

*At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on the Twentieth day of February, Anno Domini, 1800, and continued by several Prorogations to Thursday the Twenty-Eighth day of November, 1805; in the Forty-sixth Year of the Reign of our Sovereign Lord George the Third, by the Grace of God of the United Kingdom of Great-Britain, and Ireland, King, Defender of the Faith, &c. being the Sixth Session of the Eighth General Assembly, convened in the said Province.*

46 George III – Chapter 2

**An Act to revive, and continue in force, the several Revenue Laws, for the support of His Majesty's Government in this Province.**

Whereas the following revenue laws of this province have expired, and it is expedient that the same should be revived and continued:

Be it enacted, by the Lieutenant-Governor, Council and Assembly, that the act, passed 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"; also, an act, made 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 all other articles therein mentioned, and for encouraging the agriculture, commerce and fisheries, 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, 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, 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, commerce and fisheries, of this province"; also, an act, made in the thirty-fifth year of His present Majesty's reign, entitled, "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, 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 the interest, and reducing the principal, of the public debt of this Province, and of the several acts in addition to, or amendment thereof;” also, an act, made 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 Majesty’s reign, entitled, “An Act to enable the officers of His Majesty’s Navy, to obtain a drawback of the duties on Wine 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 are herein particularly mentioned”; also, an act, passed in the fortieth year of His present Majesty’s reign, to alter, amend, and continue in force, the several revenue laws, for granting to His Majesty certain duties on Wine, Rum, and other distilled spirituous liquors, and 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; also, an act, passed in the forty-first year of His present Majesty’s reign, entitled, “An Act to continue the several Revenue Laws, for the support of His Majesty’s Government in this Province, and to explain an Act, passed last Session of the General Assembly, entitled, ‘An Act to alter, amend, and continue in force, the 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’”; and, also, an act, passed in the forty-second year of His Majesty’s reign, entitled, “An Act to alter and amend an Act, passed 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 other articles herein mentioned, and for encouraging the agriculture, fisheries and commerce, of this Province’”; and, also, an act, passed in the forty-fourth year of His present Majesty’s reign, entitled, “An Act to amend an Act, made and passed in the forty-fourth year of His present Majesty’s reign, entitled, ‘An Act to amend an Act, made and passed 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’”; and all the several matters and clauses contained in the foregoing acts, are hereby revived and declared to be in full force and virtue, and continued until the thirty-first day of December, in the year one thousand eight hundred and six, and no longer.

And whereas certain articles made liable to duties by the said acts, or some of them, may have been imported into this province since the expiration of the said acts, and it is expedient that such articles, so imported, should be subject to, and pay, the said duties:

II. Be it therefore enacted, that it shall and may be lawful, for the collectors of impost and excise, in the several ports and districts of this province, immediately after the publication of this act, to proceed to the warehouse or warehouses, vessel or vessels, of such person or persons who may have made importations of wine, rum, sugar or molasses, to cause an account to be taken, and an entry to be made, of all such articles respectively, as shall have been imported into this province, since the thirty-first day of December last, and which shall remain the property of any such importer, not being less than fifty gallons of wine, or rum, or other distilled spirituous liquors, or molasses, or two hundred weight of brown sugar, to be paid, or security to be given, for the said duties (the additional impost duties excepted) in manner directed by the said acts respectively.

III. And be it further enacted, that if, after the publication hereof, any such importer shall sell, transfer or remove, any articles whatsoever so imported, and which by this act are made subject to duty, without having entered the same and every part thereof, then remaining in his possession, or being his property, with the collectors of impost and excise for the district or place where such importations shall have been made; and if any quantity of the said articles, exceeding fifty gallons of wine, rum, or distilled spirituous liquors, or molasses, or two hundred weight of brown sugar, shall be found in the hands, custody or possession, of any such importer or stockholder, without having been duly entered as aforesaid (after account shall have been taken by the collectors of impost and excise as aforesaid) and the duties secured as directed by the said acts herein before revived; all such articles so found, or which shall be so sold, transferred or removed, shall and may be seized and condemned, in the manner and form directed by the said acts, and such importer, so selling the same, shall be liable to the several penalties and forfeitures imposed by the said acts, or any of them, on persons clandestinely landing such articles.