

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on the Eighteenth day of November, 1806, in the Forty-seventh 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 Firth Session of the Ninth General Assembly, convened in the said Province.

47 George III – Chapter 16

An Act to regulate the appointment of Collectors, and other Officers of Impost and Excise.

Be it enacted, by the Lieutenant Governor, Council and Assembly, that from and after the first day of January, one thousand eight hundred and seven, there shall be only one person appointed or employed, as collector of impost and excise, for the district of Halifax, or any other district or port in this province.

II. And be it further enacted, that from and after the said first day of January, one thousand eight hundred and seven, there shall be allowed and paid to the collectors of impost and excise, out of all and every the duties respectively collected by them, and paid in cash into the treasury of the province, as follows; that is to say; to defray the charges of collection, in the district of Halifax, three pounds ten shillings, and no more, on every hundred pounds, collected and paid, at all, and every other, the districts and ports in this province; which several allowances, shall be in lieu of all fees and perquisites whatsoever. Provided nevertheless, that if any collector of impost and excise, shall directly, or indirectly, follow and exercise, the business or trade of a merchant, shopkeeper or dealer, in any of the articles by law subject to the duties, he shall forfeit and pay for each and every offence, the sum of fifty pounds; to be recovered in any of his Majesty's courts of record in this province, by bill, plaint, or information; one half of which forfeiture, shall be paid to his Majesty, for the use of the Government of this province, the other half to the person or persons prosecuting for the same; and no commission shall be allowed such collector on the duties by him collected, for the year in which such offence shall have been committed.

III. And 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 appoint a fit and proper person, not being a collector of impost and excise, as a waiter and guager, in each of the out ports and districts of this province, who (the waiter and guager of Halifax excepted) shall be paid five pounds, for every hundred pounds, of net revenue, collected in such port or district; (except as before excepted) and paid into the treasury.

IV. And be it further enacted, that the collectors of impost and excise, already appointed in and for the several districts and ports of this province, shall, forthwith, give bond, with two sureties, to his Majesty, his heirs and successors, for the due and faithful performance of the duties of the office of collector within their respective districts or ports, agreeably to the true intent and provisions of the several revenue acts of this province, already in force, or hereafter to be enacted; that is to say; the collector of impost and excise at Halifax, and his

sureties, shall become bound as aforesaid, in the sum of five thousand pounds; and the collectors at the other districts and ports, respectively, with their sureties, in the sum of one thousand pounds; and every collector hereafter to be appointed, shall give like bonds, before he enters on the execution of his office.

V. And be it further enacted, that if any collector, now in office, shall fail to complete his security, as aforesaid, by the first day of July next, he shall put out of office, and another person appointed in his stead.

VI. And be it further enacted, that it shall and may be lawful, for the commissioners of the revenue, and they are hereby required, to order and direct, prosecutions, to be speedily commenced, against all delinquent officers and provincial debtors, and their sureties, without favour or distinction; and also, to direct any information to be filed on account of any seizures or forfeitures of the revenue laws of this province.

VII. And be it further enacted, that the collectors of impost and excise, shall keep a regular set of books, by double entry, wherein shall be opened accounts with all and every importing merchant; debiting all entries, and crediting all receipts of money, permits and certificates of drawbacks; which books shall be regularly balanced, and produced for inspection with their general accounts, when called for by the treasurer of the province, or the committee of public accounts; and the collectors of impost and excise, are hereby directed to transmit, quarterly, to the treasurer of the province, a list of permits by them given, and received, for the removal of dutiable articles within the preceeding quarter; under pain of removal from office for neglect of this duty.