

*At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Wednesday, the First day of February, 1826, in the Seventh 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 Sixth Session of the Twelfth General Assembly, convened in the said Province.*

7 George IV – Chapter 5

**An Act to provide for the support of His Majesty's Government in this Province, and for promoting its Agriculture, Commerce and Fisheries, by continuing and amending an Act of the General Assembly, for granting Duties of Impost on Wine, Brandy, Gin, Rum, and other Distilled Spirituous Liquors, Molasses, Coffee and Brown Sugar.**

Be it enacted by the Lieutenant-Governor, Council and Assembly, that the act, passed in the fifty-fifth year of His late 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 this Province," and every matter, clause, and thing, therein contained, save and except the first, twenty-first, twenty-second, twenty-fourth, twenty-fifth, twenty-sixth, twenty-seventh, and twenty-eighth sections of the said act, and except, so far as the said act is hereinafter altered or amended, shall be continued, and the same are hereby continued until the twenty-fifth day of March, which will be in the year of our Lord one thousand eight hundred and twenty-seven, and no longer.

II. And be it further enacted, that instead, and in lieu, of the duties in the first clause of the said act hereby continued, there shall be substituted, 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, on or may hereafter be imported, or brought into this province, or manufactured therein, the respective rates and impositions following, that is to say:—

For and upon the following wines, that is to say:—Champagne, madeira, port, claret, Lisbon and sherry, two shillings per gallon.

For and upon all other wines, one shilling and six pence per gallon.

For and upon all brandy, gin, spirits, the manufacture of the United Kingdom, one shilling per gallon.

For and upon all other brandy, gin, and cordials, one shilling and four-pence per gallon.

For and upon all shrub, one shilling per gallon.

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

For and upon all rum, and other spirituous liquors, distilled in this province, six pence per gallon.

For and upon every gallon of molasses, one penny.

For and upon every pound of coffee, one penny half-penny.

For and upon every hundred weight of brown sugar, maple sugar excepted, four shillings.

All which said duties shall be paid by the importer or manufacture, of such articles, and shall be collected and secured by the means, and under the regulations and penalties, and shall be drawn back on exportation, in the way and manner in and by the above recited act, and in this act, provided and contained.

III. Provided always, and be it further enacted, that all goods and merchandize, the growth, produce or manufacture, of any foreign country or place, not under the dominion of His Majesty, and subject to the duties imposed by the statute of the imperial parliament of Great-Britain and Ireland, passed in the sixth year of His Majesty's reign, and entitled, "An Act to regulate the trade of the British Possessions abroad," shall be wholly free and exempt from the duties imposed by this act.

IV. And be it further enacted, that whenever any articles, chargeable with duty under this act, shall be warehoused in the manner prescribed by the said statute of the imperial parliament, then, and in every such case, the party by whom the said duties were secured, shall be allowed credit, and further time, for the payments due upon his securities, for such of the articles as there remain, and until they shall be taken out of the warehouse. Provided always, that the said articles have not remained in the warehouse longer than one year from the date of the security taken for the duty thereon.

V. And be it further enacted, that the master of every registered vessel, shall, within twenty-four hours after its arrival in any port, harbour, or creek, of this province, render an account or report in writing, to the collector of impost and excise, for the district in which such vessel shall arrive, of the articles of cargo laden on board such vessel, at her last port, and then on board the same, and shall verify the said account or report by the following oath:—

I, A. B. do solemnly swear, that the account or report which I have now made and subscribed, contains a true and just account of all the articles of every description laden on board the \_\_\_\_\_ 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 \_\_\_\_\_ any articles

whatever at any port or place within this province, or on the coast thereof, since my sailing from \_\_\_\_\_. So help me God.

VI. And be it further enacted, that if any master of any registered vessel shall neglect to render the account or report aforesaid, or shall break bulk of or on board of such vessel, or shall unlade or land any article whatever, before he shall have rendered the said account, or report, such master, or the owner of such registered vessel, shall forfeit and pay the sum of twenty pounds, to be recovered by bill, plaint, or information, in any court of record of this province, one half to His Majesty, his heirs and successors, for the support of the government of this province; the other half to the person who shall sue for the same, with costs of suit.

VII. And be it further enacted, that in case any coasting vessel shall arrive at the port of Halifax, with live stock, or other perishable articles, on the deck of such vessel, after the hours of transacting business at the office of impost and excise there are passed, it shall and may be lawful for the collector of impost and excise, the gauger, or either of the tide waiters, to permit and suffer the master thereof to unlade the live stock, and other perishable articles, before rendering the report or account herein before required to be made and rendered.

VIII. And be it further enacted, that if any ship, vessel or goods, shall be seized for any cause of forfeiture, and any dispute shall arise touching a breach of the revenue laws, or whether the duties for such goods have been paid, or whether the same have been legally imported, or exported, or concerning the place from whence such goods were brought, then and in such case, the proof thereof shall lie upon the owner or claimant of such ship, vessel or goods, and not upon the officer who shall seize or stop the same, any law, usage or custom, to the contrary notwithstanding.

IX. And be it further enacted, that upon the exportation from this province of any articles, chargeable with duty under this act or the act hereby continued, and upon compliance with, and observance of, all the rules and regulations from time to time in force, respecting drawbacks of the impost duty, there shall be allowed to the owner or exporter, in the manner prescribed for the payment or allowance of drawbacks, the whole duty of impost by this act, or the said continued act, paid or payable upon the articles exported, and no part of such duty shall be retained as a sunk duty; any thing in the said continued act to the contrary notwithstanding. Provided always, that the articles exported amount in quantity to the weight or measure in the said act limited for the allowance of drawbacks.

X. And be it further enacted, that every person employed by the collector of impost and excise, for the district of Halifax, as a waiter, extra waiter, or temporary waiter, shall have all the powers and authority to enter on board any ship or vessel, and to seize any ship, vessel, boat, cart, waggon, truck, sled or horse, and to sue for any penalties or penalty, that are now by law possessed by the collector, to sue for any penalties or penalty, that are now by law possessed by the collector, land waiter or gauger; and the person making any seizure, or

prosecuting for any penalty, shall be entitled to one half of such seizure or penalty, and no officer, or person employed in the service of the provincial revenue, shall be entitled to any part of any seizure or penalty, save and except the officer or person who shall actually have made the seizure, or shall have been the means of recovering any such penalties respectively.

XI. And be it further enacted, that the act, passed in the first year of His present Majesty's reign, entitled, "An Act to impose an additional duty on Wine hereafter to be imported into this Province, and to appropriate the same for the payment of the Interest of the Funded Debt of the Province," and every clause, matter and thing, in that act contained, shall, on the twenty-fifth day of March, in this present year, cease, determine, and be wholly repealed.

XII. And be it further enacted, that this act, and every matter and thing herein contained, shall continue and be in force from the twenty-fifth day of March in the present year, until the twenty-fifth day of March, which will be in the year one thousand eight hundred and twenty-seven and no longer.