

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.

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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 as are herein after particularly mentioned and expressed.

Whereas the several Acts of this Province herein after mentioned are near expiring, and it is expedient that the same should be further continued and amended as is herein after expressed.

I. Be it therefore enacted by the Lieutenant Governor, Council and Assembly, that the Act made in the twenty-fourth year of His Majesty's reign, intituled, an "Act for the more effectually raising a Revenue within this Province for the Support of its Government," as the same was then enacted and established, and every matter, clause and thing therein contained, (excepting only as to the duties thereby imposed on coffee, chocolate and tobacco, imported into this province, which from and after the thirty first of this instant month of March shall cease and determine), shall be continued in force from and after the publication hereof until the thirty first day of March, which will be in the year of our Lord one thousand seven hundred and ninety, and no longer, any law or statute to the contrary thereof notwithstanding.

II. And be it further enacted by the authority aforesaid, that the Act made in the same twenty-fourth year of His Majesty's reign, intituled, an "Act for the 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 the several subsequent Acts made in addition thereto, or in amendment thereof, and every matter, clause and thing therein contained, except as the same are herein amended or altered, shall in like manner be continued in force until the said thirty-first day of March, one thousand seven hundred and ninety, and no longer, any law or statute to the contrary notwithstanding.

III. And be it further enacted, that the duties of excise imposed by the said last mentioned acts on tea and playing cards shall cease and determine on the thirty-first day of March instant, and that instead thereof a duty of two pence per pound weight shall be paid on all gunpowder which from and after the said thirty-first day of March instant shall be used or expended within this Province, to be collected and received, under the like rules and restrictions, and the persons importing or selling the same, subject to the same penalties and forfeitures as the importers or venders of refined sugar or any other exiseable goods are or may be liable.

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And whereas the method of taking the stockholders accounts, and of settling from time to time for the consumption or decrease thereof as directed by the said laws of excise is found to be inadequate to the end proposed, whereby the revenue of the province arising from the duties of excise has greatly suffered, for remedy whereof.

IV. Be it enacted by the authority aforesaid, that each and every the several collectors of impost and excise within this province, shall on the thirty-first of March instant, or as soon after as the same can be effected, take an exact account of the stock then remaining in the hands or possession of each and every stockholder within his district, and shall immediately collect the duties due on the decrease or expenditure of such stock, and for the stock then remaining, the stockholder shall give bond with one good and sufficient surety at the least to the said collector and his successors in office in double the value of such stock on hand, at the highest price, the exciseable article shall then bear at market, conditioned for the payment of the duties of excise on such stock by four equal quarterly payments, the first quarter to commence the first of April, one thousand seven hundred and eighty-nine, and be payable the first of July following, and no further credit shall be allowed to such stockholder for payment of the duties of excise, be the decrease or consumption of his stock on hand what it may, than what shall be specified in the condition of the bond, to be taken as aforesaid. And if any stockholder shall, after request made by such collector or collectors, his agent or servant, neglect or refuse to render a just and true account of his stock on hand, and the decrease thereof, or to give such bond as is hereby required, it shall and may be lawful for such collector and collectors to seize and take so much of the exciseable articles in the hands or possession of such delinquent stockholder, as will in the opinion of the said collector satisfy and pay the whole of the excise duties then due for the part thereof decreased or expended, and which also remains on hand, and ought by law to be bonded and secured as aforesaid, and to sell the same for cash to the highest bidder, and thereout to collect and detain so much money as will pay and satisfy the whole duty on such delinquent stockholders account, together with the costs of advertising, removing, storing, securing and selling the same, and the overplus, if any shall be returned to such delinquent stockholder or his known agent and factor.

V. And be it further enacted, that from and after the thirty-first of March instant, all and every person and persons importing and bringing into this province any goods or commodities liable to the duties of excise, shall on the landing thereof give bond for the quarterly payment, and discharge of the duties of excise in one year in the like manner as is herein before directed, and be subjected to the like loss and forfeiture in case of neglect or refusal as delinquent stockholders are by this or any former laws of excise made liable to.

VI. And be it further enacted, that no allowance or return of the duties of excise, or any part thereof, shall be allowed on the reshipment or export of any exciseable articles, after the same shall have been landed and bonded as aforesaid, except the same are entered outwards for His Majesty's provinces of Quebec, Newfoundland or New-Brunswick, the Islands of Cape-Breton and St. John [Prince Edward Island], and actually exported to and

landed in one or other of the said provinces or islands, and no such allowance or return shall be allowed for any quantity less than five hundred gallons to be exported at one and the same time, and all claims for such allowance or return of duty with the proof of the bona fide export and landing thereof as aforesaid, shall be submitted to and adjudged of by the commissioners herein after appointed, and payment made or credit given such exporter on the certificate of such commissioners and not otherwise.

VII. And be it further enacted, that the Act made in the same twenty fourth year of His Majesty's reign, intituled, An "An 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 the Act made in the twenty sixth year of His 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 Import on Beer, Rum and other distilled Spirituous Liquors, which Laws expired the Thirty first Day of December, One Thousand Seven Hundred and Eighty Four," and every matter, clause and thing therein contained, shall be also continued in force, from the publication hereof until the thirty first day of March, which will be in the year one thousand seven hundred and ninety; and law or statute to the contrary notwithstanding.

VIII. And be it further enacted, that to facilitate the collection of duties of import and excise, and the arrangement and liquidation of the public accounts; it shall and may be lawful, for the Lieutenant Governor or Commander in Chief for the time being, to nominate and appoint three or more commissioners, who will serve without fee or reward, of which the Treasurer shall be always one, for superintending the collection of the revenue of this province, which commissioners before they enter upon the execution of their office, shall be sworn to the faithful discharge of the trust reposed in them, and they or a major part of them shall and may from time to time point out to His Excellency such other places as they may conceive require collectors of impost and excise, and to inquire into the conduct of such collector or collectors, and report the same to His Excellency, in order that His Excellency may suspend or remove any collector or officer of the provincial revenue for neglect or misbehaviour in office, and to appoint others in his place, and that it shall and may be lawful for the said Commissioners to direct and carry on prosecutions against delinquent officers, stockholders, or other provincial debtors, and also prosecutions for seizures and forfeitures, and any other breaches of the laws of impost and excise; and also to receive and examine the quarterly accounts of the several collectors, and to arrange and make up the public accounts, and ascertain the state and condition of the province revenue, and to prepare the same for the inspection and consideration of the General Assembly previous to its being again convened; and that the said commissioners shall and may appoint a clerk, to be paid a sum not exceeding twenty five pounds per annum by warrant from the governor on the treasury.