

CAP. II.

An ACT for granting to His Majesty certain duties on Wine, Brandy, Gin, Rum, and other distilled Spirituous Liquors, Molasses, Coffee, and Brown Sugar, for the support of His Majesty's Government, and for promoting the Agriculture, Commerce and Fisheries, of this Province.

BE it enacted, by the Lieutenant Governor, Council and Assembly, That there shall be raised, levied, collected and paid, to his Majesty, his heirs and successors, on all wine, brandy, gin, rum, and other distilled spirituous liquors, molasses, coffee, and brown sugar, maple sugar only excepted, which shall or may hereafter be imported or brought into this Province, or manufactured therein, the respective rates and impositions herein after mentioned; that is to say :

Duty on Wine. For and upon the following wines; that is to say : champaigne, Madeira, port, claret, Lisbon and sherry, one shilling and three pence per gallon.

For and upon all other wines, nine pence per gallon.

Duty on Brandy and Gin.

For and upon all brandy and gin, one shilling and three pence per gallon.

Duty on Rum, &c. imported.

For and upon all rum, and other distilled spirituous liquors, one shilling per gallon.

Duty on Rum, &c. distilled in Province.

And for and upon all rum, and other spirituous liquors, distilled in this Province, ten pence per gallon.

Duty on Molasses.

For and upon every gallon of molasses, one penny.

Duty on Coffee.

For and upon every pound of coffee, one penny.

Duty on Sugar.

For and upon every hundred weight of brown sugar, (maple sugar excepted) three shillings and six pence, the same to be paid by the importer or manufacturer of any such articles.

Dutiable articles imported—how and when to be entered.

II. *And be it enacted by the authority aforesaid,* That all merchants and other persons, who shall import, or bring into this Province, in any ship or vessel, or otherwise, or who shall receive, or have consigned to him, or them, respectively, any wine, brandy, gin, rum, or other distilled spirituous liquors, molasses, coffee or brown sugar, (maple sugar excepted,) shall, within twenty-four hours after the arrival of any such ship or vessel, into any port, harbor, or creek within this Province, and due notice thereof given to such merchant, consignee, or importer, render an account in writing, and upon oath, to the collector of the excise for the district in which such merchant, consignee, or importer, shall or may reside, setting forth therein the quantity of each of the said enumerated articles so imported or received, the nature and description of the casks and packages in which the same may be contained and packed, with the marks and numbers thereof, and also the name of the place from whence they shall have been imported or brought, and the master or owner, and the supercargo, (if any there be), of any ship or vessel, so importing or bringing any of the said articles, shall also within twenty-four hours after the arrival of such ship or vessel, in any port, harbour or creek, within this Province, report to such collector for the district in which

which such port, harbour or creek, shall be, the quantity of each of the said enumerated articles so laden on board such ship or vessel; the casks or packages in which the same may be contained, with their respective marks and numbers, and the name or names of the person or persons to whom the same may be consigned; and shall also verify his and each of their said report by oath, the same to be administered by the said collector.

Importer or Consignee's Oath.

I, A. B. do solemnly swear, that the account which I have now rendered and subscribed of the wines, brandy, gin, rum, and other distilled spirituous liquors, molasses, coffee, and brown sugar, laden on board and imported in the ship or vessel called _____, at _____, is a true and faithful account of all the said articles of which I am owner or consignee, laden on board or imported in such ship or vessel, and that no part of the cargo to me belonging or consigned of such ship or vessel, hath, since her arrival, and to my knowledge or belief, been landed, sold, delivered, bartered or exchanged, at any port or place within this Province, or on the coasts thereof.—So help me God.

Importer or
Consignee's
Oath.

Master and Supercargo's Oath.

I, A. B. do solemnly swear, that the report which I have now made and subscribed, contains a true and just account of all the wines, brandy, gin, rum, and other distilled spirituous liquors, molasses, coffee, and brown sugar, laden on board the ship or vessel called the _____, at _____, and that I have not landed or suffered to be landed, sold, delivered, bartered, or exchanged, from or out of the said ship or vessel, any wine, brandy, gin, rum, or other distilled spirituous liquors, molasses, coffee, or brown sugar, at any port or place within this Province, or on the coasts thereof, since my sailing from _____.—So help me God.

Master and
Supercargo's
Oath.

And such master shall also obtain a permit from the said collector for landing the said wines, brandy, gin, rum, and other distilled spirituous liquors, molasses, coffee, and brown sugar, on some certain wharf or place within his district; which said permit shall be in the words following:

Permit A. B. master of the ship or vessel called the _____, to begin to unload her cargo at _____ wharf or landing within the district of _____, and to continue to unload the same betwixt sun rising and sun setting each day, until the cargo of such ship or vessel shall be wholly discharged. Given under my hand, this _____ day of _____, A. D. 18

Permission to
land Dutiable
Goods.

And if such master, owner, or consignee, or other persons, shall neglect to make such report, or shall break bulk of, or on board such ship or vessel, or shall unlade or land any of the said enumerated articles before he or they shall have made such report and obtained such permit, or shall unlade or land the same, or any part thereof, at any other place than is specified in the said permit, or shall remove or carry away, or suffer or cause to be removed or carried away, any of the said articles from the place specified in the said permit for landing, before such wines, brandy, gin, rum, or other distilled spirituous liquors, or molasses, shall have been duly gauged, or before such coffee and brown sugar shall have been duly weighed, under the direction of the said collector; and the said rates, duties and impositions, shall have been paid or secured in manner as herein after directed, and not having a permit for removing the same in the words following:

Breaking Bulk
without permit,
or removing du-
tiable articles
before they are
gauged, &c.

Permit A. B. to remove _____, from _____, within the town of _____, to _____, the duties thereon having been already paid or secured in the Excise Office at _____ . Given under my hand at _____, this _____ day of _____, A. D. 18 ; every such master, owner, or consignee, or other person, shall forfeit for each and every such offence the sum of one hundred pounds; and the ship or vessel from or out of which such articles

Permit to re-
move dutiable
articles.

articles, or any or either of them, shall have been clandestinely landed, is hereby rendered forfeit, and the same being first duly seized by the said Collector, shall be prosecuted to condemnation, and afterwards sold, and the nett proceeds thereof shall be distributed in manner as is herein after directed.

Dutiable articles to be gauged, &c.

III. *And be it further enacted*, That on the accounts and reports being respectively made as aforesaid by the persons herein before mentioned, of all and every part of the said herein enumerated articles which shall be imported into this Province as aforesaid, the Collector of Excise for the district into which such articles shall or may be imported, shall give to such merchant, consignee or master, a permit to break bulk of, and to unlade from, such ship or vessel, all and every the herein before enumerated articles, and to land the same at such wharf or place as such collector shall think most convenient to the owner or consignee of such articles and shall forthwith proceed to gauge such wines, brandy, gin, rum, and other distilled spirituous liquors, and molasses, and mark the name of the island from whence the said spirituous Liquors or molasses came, on the heads of the hogheads or casks in which they are contained, and to weigh such sugar and coffee, and after weighing and gauging the said articles respectively, shall proceed, in case the duties on the articles so imported shall not amount to more than ten pounds, to collect the same before the importer shall have a permit for the removal of the said articles; and in case such duties shall amount to more than ten pounds, then such Collector shall proceed to secure the said duties, by taking a bond from such importer, owner or consignee, to His Majesty, His Heirs and Successors, with sufficient sureties for the payment of the rates and duties herein before mentioned, in manner and form following, viz. One-fourth part of the said rates and duties in three months from the giving such security; one other fourth part of the said rates and duties in six months from the giving such security; one other fourth part of the said rates and duties in nine months from the giving such security; and the residue of the said rates and duties in one year from the giving such security.

Duties—how paid or secured.

IV. *And be it further enacted*, That the owner or owners of any distillery or distilleries, or other person who shall manufacture any distilled spirituous Liquors in this Province, and in case such distillery or distilleries shall be carried on by any servant or servants having the care and management of the same, such owner, master, servant or servants respectively, shall, on the Saturday of each and every week after the publication of this Act, render a true and faithful account to the collector of Impost and Excise of the quantity of rum, or other distilled spirituous liquors, that hath been, manufactured or distilled in his, her, or their distillery or distilleries, and shall make and subscribe before the said collector, the following oath:

Distilled articles liable to duty.

Distiller's oath.

I, _____, do solemnly swear, that the account which I have now rendered and subscribed of the rum, and other distilled spirituous liquors manufactured or distilled at the distillery of _____, is a true and faithful account of all the rum and other distilled spirituous liquors manufactured or distilled at the said distillery since the _____ day of _____ last, and that no rum or other distilled spirituous liquors have been manufactured or distilled at the said distillery since the _____ day of _____ last, except what the said account contains.

And I further swear, that no rum, or other distilled Spirituous liquors, to my knowledge or belief, have been removed from the said distillery, without being duly gauged by the gauger for the district of _____, or without a permit to remove the same from the Collector of Impost and Excise for the said district.—So help me God.

And after making and subscribing the said oath, the said owner, master or servant, shall give security for the payment of the rates and duties on such rum, or other spirituous liquors by this Act imposed, in manner and form as in this Act is directed with respect to such articles as shall be imported into this Province, under the penalty of one hundred pounds for each and every neglect.

V. *And*

V. *And be it further enacted*, That in case no person shall appear to pay, or give security for, the rates and duties herein imposed on the said enumerated articles, within twenty-four hours after the same shall have been landed and gauged or weighed, or reported by the distiller thereof as above required, that then it shall and may be lawful for the said Collector to take such enumerated articles into his custody, and to store the same, and shall, within five days from receiving the same into his possession, give notice for the space of ten days for the sale thereof, and to proceed to sell at public auction so much of the said articles as shall be necessary to pay the rates and duties imposed by this Act, with all the reasonable costs and charges attending the storing and selling such articles : and shall deliver up, to any person lawfully authorized to receive the same, the residue of such articles as may remain in the hands of the said Collector, after paying such rates, duties, costs and charges.

Neglecting to pay or secure the duties on dutiable articles.

VI. *And be it further enacted*, That none of the herein enumerated articles of the value of five pounds or above, shall be transferred by, or removed from the store or stock of, any importer or owner of the same, to any other person or persons whatsoever, without a Permit from the said Collector of the District wherein the same shall be, in the words following :

Permit A. B. to receive from the stock of C. D. the following articles, namely, and to carry the same from within the Town of _____ to _____ the duties thereon having been paid or secured in the Excise Office at _____ Given under my hand at _____ this _____ day of _____ 18 _____

Permit to remove dutiable articles.

VII. *And be it further enacted*, That in case any of the above enumerated articles shall be found in the possession of any person or persons whomsoever, or shall be found laden on any cart, truck, waggon, sled, horse or horses, or on board any boat or vessel, the rates and duties herein mentioned not being paid or secured, or without the respective Permits by this Act required, the person or persons in whose possession they shall be so found shall forfeit fifty pounds ; and all and every such articles, carts, trucks, waggons, sleds, horses, boats and vessels, shall be forfeit ; and that when any question shall arise, whether the aforesaid rates and duties have been paid or secured, the proof of the payment or the securing the same, shall lie on the possessor or claimer of such articles.

Penalty for removing dutiable articles without permit.

VIII. *And be it further enacted*, That in case any person shall be desirous to export or carry in any one ship or vessel, registered according to law, any quantity of wine, exceeding two hundred gallons ; or any quantity of brandy, gin, rum, or other distilled spirituous liquors, exceeding four hundred gallons ; or any quantity of molasses exceeding one thousand gallons ; or any quantity of brown sugar exceeding ten hundred pounds weight ; or any quantity of coffee exceeding five hundred pounds weight, out of this Province, to any Kingdom, State or Colony, such person or persons shall, previous to re-shipping, exporting, or carrying the same out of the Province, obtain a Permit, authorising him, her or them, to export the said article or articles ; which Permit the said Collector shall give without fee : and thereupon it shall and may be lawful, after the said articles have been duly gauged and weighed by the proper officer, to lade the same on board any ship or vessel for exportation in the presence of the Collector, or of the Weigher or Guager for the District ; and the exporter, and master of the vessel on board which such articles shall be laden, shall respectively make and subscribe before, and leave in the hands of, the Collector who shall give the said Permit, the following oath :

Drawback on the exportation of dutiable articles.

I, A. B. do swear, that the dutiable article or articles now actually by me shipped on board whereof C. D. is master, bound for _____ which articles are hereunder specified, is really part of the stock of _____ imported from _____ in the _____ entered in this office, and

Exporter's Oath.

is or are of the proof or quality, and description, as imported, and also hereunder specified, and that the same article or articles is or are not intended to be reloaded in this Province.

Master's Oath.

Master's Oath.

I, C. D. do swear that _____ is now actually shipped on board the _____ of which I am master, bound for _____ and that the same hath been laden on board the said _____ for the purpose of exportation out of this Province, and that the same is not intended to be reloaded, sold or exchanged, in any part of this Province.

Drawback, how obtained.

After which oaths, made and filed as aforesaid with the said Collector, the duties secured on such articles as are specified in such permit and affidavit, shall not be demanded for the space of twelve months after the date of such permit; and in case such exporter shall, at or before the expiration of the said twelve months, produce to the collector from whom he obtained such permit for exportation as aforesaid, a certificate under the hand and seal of the principal officer or officers of his Majesty's Customs at the place to which such articles shall be exported, of the description of the said wines, and the proof of the said spirituous liquors, and that the same have been to his knowledge landed within the port of which he or they is or are principal officer or officers; or in case such enumerated articles shall be exported to any foreign country, such exporter shall produce the like certificate from his Majesty's Consul or Vice-Consul, for such Foreign State or Country; then and in that case the said exporter shall have credit with the said collector of Excise for five-sixth parts of the amount of the duties secured for and on the articles so by him exported, out of this Province; and in case the rates and duties herein laid and imposed shall have been paid such certificate shall entitle such exporter to receive the amount of the five-sixth parts of the said rates and duties so paid, from the Treasurer of the Province; and if any of the enumerated articles which shall be so shipped for exportation shall be fraudulently reloaded in this Province, such articles so reloaded shall be forfeit to his Majesty, his heirs and successors, together with the ship, boat or vessel, from which they shall be reloaded; and all and every person or persons who shall be aiding and assisting in reloading such articles shall forfeit and pay the sum of fifty pounds, to be prosecuted for, recovered and distributed, as is herein after directed.

Time for obtaining drawback extended

IX. *Provided always, and be it further enacted,* That if it shall happen, by reason of accidents and delays during the time of war, that persons who have exported, or shall hereafter export, any of the said herein enumerated articles, shall not be able to procure and produce the certificates aforesaid within the said period of twelve months, then and in such case it shall be lawful for the Commissioners of the Revenue to allow a reasonable time beyond the said period of twelve months for the production of the necessary certificates of the landing of such articles at any port or place out of this Province. And if such articles before their arrival at the port or place to which they were or shall be destined, shall be lost, or taken by his Majesty's enemies, it shall and may be lawful for the said commissioners, upon full proof of such loss or capture, to direct and order that the exporter or exporters thereof shall receive credit for, or repayment of, the duties by him or them paid or secured thereon, in like manner as if the regular certificates of the exportation and landing of such articles had been procured and produced according to law.

Dutiable articles imported coastwise and afterwards exported.

X. *And be it further enacted,* That whenever any merchant or merchants resident at the outports of this Province, shall send or consign for sale, to his or their agent or agents at Halifax, any wines, brandy, gin, rum, or other spirituous liquors, sugar, molasses or coffee, which have been actually imported by him or them, and on which the duties have been paid or regularly secured in such out-port, it shall and may be lawful for the agent or agents to

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 such 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 herein 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, and the marks or numbers of such casks or packages.

And whereas, *it is prejudicial to the navigation of this Province, to oblige merchants importing any of the dutiable articles enumerated in said Act, to put on shore and land such part thereof, as it may be the intention of the owners to send in the same vessel to some other colony, port, or place :*

XI. *Be it enacted,* That after the publication of this Act, if any of the dutiable articles enumerated in said Act, shall be imported and brought into this Province on board any ship or vessel, it shall and may be lawful for the master, owner, factor, or supercargo, to report and enter at the Impost and Excise Office, conformably to the provisions contained in the said recited Act, such part or portion of the said dutiable articles as he or they may think proper to be landed for sale and consumption in the Province, and to enter and report the residue or remainder for exportation in the same vessel to some other port, place or colony, out of the Province; and the officers of Impost and Excise shall permit the landing, and shall gauge and weigh, and secure the duties on the several parts of such vessel's cargo so to be put on shore for sale and consumption in the manner usual and heretofore practised under the several clauses and provisions contained in this Act, and shall also secure the duties of Impost and Excise on such parts of the cargo of such vessel or vessels as may be reported and entered as aforesaid for exportation in the same bottom without unloading or landing the same; and for that purpose shall demand and require the person or persons entering the same for exportation, to produce and deliver to such officer or officers the original invoice of the goods so entered for exportation; and the proper officer or officers of Impost and Excise shall require the person or persons making such entry, to verify such invoice on oath; which oath it shall and may be lawful for the officer or officers of Impost and Excise to administer in the following words —

I do solemnly swear, that the invoice now by me produced, is the original invoice of the goods, wares and merchandize, now by me entered for exportation, and such invoice was actually and truly made at the port or place where such goods were shipped, and does actually and truly contain, to the best of my knowledge and belief, a true and just account of the quantities of each and every article so by me now entered for exportation.

And the said officers shall calculate upon such invoice, the amount of the duties, and shall thereby ascertain the same in like manner as if the articles so entered for exportation, had been actually landed, and regularly weighed and gauged; and bonds shall be taken with sufficient sureties in the usual form, for the payment of such duties at the usual times and periods; and the said officers shall, on such duties being bonded and secured as aforesaid, grant a permit for the exportation of the goods, on which the duties have been so secured in the usual and customary form; and the exporter of such dutiable articles shall be entitled to have, and be allowed, a drawback without any deduction whatsoever of the duties so secured, in the same manner and form, and upon the same certificates of landing, and under the same rules and regulations, that persons obtain drawbacks who export dutiable articles after having landed the same in the Province.

Dutiable articles may be exported without being landed.

Duties secured upon original invoice.

False report or entry of dutiable articles.

XII. *And be it further enacted,* That if on examination, it shall be discovered that the report and entry made of dutiable goods, part for consumption, and part for exportation, shall be false, and that there was a greater quantity of dutiable goods laden on board the ship or vessel than was reported and entered with the Impost and Excise officers, all the surplus goods, together with the ship or vessel, shall and may be seized by the proper officer or officers, and the party making such false entry, shall be subject to all the penalties and forfeitures imposed in and by this Act on persons making a false report or entry; and if any part of the goods so permitted to be exported as aforesaid, shall be fraudulently, or clandestinely discharged, or unladen within the Province of Nova-Scotia, from on board the vessel in which the same were imported, such vessel, and all the goods so discharged or landed, together with the vessels, boats, carts, horses and carriages, employed in landing, or removing the same, shall be seized and forfeited to His Majesty; and all and every person and persons, who shall be aiding and assisting, in such fraudulent or clandestine landing of any such goods, shall forfeit and pay the sum of fifty pounds, to be sued for, recovered and distributed, in the manner herein after directed.

Refusal, &c. to produce original invoice.

XIII. *And be it further enacted,* That in case the party making such report and entry for exportation, shall neglect or refuse to produce such original invoice, and to verify the same as aforesaid, or shall neglect or refuse to secure the duties, then, and in such case the goods so entered for exportation shall be landed, and the duties ascertained and secured in manner herein before directed.

Suspicion of original invoice

XIV. *And be it further enacted,* That in case the Collector of Impost and Excise shall have any just cause to doubt the truth or authenticity of any report or entry, or of the invoice produced, he shall and may search and examine into the contents of the cargo so reported and entered, and may remove, or cause to be removed, the packages from one part of the vessel to the other, so as to ascertain as far as possible, the true contents of each package, and the master, officers and crew, of such vessel, shall aid, and assist the officer or officers in making such search and examination, and in case he or they refuse such assistance, then, and in such case the goods shall be landed, and the truth of such report and invoice ascertained: and it shall and may be lawful for the officer making such search, to call to his aid, three respectable merchants to assist therein, and if in the opinion of such merchants, there shall be any reasonable cause for further suspicion, they shall certify the same, which certificate shall be sufficient to authorize the proper officer to order the cargo to be discharged, and the truth or falsity of the report and invoice actually ascertained, by weighing and gauging such cargo. *Provided always,* That if the difference between the invoice and the return of the gauger and weigher shall, in the opinion of three merchants, not exceed the difference which frequently occurs between the gauge and weight of two different ports or places, in such case no penalty or forfeiture shall attach to the person making such report or entry.

The sailing of vessels with dutiable articles delayed.

XV. *And be it further enacted,* That if the master, owner, or others concerned in the ship or vessel in which goods are entered for exportation as aforesaid, shall unnecessarily delay unloading the part or parts of her cargo entered to be landed, or shall, after the unloading thereof, delay for a space longer than ten days, proceeding on her voyage, and departing from the Province with the goods so to be exported, the said master, owner, or others concerned, shall pay each and every day to the tide waiter employed to attend such vessel during such delay, the daily pay established for a tide waiter to receive from the Province when on duty, and on refusal, it shall be lawful for such tide waiter to recover the same in a summary way, before one of His Majesty's Justices of the Peace for the county or place within which such tide-waiter shall have been so employed.

XVI. *And*

And whereas, vessels not bound to this Province, are oftentimes obliged by stress of weather, or other sufficient causes, to put into some or one of its ports, and such vessels may have on board some of the hereinafter enumerated articles which it may be necessary to unlade in order to repair such vessels, and enable them afterwards to proceed on their intended voyage:

XVI. *Be it therefore enacted, by the authority aforesaid, That it shall and may be lawful for the collector of Impost and Excise within the district where any such vessel or vessels may arrive, upon application to him, by the master or consignee thereof, to permit such master or consignee to unlade all such dutiable articles, and to deposit and store the same in the custody of the said Collector, who shall take an exact account of the packages in which such articles are contained, and the contents of each package, and make a correct entry thereof in his book; and such dutiable articles shall remain in the custody of the said Collector until such vessel or vessels shall have been put in a condition to receive the same on board again, and be ready for sea; and upon payment of store rent, and all other reasonable charges that may have been incurred by the unloading and storing the whole or any part of such cargo or cargoes, the said Collector is hereby required to deliver up the same to the said master or consignee, to be exported upon the same restrictions and conditions as such articles duly imported into this Province, and the same shall not be subject to any of the said duties. Provided always, That no person as aforesaid shall be entitled to the benefit of this clause, who shall be proved to have sold any part of the said dutiable articles, except such part as may be sufficient to pay for the necessary repairs of such vessel or vessels, and shall have been permitted to be sold for that purpose by the Commissioners of the Revenue. And provided always, That if any part of the said dutiable articles shall be sold for the payment of the repairs, and other necessary charges that may arise in refitting such vessel or vessels for the prosecution of her or their intended voyage, the same shall be subject to, and pay, the whole of the duties thereon imposed by this Act.*

Vessels laden with dutiable articles, putting into ports in distress.

XVII. *And be it further enacted, That any merchant or distiller, or other person, who shall supply for the use of his Majesty's army, navy or careening yard, any brandy, gin, rum, or other distilled spirituous liquors, or any wines, or brown sugars, for which he shall have paid or secured the duties and rates imposed thereon by this Act, shall be entitled to have credit for, or to be repaid such rates and duties; provided, the said brandy, gin, rum, or other spirituous liquors, or wines, shall immediately on the importation or manufacture thereof, or being prize goods, shall immediately on the sale thereof, pursuant to any orders of the Court of Vice Admiralty, be stored under the inspection of the Collector of Impost and Excise, in a proper warehouse, in the joint custody of the said Collector, and of the merchant, distiller, or other person or persons, who shall supply the same; and unless such brandy, gin, rum, or other spirituous liquors, or wines, shall be delivered out of such warehouse, to the proper person or persons, authorized to receive the same for the use of his Majesty's navy, army, or careening yard, in the presence of such Collector; and unless the same shall also be immediately conveyed from the said store or warehouse, on board of some one of his Majesty's ships of war, or into the careening yard, or delivered over to the Commissary of his Majesty's army, in the presence of such Collector; and if any such brandy, gin, rum, or other distilled spirituous liquors, or wines, so delivered for his Majesty's service, shall afterwards be fraudulently reloaded or sold in this Province, the same shall become forfeited to his Majesty; and every person and persons concerned in such fraudulent reloading, or sale thereof, shall forfeit and pay the sum of fifty pounds, to be recovered in the manner prescribed by this Act.*

Drawback on articles supplied Navy or Army.

Survey of wine,
&c. intended for
Navy or Army.

XVIII. *And be it further enacted*, That all brandy, gin, rum, and other distilled spirituous liquors, and wines, which shall be so stored, for the purpose of supplying his Majesty's army, navy, or careening yard, shall be exactly gauged without any allowance of five per cent. for leakage, and the quantity contained in each cask shall be marked by the gauger on the head thereof, on which quantity and no more the person supplying the same shall be repaid or allowed credit, for the rates and duties by him secured or paid.

And Whereas, it is expedient, that Officers of His Majesty's Navy, be relieved from the payment of any Provincial Duties, on Wines by them exported, and consumed on board the ships of war, or elsewhere, without the limits of the Province :

Licence to purchase wines, &c. for the Navy.

XIX. *Be it therefore further enacted, by the Lieutenant-Governor, Council and Assembly*, That it shall and may be lawful for the Governor, Lieutenant-Governor, or Commander in Chief for the time being, on the application of the captain or officer commanding any of His Majesty's ships of war, about to leave the Province, to grant a licence to purchase, for the use of the officers of such ships respectively, so many gallons of wine as shall be recommended by the Commissioners of the Revenue as a reasonable allowance for the use of the officers of such ships, so as the same be calculated to supply such officers for a period of at least three months; and the name or names of the person or persons from whom such wines are intended to be purchased shall be inserted in such licence.

Permission to export dutiable articles.

XX. *And be it further enacted*, That the person or persons so selling such wines, shall obtain the necessary Permit, and ship the said wines according to the provisions and under all the regulations herein before prescribed in cases of exportation of dutiable articles out of the Province; and shall also take the exporter's oath required in such cases; and the officers for whose use such wines shall have been so purchased and shipped, shall certify that such wines are actually on board one or more of His Majesty's ships then ready for sea, and that no part thereof shall, with their consent, privity or knowledge, be relanded in this Province; which certificate, together with the licence for such purchases, shall be lodged with the Collector of Impost and Excise, and thereupon the person or persons from whom such wines shall have been purchased, shall be entitled to a drawback of the duties which shall have been paid or secured thereon, in the same manner and proportion as is allowed by this Act, on wines exported out of the Province.

And whereas, it is highly necessary, for promoting the Agriculture, Fisheries, and Commerce of this Province, that merchants, traders, and others, who shall export the produce or manufactures of the Province, to the West-Indies, or other parts beyond the sea, and who shall bring back the produce of the West-Indies in return for the same, should have some encouragement for carrying on a trade so beneficial to this Country :

Additional duty on rum, &c. imported—one third of which not purchased with the produce of the Province.

XXI. *BE it therefore enacted, by the authority aforesaid*, That from and after the publication hereof, there shall be paid, levied and collected, to the use of His Majesty as aforesaid, on all brandy, gin, rum and other distilled spirituous liquors, molasses, brown sugar and coffee, which hereafter shall be imported into this Province, the additional rates, duties and impositions, herein after mentioned, over and above the duties herein before imposed thereon, unless one full third part of such brandy, gin, rum and other distilled spirituous liquors, molasses, brown sugar and coffee, shall have been purchased with the proceeds of the produce or manufactures of this Province, to be exported as herein after directed, and unless such brandy, gin, rum, and other distilled spirituous liquors, molasses, brown sugar and coffee, shall be imported in a vessel or vessels owned by an inhabitant or inhabitants of this Province, resident therein, and who shall have resided therein at least six months previous to such importation, or by any firm, or trading

ding company, any of the partners of which have resided as aforesaid, which said further rates, duties and impositions, are as follow, to say :

For and upon every gallon of brandy, gin, rum and other distilled spirituous liquors, one third part of which shall not have been purchased with the produce of the Province, and imported thereinto as aforesaid, Three pence. Duties.

For and upon every gallon of molasses, one third part of which shall not have been purchased and imported as aforesaid, One penny.

For and upon every hundred weight of brown sugar, one third part of which shall not have been purchased and imported as aforesaid, Two shillings and six pence.

For and upon every pound of coffee, one third part of which shall not have been purchased and imported as aforesaid, One penny.

XXII. *And be it further enacted,* That all the said additional rates, duties and impositions by this Act imposed and laid, shall be raised, levied, collected and paid to his Majesty, his heirs and successors, by the ways, means, methods, rules, provisions and directions, and under the penalties, and by the collectors herein prescribed, mentioned, named and expressed. Collection of the Duty.

XXIII. *And be it further enacted,* That all and every of the said herein enumerated articles which have been or shall be brought into this Province under the denomination of prize goods, and which shall be sold therein, by any order of the Court of Vice-Admiralty, and all such enumerated articles which shall hereafter become forfeit to his Majesty on account of illegal importation, or upon any other causes whatsoever, shall be subject to all the rates, and duties imposed upon such articles by this Act, and the respective purchasers of such articles shall be considered as the *bona fide* importers thereof, for the purposes of this Act, and shall make the payments, or give the necessary bonds and securities accordingly, for the amount of the said rates and duties thereon. Prize Goods, &c.

XXIV. *And be it further enacted,* That every owner or master of any ship or vessel, who shall ship and export any goods or merchandise whatsoever, the produce or manufacture of this Province, and who intends to obtain an exemption from the duties herein last before imposed on brandy, gin, rum, or other distilled spirituous liquors, molasses, sugar and coffee, one third of which shall not have been purchased with the produce or manufacture of the Province, shall, at the time of shipping and exporting such goods and merchandise, the produce or manufacture of the Province, deliver to the Collector of Impost and Excise for the district wherein such export and shipment shall be made, an invoice of the articles, goods or merchandise, so to be shipped, specifying the quantities of each article so shipped; and the owner or master so making such shipment and export, shall, at the foot of such invoice, make and subscribe the following affidavit, or, if a Quaker, affirmation, viz :

I, A. B. do swear or affirm that the foregoing invoice is just and true, and that the several articles specified therein, are now actually shipped on board the

and also that the several articles therein specified have been actually and truly purchased or otherwise procured by me within this Province ; which invoice and affidavit or affirmation shall be filed with such Collector, and no brandy, gin, rum, or distilled spirituous liquors, sugar, molasses or coffee, shall be exempted from paying the additional rates and duties herein last before mentioned, unless such brandy, gin, rum, and other spirituous liquors, sugar, molasses and coffee, shall be imported into this Province within eighteen months from the time that the produce or manufactures of this Province, shall have been exported with the proceeds of which produce or manufactures; one third of such

Exporting produce of the Province.

Exporter's Oath.

such brandy, gin, rum or other spirituous liquors, sugar, molasses and coffee, shall have been purchased.

Entry of dutiable articles purchased in part with Produce of the Province.

XXV. *And be it further enacted,* That every owner or master of any ship or vessel, who shall import into this Province, any brandy, gin, rum, or other distilled spirituous liquors, molasses, sugar and coffee, which such master or owner, shall require to be freed from the said last mentioned additional duty, by reason of one third part of such brandy, gin, rum or other distilled spirituous liquors, sugar, molasses and coffee, having been purchased with the produce of the Province, shall, within twenty-four hours after such importation, deliver to the Collector of the Impost and Excise for the district, an invoice specifying therein the quantity of such brandy, gin, rum or other distilled spirituous liquors, sugar, molasses and coffee, and shall, at the foot of such invoice, make and subscribe the following affidavit or affirmation, viz: I, A. B. do swear or affirm that the foregoing Invoice is just and true, and that the several articles specified in such Invoice are actually owned by, and belonging to of in and that one full third part in value of the several articles mentioned in such Invoice, were actually and truly purchased with the proceeds of certain goods and merchandizes, the produce or manufacture of the Province, shipped on board the whereof was master, at the day of as will more fully appear by such Invoice and Affidavit thereunto annexed: which Invoice and Affidavit or Affirmation is lodged in the hands of the Collector of in this Province; and I do further swear or affirm, that who is or are an inhabitant or inhabitants within this Province, and whose place of residence has been at within the same for six months last past, is or are the owner or owners of the ship or vessel called the on board of which the several articles contained in the said Invoice are imported.

And it shall and may be lawful for the Collector of Impost or Excise for the District to free so much of the brandy or gin, rum or other spirituous liquors, sugar, molasses or coffee, so imported or specified in such Invoice, as shall amount to three times the value of the proceeds of the goods, wares and merchandizes, the produce or manufacture of the Province, so exported as aforesaid, shall have sold for at the place where the same shall have been sold or disposed of.

Non-resident importers and exporters.

XXVI. *And be it further enacted,* That if any person or persons not being resident inhabitants of this Province, shall import or bring into this Province, any of the said herein enumerated articles, and shall afterwards export the same to any port or place out of this Province, agreeably to the Provisions of this Act, such person or persons on producing the certificates by this Act required, in such cases, shall be entitled to receive credit for, or repayment of, the whole of the additional duties herein before imposed on such articles, besides the drawbacks allowed in the like cases of the duties herein first imposed on the said articles.

The Collector of Impost and Excise, importers, &c. liable to a penalty in certain cases.

XXVII. *And be it further enacted,* That if any Collector of Impost and Excise in this Province shall exempt or free any brandy, gin, rum, or other distilled spirituous liquors, sugar, molasses, or coffee, from the said additional rates and duties herein last before imposed thereon, without the several requisites herein before specified, having been fully complied with, by the master or owner claiming such exemption, and without it fully appearing to such Collector, that such brandy, gin, rum, or other distilled spirituous liquors, sugar, molasses or coffee, is by this Act exempted from such additional duty, such Collector for every such offence shall forfeit and pay the sum of two hundred pounds, the same to be recovered by any person who will sue for the same, in any of His Majesty's Courts of Record within this Province; and any person or persons who make any declarations by this Act required

to be made, on oath or affirmation, which declaration, when made on oath or affirmation, shall be in any respect false and untrue, such person or persons, on due conviction thereof, shall suffer the pains and penalties, by law appointed for persons guilty of wilful and corrupt perjury.

XXVIII. *And be it further enacted*, That on the importation into this Province of any wines, brandy, gin, rum or other distilled spirituous liquors, molasses or sugar, subject to the duties in this Act specified, after the same shall be exactly gauged and weighed, the Collector of Impost and Excise for the district wherein such importation shall have been made, shall deduct five per cent. from the nett weight or quantity of such brandy, gin, rum and spirituous liquors and sugar, and two and a half per cent. from the nett quantity of such wines and molasses so imported, which shall be in lieu of all other allowances heretofore made by any of the revenue laws of this Province on account of leakage or wastage.

Allowance for leakage or wastage.

And in order to prevent frauds from being committed on the Revenue of this Province, in certain of the outports, by masters and owners of vessels :

XXIX. *Be it enacted*, That no ship or vessel entering the gut of Annapolis, shall pass the town plot of Digby to unload at Bear River or Moose River, or the creeks in the lower part of the township of Granville, or at any other place or places between the town plot of Digby aforesaid and the town plot of Annapolis, until the master, owner, or consignee of such vessel and cargo respectively, shall have made a report and entry with the Collector of Impost and Excise in the said town plot of Digby, of the whole of the dutiable articles on board such ship or vessel, and shall have secured the duties imposed thereon by this Act; nor shall any ship or vessel entering the gut of Annapolis aforesaid, pass the town plot of Annapolis to unload at any place or places further up the said river, or to the northward or eastward of the said town plot of Annapolis, until a report and entry shall have been made as aforesaid with the Collector of Impost and Excise in the town plot of Annapolis, of the whole of the dutiable articles on board such ship or vessel, and until all the duties imposed thereon shall have been secured according to the provisions of this Act, under the penalty of one hundred pounds for every such offence, to be recovered from the master, owner or consignee, of such ship or vessel.

Vessels entering the Gut of Annapolis laden with dutiable articles.

XXX. *And be it further enacted*, That all and every sum or sums of money arising from, or which shall be collected and paid under and by virtue of this Act, after deducting the expense of collecting the same, shall be paid into the hands of the Treasurer of the Province, quarterly, or oftener, if the same shall be by him demanded.

Revenue to be paid to Treasurer.

XXXI. *And be it further enacted*, That the Collector, Land-Waiver, Weigher, or Guager, or any one or more of them, shall and may, immediately, upon the arrival of any ship or vessel in any harbour, port, or creek, in this Province, either at or before her coming to anchor or wharf, enter on board the same, and have full power and authority to take custody of, and to seize, any ship, vessel, boat, cart, waggon, truck, sled, or horse, on board of or on which any of the above enumerated articles shall be laden or found contrary to the provisions of this Act, and to prosecute the same; and all and every person or persons offending against all or any of the rules, regulations and provisions thereof, to final condemnation, judgment and execution; and shall and may enter into any ships, vessels, boats, houses, shops or cellars, of all and any person or persons in which they or either of them shall have reasonable cause to suspect there is or are any article or articles herein enumerated for which the rates and duties herein mentioned have not been paid or secured, or which has or have been fraudulently reloaded within this Province. *Provided*, That every such Collector

Power of collector, &c.

lector, Land-Waiter, Guager and Weigher, shall, before they or either of them enter into any houses, shops, stores or cellars, on oath, inform some one of His Majesty's justices of the Peace for the county or town wherein such houses, shops, stores or cellars, are situate, that he has cause to suspect there is or are any of the article or articles herein above enumerated, and for which the rates and duties herein mentioned have not been paid or secured, or which has or have been relanded as aforesaid within this Province. And the said Justice is hereby authorised and directed, immediately on the information aforesaid, to attend and go with such Collector, Land-Waiter, Weigher or Guager, to the houses, stores, shops or cellars, aforesaid, and shall then and there require to be admitted into the same, either by personally demanding of some person in or belonging to such dwelling house, shop, store or cellar, or declaring the purpose for which he is about to enter into the same; after which demand or declaration made as aforesaid, in case the door or doors of such dwelling house, shop, store or cellar, shall not be opened, it shall and may be lawful for such Justice of the Peace to direct and order the said Collector, Land-Waiter, Guager or Weigher, forcibly to enter into such dwelling house, shop, store or cellar, as aforesaid, at any time between sun-rising and sun-setting, and to search for any articles herein enumerated, and to seize such of them whereon the said rates and duties shall not have been paid, secured, or permitted to be removed, agreeable to the provisions of this Act.

Penalties and forfeitures for violations of this Act.

XXXII. *And be it further enacted,* That the Collectors of Impost and Excise in their several districts, 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 this Act, 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 the setting of the sun, on any day, enter into any house, cellar, shop, or store house, of any person or persons dealing in the said articles: and if any person or persons so dealing in articles liable to duty as aforesaid, shall refuse to open the door of his, her, or their house, cellar, shop or store house, or shall prevent or obstruct such Collector from entering into such cellar, shop or store house, for the purpose aforesaid, such person or persons shall forfeit the sum of one hundred pounds, to be recovered by such Collector, by bill, plaint or information, in any of his Majesty's Courts of Record within this Province.

Oaths appointed by this Act — how administered.

XXXIII. *And be it further enacted,* That each and every Collector, shall and are hereby authorised to administer any and all the oaths by this Act appointed to be taken and made; and that if any such Collector shall omit to administer or shall dispense with any of the oaths by this Act required to be taken by the persons therein mentioned, such Collector shall forfeit and pay the sum of one hundred pounds for each and every neglect; and that in case any person or persons shall make oath to any false reports, or shall swear falsely to any other matter or thing hereby required to be verified on oath before such Collector, the person or persons so offending shall be deemed guilty of corrupt and wilful perjury.

Obstructing the collector, &c.

XXXIV. *And be it further enacted,* That if any person or persons shall obstruct or assault, with intent to obstruct any Collector or other officer of Excise, in the execution of the duties of their respective office or offices, such person or persons, so offending, shall forfeit and pay the sum of one hundred pounds: one half thereof to and for the use of his Majesty, his heirs, and successors, for the support of the Government of this Province; the other moiety to the use of any person or persons who shall sue for the same, by action of debt, bill, plaint or information, in his Majesty's Supreme Court.

Actions against collector, &c.

XXXV. *And be it further enacted,* That if any action or suit shall be commenced against any Collector,

Collector, or other officer or officers, by any person or persons, for any thing by him done in the execution of his office, by virtue or in pursuance of this Act, he or they shall or may plead to such action or suit the general issue, and give the special matter in evidence, at the trial to be had thereon; and if it shall appear to have been done in pursuance of, and under the authority of this Act, the jury shall find for the defendant or defendants, and such defendant or defendants shall recover his or their costs of suit.

XXXVI. *And be it further enacted,* That all fines, penalties and forfeitures, for any offence against this Act, shall be prosecuted, levied and recovered, by bill, plaint or information, in any of his Majesty's Courts of Record within this Province; and that one moiety of such fines, penalties and forfeitures, shall be to his Majesty, his heirs and successors, to be applied to the support of the Government of this Province; the other moiety to him or them who shall discover, inform or sue for the same, together with full costs of suit; and that on all prosecutions for any fines, penalties and forfeitures, for any offence against this Act, the prosecutor and defendant shall be entitled to demand a special jury for the trial thereof, and to take the depositions of witnesses, to be used in evidence at such trial, as is practised and authorised by the laws and usages of this Province in civil actions.

Recovery of penalties, &c.

XXXVII. *And be it further enacted,* That the monies which shall be paid into the Treasury by virtue of this Act, shall, from time to time, be drawn for by the Governor, Lieutenant-Governor, or Commander in Chief, for the time being, by warrant under his hand and seal, pursuant to the instructions and directions of His Majesty, in payment and discharge of any monies appropriated or to be appropriated by any Act or Acts of the General Assembly, for the support of His Majesty's Government, and for other public uses of this Province.

Application of Revenue.

XXXVIII. *And be it further enacted,* That out of the monies which shall hereafter be secured, collected and paid in cash into the Treasury of the Province, by the Collector of Impost and Excise for the district of Halifax, by virtue of this Act, there shall be allowed and paid to the said Collector the sum of three pounds ten shillings for every hundred pounds so by him collected and paid into the Treasury.

Allowance to Collector of Halifax.

Provided always, That if the amount of the commission granted by this Act, or any other Act of the General Assembly, to the Collector of Impost and Excise, of the district of Halifax, shall exceed in the whole the sum of seven hundred pounds, for the year ending on the eighteenth day of March, one thousand eight hundred and sixteen, the surplus shall be accounted for, and paid by the said Collector, into the Treasury of the Province.

Proviso.

XXXIX. *And be it further enacted,* That this Act, and every matter, clause and thing, herein contained, shall be and remain in full force and virtue until the twenty-fourth day of March, which will be in the year of our Lord one thousand eight hundred and sixteen, and no longer.

Continuation of this Act.

CAP. III.

An ACT to continue the several Acts of the General Assembly, for the further increase of the Revenue, by raising a Duty of Excise on all Goods, Wares and Merchandise, imported into this Province.

BE it enacted, by the Lieutenant-Governor, Council and Assembly, That the Act, made in the thirty-second year of His present Majesty's reign, entitled, An Act for the further increase

ACTS,
32d Geo. III.

create