

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 7

An Act for the further increase of the Revenue of the Province, by continuing and amending an Act of the General Assembly for raising a Duty of Excise.

Be it enacted, by the Lieutenant-Governor, Council and Assembly, that the act, passed in the thirty-second year of His late Majesty's reign, entitled, "An Act for the further increase of the Revenue, by raising a Duty of Excise on all Goods, Wares, and Merchandize, imported into this Province," and every matter and thing in the said act contained, save and except the third, fourth, fifth and sixth 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 on all goods, wares and merchandize, by the said act chargeable with a duty of two pounds and ten shillings for every hundred pounds worth thereof, there shall be raised, levied, collected and paid, an additional duty of excise, after the rate of one pound and five shillings, to be calculated on the first cost of every hundred pounds worth of such goods imported into, and consumed in this province, and so in proportion for a greater or less quantity thereof.

III. And be it further enacted, that the following articles shall be free and exempt from the duties of excise imposed by the said act of the thirty-second year of the reign of His late Majesty, and by this present act, to say – all goods, wares and merchandize, chargeable with any duty under any other act of the present session of the general assembly; also flour, meal, grain, and lumber of all kinds; also salt, coals, pitch, tar, turpentine, fish, fish oil, furs and skins of all kinds, iron in bars and bolts, unwrought iron, cast iron machinery for mills, hemp, anchors, grapnals, copper used in ship building, iron cables, sail cloth, cordage, nets, twine, lines and fish hooks; and also, salted beef, salted pork, butter and cocoa, imported for the use of His Majesty's army or navy, by any contractor or commissary, actually in His Majesty's service, and with respect to which the conditions and directions by the seventh section of the act hereby continued, are or may be in all things observed: all which said enumerated and described articles shall and may be imported into, and consumed within, this province, free from all duties under the present and above continued act.

IV. And be it further enacted, that the duties imposed by the act hereby continued, and by the present act, shall be raised, levied, collected, and paid, by the ways, means, rules, provisions and directions, and under the exemptions, regulations, forfeitures and penalties,

expressed, prescribed and declared, in the act hereby in part continued; and also, in the act of the present session of the general assembly, entitled, "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, and also in the said continued Act:" and all the clauses of the said two last mentioned acts, so far as the same can or may be made applicable thereto, are hereby applied to the goods hereby made chargeable with a duty of excise, and to the importation thereof.

V. And be it further enacted, that the whole duties of excise, hereby made payable or chargeable, under the act hereby continued, shall be drawn back on exportation of any articles chargeable therewith, of the value of one hundred pounds sterling, for the first cost thereof, and such drawback of duty shall be allowed in the manner, and under the conditions, penalties and regulations, prescribed with respect to drawbacks, of the impost duties upon wine, brandy, rum and other distilled spirituous liquors, molasses, coffee and brown sugar.

VI. And be it further enacted, that the articles hereby subject to excise duties as aforesaid, shall and may be warehoused, and credit shall be allowed for the said duties in the same manner as the said articles, subject to impost duty, may be warehoused, and credit given for the payments of duty due thereon.

VII. And be it further enacted, that whenever any difference shall arise between a collector of impost and excise, the owner or importer of any article by this act or the act hereby continued, subject to duty of excise, as to the quantity, quality or value thereof, such difference shall be settled by three merchants, mutually to be chosen by the said collector, and the owner or importer, and the opinion of two of the said merchants shall be final. Provided always, that such collector shall retain in his custody the articles upon which the difference shall arise until the same shall be adjusted.

VIII. Provided always, and be it further enacted, that the master of any vessel importing goods subject to the said duties of excise, shall not be compelled to disclose the contents of the several packages, laden on board of his vessel, in any other shape, manner or form, than he would be compelled to disclose the same as His Majesty's custom-house in Halifax.

IX. And be it further enacted, that if any goods of the value of five pounds or upwards, and subject to the same duties of excise, shall hereafter be found in the possession or custody of any shopkeeper or trader, without a certificate that the duty of excise hath been paid or secured thereon, such shopkeeper or trader shall be subject, for such offence, to a penalty not less than five pounds, nor more than fifty pounds.

X. And be it further enacted, that whoever shall have in possession any article subject to excise duty, under this act, or the act hereby continued, of the value of fifty pounds or

upwards, and whereon such duty shall not be paid or secured, as required by law, with respect to the articles chargeable with impost duty – such persons shall be subject to the like penalties, and the goods to the like forfeitures, as articles chargeable with impost would be in similar circumstances; and all penalties and forfeitures in respect to goods chargeable with excise duties, shall be sued for, prosecuted, condemned, and recovered, and be applied, and be distributed, in the like manner as penalties or forfeitures incurred, in respect to articles subject to the said impost duties.

XI. And be it further enacted, that out of the monies which shall hereafter be secured, collected, and paid, in cash, into the treasury of the province, by the collector of impost and excise, for the district of Halifax, by virtue of the act hereby continued, or by virtue of this act, there shall be allowed and paid to the said collector the sum of three pounds ten shillings for every hundred pounds so by him collected and paid into the treasury. Provided always, that if the amount of the commission granted by this act, or any other act of the general assembly, to the collector of impost and excise, for the district of Halifax, shall exceed in the whole the sum of seven hundred pounds, for the year ending on the eighteenth day of March, one thousand eight hundred and twenty-seven, the surplus shall be accounted for and paid by the said collector into the treasury of the province.

XII. And be it further enacted, that all monies which shall be paid into the treasury, by virtue of this and the before recited and continued act, shall from time to time be drawn for by the Governor, Lieutenant-Governor, or Commander in Chief, for the time being, by warrant under his hand and seal, pursuant to the instructions and directions of His Majesty, in payment and discharge of any monies appropriated, or to be appropriated, by any act or acts of the general assembly.

XIII. And be it further enacted, that this act 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 of our Lord one thousand eight hundred and twenty seven, and no longer.