

*At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on the Twentieth day of March, 1793, and continued by several Prorogations to the Sixth Day of June, Anno Domini 1794, in the Thirty-Fourth Year of the Reign of Our Sovereign Lord George The Third of Great-Britain, France, and Ireland, being the Second 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.*

#### 34 George III – Chapter 7

**An Act in addition to, and amendment of, an Act, made in the Thirty-third year of His present Majesty's reign, 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," and also to revive, amend, and render more effectual, an Act passed in the same Thirty-third year of His present Majesty's reign, entitled, "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 therein mentioned, and for encouraging the Agriculture, Fisheries and Commerce, of this Province."**

Whereas it may happen that the rum, and other spirituous liquors, intended to be issued to His Majesty's navy, careening-yard or army, and for which a drawback of the duty paid or secured, is to be allowed, may be of higher proof than what the contractor or his agent may be bound to deliver by his contract, and may be reduced to the injury of the revenue:

I. Be it therefore enacted, by the Lieutenant-Governor, Council, and Assembly, that no merchant, distiller, or other person, shall hereafter be entitled to have credit for, or be repaid, any of the rates and duties by him secured or paid on any rum, or other spirituous liquors, which shall be by him supplied for the use of His Majesty's army, navy, or careening-yard, unless the same, shall, immediately upon the importation or manufacture thereof, be stored under the inspection of the collector of impost and excise, and the inspector and searcher, in a proper warehouse, in the joint custody of the said collector and inspector, and the merchant, distiller, or other person or persons who shall supply the same, and unless such rum, or other spirituous liquors, shall be delivered out of such warehouse, to the person or persons authorised to receive the same, for the use of His Majesty's navy, army, or careening-yard, in the presence of such collector and inspector and searcher, and unless the same shall also be immediately conveyed from the said store or warehouse, on board some one of His Majesty's ships of war, or into the careening-yard, or delivered over to the commissary of His Majesty's army, in the presence of such collector and inspector and searcher, and such rum and other spirituous liquors, shall also be subject, in all respects, to the restrictions and regulations, forfeitures and penalties, which such articles are made liable to, in case of their being entered for exportation out of the province, and fraudulently relanded, in, and by the before-mentioned acts, or either of them.

II. 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 by the aforesaid acts imposed on the said enumerated articles, within twenty-four hours after the same shall have been landed, gauged, and weighed, or reported, by the importer or distiller thereof, as therein required, it shall and may be lawful, for the collector or collectors of impost and excise, to take so much of the said enumerated articles, as shall by him, or them, be deemed sufficient to pay the whole duties upon such importation, store the same, and at the end of three months, if one fourth part of the said duties hath not been paid, conformable to the second section of the before recited act, then, and in that case, to sell at public auction so much of the said articles in his or their custody, as may be sufficient to discharge the first quarterly payment, and so in like manner at the end of every succeeding three months, until the whole duties aforesaid shall be discharged; and if any balance should then remain in the hands of the said collector or collectors, after deducting two pounds ten shillings per cent. for the auctioneer's commissions, and a reasonable sum for storage, and other charges while in custody, to pay the same to the owner thereof.

III. Be it further enacted, by the authority aforesaid, that it shall and may be lawful for the Governor, Lieutenant-Governor, or Commander in Chief for the time being, to appoint a fit and proper person, to be inspector and searcher of the duties of impost and excise for the port of Halifax, who shall have full power to enter on board any ship or vessel, or into any house, store or place, and to make seizures for all purposes, and in cases, in which the collectors of impost and excise are authorized to do the same by virtue of the aforesaid acts, and under the restrictions and qualifications therein expressed; and such inspector and searcher, shall attend the unlading of all rum, and other distilled spirituous liquors, wine, and brown sugar, and other articles which are respectively to be weighed and gauged by virtue of the before mentioned acts, at the first landing of the same, and shall attend at the delivery of all rum, and other distilled spirituous liquors, hereafter to be supplied for the use of His Majesty's army, navy, and careening yard, and shall attend the reshipping of all articles on which the duties, or any part of them imposed by the aforesaid acts, or either of them, are drawn back upon the exportation thereof, and shall also take and keep a regular and just account thereof, for the inspection of the commissioners of the revenue, whenever they shall think fit to call for the same.

IV. And be it further enacted, by the authority aforesaid, that if any person or persons shall obstruct or assault, with intent to obstruct any collector, inspector, or other officer, appointed by virtue of this, or either of the aforementioned acts, in the execution of the duties of their respective office or offices, such person or persons so offending, shall forfeit and pay the sum of one hundred pounds, the one half thereof to, and for the use of, His Majesty, His heirs and successors, for the support of the government of this province; the other moiety to the use of any person or persons who shall sue for the same by action of debt, bill, plaint or information, in His Majesty's supreme court.

And whereas from the situation of this province, many vessels not bound thereto, are obliged to put into its ports by distress of weather, and other unavoidable causes, which

may have on board dutiable articles, and which it may be absolutely necessary to unlade, in order to repair such vessels, and enable them to proceed upon their intended voyages:

V. Be it therefore enacted, by the authority aforesaid, that it shall and may be lawful for the collector or collectors of impost and excise within the district, where such vessel or vessels may arrive in distress, upon application to them by the master or consignee thereof, to permit such master or consignee, to unlade all such dutiable articles, and deposit and store the same in the custody of the said collector or collectors, who shall take an exact account of the packages in which such articles are contained, and the contents of each, and make a correct entry thereof, in his or their books, which dutiable articles shall continue and remain in the custody of the said collector or collectors, until such vessel or vessels shall be put in a condition to receive the same on board again, and be ready for sea. And the said collector or collectors are hereby authorized to deliver up the said master, or consignee, the whole, or any part of such cargo or cargoes as may be required for re-shipment and exportation, upon payment of store rent, and all other reasonable charges that may have been incurred by such unlading and storing, and without being subject to any duty, upon the like conditions, as persons are by the said act permitted to export the like articles, by them imported into this province. Provided always, that no person as aforesaid, shall be entitled to the benefit of this clause, who shall be proved to have sold any part of the said dutiable articles, except such as may be sufficient to pay for the necessary repairs of such vessel or vessels, and shall have been permitted to be sold for that purpose by the commissioners of the revenue.

Provided also, that if any part of the said dutiable articles shall be sold for the payment of the repairs, and other necessary charges, that may arise in refitting such vessel or vessels, for the prosecution of her or their intended voyage, the same shall be subject to, and pay the whole of the duties imposed by the aforesaid, or any other, act or acts of this province.

VI. Be it further enacted, by the authority aforesaid, that all wines imported into this province, shall, in future, pay only six pence per gallon, in lieu of the nine pence per gallon, imposed thereon, by the act herein last before-mentioned, of which this is an amendment, any thing herein, or therein, contained to the contrary notwithstanding.

VII. Be it further enacted, by the authority aforesaid, that all rum, and other spirituous liquors, distilled in this province, shall, in future, pay only three pence per gallon, in lieu of the six pence per gallon imposed thereon, by the act herein last before-mentioned, of which this is an amendment, any thing herein, or therein, contained to the contrary notwithstanding.

And for the more effectual preventing of frauds on the exportation of articles liable to duties, by the aforesaid acts:

VIII. Be it enacted, by the authority aforesaid, that no person or persons shall have credit for, or shall be paid, the duties by him or them paid, or secured, on such articles by him or them

exported, unless he, or they, shall, after the exportation thereof, or some other person in his province, make and subscribe the following oath, viz.

“I A. B. do swear, that I verily believe the rum, or other spirituous liquors, by me exported to \_\_\_\_\_ a certificate of the landing of which is now by me exhibited, has been really and bona fide landed at the said place, and that the same has not, to my knowledge, or belief, been again landed, sold, or exchanged, in any part of this province.”

IX. And be it further enacted, by the authority aforesaid, that this act, and the last above-mentioned act, of which this act is an amendment, and every matter and clause therein contained, shall be in force from the first day of July, one thousand seven hundred and ninety four, until the first day of July, one thousand seven hundred and ninety-five, inclusive.