_ to whom the same was delivered, or of any other person or persons whomsoever, and that I do verily believe the said \_\_\_\_\_ hath been actually issued for, or applied to, the purpose it is stated by this deponent to have been delivered for.

Form of the oath

IX. Be it further enacted, by the authority aforesaid, That it shall and may be lawful for the Governor, Lieutenant-Governor or Commander in Chief, of this Province, for the time being, to appoint one or more person or persons to collect the rates and duties by this Act laid and imposed, and such Landwaiter or Landwaiters, Guager or Guagers, Weigher or Weighers, for the several districts in this Province as heretofore hath been used and practised; which Collector or Collectors, Landwaiter or Landwaiters, Weigher or Weighers, Guager or Guagers, or one of them, shall and may, immediately upon the arrival of any ship or vessel in any harbour, port or creek, in this Province, either at, or before, her coming to an anchor or wharf, enter on board the same, and shall have full power and authority to take custody of, and to seize, any ship, vessel, boat, cart, waggon, truck, sled or horse, on board of, or on which any of the above enumerated articles shall be laden or found, contrary to the provisions of this Act, and to prosecute the same; and all and every person or persons offending against all or any of the rules, regulations and provisions, thereof, to final condemnation, judgment and execution; and shall and may enter into any ships, vessels, boats, houses, shops or cellars, of all and any person or persons in which they, or either of them, shall have reasonable cause to suspect there is or are any article or articles above enumerated, for which the rates and duties herein mentioned have not been paid or secured, or which has, or have been, fraudulently reloaded within this Province.

Governor to appoint persons to collect the duties.

Collectors, Landwaiters, &c. authorized to enter ships and vessels,

With power to seize vessels, &c. laden with dutiable articles, contrary to this Act.

Punishment of offenders.

Collectors, &c. may enter vessels, houses, &c. against there is cause of suspicion.

Provided, That every such Collector, Landwaiter, Guager, and Weigher, shall before they, or either of them, enter into any houses, shops, stores or cellars, on oath, inform some, or one, of His Majesty's Justices of the Peace, for the county or town, wherein such houses, shops, stores or cellars, are situate, that he has cause to suspect there is, or are, any of the article or articles above enumerated, and for which the rates and duties herein mentioned, have not been paid or secured, or which has or have been reloaded as aforesaid, within this Province; and the said Justice is hereby authorized and directed, immediately on the information aforesaid, to attend and go with such Collector, Landwaiter, Guager or Weigher, to the houses, shops, stores or cellars aforesaid; and shall then and there require to be admitted into the same, either by personally demanding of some person in, or belonging to such dwelling-house, shop, store or cellar, admittance into the same, or by publicly and aloud, near such dwelling

Collector, &c. to inform a Justice of Peace of such suspicion.

The Justice to attend, and require admittance.

house, shop, store or cellar, declaring the purpose for which he is about to enter into the same, after which demand or declaration, made as aforesaid, in case the door or doors of such dwelling-house, shop, store or cellar, shall not be opened, it shall and may be lawful for such Justice of the Peace, to direct and order the said Collector, Landwaiter, Guager or Weigher, forcibly to enter into such dwelling-house, shop, store or cellar as aforesaid, at any time between sun rising and sun setting, and to search for any articles herein enumerated, and to seize such of them whereon the said rates and duties shall not have been paid, secured, or permitted to be removed, agreeable to the provisions of this Act.

If refused admittance, may use force.

Collector to administer the oaths required by this Act, under penalty of 100l. for neglect to do.

Persons swearing falsely, guilty of perjury, &c.

X. *Be it further enacted, by the authority aforesaid,* That all and every Collector or Collectors, appointed under and by virtue of this Act, shall be, and are hereby authorized to administer any, and all, the oaths by this Act appointed to be taken and made; and that if any such Collector or Collectors shall omit to administer, or shall dispense with any of the oaths by this Act required to be taken, by the persons therein mentioned, such Collector or Collectors, shall forfeit and pay the sum of one hundred pounds, for each and every neglect, and that in case any person or persons shall make oath to any false reports, or shall falsely swear to any other matter or thing, hereby required to be verified on oath, before such Collector or Collectors, the person or persons so offending shall be deemed guilty of corrupt and wilful perjury, and shall on conviction thereof, be liable to, and suffer all the pains and penalties by law inflicted on persons guilty of corrupt and wilful perjury.

[The 11th, 12th, 13th, 14th, 16th and 19th sections of this Act are not re-printed, the same having been executed by the payment of the Public Debt, to which purpose these duties were, by such sections, appropriated, and these duties are now, by a subsequent Act, applied to the general purposes of Government.]

Security to be given by Collectors.

XV. *Be it further enacted, by the authority aforesaid,* That every person who shall be appointed a Collector of the Rates and Duties by this Act imposed and laid, shall, before he enters on the execution of the office, give bond to His Majesty, his heirs and successors, with two good and sufficient sureties in the sum of one thousand pounds, the Collector or Collectors of Halifax, excepted; who shall give bond as aforesaid in the sum of two thousand pounds, for the true and faithful performance of the duties of the office of Collector, agreeable to the true intent and meaning of this Act.

Prosecutions against such as act under this Act.

XVII. *And be it further enacted, by the authority aforesaid,* That if any action or suit shall be commenced against any Collector, or other officer or officers, by any person or persons, for any thing by him done in the execution of his office, by virtue or in pursuance of this Act, he or they shall and may plead, to such action or suit, the general issue, and give the special matter in evidence at the trial to be had thereon; and if it shall appear to have been done in pursuance of, and under the authority of, this Act, the jury shall find for the defendant or defendants, and such defendant or defendants shall recover his or their costs of suit.

Recovery and application of fines.

XVIII. *Be it further enacted, by the authority aforesaid,* That all fines, penalties and forfeitures, for any offence against this Act, shall be prosecuted; levied and recovered, by bill, plaint or information, in any of His Majesty's Courts of Record within this Province, and that one moiety of such fines, penalties and forfeitures, shall be to His Majesty, his heirs and successors, to be applied to the support of the government of this Province, the other moiety to him or them that shall discover, inform, or sue for the same, together with full costs of suit. And that on all prosecutions for any fines, penalties and forfeitures, for any offences against this Act, the prosecutor and defendant shall be entitled to demand a special jury for the trial thereof, and to take the depositions of witnesses to be used in evidence at such trial, as is practised and authorized by the laws and usages of this Province, in civil actions.

Special Jury allowed for the decision of causes.

[The 19th section limited the duration of this Act until the Debt paid, which being executed, the same has been continued by a subsequent Act for other purposes.]