

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Tuesday, the Fifteenth day of February, 1825, in the Sixth year of the Reign of our Sovereign Lord George the Fourth, 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 Twelfth General Assembly, convened in the said Province.

6 George IV – Chapter 35

An Act to allow a Drawback on Foreign Flour, and other articles, exported to Foreign Countries.

Whereas, by several acts of the Imperial Parliament of the United Kingdom of Great Britain and Ireland, for regulating the trade between His Majesty's possessions in America and the West-Indies and other places in America, the West Indies and other parts of the world, certain duties are imposed upon the importation into this province from foreign countries of wheaten flour and various other articles, and such duties are made payable to the treasurer of the provinces, to be applied as may be directed by the general assembly. And whereas, the commerce and navigation of this province will be greatly and most beneficially promoted by the allowance of a drawback of such duties upon the exportation of the articles, upon which the same have been paid, to foreign countries:

I. Be it therefore enacted by the President, Council and Assembly, that whenever any foreign wheaten flour, or other goods, wares and merchandise, imported as aforesaid, and upon which the duties imposed as aforesaid, have been duly paid, shall be re-exported from this province to any foreign country, or port or place, not under the dominion of His Majesty, and to which such articles may be legally exported from hence, the exporter or exporters thereof shall be allowed and paid a drawback of the whole of the duties paid upon the same articles when first imported into the province.

II. And be it further enacted, that every person intending to claim the drawback hereby allowed, shall deliver unto the collector of the provincial duties of excise, previous to the shipment and exportation of the articles, so entitled to drawback, an entry and written manifest thereof, specifying the nature, value, quality and description thereof; and the marks, numbers and descriptions, of the respective casks or packages wherein the same are contained, with the name of the ship in which the same are intended to be exported; the name of the master thereof, and the country, port or place, to which the same articles are destined: whereupon a permit for the shipment and exportation of such articles, in such vessel, and for such destination as aforesaid, shall be granted by the said collector, directed to some waiter, searcher or proper officer of the excise, who shall personally attend at, and inspect, the lading and shipment of the said articles, mentioned in such permit, on board the vessel named therein, and certify to such collector, and verify, if required, by oath, the actual lading and shipment of the respective articles contained in such permit.

III. And be it further enacted, that it shall be lawful for any such waiter, searcher or other officer, as aforesaid, after the entry and manifest made as aforesaid, for the exportation of any such foreign wheaten flour, or other goods, wares and merchandise, as aforesaid, and before or after the shipping thereof, to open and strictly examine any cask or other package referred to in the permit, and to take all other and necessary cask or other package referred to in the permit, and to take all other and necessary precautions and measures to see if the said articles are right entered; and if on such examination the same shall be found to be right entered, the waiter, searcher, or other proper officer shall, at his own charge, cause the same to be re-packed, (which charge shall be allowed to the said officer, by the commissioners of the revenue, if they think it reasonable) but if on examination such officer shall find such flour, goods, wares and merchandise, to be less in quantity or value than is expressed in the entry and manifest aforesaid, or find them entered under a wrong denomination, whereby the revenue of the province would have been defrauded, all such goods may be seized, and the same shall be forfeited and lost, and the owner or merchant shall lose the benefit of receiving the drawback by this act payable thereon.

IV. And be it further enacted, that when such shipment for exportation shall be made and certified as aforesaid, the exporter of such flour, goods, wares and merchandise, and the master of the ship or vessel wherein the same are laden, shall respectively make and subscribe, before the said collector of the provincial excise duties, an affidavit in writing, upon or annexed to such manifest and entry, and therein shall respectively depose and declare, on oath, that the goods so described, valued, numbered and specified, in such manifest and entry, are actually laden and shipped on board the vessel named therein, and for the purpose of being exported from this province to some foreign country, port or place, not under the dominion of His Majesty, and are not intended to be again landed, sold, exchanged or consumed, in any part of this province, or of His Majesty's dominions.

V. And be it further enacted, that further proof shall be made, by oath, to the satisfaction of the commissioners of the revenue, that the duties to which the several and respective articles described and specified in such manifest and entry as aforesaid, were, by law, liable on the first importation thereof into this province, have been actually and truly paid and satisfied thereon, and that all and every the requisites of any present or future act of the imperial parliament with respect to the importation or exportation of such articles into or from this province, have been duly and fully complied with.

VI. And be it further enacted, that the owner or exporter of all such flour, goods, wares and merchandise, so shipped for exportation, and the master of the vessel, on board whereof the same are laden as aforesaid, shall execute, to the collector of the said provincial duties of excise, a bond, with sufficient sureties, in a penal sum amounting to double the sum paid for duties, as aforesaid, upon the articles specified in such entry and manifest, with a condition that the said duties have been actually and truly paid thereon; and that all the said flour, goods, wares, and merchandise, specified in such entry and manifest, shall be carried in such ship or vessel, without unnecessary delay, to, and landed in, such foreign country,

port or place, for which they are destined, and shall not be fraudulently relanded, used or consumed, within this province, or any part of His Majesty's dominions.

VII. And be it further enacted, that when and so soon as the said bond shall be given, and all other requisites herein-before enacted complied with, the said commissioners of the revenue shall, and they are hereby required to, certify the same with the amount of the drawback to which the exporter may be entitled under this act, unto the Lieutenant-Governor, President or Commander in Chief for the time being: who thereupon shall be authorised to grant a warrant to the treasurer of the province, for the payment of the amount of such drawback to the exporter as aforesaid.

VIII. Provided always, and be it further enacted, that no drawback shall be allowed under this act, unless the articles upon which the same is claimed shall amount in value to one hundred pounds, and shall be actually shipped for exportation within the space of three years from the time of their original importation, such time to be accounted from the report inwards of the master of the ship or vessel wherein they were so imported.

IX. And be it further enacted, that the bond or obligation so to be executed as aforesaid, shall be cancelled upon due proof being made to the satisfaction of the said commissioners of the revenue, that the condition thereof hath been performed, or that the goods to which the same relates have been destroyed or lost by the perils of the seas, or otherwise. Provided always, that in such proof shall be included the certificates of His Majesty's consul or Vice-Consul, if there be any, at the port or place to which such goods are exported, that the same have been duly landed there.

X. And be it further enacted, that this act shall be in force for one year from the passing thereof, and thence to the end of the next session of the general assembly.