

*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 Fifth Day of March, 1789, in the Twenty Ninth Year of his Majesty's Reign, being the Fourth Session of the Sixth General Assembly convened in the said Province.*

29 George III – Chapter 14

**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.**

Whereas 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 Subject of His Majesty's Colonies and Plantation 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.

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 collectors of impost and excise 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.

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, received or receivers for the time being, before ethe landing thereof.

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.

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.

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 treasurer 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.

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 Majesty's Justices of the Peace, and the penalty by action of debt, bill, plaint, 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.