

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Thursday the Sixth day of February, 1812, and continued by several Prorogations to Thursday the Ninth day of February, 1815, in the Fifty-fifth 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. &c. being the Fifth Session of the Tenth General Assembly, convened in the said Province. From Henry H. Cogswell, The Statutes at Large passed in the General Assembly held in His Majesty's Province of Nova Scotia: from the Sixth Session of the Eighth General Assembly, to the Fifty-Sixth year of his Majesty's Reign. John Howe and Son, 1816.

55 George III – Chapter 18

An Act imposing a Duty on Articles to be imported from the United States of America, and for appropriating the same.

Be it enacted by the Lieutenant-Governor, Council and Assembly, that from and after the publication hereof, all goods, wares and merchandise, which shall be imported from any port or place within the United States of America, except the articles herein after enumerated, shall be liable to, and pay, a duty of ten per cent ad valorem; to be levied and received in the current money of the province by the collectors of impost and excise, to be estimated according to the original invoice to be produced by the importer or importers thereof, on oath, before the landing of any such articles, except wheat, rice, rye, Indian corn, flour, seeds, meal of any sort, pitch, tar, turpentine, rosin, white oak staves and heading, and goods condemned as prize.

II. And be it further enacted, that any importer or importers, owner or owners, who shall import and land any of the articles, except such as herein excepted, without paying the duty imposed thereon by this act, shall, upon discovery thereof, forfeit such articles so imported and landed.

III. And be it further enacted, that the master of any vessel employed in the importation of goods as aforesaid, or any other person, who shall land, or attempt to land, any of the articles subject to duty by this act, except as herein before excepted, before the duty imposed by this act shall be paid, shall forfeit and pay the sum of fifty pounds.

IV. And be it further enacted, that the collectors or receivers of the duties for the time being, shall render a just account, and pay into the hands of the treasurer of the province, all such monies received by him, or them, for the duties collected in pursuance of this act, within thirty days after the receipt of the same, under the penalty of fifty pounds for his or their neglect, which duties shall be applied to the relief of the poor of the county or town where the same shall be collected.

V. And be it further enacted, that all forfeitures and penalties incurred by this act, shall be appropriated one half to the informer, and the other half to the use of the poor of the

county or town wherein the same is collected or recovered; the forfeiture to be recovered on complaint or proof, before any one of His Majesty's justices of the peace, and the penalty by action of debt, bill, plaint, or information, in any court of record within this province.

VI. And be it further enacted, that no fee or per centage whatsoever shall be allowed to, or retained by, the collector of impost and excise for the district of Halifax, for receiving, collecting and paying over, any monies to be raised under and by virtue of this act; and the collectors in all the other districts and ports of this province respectively, shall be allowed and paid two pounds ten shillings on every hundred pounds which shall be collected and paid by them, under and by virtue of this act, within their respective districts, and no more; any thing in any former act of the general assembly to the contrary notwithstanding.

VII. And be it further enacted, that if any articles imported from the said United States of America, and on which the duty imposed by this act shall have been paid, shall be afterwards exported to any of His Majesty's islands, colonies or plantations, or to any part of the United Kingdom, the person or persons so exporting such articles, shall be entitled to receive a return of drawback of the whole duty which shall have been paid on such articles. Provided, that before any such drawback shall be allowed or paid the person or persons so exporting such articles, shall conform in all respects to the rules, regulations, provisions and restrictions, and shall produce the proofs and certificates required by law, from persons who export rum, and other spirituous liquors, and wines.

VIII. 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 one thousand eight hundred and sixteen, and no longer.