

## CAP. II.

**An Act for granting to His Majesty certain Duties of Impost on Wine, Brandy, Gin, Rum and other Distilled Spirituous Liquors and Brown Sugar, for the support of His Majesty's Government, and for promoting the Agriculture, Commerce and Fisheries, of this Province.**

**BE** it enacted by the Lieutenant-Governor, Council and Assembly, That there shall be raised, levied, collected, and paid to His Majesty, His Heirs and Successors, on all Wines, Brandy, Gin, Rum and other Distilled Spirituous Liquors and Brown Sugar, Maple Sugar only excepted, which shall or may hereafter be imported or brought into this Province, or Manufactured therein, the respective rates and impositions hereinafter mentioned, that is to say,

For and upon the following Wines, that is to say,

Champaigne, Madeira, Port, Lisbon, Claret 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 and Spirits, the Manufacture of the United Kingdom, one shilling and four pence 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 per Gallon.

For and upon every hundred weight of Brown Sugar, two shillings and six pence.

For and upon the following Articles Manufactured within this Province, that is to say,

For and upon all Brandy, Gin, Rum, or other Spirituous Liquors, Manufactured, Extracted or Distilled, in this Province, seven pence per Gallon.

All which Duties shall be paid by the Importers or Manufacturers 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 by this Act provided and contained.

**II. 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 late 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.

**III. And be it further enacted,** That all Merchants and other Persons who shall import or bring into this Province in any ship or vessel, or otherwise, or who shall receive or have consigned to him or them respectively, any Wine, Brandy, Gin, Rum, or other Distilled Spirituous Liquors or Brown Sugar (Maple Sugar excepted) shall within twenty four hours after the arrival of any such ship or vessel, into any Port, Harbour or Creek, within this Province, and due Notice thereof given to such Merchant, Consignee or Importer, render an Account in writing, and upon Oath, to the Collector of the Excise, for the District in which such Merchant, Consignee or Importer, shall or may reside, setting forth therein, the quantity of each of the said enumerated Articles, so imported or received, the nature and description of the Casks and Packages, in which the same may be contained and packed, with the marks and numbers thereof, and also the name of the place from whence they shall have been imported or brought; and the Master or Owner, and the Supercargo (if any there be) of any ship or vessel so importing or bringing any of the said Articles, shall also, within twenty-four hours after the arrival of such ship or vessel in any Port, Harbour or Creek, within this Province, report

Duty on Wine

Duty on Brandy and Gin

Duty on Rum &c, imported

Duty on Sugar

Articles liable to Duty under Act 6 Geo. IV exempt from Duty

Dutiable articles imported; how and where to be entered