

*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 8

**An Act for the further increase of the Revenue, by imposing a Duty upon Articles imported from Foreign Countries.**

Be it enacted, by the Lieutenant-Governor, Council and Assembly, that there shall be raised, levied, collected, and paid, unto His Majesty, His Heirs and Successors, for and upon the goods, wares and merchandize, hereinafter mentioned, and upon horses, neat cattle, and other live stock, imported into this province, not being the growth, produce or manufacture, of the United Kingdom of Great-Britain and Ireland, or of His Majesty's Possessions abroad, but of foreign growth, produce or manufacture, the respective rates, duties, and impositions, hereinafter stated and set forth, in addition to the duties imposed by the statute of the imperial parliament of the said United Kingdom, passed in the sixth year of His present Majesty's reign, entitled, "An Act to regulate the trade of the British Possessions abroad," that is to say:

For and upon all horses, neat cattle, and other live stock, such sum in addition to the duty payable thereon by the said act of the imperial parliament, as will make the whole duty upon each of the following live stock amount to the sums hereinafter mentioned:—

For every horse, mare or gelding, four pounds of lawful money of this province.

For every ox, three years old, the sum of two pounds ten shillings.

For every cow or head of young cattle, three years old and under, one pound five shillings.

For every sheep, three shillings and six pence; and for every hog, two pounds.

And also, for and upon the following wines, that is to say — champagne, madeira, port, claret, Lisbon or sherry wines, whether the same shall be imported in bottles, or otherwise such additional sum as will make the whole duty payable thereon for every gallon, two shillings of lawful money as aforesaid, over and above any duty payable thereon by any act of the British parliament, passed prior to the eighteenth year of the reign of His late Majesty King George the Third.

And for and upon all other wines, whether the same shall be imported in bottles, or otherwise, such additional sum as will make the whole duty payable thereon for every gallon one shilling and six pence over and above as aforesaid.

For and upon every hundred weight of biscuit or bread, two shillings.

For every barrel of apples and pears, and other fruit, and so in proportion for a lesser quantity, five shillings.

For every hundred weight of onions, and so in proportion for a lesser quantity, two shillings and six pence.

For all tobacco manufactured, oil or spirits of turpentine, and chocolate, the further additional duty of ten pounds for every one hundred pounds of the true and real value thereof.

II. And be it further enacted, by the authority aforesaid, that all goods, wares, and merchandizes, imported into the province, chargeable with duty under the said act of the imperial parliament, shall be also chargeable with the duties imposed by the act passed in the present session of the general assembly, entitled, "An Act for the further increase of the Revenue, by continuing and amending an Act of the General Assembly for raising a duty of Excise, and by the Act thereby continued, over and above the duties by the said Act of Parliament imposed, except the several articles exempted from duty by the said Provincial Acts." And also, except foreign brandy, Geneva, and cordials, foreign rum, and other distilled spirituous liquors, foreign cocoa and molasses, which articles are now chargeable with the amount of the impost duty imposed during the present session, payable on rum and distilled spirituous liquors, coffee, sugar and molasses, the produce of the British Dominions, in addition to the duties imposed thereon by the said Act of Parliament; and except also, Indian corn, rice, peas, beans, and seeds of all kinds, hides and tallow, white oak staves, heading hoops and shingles. And it is hereby declared and enacted, that all goods, wares, and merchandize, hereafter imported from any country or place within the limits of the East-India Company's charter, shall be subject and liable to the duties imposed by the said provincial acts, in the same manner only as if such goods had been imported from Great-Britain and Ireland.

III. And be it further enacted, that the said duties hereby imposed, shall be raised, levied, secured, collected and paid, and shall be applied and appropriated, and drawbacks thereof shall be allowed, in such and the like manner, and by and to such persons, and by the same means, and under such and the like penalties, forfeitures, regulations and provisions, as are prescribed, provided and ordained, or from time to time shall be in force, with respect to the duty of impost or the duty of excise granted during this session of the general assembly, or as are provided and contained in the second, third, fifth and tenth sections, except the proviso to the said tenth section annexed of the act of this assembly, passed in the fourth year of the reign of His present Majesty, entitled, "An Act imposing a duty on Goods, Wares and Merchandize, imported from the United States of America, and for appropriating the same:" which said sections of the said act are hereby revived and continued in force during the continuance of this act; and all the clauses, provisions, penalties and regulations, of the

said act, and of the several acts in force with respect to the provincial duties of impost and excise, and to the articles respectively chargeable therewith, shall severally and respectively, so far as the same can or may be made applicable thereto, apply to and regulate the respective duties by this act imposed, and the several articles chargeable therewith, and according to such directions as the commissioners of the revenue may deem it expedient to make in this behalf.

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 act of the said 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 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, except as is hereinafter provided.

V. Provided always, and be it further enacted, that when any foreign goods, liable to duty by the said act of the imperial parliament, and also to the duties of excise under this act, shall be warehoused under the provisions of the said act – that further time of payment shall be allowed upon the bonds given for the duty of excise secured under the said provincial act, until the same shall be taken out of the warehouse for consumption, or until the duties imposed upon such goods by the said act of the imperial parliament shall become payable.

VI. And be it further enacted, that when any foreign goods, so liable to duty as aforesaid, shall be exported from this province, pursuant to the regulations of the said act of parliament, that it shall and may be lawful for the commissioners of the revenue, on due proof thereof, to cause the bonds given for the duty of excise on the same goods to be cancelled, or an indorsement to be made thereon to the amount of the duties on the goods so exported.

And whereas, the fisheries of this province, and the trade arising therefrom, require encouragement:

VII. Be it therefore enacted, that it shall and may be lawful for the commissioners of the revenue, and they are hereby authorised and required, by order of their board, from time to time to exempt from the said duty of excise imposed by the said provincial act, such other foreign goods, liable to duty under the said act of the imperial parliament, and not hereinbefore exempted, as shall appear to them, upon due and satisfactory proof upon oath, to have been actually and bona fide purchased or procured with the proceeds of fish and fish oil, caught, cured and made, by the inhabitants of this province, and others employed in the fisheries thereof, and which shall have been exported in vessels owned and registered within this province, or belonging to British merchants engaged in, and carrying on, the fisheries of the same: all which proofs shall be taken in writing, in such a way as that the same may be submitted for the inspection of the general assembly when required.

VIII. And be it further enacted, that the collectors of impost and excise throughout the province, except at the port of Halifax, shall be allowed and paid two pounds and ten shillings on every hundred pounds by them collected and paid within their respective districts, under and by virtue of this act, and no other or greater fee or percentage whatsoever, for such collections and payments.

IX. And be it further enacted, that out of the monies, in cash, which shall hereafter be collected and paid into the treasury of the province, by the collector of impost and excise for the district of Halifax, by virtue of this act, there shall be allowed and paid to the said collector, the sum of three pounds and ten shillings for every hundred pounds so by him collected and paid into the treasury. Provided always, that if the amount of 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.

X. And be it further enacted, that all monies which shall be paid into the treasury, by virtue of this 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.

XI. And be it further enacted, that this act, and every thing herein contained, shall continue and be in force until the thirty-first day of March, which will be in the year of our Lord one thousand eight hundred and twenty-seven, and no longer.