

CAP. VIII.

An ACT in amendment of an Act, made in the Thirty-fourth year of His present Majesty's reign, entitled, 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, 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.

For Acts respecting Revenue See note on 29th Geo. 3d, Cap. 14.

WHEREAS *divers provisions are necessary to render more effectual the aforesaid Acts:*

Preamble.

I. Be it therefore enacted, by the Lieutenant-Governor, Council and Assembly, That all rum, and other distilled spirituous liquors, which shall be stored for the purpose of supplying His Majesty's army, navy, or careening yard, as directed by the aforesaid Acts, or either of them, shall be exactly gauged, without an allowance of five per cent. for leakage, and the quantity contained in each cask, marked by the Gauger on the head thereof, for which quantity, and no more, the person supplying the same to His Majesty's army, navy and careening yard, shall be allowed credit for, or be repaid, the duties by him secured or paid thereon.

Rum or Spirits, stored for the use of the Army, Navy, &c. to be exactly gauged and no allowance to be made for leakage.

II. Be it further enacted, That the Collectors of Impost and Excise in their several districts, and the Inspector and Searcher in the district of Halifax, shall, once in every three months, or oftener, if they shall think proper, take an account of all the articles subject to duty by virtue of the aforesaid Acts, or either of them, which shall be in the possession of any person dealing in the said articles, within their respective districts, and for that purpose, shall and may, at any time between the rising and setting of the sun, on any day, enter into any house, shop, or storehouse, of any person or persons, so dealing in the said articles: and if any person or persons so dealing in articles, liable to duty aforesaid, shall refuse to open the door of his, her or their, house, shop, or storehouse, or shall prevent or obstruct such Collector or Collectors, or Inspector and Searcher, from entering in such house, shop, or storehouse, for the purpose aforesaid, such person or persons shall forfeit the sum of one hundred pounds, to be recovered by such Collector or Collectors, or Inspector and Searcher, by bill, plaint or information, in any of His Majesty's Courts of Record, within this Province.

Officers of Excise to take account of dutiable articles, in stores, &c. once in three months.

Penalty for such obstruct them.

Whereas by reason of accidents and delays during the time of war, persons who have exported, or may hereafter export, articles liable to duties as aforesaid, may not be able to procure the certificates, by law required, to entitle them to have credit for, or to be repaid, the duties by them secured or paid thereon, within the time limited by law, for producing such certificates: And whereas it may often happen that such articles so exported, or to be exported as aforesaid, may be lost, or taken by the King's enemies, before they arrive at the port or place to which they are, or shall be destined; for remedy thereof:

III. Be it enacted, That it shall and may be lawful for the Commissioners of the Revenue for

Additional time allowed for ob-

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drawback of duties, on exported articles.

for the time being, in cases where they shall deem it just and necessary, to allow any person or persons, who have exported, or shall export, any of the said articles liable to duty as aforesaid, a reasonable time above the space of one year, now by law allowed, for the return of the certificates required to entitle them to have credit for, or to be repaid, the duties by them secured or paid thereon, during which time the duties secured on such articles, shall not be demanded of the exporters of the same.

Drawback of duties on articles lost, or captured in exportation, how obtained.

IV. *Be it further enacted*, That in case any of the articles liable to the duties aforesaid, shall be exported out of this Province, agreeable to the provisions of the aforesaid Acts, or either of them, and shall be lost, or taken by the King's enemies, it shall and may be lawful for the Commissioners of the Revenue, upon full proof of such loss or capture, to order and direct that the exporter thereof shall receive credit for, or repayment of, the duties by him secured or paid thereon, in the like manner as such exporter would be entitled to receive the same, upon his producing the regular certificates of exportation and landing such articles, required by the said Acts, or either of them.

Appointment of Collectors, &c. in out-ports, and districts; and their duty and authority.

V. *Be it further enacted*, That it shall and may be lawful for the Governor, Lieutenant-Governor, or Commander in Chief for the time being, to authorize and empower such fit and proper persons, as he shall think convenient; in the several out-ports and districts in this Province; who shall and may enter on board any ship or vessel, which shall arrive or come into the port or district for which they shall be appointed; with articles liable to duties by virtue of any of the Acts of this Province, to examine and search the same, and such officers, so to be appointed, shall and may seize and prosecute to condemnation any ship, vessel or goods, liable to forfeiture by the Acts, or either of them, and to sue for, and recover, any fines, penalties and forfeitures, imposed by the said Acts, for the same causes, and in the same manner, as the Collectors of Impost and Excise, in their respective Districts, are empowered to do the same; and shall be entitled to have and receive the same share and proportion of such ship, vessels, goods, fines and forfeitures, as such Collectors are, by the said Acts, or either of them, entitled to, on condemnation or conviction, in like cases.

Duration of the Act

VI. *And be it further enacted*, That this Act, and every matter and thing therein contained, shall be and continue, and the same is hereby continued in force, to the first day of July, one thousand seven hundred and ninety six, and no longer.

CAP. IX:

Expired.

An ACT to continue in Force, the several Acts therein mentioned.

CAP. X.

Executed.

An ACT for applying certain Monies therein mentioned, for the Service of the Year of Our Lord One Thousand Seven Hundred and Ninety Five, and for appropriating such part of the Supplies granted in this Session of General Assembly, as are not already appropriated by the Laws or Acts of the Province.