

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 Thirteenth day of February, 1817, in the Fifty-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. &c. being the Seventh Session of the Tenth General Assembly, convened in the said Province.

57 George III – Chapter 23

An Act for granting a Drawback of the Duties on Brown or Raw Sugar used in the Manufacture of Refined Sugars, within the Province, and for regulating the mode of obtaining the same.

Whereas, the consumption of brown or raw sugar in the manufacture of refined sugars in this province, tends to the encouragement of the trade of the province, and is otherwise beneficial to its interests:

- I. Be it therefore enacted, by the Lieutenant-Governor, Council and Assembly, that any person or persons who shall carry on the manufacturing of refined sugars within this province, shall be entitled to the same drawback of the duties paid or, payable on all brown or raw sugar actually used or employed in such manufacture, as is or shall be granted or allowed on the exportation of the like article out of the Province.
- II. Provided always, and be it further enacted, that previous to removing any brown or raw sugar to the place where the same shall be manufactured as aforesaid, such person or persons shall procure a permit for the removal of the same, from the collector of impost and excise. And provided also, that such person or persons shall make a particular account in writing, of the brown or raw sugar which shall have been consumed, or employed, by him or them, in the manufacture of refined sugars, during the three months immediately preceding, and deliver the same, together with the permits granted for the removal of the said brown or raw sugar as aforesaid, to the collector of impost and excise. And also provided, that one of the persons concerned in such manufacture, or having the management thereof, shall make oath before such collector, of the truth of such account, and that all the brown or raw sugar in such account mentioned to have been consumed or used in the manufacture or refined sugars as aforesaid, was actually within the time in such account mentioned, so consumed or employed.
- III. And be it further enacted, that after such account and permits shall have been rendered to the collector, and the said oath made, the amount of the drawback of the duties paid or payable on all such brown or raw sugar, granted by this act, shall be paid to the said person or persons, or credited on the bond or bonds, or other securities given for securing the said duties, in the same manner as is provided and practised in the case of the exportation of the like article out of this province.

IV. And be it further enacted, that no refined sugars, syrup or molasses, manufactured or made in this province, shall be removed from the place where the same shall be so manufactured or made, without a permit for such removal first obtained from the collector of impost and excise.

V. And be it further enacted, that it shall and may be lawful for the collector of impost and excise, to enter into all houses, or other places where the refining of sugar shall be conducted, to examine the quantities of raw or refined sugars, in such house or place.

VI. And be it further enacted, that all and every the collector or collectors of impost and excise, shall be and they hereby are authorised to administer the oath by this act appointed to be taken and made; and if any person or persons shall make oath to any false account, 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 wilful and corrupt perjury, and shall, on conviction thereof, be liable to, and suffer, all the pains and penalties by law inflicted on persons guilty of wilfull and corrupt perjury.

VII. And be it further enacted, that all person or persons, who at any time before the passing of this act, and within five months past, shall have been engaged in the manufacturing of refined sugars in the province, shall be entitled to, and allowed, a like drawback of the duties paid or payable on all the brown or raw sugar, consumed or employed in such manufacture, and in the same manner as is hereby granted of the duties on such brown or raw sugar, as shall hereafter be so consumed or used. Provided, that within three months an account of the brown or raw sugar so consumed, and such affidavit of the truth thereof, as is by this act required, be given to, and made before the collector of impost and excise.

VIII. And be it further enacted, that in case of the removal of any of the brown or raw sugars to the manufactory, or of any of the refined sugars, syrup or molasses, above the value of five pounds, from the manufactory, without a permit first had and obtained for that purpose, such article or articles shall be forfeited and liable to seizure, and condemnation, as in case of removal of other dutiable articles without a permit, where a permit is required.

IX. And be it further enacted, that this act shall be, and continue in force until the eighteenth day of March, which will be in the year of our Lord one thousand eight hundred and eighteen, and no longer.