

*Labour and Industry: AND WHEREAS it is thought expedient to encourage of Labour and Industry within this Province by Bounties and Premiums on the Clearing and Fencing of Land, and the Raising of Hemp, Flax, Grain, Roots, &c. and Catching and Curing of Fish, and the Raising of Sums of Money will necessarily be wanting for Payment of the said Bounties and Premiums; We do hereby grant*  
**EXCELLENT MAJESTY, his Heirs and Successors, for the Uses**  
*of several Rates, Duties, and Imposts herein after-mentioned.*

*Be it therefore enacted by his Excellency the Governor, Council, and Assembly, and by the Authority of the same it is hereby enacted and declared, That all the Proceedings heretofore by Virtue of said Resolutions or Acts, or any Part thereof, shall be and are hereby ratified and confirmed.*

*And be it enacted by the Authority aforesaid, That the respective Bonds required by Virtue of the said Acts or Resolutions shall be and are hereby declared to be good and valid, and the Monies due thereon shall be recoverable in any of His Majesty's Courts of Record, pursuant to the Tenor of the said Bonds.*

*Be it therefore enacted by the Authority aforesaid, That from and after the Publication of this Act, there shall be paid by the Importers of Wines, Beer, Rum, and other distilled Spirituous Liquors, that shall be imported into this Province, from the Place of its Growth, or any other Place (except the Product or Manufacture of Great-Britain) the several Rates and Duties of Impost as follows:*

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| For every Pipe of Wine of the Western-Islands                 | £ 1 0 |
| For every Pipe of Canary                                      | 1 10  |
| For every Pipe of Madeira                                     | 2 0   |
| For every Hogshead of other Sorts of Wine not mentioned       | 0 15  |
| For every Barrel of Beer                                      | 0 2   |
| <i>And in Proportion for a greater or lesser Quantity.</i>    |       |
| For every Gallon of Rum or other distilled Spirituous Liquors | 0 0   |

*Be it therefore enacted by the Authority aforesaid, That all the Rates, Duties, and Imposts before-mentioned, shall be paid in current Money of this Province, by the Importer of any Wines, Beer, Rum, or other distilled Spirituous Liquors, unto the Collector or Receiver for the Time being, for entering and receiving the same, at or before the Landing, provided the Sum do not exceed Forty Shillings, but if the Sum shall exceed Forty Shillings, the Collector or Receiver is hereby authorized, on sufficient Security being given, to give Credit for Payment thereof, within the Term of Three Months.*

*And be it enacted by the Authority aforesaid, That all Masters of Ships and other Vessels, coming into any Harbour or Port within this Province, having on Board any Wines, Beer, Rum, or other distilled Spirituous Liquors, shall, before breaking Bulk, and within twenty four Hours after their Arrival, make Report in Writing, and upon Oath, to the Collector or Receiver for the Time being of the Imposts, of the Quantity of Wines, Beer, Rum, and other distilled Spirituous Liquors on Board.*

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