

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Thursday the Eleventh day of February, 1819, in the Fifty-Ninth 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 First Session of the Eleventh General Assembly, convened in the said Province.

59 George III – Chapter 7

An Act to authorise a Drawback of certain Duties, and to regulate the manner of obtaining the same.

Whereas, in the present state of the trade and commerce of this province, it is expedient to allow a drawback of the duties upon certain articles to be exported from this province, not heretofore entitled to such drawback, and to facilitate the mode of obtaining a drawback of duties in other cases:

I. Be it therefore enacted, by the Lieutenant Governor, Council and Assembly, that in case any person or persons shall be desirous to export, or carry, any goods, wares, or articles of any kind, except horses, live stock, manufactured tobacco, and oats, which shall have been, or may hereafter be, imported into this province from the United States of America, upon which any duties may have been paid or secured, such person or persons shall, previous to reshipping, exporting, and carrying the same out of the province, deliver to the collector a manifest, particularly specifying such articles so about to be exported, and obtain a permit to export the said article or articles; which permit the collector of impost and excise for the district from which such shipment shall be made, shall give on demand; and thereupon it shall and may be lawful to lade the same on board any ship or vessel for exportation in the presence of the collector, or of the measurer, guager or weigher, of the district; and the importer, or his agent or consignee, and the exporter of such article, and the master of the vessel on board of which such articles shall be laden, shall each respectively make and subscribe before, and leave in the hands of, the collector who shall give the said permit, the following oath:—

Importer's Oath.

I, A. B. do swear, that the several articles specified in the foregoing manifest, were imported from the United States of America into the port of _____ and were there landed from on board the _____ whereof _____ was master, on the _____ day of _____ in the year one thousand eight hundred and _____ and that the several duties imposed thereon, by law, have been paid or secured according to law.

Exporter's Oath.

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, are

really part of the stock of _____ imported from the United States of America, on the _____ day of _____ last past, in the _____ entered in this office, and is or are of the quality and description as imported, and also hereunder specified, and that the same article or articles is or are not intended to be relanded in this province, nor shall the same be relanded in this province with my knowledge or consent.

Master's Oath.

I, C. D. do swear, that _____ is now actually shipped on board the _____ of which I am the 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 relanded, sold or exchanged, in any part of this province, nor shall the same be relanded in this province with my knowledge or consent.

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, that the said articles have been landed within the port of which he or they is or are principal officer, then, and in that case, the said exporter shall have credit with the said collector of impost and excise for the amount of the duties paid, or secured to be paid for and on the said articles so by him, her or them, exported out of this province; and in case the rates and duties imposed shall have been paid, such certificates shall entitle such exporter to receive the amount of the said duties from the treasurer of the province; the same to be paid by a warrant on the treasury, to be drawn on the certificate of the commissioners of the revenue; and if any of the enumerated articles which shall be so shipped for exportation, shall be fraudulently relanded in this province, such articles so relanded, shall be forfeit to His Majesty, his heirs or successors, together with the ship, boat or vessel, from which they shall be relanded; and all and every person or persons, who shall be aiding and assisting in relanding such articles, shall forfeit and pay the sum of fifty pounds, to be prosecuted for, recovered and distributed, agreeably to the rules, regulations and provisions, of an act, passed in the fifty-fifth year of His Majesty's reign, entitled, "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 the Province."

II. And be it further enacted, that in case any person shall be desirous to export, or carry in any ship or vessel, any quantity of wine, brandy, gin, rum, or other distilled spirituous liquors, exceeding one hundred gallons, or any quantity of molasses, exceeding two hundred gallons, or any quantity of refined or brown sugar, exceeding ten hundred weight, or any quantity of coffee, exceeding two hundred weight, out of the province, to the United States of America, such person or persons shall, previous to re-shipping, exporting, or carrying the

same out of the province, to the United States of America, 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 shall 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, shipping officer, or of the weigher or gauger, for the district, who shall brand each and every of the said casks or packages respectively, with the words "For Exportation;" and the exporter, and master of the ship or vessel on board which such articles shall be laden, shall respectively make and subscribe, and leave in the hands of the collector who shall give the said permit, the oaths according to the forms herein prescribed, except so much as relates to the place from whence the importation was made, and shall give bonds to our sovereign Lord the King, his heirs and successors, in double the amount of the duties upon the articles so to be exported, that the same shall not be relanded in any place within this province; after which exportation, so made under the regulations aforesaid, the duties secured on such articles shall not be demanded for the space of six months after the date of such permit; and in case such exporter shall, at or before the expiration of the said six months, produce to the commissioners of the revenue in Halifax, satisfactory evidence that the said articles have been landed in any part of the United States, in that case the said exporter shall have credit with the said collector of impost and excise for the whole of the duties secured for, or on, the articles so by him exported to the United States of America, except five per cent, on the amount thereof; and in case the duties upon the said articles so exported shall have been paid, such exporter shall be entitled to receive a warrant upon the treasurer of the province for the amount of the said duties so paid, deducting five per cent as aforesaid, upon a certificate to be granted to such exporter by the commissioners of the revenue that they have received satisfactory proof of the landing such articles in the United States of America.

III. Provided always, that no drawback of duties shall be allowed on the exportation of any articles under the provisions of this act, unless the same shall have been exported within twelve months after the importation thereof.

IV. And be it further enacted, that when any person or persons shall import any dutiable articles from the United States of America, the duties upon which importation in any one vessel shall amount to a larger sum than ten pounds, it shall and may be lawful for the collector of impost and excise to take bonds for the payment of the said duties at quarterly periods in the usual manner.