

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on the Twentieth day of February 1800, in the Fortieth Year of the Reign of our Sovereign Lord George the Third of Great-Britain, France, and Ireland, being First Session of the Eighth 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.

40 George III – Chapter 11

An Act to alter, amend, and continue in force, several Revenue Laws, for granting to His Majesty certain Duties on Wine, Rum, and other Distilled Spirituous Liquors, Brown Sugar, and other articles therein mentioned; and for enabling the Officers of His Majesty's Navy to obtain a Drawback of the Duties on Wines carried, and consumed, by them out of the limits of the Province.

Whereas the several revenue acts of this province, herein after mentioned, which, by experience, have been found productive and beneficial, will expire on the thirty-first day of July next: and whereas the great losses which the merchants of the province have sustained during the war, and the deranged state of the commerce and fisheries, require that the duties heretofore imposed on wine, rum, and other articles herein after mentioned, should be reduced from and after the thirty-first day of July next:

I. Be it therefore enacted, by the Lieutenant-Governor, Council and Assembly, that, instead of the duties of six pence per gallon upon wines, and six pence per gallon upon rum, and all other distilled spirituous liquors, imposed by the 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 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," there shall be paid for, and upon all wines, which on the said 31st day of July shall remain on hand in this province, or which shall thereafter be imported into, or made within, the province, the sum of two pence per gallon, to be paid by the importer, or manufacturer, of such wines, and for and upon all rum, and other distilled spirituous liquors, which on the said thirty-first day of July shall remain on hand, or be thereafter imported into, or made within, the province, the sum of two pence per gallon, to be paid by the importer or manufacturer thereof.

II. And be it further enacted, that all importers or manufacturers who, on the thirty-first day of July next, shall hold any stock of wine, rum, and other distilled spirituous liquors, upon which they shall have paid or secured the rates and duties imposed on them by the last before recited act, shall be entitled to a credit upon their securities, or to receive a drawback to the amount of the difference between the duties imposed by the said act, and the lesser duties imposed by this act, for all the wine, rum, and other distilled spirituous liquors, actually remaining in the hands of such importer or manufacturer on the said thirty-first day of July next.

III. Provided always, and be it further enacted, that before any credit shall be indorsed upon such securities, or any such duties repaid, the wine, rum, and other distilled spirituous liquors, remaining, on the said thirty-first day of July, in the hands of every such importer or manufacturer, shall be examined, gauged and certified, by a sworn gauger, and an invoice thereof made out by such importer or manufacturer, corresponding with the contents so ascertained by such gauger, and specifying the amount of the duties claimed to be thereon allowed by virtue of this act. And such importer or manufacturer shall take and subscribe, before the collector or collectors, of impost and excise, the following affidavit, which shall be annexed to the same invoice, viz.

“I A. B. do swear, that the annexed invoice contains a just and true account of the wine, rum, and other distilled spirituous liquors, remaining, bona fide, in my hands, on the thirty-first day of July, one thousand eight hundred, and that I am justly entitled to a return, or drawback, of the duties specified in said invoice, amounting to _____ being the difference between the duties already actually paid, or secured, by me on the very same wine, rum, and other distilled spirituous liquors, and the lesser duties substituted and imposed instead thereof, by an act made in the fortieth year of his present Majesty’s reign, entitled, ‘An Act to alter, amend, and continue in force, several revenue laws, for granting to His Majesty certain duties on wine, rum, and other distilled spirituous liquors, brown sugar, and other articles therein mentioned, and for enabling the officers of His Majesty’s Navy to obtain a drawback of the duties on wine, carried and consumed by them out of the limits of the Province.’

“And I do further swear, that the said rum, spirits, or wine, mentioned in said invoice, is of the same proof, and strength, as when imported, or manufactured, by me, and has not been reduced, or adulterated, by any mixture of water, or other weak liquor, to my knowledge or belief. So help me God.”

IV. And be it further enacted, that when, and as soon as any importer or manufacturer, shall have rendered to the collector, or collectors, of impost and excise, the invoice of the wine, rum, and spirituous liquors, remaining in his hands on the thirty-first day of July next, corresponding with the gauger’s certificate, and shall have taken, and subscribed the oath thereto, in manner aforesaid, it shall be lawful for the said collector, or collectors, after duly examining the said invoices, and comparing the same with the stock, which by the books of such collector, or collectors, should then remain in the hands of such importer, or manufacturer, to give a credit upon the bonds, or securities, of such importer or manufacturer, for the amount of the duties secured upon such wine, rum, or other distilled spirituous liquors; and if the rate and duties so to be allowed, shall exceed the sums due upon the securities of such importer, or manufacturer, such collector, or collectors, shall grant a certificate for the amount of the credit so exceeding such securities, and upon such certificate it shall be lawful for the Governor, Lieutenant-Governor, or Commander-in-Chief, by his warrant, to cause such amount to be paid to such importer, or manufacturer, out of the treasury of this province.

V. And be it further enacted, that all and every the collector, or collectors, of impost and excise, shall be, and they are hereby, authorised to administer the oath, by this act appointed to be taken and made; and that if any such collector, or collectors, shall omit to administer, or shall in any wise dispense with the said oath, such collector, or collectors, shall forfeit and pay the sum of one hundred pounds, for each and every neglect; and if any person or persons shall make oath to any false invoice, or shall falsely swear to any matter or thing hereby required to be verified on oath, before such collector, or collectors, the person or persons so offending, shall be deemed guilty of corrupt and wilful perjury, and shall, on conviction thereof, be liable to, and suffer, all the pains and penalties, by law inflicted on persons guilty of corrupt and wilful perjury.

VI. And be it further enacted, that the rates and duties hereby substituted, and imposed, upon wine, rum, and other distilled spirituous liquors, instead of the former rates and duties imposed by the aforesaid act, made in the thirty-third year of his present Majesty's reign, shall be raised, collected, and paid to His Majesty, his heirs, and successors, by the ways, means, methods, rules, provisions and directions, and under the penalties, and forfeitures, prescribed, and expressed in, and by, the said last mentioned act.

And whereas it is expedient to lessen the duties on porter, ale, loaf-sugar, and gun-powder:

VII. Be it therefore enacted, that all porter, ale, loaf-sugar, and gun-powder, which shall be upon hand, and in the possession of any original importer thereof, on the thirty-first day of July next; such importer shall be entitled to a drawback of the duties theretofore paid, or secured; deducting thereout the excise duties imposed on the said articles, in and by an act made and passed in this present Session of the General Assembly. Provided, the duties to be drawn back by any one importer of the said articles, shall exceed the net sum of five pounds, such drawback to be allowed and obtained in the manner herein before mentioned.

XI. And be it further enacted, that this act, and also the said 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," as the same is hereby altered and amended. Also, an act, made in the 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 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 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, 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.” Also, an act, made in the thirty-fifth year of His Majesty’s reign, entitled, “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 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, 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.’” Also, an act, made in the thirty-sixth year of his present Majesty’s reign, entitled, “An Act in addition to, and in 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 other distilled spirituous liquors, and brown sugar, for the purpose of paying off the interest, and reducing the principal, of the public debt of this Province, and of the several Acts made in addition to, or amendment thereof.’” Also an act, passed in the thirty-seventh year of His present 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 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.’” Also, an act passed in the thirty-eighth year of His present 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 also the second, third, fourth, and fifth clauses of an act, passed in the thirty-ninth year of His present Majesty’s reign, entitled, “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”: and every matter, clause, and thing contained 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 said acts, 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 one, and no longer.