



*An Act for laying an additional Duty of Three Pence per Gallon upon all Rum and other distilled Spirituous Liquors imported into this Province, and for allowing a Drawback on the Exportation thereof.*

WE E R E A S by an Act made and passed by the General Assembly of this Province, in the 32d Year of His Majesty's Reign, intituled "An Act for establishing and regulating several Duties of Imposit on Wines, Beer, Rum, and other distilled Spirituous Liquors for the future," a Duty of Three Pence per Gallon was granted unto His Majesty on all Rum and other distilled Spirituous Liquors imported into this Province: But Whereas the Sums arising from the Duties imposed by said Act, as well as from the Duty of Excise on Wine, Rum, and other distilled Spirituous Liquors sold by Retail, will be insufficient to answer the Payment of the Bounties and Premiums promised for the Encouragement of Labour and Industry, and defray the other necessary Expences of the Province, such as the building a Lighthouse of Stone Masonry at the Entrance of the Harbour of Halifax for the Benefit of Shipping, erecting a Workhouse and Prison, and finishing the Church and Meeting-House.

Cap. 5.  
Enacted

We do therefore hereby grant unto His Most Excellent Majesty, His Heirs and Successors, for the Uses aforesaid, the several Rates, Duties and Imposits hereinafter mentioned.

Be it therefore enacted by His Excellency the Governor, Council, and Assembly, and by the Authority of the same it is hereby enacted, That from and after the first Day of January, which shall be in the Year of our Lord One Thousand Seven Hundred and Sixty, the Importers of all Rum, and other distilled Spirituous Liquors, shall pay to the Collector or Receiver of the Imposit for the Time being, (over and above the present Duty) Three Pence per Gallon for all such Rum or other distilled Spirituous Liquors, (except the Product or Manufacture of Great-Britain, or legally and directly imported from thence) which he or they shall bring into any Port or Part of this Province, Provided the same be sold, bartered or landed within the Province, and in all other Respects be subject to the same Rules and Regulations, and liable to the same Penalties and Forfeitures as in the above recited Act with its Amendments.

And be it further enacted by the Authority aforesaid, That over and above the Drawback allowed by an Act intituled, "An Act for allowing a Drawback of Part of the Imposit Duties on Wines, Beer, Rum, and other distilled Spirituous Liquors, on their being exported out of this Province," there shall be allowed a Drawback of Three Pence per Gallon on all Rum, or other distilled Spirituous Liquors which shall be exported out of the Province,

after