

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on the Twentieth day of March, 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. 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.

33 George III – Chapter 13

An Act for providing for the Support of His Majesty's Government in this Province, by laying an additional Duty on Wine, Rum, and other Articles herein mentioned, and for encouraging the Agriculture, Fisheries, and Commerce of this Province.

Be 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 support of the government of this province, on all wine, rum and other distilled spirituous liquors, and brown sugar (maple sugar excepted) hereafter to be imported into, or manufactured within, this province, the additional rates, duties and impositions, herein after mentioned, and upon all molasses, coffee, porter, beer, loaf sugar, gun-powder and teas, which shall hereafter be imported into, or manufactured within, this province, the respective rates, duties and impositions, herein after mentioned, that is to say:

For and upon every gallon of rum, and other distilled spirituous liquors, six pence.

For and upon every gallon of wine, nine pence.

For and upon every gallon of molasses, one penny.

For and upon every hundred weight of brown sugar, two shillings and six pence.

For and upon every pound of coffee, one penny.

For and upon every pound of refined sugar, one penny and one halfpenny.

For and upon every pound of gun-powder, two pence.

For and upon every pound of bohea tea, one penny.

For and upon every po und of all other teas, four pence.

For and upon every hogshead of porter, or beer, seven shillings and six pence.

For and upon every dozen bottles of porter, or beer, six pence: to be paid by the importer thereof.

II. Be it further enacted, by the authority aforesaid, that if any person or persons shall, from and after the publication hereof, export out of this province any wine, rum or other distilled spirituous liquors, or brown sugar, such person or persons shall be entitled to have credit for, or to be repaid, the whole amount of the additional rates and duties herein above mentioned, and hereby imposed and laid; upon the same terms and conditions, from the same person and persons, for the same quantities, and upon the same certificates, as he or they shall or may be entitled to have credit for, or to be repaid, five sixth parts of the rates

and duties imposed and laid on wine, rum and other distilled spirituous liquors, as are prescribed, mentioned, named and expressed, in an act, passed in the present session of this general assembly, entitled, "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."

III. Be it further enacted, by the authority aforesaid, that if any person or persons shall, from and after the publication hereof, export out of this province any quantity of molasses, exceeding one thousand gallons; any quantity of coffee, exceeding five hundred pounds weight; any quantity of bohea tea, exceeding three hundred pounds weight; any quantity of other kinds of tea, exceeding two hundred pounds weight; any quantity of porter or beer, exceeding six hogsheads, or sixty dozen bottles; any quantity of refined sugar, exceeding five hundred pounds weight; any quantity of brown sugar, exceeding ten hundred pounds weight: such person or persons shall be entitled to, and shall have credit for, or be repaid, the five sixth parts of the rates and duties herein above mentioned, and hereby imposed thereon, upon the same terms and conditions, and from the same person and persons, and upon the like certificates, as person exporting wine, rum and other distilled spirituous liquors, and brown sugar, are entitled to have credit for, or to be repaid, five sixth parts of the rates and duties laid and imposed on wine, rum and other distilled spirituous liquors, and brown sugar, in and by the herein before recited act, entitled as aforesaid, by virtue of the said Act.

IV. Be it further enacted, by the authority aforesaid, that if any merchant, distiller or other person or persons, shall supply and deliver for the use of His Majesty's army, navy or careening-yard, any rum or other distilled spirituous liquors, in the manner, and for the purposes in the herein before recited act mentioned; such merchant, distiller or other person shall be entitled to, or have credit for, the rates and duties by this act imposed and laid thereon, in the same manner, upon the same oaths and certificates, as he or they shall or may be, by the said recited act, entitled to have credit for, or be repaid, the rates and duties by the said recited act imposed and laid.

And whereas it is highly necessary for promoting the agriculture, fisheries and commerce, of this province, that merchants, traders and others, who shall export the produce or manufactures of the province, to the West-Indies, or other parts beyond the sea, and who shall bring back the produce of the West-Indies in return for the same, should have some encouragement for carrying on a trade so beneficial to this country:

V. Be it therefore enacted, by the authority aforesaid, that from and after the publication hereof there shall be paid, levied and collected, to the use of His Majesty as aforesaid, on all rum, molasses, brown sugar and coffee, which hereafter shall be imported into this province, the further additional rates, duties and impositions, herein after mentioned, over and above the duties herein before, or by any former or other act, imposed thereon: unless one full third part of all such rum, molasses, brown sugar and coffee, shall have been purchased with the proceeds of the produce or manufactures of this province, to be

exported as herein after directed; and unless such rum, molasses, brown sugar and coffee, shall be imported in a vessel or vessels owned by an inhabitant or inhabitants of this province, resident therein, and who shall have resided therein at least six months previous to such importation, or by any firm or trading company, any of the partners of which have resided as aforesaid, which said further rates, duties and impositions, are as follows, to say:

For and upon every gallon of rum, and other distilled spirituous liquors, one third part of which gallon of rum, or other distilled spirituous liquors, shall not have been purchased with the produce of the province, and imported as aforesaid in the same, three pence.

For and upon every gallon of molasses, one third of which shall not have been purchased and imported as aforesaid, one penny.

For and upon every hundred weight of brown sugar, one third of which shall not have been purchased and imported as aforesaid, two shillings and six pence.

For and upon every pound of coffee, one third of which, shall not have been purchased and imported as aforesaid, one penny; which said several rates, duties and impositions so imposed, and herein last before mentioned, shall be levied, received and collected, by the collector or collectors for that purpose appointed, on the importation of such rum, molasses, sugar and coffee.

Provided always, that if any person or persons, British subjects, bringing the produce of the West-Indies to this province, in vessels owned as aforesaid, and on which produce the several duties, by this law, shall have been paid or secured, shall in six months after such importation shall be made, export the produce of this province, in the bottom or vessel, in which such importation shall have been made; it shall and may be lawful for the commissioners of the revenue, appointed by the appropriation act of this present session of general assembly, upon due proof being made of such export, and the value thereof, to approve of any claim or claims, for re-payment of the whole of the aforesaid duties, as it shall appear that such claimant making the said export, shall have paid or secured, on so much of his inward bound cargo, as shall be equal in value to the cargo exported from the province, for the payment of which sum, the Governor, Lieutenant-Governor, or Commander in Chief for the time being, is hereby authorised, upon a certificate or certificates from the said commissioners for such purpose, to grant a warrant upon the treasury.

VI. Be it further enacted, by the authority aforesaid, that all rates, duties, and impositions by this act imposed and laid, on all and every the articles herein enumerated, shall be raised, levied, collected, and paid to His Majesty, his heirs and successors, by the ways, means, methods, rules, provisions and directions, and under the penalties and by the collectors prescribed, mentioned, named, and expressed in, and by the before recited act, entitled, "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.”

VII. Be it further enacted, by the authority aforesaid, that every owner, or master of any ship or vessel, who shall ship and export any goods or merchandise whatsoever, the produce or manufacture of this province, and who intends to obtain an exemption of the duties herein last before imposed, on rum, molasses, sugar and coffee, one third of which shall not have been purchased with the produce or manufacture of the province, shall deliver to the collector of impost and excise for the district wherein such export and shipment shall be made, an invoice of the articles, goods or merchandise so to be shipped, specifying the quantities of each article so shipped, and the owner or master so making such shipment and export, shall, at the foot of such invoice, make and subscribe the following affidavit, or if a Quaker, affirmation, viz.

“I. A. B. do swear or affirm that the foregoing invoice is just and true, and that the several articles specified therein are now actually shipped on board the _____ bound for _____ and also that the several articles therein specified have been actually and truly purchased, or otherwise procured, by me within this province.”

Which invoice and affidavit, or affirmation, shall be filed with such collector or collectors; and no rum, sugar, molasses or coffee, shall be exempted from paying such additional rates and duties as are herein last before mentioned, unless such rum, sugar, molasses and coffee, shall be imported into this province within eighteen months from the time that the produce or manufactures of this province shall have been exported, with the proceeds of which produce, or manufactures, one third of such rum, sugar, molasses and coffee, shall have been purchased.

VIII. And be it further enacted, by the authority aforesaid, that every owner or master of any ship or vessel, who shall import into this province, any rum, molasses, sugar, and coffee, which such master or owner, shall require to be freed from the said last mentioned additional duty, by reason of one third of such rum, sugar, molasses or coffee having been purchased with the produce of the province, such master or owner, shall within twenty-four hours, after such importation, deliver to the collector of impost and excise, for the district, an invoice specifying therein, the quantity of such rum, sugar, molasses, and coffee, and shall at the foot of such invoice, make and subscribe the following affidavit, or affirmation, viz.

“I. A. B. do swear or affirm, that the foregoing invoice is just and true, and that the several articles specified in such invoice, are actually owned, and belong to _____ of _____ in _____ and that one full third part in value of the several articles mentioned in such invoice, were actually, and truly purchased with the proceeds of certain goods, and merchandises, the produce or manufacture of the province, shipped on board the _____ whereof _____ was master at _____ the _____ day of _____ 17____ as will more fully appear, by the invoice and affidavit, thereunto annexed, which invoice and affidavit or affirmation, is

lodged in the hands of the collector of _____ in this province; and I do further swear, or affirm, that _____ who is, or are, an inhabitant or inhabitants within this province, and whose place of residence has been at _____ within the same for six months last past, is or are the owner or owners of the ship or vessel, called the _____ on board of which the several articles, contained in the said invoice, are imported.”

And it shall and may be lawful, for the collector of impost and excise, for the district to free so much of the rum, sugar, molasses or coffee, so imported or specified in such invoice, as shall amount to two thirds parts more in value than the proceeds of the goods, wares, and merchandises, the produce or manufacture of the province, so exported as aforesaid, shall have sold for at the place where the same shall have been sold, or disposed of.

IX. Be it further enacted by the authority aforesaid, that if any collector, or collectors of impost or excise in this province, shall exempt or free any rum, sugar molasses or coffee from the said additional duties, herein last before imposed thereon, without the several requisites herein before specified, having been fully complied with the master or owner, claiming such exemption, and without it fully appearing to such collector or collectors, that such rum, sugar, molasses, or coffee, is by this act exempted from such additional duty, such collector or collectors, for every such offence, shall forfeit and pay the sum of two hundred pounds, the same to be recovered by any person, who will sue for the same in any of His Majesty’s courts of record within this province, and any person or persons, who make any declaration by this act required to be made on oath, or affirmation, which declaration, when made on oath, or affirmation, shall be in any respect false, or untrue, such person or persons, on due conviction thereof, shall suffer the pains and penalties by law appointed for persons guilty of wilful and corrupt perjury.

X. And be it further enacted by the authority aforesaid, that on the importation of any rum on other distilled spirituous liquors, or any sugar, into this province, subject to the duties in the said act specified after the same shall be exactly guaged and weighed, the collector of impost and excise for the district, wherein such importation shall have been made, shall deduct five per cent. for the net weight or quantity of the said articles, so imported, which shall be in lieu of all other allowances heretofore made, by any of the revenue laws of this province, on account of leakage or wastage.

And in order to prevent frauds from being committed on the revenue of this province, in certain of the out ports, by masters and owners of vessels; for remedy whereof:

XI. Be it enacted by the authority aforesaid, that no ship or vessel entering the gut of Annapolis, shall pass the town plot of Digby, to unload at Bear River, or Moose River, or in the creeks in the lower part of the township of Granville, or at any other places, between the town plot of Digby aforesaid, and the town plot of Annapolis, without having first made an entry of the whole, and secured the duties, by law required to be paid, on the dutiable articles in such ship or vessel, with the collector of impost and excise, in the said town plot of Digby, nor shall any ship or vessel, entering the gut of Annapolis aforesaid, pass the town

plot of Annapolis, to unload at any place or places, further up the said river, or to the northward or eastward of the said town plot of Annapolis, without first having made an entry of and secured the duties by law required to be paid, on the whole of the dutiable articles, in such ship or vessel, with the collector of impost and excise, in the said town of Annapolis.

XII. Be it further enacted, by the authority aforesaid, that an act passed in the thirty-second year of the reign of his present Majesty, entitled, "An Act, for raising an additional duty of excise, on rum, and other distilled spirituous liquors, and for amending and continuing the several laws for raising a revenue herein after mentioned," and each and every act and acts, therein mentioned, expressed, referred to, enumerated or continued, except such part thereof, as relates to the continuing two several acts, entitled, "An Act for the better support of the poor, in the respective counties within this Province, by laying an impost duty on the articles imported into this Province, from the United States of America;" and an act for suppressing unlicensed houses, and for granting to His Majesty, a duty on persons hereafter to be licensed; and every matter, clause, thing and things therein, or in either of them contained, except as before excepted, shall be, and the same are hereby repealed, and no longer in force or virtue.

XIII. And be it further enacted, by the authority aforesaid, that this act, and every matter and clause, therein contained shall be, and continue, and the same is hereby continued in force, until the first day of July, which will be in the year of our Lord, one thousand, seven hundred, and ninety-four.