

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Thursday, First day of February, 1827, in the Eighth 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 First Session of the Thirteenth General Assembly, convened in the said Province.

8 George IV – Chapter 4

An Act to alter and continue the Acts now in force, to provide for the support of His Majesty's Government in this Province, and for promoting its Agriculture, Commerce, and Fisheries, by 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 altered or amended by this act, or by the act herein-after mentioned, also the act, passed in the last 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 every matter, clause and thing, therein contained, save and except the second clause of the said act, and save and except so far as the said act is hereinafter altered or amended, shall be continued, and the said acts, except as before excepted, are hereby continued until the thirty-first day of March, which will be in the year of Our Lord one thousand eight hundred and twenty-eight, and no longer.

II. And be it further enacted, that instead and in lieu of the duties in and by the second clause of the said last mentioned act imposed, upon the following articles, imported into, or manufactured within, this province, there shall be substituted, raised, levied, collected and paid, to His Majesty, his heirs and successors, the respective rates, duties and impositions, following, that is to say:

For and upon the following articles, imported and brought into this province, that is to say:

For and upon champagne, madeira, port, claret, Lisbon and sherry wines, respectively, two shillings per gallon.

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

For and upon all brandy, gin and 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 liquors, one shilling 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, four shillings.

For and upon the following articles, manufactured within the province, that is to say:

For and upon all brandy, gin, rum, or other spirituous liquors, manufactured, extracted, or distilled, in this province, six pence per gallon.

All which duties, shall be paid by the importer or manufacturer 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 and continued acts respectively provided and contained.

And be it further enacted, that upon the exportation, in the original packages from the province, of any quantity of wine, brandy, gin, rum or spirituous liquors, equal to, or exceeding one hundred gallons, and due proof made thereof, to the commissioners of the revenue, and compliance had in all other respects, with the regulations respecting drawbacks on the exportation of such articles, it shall and may be lawful for the commissioners of the revenue, to allow a drawback of the duties secured or paid on the said quantity of one hundred gallons of wine, rum or other spirituous liquor.