CAP. XVI.

An ACT to provide for the support of His Majesty's Government in this Province, by reviving, altering and continuing, the several Revenue Laws which were in force the last year, and which are herein particularly mentioned.

Preamble.

WHEREAS *the revenue provided for the support of His Majesty's Government in this Province the last year, has been found fully sufficient*, and whereas *the several laws which secured the said revenue to His Majesty, have been improvidently suffered to expire, whereby the administration of His Majesty's Government in this Province is much embarrassed and impeded, and great injury done, and likely to be done, to His Majesty's Subjects: it is therefore deemed expedient to revive said laws as expeditiously as possible, and to continue the same, with some small alteration, for another year:*

WE, His Majesty's dutiful and loyal subjects, the House of Assembly of His Majesty's Province of Nova-Scotia, most truly sensible of the inumerable blessings and advantages which we enjoy from the free and excellent Government under which we live, and unanimously determined, with our lives and fortunes, to support our beloved Sovereign and His Government, and to maintain and defend the British Constitution, under which alone true liberty can be enjoyed, do humbly beseech that it may be enacted:

Act for laying impost duty on articles imported from the United States of America.

Act for the further increase of the Revenue.

Act for providing for the support of the government, by laying an additional duty on wine, &c.

Act to provide for the Grammar School, at Halifax.

Act in amendment of Act, for granting duties on wine, for paying the interest and principal of the public debt; also, in amendment of Act for providing for the support of government, &c.

Act to amend an Act, passed in the 33d year of His Majesty's Reign, for granting to His Majesty certain duties on wine, rum, &c.

Act in amendment of Act, for maintaining light house on Sambro Island; also for

I. *And be it enacted, by the Lieutenant-Governor, Council and Assembly*, That an Act, made in the twenty-ninth year of His Majesty's reign, entitled, 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. Also, an Act, made in the thirty-second year of His Majesty's reign, entitled, An Act for the further increase of the revenue, by raising a duty of excise on all goods, wares and merchandise, imported into this Province. Also, an Act, made in the thirty-third year of His 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 all other articles therein mentioned, and for encouraging the agriculture, fisheries and commerce, of this Province. Also, an Act, made in the thirty-fourth year of His Majesty's reign, entitled, An Act to provide for the grammar school in Halifax, and for other public purposes therein mentioned. Also, an Act in amendment of an Act, made in the thirty-fourth year of His Majesty's reign, entitled, An Act in addition to, and amendment of, an Act, made in the thirty-third year of His Majesty's reign, entitled, An Act for granting to His Majesty certain duties on wine, rum, and 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 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. Also, an Act, passed in the thirty-seventh year of His Majesty's reign entitled, An Act to amend, and continue for one year, an Act, passed in the thirty-third year of His 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 the Act whereof the same is an amendment. Also, an Act, passed in the same year, entitled, An Act to revive, and continue, an Act, passed in the thirty-third year of the reign of His present Majesty, entitled, An Act in amendment of, and in addition to, an Act, made in the thirty-third year of the reign of His late Majesty, entitled, An Act for regulating and maintaining a light-house on Sambro Island; and in addition to, and amendment of, an Act, passed in the twenty-eighth year of His present

maintaining light house at the entrance of the harbor of Shelburne. Also, Act enabling officers of the navy to obtain drawback on wines by them consumed, revived.

Majesty's reign, entitled, An Act for regulating and maintaining a light-house at the entrance of the harbour of Shelburne. Also, an Act, passed in the thirty-eighth year of His Majesty's reign, entitled, An Act to enable the officers of His Majesty's Navy to obtain a drawback of the duties on wines by them taken out of this Province, and consumed without the limits thereof: and all the several matters and clauses contained in the foregoing Acts, or either of them, shall be, and are hereby, revived, and declared to be in full force and virtue, and the same shall be continued to the period hereafter mentioned.

Purchasers of prize goods at public sale, and which are liable to duties, to give bond for the amount of the same.

II. *And be it further enacted, by the authority aforesaid,* That all articles which shall hereafter be brought into this Province under the denomination of prize goods, and are, by law, chargeable with duties, and which shall, upon adjudication, be condemned and sold at public sale, in all such cases it shall and may be lawful for the purchasers at such public sales to be considered the *bona fide* importers, who shall give the necessary bonds and securities required by law for the amount of duties arising upon such purchasers: any law, usage or custom, to the contrary notwithstanding.

AND WHEREAS *it is expedient that so much of the duties on fine and bohea teas laid by the Act, passed in the thirty-third year of His Majesty's reign, entitled, An Act to provide for the support of His Majesty's Government, &c. should be suspended:*

Duties on Teas reduced.

III. *Be it therefore enacted,* That, in lieu of the duty of one penny per pound on bohea tea, and four pence per pound on all fine teas heretofore collected, it shall and may be lawful for the Collectors of Impost and Excise to levy, demand and receive, only five shillings per chest, and in like proportion for half and quarter chests, of bohea tea, and one penny per pound on all fine teas, to comprehend all such teas as may have been imported into this Province since the thirty-first day of March last past, the duties on which have either been paid or secured: any law, usage or custom, to the contrary notwithstanding.

No drawback allowed on the exportation of teas.

IV. *And be it further enacted,* That all drawbacks on teas, exported out of the Province since the thirty-first day of March last past, shall cease, and be no longer allowed.

Agents resident at Halifax, receiving consignments from merchants at out ports, of dutiable articles for sale, may receive drawbacks on the exportation thereof.

V. *And be it further enacted,* That whenever any merchant, or merchants, resident at the out ports of this Province, shall send or consign to his or their agent or agents at Halifax, any rum, sugar, molasses, wine, or other spirituous liquors, for sale, which have been actually imported by him or them, and on which the duties have been regularly paid or secured in such out-port, it shall and may be lawful for the agent or agents, to whom such article or articles shall be consigned, to export the same, and receive the drawback or drawbacks on the export thereof, in the name of the original importer. *Provided always,* That the quantity of said dutiable articles, so imported and sent coastways to Halifax, at one and the same time, shall amount to the full quantity on which a drawback is now allowed, and provided such article or articles shall be accompanied with a regular permit from such out-port, to shew that the several duties thereon have been paid or secured at such out-port, and also expressing the place from, the time when, and the vessel's name in which the same were imported, with the marks and numbers of such cask or package.

Act continued to 31st July, 1800.

VI. *And be it further enacted,* That this Act, and every clause, matter and thing, therein contained, and also in all and every of the above-mentioned Acts, and also in such Acts as have been made in explanation, amendment or alteration, of any or either of the said Acts, or for the purpose of reviving the same, shall be continued in force until the thirty-first day of July, which will be in the year of our Lord one thousand eight hundred, and no longer.