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Commentaires supplémentaires:

Page 34 is incorrectly numbered page 43.

THE
TEMPORARY ACTS
OF THE
GENERAL ASSEMBLIES
OF
HIS MAJESTY'S PROVINCE OF
NOVA SCOTIA.

As REVISED IN THE Year 1783.



HALIFAX, in NOVA SCOTIA:
Printed and Sold by ANTHONY HENRY.

M.DCC.LXXXIV.



TEMPORARY ACTS.

5. GEO. III. Ch. 1st.

AN Act for the summary Trial of Actions.

6. GEO. III. Ch. 1st.

ACT prescribing the Form of Writts and Manner of Issuing the same.

6. GEO. III. Ch. 2d.

ACT to prevent the Multiplicity of Law Suits.

6. GEO. III. Ch. 4th.

ACT for the Establishment of Fees as regulated by the Governor and Council at the Request of the House of Assembly.

8. GEO. III. Ch. 1st.

ACT for Granting to his Majesty a Duty on Wheel Carriages within the Peninsula of *Halifax*.

8. GEO. III. Ch. 4th.

ACT for Granting to his Majesty an Excise on Wines Sold within or brought into this Province.

8. GEO. III. Ch. 6th.

ACT for Suppressing unlicenced Houses and for Granting to his Majesty a Duty on Persons hereafter to be licenced.

8. GEO. III. Ch. 8th.

ACT to explain Amend and Reduce into one Act the several Laws now in Force relating to the Duties of Impost on Beer, Rum and other distilled spirituous Liquors.

8. GEO.

TEMPORARY ACTS.

8. GEO. III. Ch. 9th.

ACT to explain Amend and Reduce into one Act the several Laws now in Force relating to the Duties of Excise on Rum and other distilled spirituous Liquors.

15. GEO. III. Ch. 2.

ACT for Granting to his Majesty an Excise on Melasses and Brown Sugar, and for the more effectual Improving and Extending the Trade of this Colony to the West Indies.

22. GEO. III. Ch. 6th.

ACT to raise a Sum of Money towards keeping in Repair the Roads leading from *Halifax* to *Windsor* and the District of *Colchester*.

At the GENERAL ASSEMBLY of the Province of *Nova-Scotia*, begun and holden at *Halifax*, on the Twenty Eighth Day of *May*, Anno Domini 1765, and in the Fifth Year of the Reign of Our Sovereign Lord GEORGE the Third, of *Great Britain, France, and Ireland* KING, Defender of the Faith, &c. being the First Session of the Fourth *General-Assembly* convened in the said Province.

C A P. I.

An ACT for the Summary Trials of Actions.

HEREAS the Trial of Causes in a summary Way has been found useful, and a means of determining many Suits with little Costs; Be it Enacted by the Governor, Council and Assembly, That the Supreme Court and the Inferior Courts of Common Pleas within this Province, be and are hereby impowered in all Causes of Action brought before them, the Sum Total whereof shall not exceed Ten Pounds, to proceed in a Summary Way by Witnesses to examine the Merits of such Causes, wherein no dilatory Plea shall be allowed, and to determine therein according to Law or Equity, and make up Judgment accordingly; subject to a Writ of Error to be brought from the said Inferior Courts of Common Pleas to the Supreme Court, when the Judgment shall exceed Five Pounds.

Preamble.

The Supreme Court, and Inferior Courts to proceed in a Summary way in Causes not exceeding 10l.

Subject to a Writ of Error.

II. Provided always, That when on the Examination of the Witnesses (which shall be taken in Writing) the Matters of Fact from the Evidence may be doubtful, in such Case they may order a Jury to try the same, any former Law of this Province to the contrary notwithstanding.

When the Fact may be doubtful, a Jury may be sworn to try the same.

III. And be it further Enacted, That any one of the Justices of the Supreme Court or Courts of Common Pleas within this Province, is hereby impowered in all Causes of Action brought before him, where the Debt does not exceed Ten Pounds, to take the voluntary Confession of the Debtor for the Sum demanded by the Creditor, as agreed between the Debtor and Creditor, and upon such Confession so made by the Debtor, and the Specialty, Contract, or Account on which the

Any one Justice of the Court may take the Confession of the Debtor, and grant Execution thereon.

said Debt arose, being filed with said Justice, and a Record made of the same, that then said Justice by whom such Record is made, is hereby impowered to grant Execution thereon according to such Agreement, upon the Oath of the Creditor, that the Debt is *bona fide* due to him, in the same Manner as if the said Action had been tried in either of the said Courts; and that the whole Costs on such Confession and Record of the same, and Execution, shall not exceed Five Shillings exclusive of the Provost Marshal's Fees; and the Proceeding so had before the said Justice (where the Debt is Three Pounds and upwards) shall be filed by him with the Clerk of the Court to which such Justice belongs, that the same may be recorded therein, and the Clerk's Fees for so doing shall not exceed One Shilling; and where the Debt is under Three Pounds, the Record thereof shall remain with the Justice before whom the Debt was confessed.

VI. *And be it Enacted*, That all Writs of Execution issued by the said Justices shall run against the Goods and Chattels of the Defendant, and for want thereof to take the Body of the said Defendant.

II. *Geo. 3. Ch. 12. Sect. 1. Be it Enacted by the Governor, Council and Assembly*, That for the future all Causes where the Sum shall not exceed three Pounds, shall be sued for and recovered before one or more Justices of the Peace, and that the Summons in such Causes as relate to the Township of Halifax shall be directed to the Sheriff or his Deputy, and in all such Causes as relate to the other Townships in the Province the said Summons shall be directed to the Sheriff, his Deputy or the Constable of the Township where the Plaintiff or Defendant shall dwell, and shall be by the said Sheriff his Deputy or Constable read to the Defendant, or in his Absence a Copy thereof, shall be left at his House, Lodging, or last Place of Abode, at least three Days before the Trial.

Sect. 3. *And be it also Enacted*, That the Form of the Summons and Execution shall be as follows.

FORM of the SUMMONS:

To
YOU are hereby required to Summon A. B. of _____ to
 appear before me on _____ the Day of _____ at
 o'Clock in the _____ to answer to C. D. in the Sum of _____
 and make return hereof, on or before said Day
 WITNESS my Hand and Seal the

FORM of the EXECUTION:

To
WHEREAS Judgment hath been awarded against A. B. of _____
 at the Suit of C. D. for the Sum of _____
 and

Execution to be
 against Goods and
 Chattels.

Causes not exceed-
 ing 3l. to be sued
 for before one or
 more Justices of the
 Peace.

Summons in *Halif-*
ax to be directed
 to the Provost Mar-
 shall, or his Deputy;

and in other Towns
 to the Provost Mar-
 shall, his Deputy or
 Constable.

FORM of the Sum-
 mons.

and more for Coſts, theſe are to require and command you, to levy from off the Goods and Chattels of the ſaid A B. the ſaid Sums making together by Sale of the ſaid Goods and Chattels and for Want thereof, you are hereby commanded to take the Body of ſaid A B. and him to commit to His Maſteſty's Goal in there to remain until he pay the Sum abovementioned with your Fees, or that he be diſcharged by the ſaid C D. or otherwiſe by order of Law. Hereof fail not, and make return of this Writ to me within ten Days.

WITNESS my Hand and Seal the

Sect. 4. *And be it alſo further Enacted,* That any one of His Maſteſty's Juſtices of the Peace is hereby impowered to take the voluntary Confefſion of the Debtor, where the Debt ſhall not exceed Three Pounds, in like Manner as is provided for Confefſions before the Juſtices of the Supreme Court or Inferior Courts; for which Confefſion and Execution ſuch Juſtice ſhall receive Two Shillings and no more.

FORM of the Execution.

Juſtices of the Peace may take Confefſions of Debts not exceeding 3l.

14. *Geo. 3. Ch. 5. Sect. 1. Be it Enacted by the Governor, Council and Aſſembly,* That the Juſtices of the Supreme Court and Inferior Courts of Common Pleas within this Province, be, and they are hereby impowered in all Cauſes of Action brought before them; the Sum Total whereof ſhall not exceed Twenty Pounds, to proceed in like Manner as has been accuſtomed in Cauſes not exceeding Ten Pounds, and ſubject to a Writ of Error to be brought from the Inferior Courts of Common Pleas to the Supreme Court when the Judgment ſhall exceed Five Pounds.

The Supreme Court and Inferior Courts to proceed in a ſummary way in Cauſes not exceeding 20l.

Subject to a writ of error.

Sect. 2. *Provided always,* That when on the Examination of the Witneſſes the Matters of Fact may appear doubtful, or that either of the Parties ſhall deſire it, the Court ſhall and may order a Jury to try the ſame.

When the fact may be doubtful or parties deſire it a jury may be ſworn to try the ſame.

Sect. 3. *And be it further Enacted,* That any one of the Juſtices of the Supreme Court or Inferior Courts of Common Pleas within this Province, is hereby impowered in all Cauſes of Action brought before him, where the Debt does not exceed Twenty Pounds, to take the voluntary Confefſion of the Debtor for the Sum demanded by the Creditor as agreed between the Debtor and Creditor and to proceed therein in Manner as has been hitherto practiſed in Debts not exceeding Ten Pounds, and ſubject to the like Coſts as have been heretofore paid in ſuch Caſes.

Any one juſtice of the Court may take the confefſion of the debtor and grant execution thereon.

15. *Geo. 3. Ch. 5. Sect. 3. And, be it alſo further Enacted,* That no Action for any Debt where the whole dealing or cauſe of Action does not exceed Three Pounds ſhall be brought againſt any Perſon in any Court of Law in this Province, except by Appeal.

Where no ſuit Debt or whole Dealing does not exceed 3l. to be brought in any other Court.

Sect. 4.

Certain Debts not liable to be sued by this Act.

Sect. 4. *Provided*, That nothing in this Act shall extend to any Debt for any Rent upon any Lease of Lands or Tenements, or any other real Contract or Specialty, or any Contract concerning Matrimony.

Fees allowed to Justices and others.

Sect. 6. *And be it also Enacted*, That for the serving the said Summons the Sheriff, his Deputy or Constable shall have one Shilling and two Pence per Mile Travel, and for the Service of the Warrant of Distress or of Commitment to Goal, one Shilling, with two Pence per Mile Travel, and one Shilling Poundage, on levying and selling the Distress, and that the whole Expence to be charged by the Justices for the Summons, Judgment and Execution, shall not exceed Four Shillings and Ten Pence, *that is to say*, Two Shillings and Six Pence for the Summons, One Shilling for the Judgment, and One Shilling and Four Pence for the Warrant of Distress or Commitment, any Law, Usage or Custom to the contrary notwithstanding.

Where Sum sued for does not exceed 5s. no Costs.

Sect. 8. *And be it also Enacted*, That if any Person or Persons whomsoever shall ask demand or take any greater or other Fees for the Services mentioned in this Act than are hereby established, he or they shall forfeit and pay the Sum of Five Pounds, and be prosecuted as in Cases of Extortion, one Moiety of the said Fine to be unto His Majesty, for and towards the Support of the Government of this Province, and the other Moiety to the Informer, Complainant, or him that shall sue for the same in any Court of Record in this Province.

Penalty on Persons taking greater Fees.

Debtor not appearing on summons or neglecting to perform order.

15. Geo. 3. Ch. 2. Sect. 2. *And be it also Enacted*, That if any Debtor after being duly summoned to appear, shall without just Cause to be allowed of by the said Justice or Justices, refuse or neglect to perform such Order or Decree as shall be made concerning such Debts as aforesaid, it shall and may be lawful for such Justice or Justices to issue Execution against the Goods and Chattels of such Debtor, and for want of Goods and Chattels sufficient to satisfy such Execution with Costs, such Justice or Justices shall and may commit such Debtor to Goal until such Debt is discharged, or he be released by the Creditor, any Law, Usage or Custom to the contrary notwithstanding.

Execution against Goods and Chattels &c. for want thereof to be committed.

By 16. Geo. 3. Ch. 6. Sect. 4. In all Causes not exceeding 20l. the Declaration shall be inserted in the Writt.

At

At the GENERAL ASSEMBLY of the Province of *Nova Scotia*, begun and holden at *Halifax*, on the Twenty Eight Day of *May*, Anno Domini 1765, and in the Fifth Year of the Reign of Our Sovereign Lord GEORGE the Third, of *Great Britain, France, and Ireland*, KING, Defender of the Faith, &c. and there continued by several Prorogations until the Third Day of *June*, Anno Domini 1766, in the Sixth Year of His said Majesty's Reign; being the Second Session of the Fourth *General Assembly* convened in the said Province.

C A P. I.

An ACT for prescribing the Forms of Writs and the Manner of issuing the same.

***** E it Enacted by the Commander in Chief, the Council, and
 * * * * * B * * * * * Assembly, That all Proceſſes and Writs, for the bringing
 * * * * * any Suit into any of the Courts of Justice within this Pro-
 ***** vince, shall issue out of the Clerk's Office of the same
 Court where the Cause is to be tried, under the Seal of the said Court,
 in His Majesty's Name, and be directed to the Provost Marshal or
 his Deputy; and if such Proceſs or Writs be against the Provost
 Marshal, then it shall be directed to the Coroner of the County, who
 is hereby impowered to execute the same: And all Writs as well
 Original as Judicial, issuing out of the Clerk's Office as aforesaid,
 shall run through the Province, and be executed by the Officer and
 Officers to whom they shall be directed. *Provided always*, That all
 Local Actions or where the Plaintiff and Defendant shall both reside in
 one County, in that Case the Action shall commence and be tried in
 the *Inferior Court* of that County.

All Original Proceſs to issue out of the Clerk's Office, of the Court where the Cause is to be tried,

and shall run thro' the Province, and be executed by the Officer to whom they are directed. In what Country Actions shall be tried.

II. *And be it further Enacted*, That all Proceſſes and Writs, as well Original as Judicial, issuing out of the Clerk's Office of the respective Courts, shall bear Teſte of the first Justice, and upon any Vacancy by Death or Removal, or other Impediment, then of the Justice next named in the Commission for the Time being; and all Original Pro-

All Proceſſes to bear Teſte of the first Justice, and in case of vacancy or other Impediment, then of the next Justice named in the Commission.

Forms of Writs
prescribed.

cess in the said Courts shall be by Summons or Attachment, or *Capias ad respondendum*, and shall be made returnable Twelve Days before the Sitting of said Court, and shall be executed at least Fourteen Days before the Sitting of the said Court, to which the same is returnable, (except such Writs as are served in other Counties, or in any other Part of the Province distant from the County wherein the Cause is commenced, which may be returned any Time during the Sitting of the Court) and that the Forms herein prescribed shall be the Form of the Original Summons, Writ of Attachment, *Capias ad respondendum*, Writ of Execution, and Writ of *Habere facias Possessionem*.

FORM of the SUMMONS.

L. S. ff. GEORGE the Third, by the Grace of GOD,
of Great Britain, France, and Ireland, KING, De-
fender of the Faith, &c.

To the Provost Marshal or his Deputy, Greeting.

Form of Summons.

WE command you that you summon A. B. of C. in our County
of (Occupation) if he may be found in your
Precinct, to be and appear before our Justices of our Court next
to be held at Halifax, (or other County Town) on the Day of
next, then and there to answer the Suit of C. D.
of in the County of to the Damage of the
said C. D. as he says, the Sum of Pounds. Hereof sail
not and have you then there this Writ with your Doings thereon according
to Law, upon the Day of next. Witness
Esq; this Day of in the Year of
Our Reign, Annoque Domini

Clerk.

FORM of the WRIT of *Capias ad respondendum*, empowering the Sheriff to arrest.

L. S. ff. GEORGE the Third, by the Grace of GOD,
of Great Britain, France, and Ireland, KING, De-
fender of the Faith, and so forth.

To the Provost Marshal or his Deputy, Greeting.

Form of Writ of
Capias ad respondendum.

WE command you, that you take A. B. of if he may be
found in your Precinct, and safely keep him so that you may have
him before us in our Supream Inferior
Court on the Day of to answer to C. D. of
of a Plea, that whereas the said A. on the Day of (as in
the Declaration) did assume, &c. To the Damage of
Pounds, as is said, and have you then this Writ. Witness, &c.

Goods &c. taken in Execution to be appraised and Ten Days notice given of the intended sale thereof.

Lands taken in Execution to be sold according to the Laws of this Province.

V. *And be it further Enacted*, That when Goods or Chattels of any Debtor are taken in Execution, the same shall be valued and appraised by at least three Appraisers under Oath, and shall be sold at Public Vendue, Ten Days Notice being first given of such intended Sale; and all Lands taken in Execution, shall be valued, levied, extended and sold according to the Laws of this Province.

FORM of the WRIT of *Habere facias Possessionem.*

L. S. ff. GEORGE the Third, by the Grace of GOD, of Great Britain, France, and Ireland, KING, Defender of the Faith, &c.

To the Provost Marshal or his Deputy, Greeting.

WHEREAS A. B. of before our Justices of Our Court of holden for or within Our County of afore-
said, at upon the Day of by the Consideration of Our said Court, recovered Judgment for his Title and Possession of and in a certain Messuage or Tenement with the Appurtenances, or Acres of Land, &c. lying and being in the Town of against E. F. of who had unjustly withheld, put out or removed the said A. B. from his Possession thereof, and also at the said Court recovered Judgment for Pounds Shillings, and Pence, for Costs and Damages which he sustained by Reason of the same, as to us hath been made to appear of Record. We Command you therefore, that without Delay you cause the said A. B. to have Possession of and in the said Messuage or Tenement with the Appurtenances thereof, or said Acres of Land, &c. We also Command you that of the Goods, Chattels, or Lands or Tenements of the said E. F. within your Precinct, at the Value thereof in Money, you cause the said A. B. to be paid and satisfied the afore-
said Sum of Pounds, Shillings and Pence, which to the said A. B. was adjudged for his Costs and Damages, with Two Shillings more for this Writ, and thereof also to satisfy yourself for your own Fees, and for want of such Goods, Chattels, Lands or Tenements of the said E. F. to be by him shewn unto you or found within your Precinct to the acceptance of the said A. B. to satisfy the afore-
said Sum, We Command you to take the Body of the said E. F. and him commit unto our Gaol in in our County of afore-
said, and detain in your Custody within our said Gaol in until he pay the full Sum above mentioned with your Fees, or that he be discharged by the said A. B. or otherwise by Order of Law. Hereof fail not, and make return of this Writ with your doings thereon, unto our said Court of to be holden at upon the Day of next
Witness Esq; at the Day of in the
Year of our Reign, Annoque Domini

Clerk.

Form of the Writ of *Habere facias Possessionem.*

VI. *And be it further Enacted*, That it shall be in the Power of any Plaintiff or Defendant, to maintain or defend his Cause of Suit in his own proper Person, according to the Rules and Practice of the Court, or by his Attorney; and that this Act shall continue and be in force, for the space of Two Years from the Publication hereof, and until the End of the Session of the *General Assembly* then next following.

Any Plaintiff or Defendant may sue or defend in his own Person or by Attorney.
Act to continue Two Years.

8. *Geo. 3. Ch. 5. Sect. 1. WHEREAS* the Manner of making Attachments upon Personal Estate, Chattels and Effects, as above directed has by Experience been found inconvenient, and a great Hindrance to the speedy Recovery of just Debts, *Be it Enacted by the Lieutenant Governor, Council and Assembly*, That the Sheriff or his Deputy, or any Officer serving or executing any Writ of Attachment upon the Goods, Effects or Personal Estate of any Debtor; shall by Virtue of such Writ of Attachment, take and hold no more of the said Goods, Effects, or Personal Estate in his Custody, than shall, upon Appraisement by him to be caused to be made, Amount to the Value of the Sum which shall be sworn to and indorsed upon said Writ; which said Goods, Effects or Estate so attached, shall be safely kept to answer the final Judgment that shall or may be obtained in the said Action; and after such Judgment obtained and Execution issued thereon, such Officer or Officers shall levy the said Execution upon the said Goods, Effects or Personal Estate, within thirty Days after such Judgment obtained, and shall sell the same at public Auction, in order to satisfy the said Execution, in Manner as above directed. *Provided always*, That in all Cases where the Sheriff or his Deputy shall, by Virtue of any such Writ, attach any such Goods, Chattels, or Personal Estate as aforesaid, it shall and may be in the Power of the Defendant to give good and responsible Security, to the Officer executing such Writ, to answer the Value of such Goods, Chattels or Effects, upon a final Judgment; which Officer is hereby directed to receive and accept of such Security, and thereupon to deliver up to such Defendant all such Goods, Chattels, and Effects so attached as aforesaid.

Preamble.

In what Manner the Sheriff shall proceed upon Writs of Attachment.

11. *Geo. 3. Ch. 10. WHEREAS* several Inconveniences have arisen by Means of the present Form of the Writ of Attachment.

Sect. 1. Be it Enacted by the Governor, Council, and Assembly, That hereafter the following Form of Attachment shall issue and no other.

Preamble.

FORM of ATTACHMENT.

ff. GEORGE the Third by the Grace of God of *Great Britain, France and Ireland*, KING, Defender of the Faith &c.

To the Sheriff, or his Deputy, Greeting.

Form of Writ of Attachment.

WE Command you to attach the Goods, Chattels or Estate of
to the Value of _____ and also to summon the said
(if to be found within your Precinct) to appear before our Justices of our _____ to be holden at _____ then and there to answer the Suit of _____ to the Damage of the said _____ as the Sum of _____ hereof fail not, and make due Return of this Writ, and your Doings thereon according to Law, Twelve Days before the said
WITNESS this Day of _____ in the _____ Year of our Reign, Anno Domini.

Manner and Times filing Declarations in the Courts at *Halifax*.

16.G. 3. Ch. 4. Sect. 1. *Be it Enacted, by the Lieutenant-Governor, Council and Assembly, That the Plaintiff in any Action or Suit exceeding the Sum of Twenty Pounds, commenced in the Courts at Halifax, shall be at Liberty to file his Declaration any Time within three Days, after the First Day of the Term to which the Writ shall be returnable: Provided, the Defendant or his Attorney, shall be also within the said three Days served with a Copy of said Declaration, if the Defendant shall live within Twenty Miles of Halifax, and if at a greater Distance the copy of said Declaration shall be served at any Time within Six Days of the said First Day of the Term.*

Manner & Times for filing Declarations in all other Courts.

Sect. 2. *And be it also Enacted, That in all other Courts in the Province, the Plaintiff in any Suit commenced in such Court (Exceeding the Sum of Twenty Pounds) shall be at Liberty to file his Declaration at any Time within Four Days of the First Day of the Term or Setting of the Court at which the Writ shall be returnable, provided also, that the Defendant or his Attorney, shall be served with a Copy thereof within said Four Days.*

Two Return Days at the Court at *Halifax*.

Sect. 3. *And be it also further Enacted, That at the Courts at Halifax, there shall be two Return Days in each Term, viz. on the First Day and the Seventh Day of the said Term, at which the several Writs shall be made returnable, and all such Writs shall and may be served upon any Defendant any Time within Fourteen Days before said return Days respectively, excepting such Writs as are served in any other County, which may be returned, and the Declaration filed any time during the Term.*

In all Causes not exceeding 20l. the Declaration to be inserted in the Writ.

Sect. 4. *And be it Enacted, That in all Causes not exceeding Twenty Pounds, the Declaration shall be inserted in the Writ.*

C A P. II.

An Act to prevent the Multiplicity of Law Suits.

E it Enacted by the Commander in Chief, the Council and Assembly, That in all Actions sued on Book Accounts, the Defendant in such Cause may file his Account against the Plaintiff with the Clerk of the Court, *Provided* the same be done at least Seven Days before the Sitting of the Court, and the said Court is hereby impowered to proceed, on Issue joined, to inquire into the Merits of both Accounts, before one and the same Jury, and on the Verdict of the Jury to award Costs as they shall find, whether for the Plaintiff or Defendant. And where the Action shall be commenced on any Bond, Bill, Note or Agreement in Writing, the Defendant may in like manner file his Receipt or Discharge for Part or the Whole, according as he hath made Payment. *Provided,* such Receipt or Discharge be in Writing, signed by the Plaintiff or his Attorney, lawfully impowered to receive the same; and the Court is hereby impowered to proceed to examine into the Merits of the same, in the same manner as in Book Accounts, between the Plaintiff and Defendant, and equitably to reduce all such Bonds, Notes, Bills, and Writings Obligatory to the just Debt, with Interest, Damages and Cost, according to the Nature of such Writing, Deed or Instrument, and the Jury are hereby impowered to give their Verdict accordingly.

In Actions sued on Book Accounts, Defendant may file his Account with the Clerk of the Court, Seven Days before the sitting of the Court,

and both Accounts to be considered by the Jury. Receipts may be also filed in discharge of Bonds &c.

C A P. III.

An Act for the Establishment of Fees, as regulated by the Governor and Council, at the Request of the House of Assembly.

E it Enacted by the Commander in Chief, the Council and Assembly, That the Establishment of the Fees belonging to the several Offices in this Province, be as followeth.

Fees established.

Justices of Peace out of Court,

For every Writ or Summons, each Justice,	}	<i>two shillings and six pence.</i>	Fees of Justices of Peace out of Court:
Entering an Action, - - - - -		<i>one shilling.</i>	
Execution, - - - - -	}	<i>one shilling and four pence.</i>	
		Sending	

Sending up Papers to the Inferior Court,	one shilling.
Subpœna for each Witness,	six pence.
Every Recognizance, each Person	one shilling.
Taking of Affidavits, each Person	one shilling.
Acknowledging an Instrument or Deed	one shilling.
A Warrant in Trespafs, and Assault and Battery,	one shilling.
Every Examination in Assault and Battery,	two shillings and six pence

Clerk of the Peace.

Fees of the Clerk of the Peace.	Drawing an Indictment if found,	two shillings and six pence.
	Every Tryal and Judgment	five shillings.
	Every Submission	two shillings & six pence.
	Concordatum Fee	one shilling & six pence.
	Every Petition and Preceedings thereon,	two shillings & six pence.
	Every Cause continued by Traverse or otherwise,	one shilling.
	Every Presentment proceeded on, to be paid by the Delinquent,	three shillings and four pence.
	Certificate of administering the state Oaths,	one shilling.
	Warrant from the Court,	one shilling.
	Every Recognizance each Person	one shilling.
Discharging a Recognizance,	one shilling.	

Inferior Court of Common Pleas.

Judges Fees.

Fees of the Judges in the Inferior Court of Common Pleas.	Entry of every Action if for £10. or upwards,	ten shillings.
	If above £3. and under £10.	four shillings.
	Taxing Bill of Costs,	two shillings.
	Taxing a Recognizance,	one shilling.
	Every Tryal	three shillings and four pence.
	Every Judgment	three shillings and four pence.
	Every Writ issued,	two shillings and six pence.

Clerks Fees in Causes for Ten Pounds or upwards.

Clerk's Fees.	Every Writ Signed and Sealed,	one shilling.
	Affidavit for Bail if drawn by him,	one shilling.
	Entry of every Cause, Declaration, Pleas, &c.	three shillings.
	Entering up Judgment and where a Jury assesses Damages,	three shillings and four pence.
	Ditto in Defaults,	two shillings.
	Every Execution,	one shilling and four pence.
	Subpœna for each Person,	six pence.
	Advertising Day of making up Judgment each Cause,	three pence.

Continuing

Continuing a Cause to another Court,	-	one shilling.
Copies of all Papers, every Hundred Words,	-	one shilling.
Taking special Bail at Bar each Person,	-	one shilling.
Receiving Returns of Execution, and filing,	-	six pence.
Searching the Records,	-	one shilling.
Certifying a Judgment under the Seal of the Court, if short,	} two shillings and six pence.	
If above 200 Words the same as for Copying, with one Shilling for the Seal,	}	
For every Commitment from the Court for Contempt, or otherwise,	}	one shilling.
For every Warrant to levy Fines; to be levied with the Fine,	}	one shilling.
Minuting a Motion,	-	one shilling.
Drawing and taking Recognizances each Person,	-	one shilling.
For all Monies tendered in Court per Pound,	-	six pence.
Entering a Bond of Arbitration and Award and Entry of Judgment thereupon, and for examining Cofts,	} two shillings and six pence.	
Every Writ of <i>Habere facias Possessionem</i> ,	-	two shillings.
For taxing Cofts, each Cause,	-	one shilling.
His Fees in Summary Causes not tried by a Jury, for all Fees,	} four shillings.	

Clerk's Fees in the Supream Court.

For every Writ of Error and Entry thereof,	<i>six shillings & eight pence.</i>
Judgment thereon and recording,	<i>thirteen shillings and four pence.</i>
A Writ of Execution,	<i>two shillings and six pence.</i>
Every Subpœna,	<i>one shilling.</i>

Fees of the Clerk of the Supream Court.

To have the same Fees as the Clerk of the Peace in Criminal Causes; and also in all Causes upwards of Ten Pounds on Original Procces in the *Supream Court*, to have the same Fees as the Clerk of the *Inferior Court*.

Attornies Fees.

In all Causes for Ten Pounds or upwards,	
Filling every Writ of Attachment, or Summons, and Copy,	} <i>five shillings.</i>
Drawing Affidavit and filing,	- <i>one shilling and six pence.</i>
Drawing Declaration and filing	- <i>two shillings and six pence.</i>

Attorney's Fees.

Special Declarations that are of Necessity long from the Nature of the Case, to be taxed by the Discretion of the Court.

Attending the Court on Tryal and arguing the Cause,	<i>five shillings.</i>
On a Default	<i>two shillings and six pence.</i>

Special Pleas in Abatement, Bar, Demurer, Replication, Rejoinder, each,	} two shillings.
Entering an Appearance,	one shilling.
Plea to the Issue	one shilling.
Warrant of Attorney,	one shilling.
In Summary Causes not tried by a Jury, for all Fees,	eight shillings.
In Real Actions in Ejectment or <i>scire facias</i> .	
Filling the Writ or Summons, Declaration and Copy,	} six shillings and eight pence.
Notice to the Tenant in Possession,	one shilling.
Preparing the Rule, &c.	three shillings and four pence.
Entering a Cause on Bonds of Arbitration and Awards,	two shillings and six pence.
Notice to the Defendant or Defendants, each,	one shilling.

In the Supreme Court.

In the Supreme Court.	Pleading a Cause if tried,	ten shillings.
	if not,	five shillings.
	Every Writ of Error,	three shillings and four pence.
	Arguing a Point of Law on a Motion,	three shillings and four pence.

Provost Marshal's Fees.

Provost Marshal's Fees.	Service of a Writ or Summons,	two shillings and six pence.
	Of an Execution and Return thereon,	five shillings.
	For levying, receiving and paying all Monies on	
	Execution to £40,	one shilling in the Pound.
	From £40. to £100.	six pence in the Pound.
	And all above	four pence in the Pound.
	For every Trial,	two shillings and six pence.
	For every Default, Nonsuit or withdrawn Cause,	one shilling and six pence.
	For every Deed,	five shillings.
	Drawing and Executing a Bail Bond,	two shillings and six pence.
Travel,	three pence per Mile.	

To be computed from the Place of Service to the Court where the Writ or Execution shall be returned; no greater Travel to be allowed than he can actually make appear.

For Inventory of all Goods attached, to be taxed by the Court,
For every Member returned for the House of
Assembly, in lieu of all Expences, to be paid
by the Treasurer of the Province, twenty shillings.

Cryer's Fees.

Calling a Jury,	- - -	<i>one shilling.</i>	Cryer's Fees.
A Verdict,	- - -	<i>one shilling.</i>	
A Default or Nonfuit,	- - -	<i>eight pence.</i>	

Constables Fees.

Attending the Jury each Cause,	- - -	<i>one shilling.</i>	Constables Fees.
Serving a Warrant (except in Criminal Cases,)	- - -	<i>one shilling.</i>	
Summoning a Jury on an Inquest by Warrant from the Coroner, and Attendance, <i>per Day,</i>	- - -	<i>two shillings.</i>	
Travel three Pence <i>per Mile</i> as to the Provost Marshal.			

Petit Jurors Fees in Civil Causes.

Foreman, each Cause,	- - -	<i>one shilling.</i>	Petit Jurors Fees.
Each other Juror,	- - -	<i>ten Pence.</i>	

Plaintiff's Fees.

For his Attendance at Court, for so many Days as he necessarily attended, to be judged of by the Court, <i>per Day,</i>	- - -	<i>two shillings.</i>	Plaintiffs Fees.
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Witnesses.

Attendance,	- - -	<i>one shilling and six pence.</i>	Witnesses Fees.
If more than one Day, to be paid at the Discretion of the Court.			
Travelling Charges,	- - -	<i>three pence per Mile.</i>	
To be computed from the Place of his Residence, to the Court or Place of Trial.			

Coroner's Fees.

For serving a Writ, Summons, or Execution, and travelling Charges, the same as by this Table is allowed to the Provost Marshal.			Coroner's Fees.
Taking an Inquest, to be paid out of the Deceased's Estate.	- - -	<i>twenty five shillings.</i>	
And if no Estate, to be paid by the Treasurer of the Province.			
The Foreman of the Jury,	- - -	<i>two shillings and six pence.</i>	
Every other Juror,	- - -	<i>two shillings.</i>	
To be paid them by the Coroner when received, and in the same Manner as the Coroner.			

And if any Person on whose Body a Coroner's Inquest shall sit,
have not any Goods or Effects to discharge the Expences of Burying,
that

that then the Coroner shall bury them, and charge ten Shillings for the same, to be paid by the Treasurer of the Province.

f. 10. Penalty on
Persons taking
greater Fees than
are here established.

II. *And be it further Enacted*, That what Officer or Person soever shall ask, demand, and take any greater or other Fees than before mentioned for the Matters aforesaid, or any of them, shall be prosecuted as in Cases of Extortion, and being thereof duly convicted in any Court of Record within this Province, shall forfeit and pay the Sum of Ten Pounds current Money of this Province, one Moiety whereof to be unto our Sovereign Lord the King, his Heirs and Successors, for and towards the Support of the Government of this Province, and the other Moiety unto the Informer or him that shall sue for the same in any Court of Record; and shall further pay unto the Party grieved, double the Value of the excessive Fees so taken.

Act to continue for
two Years.

III. *And be it also further Enacted*, That this Act shall continue and remain in full Force for and during the Term of Two Years, from and after the Publication thereof, and until the End of the Session of the *General Assembly* then next following.

Judge of Probate's Fees.

Fees of Judge of
Probate.

For Probate and Registering a Will, the		
Estate under £300.	- - -	<i>Sixteen shillings and eight pence.</i>
If above £300 to a £1000,	- - -	<i>twenty shillings.</i>
All above £1000,	- - -	<i>forty shillings.</i>
Administration Will annexed under £300,	- - -	<i>ten Shillings.</i>
On the Estate of £1000, and all above	- - -	<i>twenty shillings.</i>
Letter of Guardianship	- - -	<i>ten shillings.</i>
Citation and Service	- - -	<i>three shillings and four pence.</i>
Letters Ad Collegendum	- - -	<i>ten shillings.</i>
Warrant of Appraisement	- - -	<i>nine shillings.</i>
Decree for Distribution from £300. to a		
£1000,	- - -	<i>sixteen shillings and eight pence.</i>
Above £1000,	- - -	<i>forty shillings.</i>

Register's Fees.

Fees of Register.

For Probate and Registering a Will, the Estate		
under £300,	- - -	<i>ten shillings.</i>
If above £300, to a £1000,	- - -	<i>thirteen shillings and four pence.</i>
All above a £1000,	- - -	<i>twenty six shillings and eight pence.</i>
Administration and Will annexed £300,	- - -	<i>six shillings and eight pence.</i>
Drawing Bond,	- - -	<i>three shillings and four pence.</i>
Attending Execution of ditto,	- - -	<i>three shillings and four pence.</i>
On the Estate £1000 and above,	- - -	<i>thirteen shillings and four pence.</i>

Bond

Bond and attending the Execution of the same, - - -	<i>six shillings and eight pence.</i>
Letter of Guardianship - - -	<i>six shillings and eight pence.</i>
Bond and attending the Execution of the same. - - -	<i>six shillings and eight pence.</i>
Letter Ad Collegendum - - -	<i>six shillings and eight pence.</i>
Citation and Service - - -	<i>six shillings and eight pence.</i>
Filing Inventory Accounts &c. - - -	<i>three shillings and four pence.</i>
All searches. - - -	<i>one shilling.</i>
Copy of Will and Probate - - -	<i>six shillings and eight pence.</i>
Collating. - - -	<i>five shillings.</i>
Copying Inventory Accounts &c. one Shilling each Page of Eighteen Lines & Six Words to a Line.	
Certificate under Seal - - -	<i>six shillings and eight pence.</i>
Copy of Citation - - -	<i>three shillings and four pence.</i>
Warrant of Appraisement - - -	<i>six shillings.</i>
Decree for Distribution from £300 to £1000.	<i>ten shillings.</i>
Above £1000. - - -	<i>twenty six shillings and eight pence.</i>
For every Bond by Order for just Distribution of Estate	<i>ten shillings.</i>
Every Exhibit. - - -	<i>four pence.</i>

14. *Geo. 3. Ch. 9. It is Enacted,* That the following Fees be allowed to the several Persons, and for the Purposes herein after-mentioned.

Clerk's Fees in the *Supreme and Inferior Courts* in all Causes upwards of £.20.

Every Oath administered by him, - - -	<i>one shilling.</i>	
Entering Appearance, - - -	<i>one shilling.</i>	Clerk's Fees.
Warrants of Attorney, filing each, - - -	<i>six pence.</i>	
Filing Bail, - - -	<i>six pence.</i>	
Every Rule or Order of Court, - - -	<i>one shilling.</i>	
Making up the Issue for every 100 Words, - - -	<i>one shilling.</i>	
Signing the Record, - - -	<i>one shilling.</i>	
Marking the Postea, - - -	<i>four pence.</i>	
Entering the Issue for every 100 Words, - - -	<i>one shilling.</i>	
Sealing the Record, - - -	<i>one shilling.</i>	
Signing and Sealing Writ of Inquiry, - - -	<i>one shilling.</i>	
Bringing up Defendant being in Goal, - - -	<i>one shilling.</i>	
Filing Præcipe, - - -	<i>six pence.</i>	
Receiving Returns of Writs, - - -	<i>six pence.</i>	
Attending Judge in putting in Special Bail, - - -	<i>one shilling.</i>	
Entering an Imparlance, - - -	<i>one shilling.</i>	
Entering Rule for Defendant to appear, - - -	<i>one shilling.</i>	
Entering Rule for Defendant to plead, - - -	<i>one shilling.</i>	
E	Entering	

Entering Notice of Inquiry of Damages upon a Default,	one shilling.
Entering Interlocutory Judgment on default,	one shilling.
Receiving Return of Verdict upon Writ of Inquiry before the Provost Marshal,	six pence.
Drawing Warrant to levy Fines,	one shilling.
Recording Execution, return of Appraisement &c. when Execution levied on real Estate, One Shilling per 100 Words.	
Attending Sheriff to strike Special Jury,	two shillings and six pence.
Drawing Postea, for every 100 Words,	one shilling.
Entering Postea on Record every 100 Words,	six pence.
Entering Warrant of Confessing Judgment,	two shillings.
Filing Affidavit for continuing a Cause, changing Venue or otherwise,	six pence.
Minuting Withdraw-all or non profs,	two shillings.
Attending Attornies to examine Bill of Costs and signing the same,	two shillings and six pence.
For Entering Bond of Arbitration, Judgment and Execution thereon, in Addition to the former Fee for that Duty,	one shilling.

For Proceedings in Ejectment.

Rule of Assent,	six pence.
Appearance,	one shilling.
Rule upon Appearance,	one shilling.
Impar lance,	one shilling.
Issue,	one shilling.
Signing Judgment against Casual Ejector,	one shilling.

In Proceedings by and against Attornies.

Entering Appearance,	one shilling.
Filing Bail,	six pence.
Signing Forejudger,	one shilling.
Striking off the Role.	one shilling.

Attornies Fees in all Causes upwards of £20.

Præcipe and Ingrossing,	one shilling.
Drawing Declaration, if long for every 100 Words,	six pence.
Engrossing Copy of the same for every 100 Words,	six pence.
Fair Copy for Service for every 100 Words,	six pence.
Drawing Writt of Inquiry,	two shillings.
Engrossing fair Copy of the same,	one shilling.
Engrossing fair Copy of Affidavit every 100 Words,	six pence.

Drawing

Drawing every Record, Roll and Judgment every 100 Words, - - -	six pence.
Engrossing fair Copy, every 100 Words, -	six pence.
Attending Sheriff upon Writ of Inquiry, - - -	three shillings and four pence.
Motion for Defendant to plead on Judgment,	one shilling.
Drawing and Engrossing Rule, Copy and Service,	one shilling.
Drawing and Engrossing <i>Venire Facias</i> ,	three shillings and four pence.
Tickets on Subpœna, each - - -	one shilling.
Service of the same, - - -	one shilling.
Drawing Bail Service and Copy, -	three shillings and four pence.
Attending on the Judge to put in Bail,	two shillings and six pence.

Sheriff's Fees.

For Executing a Writ of Inquiry of Damages, and Return of Inquisition thereon, -	ten shillings.
To the Bailiff for summoning the Jury, -	four shillings.
Swearing each Witnesses, - - -	four pence.
Publishing Proclamations, - - -	five shillings.
Attendance at the striking, and for summoning a Special Jury,	

Sheriff's Fees.

Where Judgment is given for Defendant the like Costs to be allowed as to Plaintiff.

SECT. 2. *And be it Enacted,* That in all Causes where a Judgment is given for the Defendant, he shall be allowed the like Costs and Attendance, as the Plaintiff in the like Cases, at the discretion of the Court.

§. 10. Penalty on any Person taking greater Fees than are established by this & Act 6. Geo. 3.

SECT. 3. *And be it also Enacted,* That if any Person or Persons whomsoever, shall ask, demand or take, any greater or other Fees than are mentioned in this Act, he or they shall forfeit the Sum of Ten Pounds, to be recovered and disposed of, as is directed in the second Clause of the said Act, any Law, Usage or Custom to the contrary notwithstanding.

SECT. 4. *And be it also further Enacted,* That the Clerk of the Court where the Cause shall have been brought, shall examine and compare all Bills of Cost with this, and the above recited Act, and the said Clerk shall certify at the foot of the said Bill of Costs, that it contains no other, nor greater Fees than is allowed by the said several Acts for the Establishment of Fees, and if any Clerk shall certify other or greater Fees than are Established as aforesaid, upon due Conviction shall forfeit the Sum of Five Pounds to be recovered and disposed of, as is directed in the second Clause of the afore-recited Act, and before any such Bills of Cost shall be charged against the Plaintiff or Defendant, the said Bill so certified shall be allowed and signed by one of the Judges of the Court before whom the Cause was brought as aforesaid.

The Clerk of the Court shall examine and compare all Bills of cost with this and the Act 6. Geo. 3d. and certify the same.

If any Clerk shall certify other or greater Fees to forfeit £5.

Bill of cost to be signed by one of the Judges.

At

At the GENERAL ASSEMBLY of the Province of *Nova Scotia*, begun and holden at *Halifax*, on the Twenty Eight Day of *May*, Anno Domini 1765, and in the Fifth Year of the Reign of Our Sovereign Lord GEORGE the Third, of *Great Britain*, *France*, and *Ireland*, KING, Defender of the Faith, &c. and there continued by several Prorogations until the Eighteenth Day of *June*, Anno Domini 1768, in the Eighth Year of His said Majesty's Reign; being the Sixth Session of the Fourth *General Assembly* convened in the said Province.

C A P. I.

An ACT for granting to His Majesty, a Duty on Wheel Carriages within the Peninsula of *Halifax*.

Duty laid upon Wheel Carriages within the Peninsula of *Halifax*, of Ten Shillings for each Pair of Wheels.

***** E it Enacted, by the Lieutenant Governor, Council and Assembly, That from and after the First Day of *August* One Thousand Seven Hundred and Sixty Eight, there shall be ***** raised, levied, collected and paid, unto His Majesty, His Heirs, and Royal Successors, for the public Use of this Province, and the Support of the Government thereof, for each and every Wheel Carriage used within the Peninsula of *Halifax*, drawn by one or more Horses or by Oxen, for each Pair of Wheels of such Carriage, a Duty of Ten Shillings, which Duty shall be paid by the Owners or Proprietors of such Carriages (excepting as is hereinafter excepted) during the Continuance of this Act.

Owners to enter the Number of their Wheel Carriages, with the Collectors of Excise, under Penalty of 40s. to the Use of the Highways.

II. And be it also Enacted, That all Owners of such Wheel Carriages shall within Thirty Days after the said First Day of *August*, One Thousand Seven Hundred and Sixty Eight, enter their Names, and the Number and Kinds of Carriages and Horses they respectively use, with the Clerk of Licenses at *Halifax*, under the Penalty of Forty Shillings in Case of Neglect, to be applied to and for the Use of the aforesaid Highways.

III. *And be it also Enacted*, That the Proprietors of all Wheel Carriages as aforesaid, shall pay the Duties by them respectively payable, into the Hand of the said Clerk of Licenses.

Owners of Wheel Carriages to pay the Duty Half Yearly.

IV. *And be it further Enacted*, That the said Clerk of the Licenses shall pay into the Treasury of this Province, all the Monies he shall collect by virtue of this Act, which Monies shall be there entered separate and apart from all other Monies, paid or payable to His Majesty, and shall be there reserved, to be from Time to Time issued and applied for defraying the necessary Expences of maintaining and keeping in Repair the Public Roads within the said Peninsula, and the Streets within Town and Suburbs of *Halifax*.

The Clerk of Licenses to pay the Monies collected, into the Treasury,

to be issued and applied for the Use of the Roads on the Peninsula, &c.

V. *And be it further Enacted*, That the Governor, Lieutenant Governor, or Commander in Chief of the Province, be and he is hereby empowered to appoint one or more Persons for directing and superintending the Repairs of the said Roads and Streets; to whom Warrants shall be by him issued for Payment, out of the said Duties, of all such Accounts as may justly arise for Materials or Labour, by him or them purchased or directed to be done for the Purposes aforesaid; any Law, Custom, or Usage to the contrary notwithstanding. *Provided always*, That before the granting any such Warrants, such Person or Persons Accounts shall be regularly audited and examined, and afterwards annexed to the Warrant for Payment, at the Time the same shall issue.

The Governor, &c. to appoint Persons to superintend the Repairs of the Roads,

to whom Warrants shall be issued for Payment of their Accounts.

Such Accounts to be first audited.

VI. *And Whereas divers Persons, Owners of Wheel Carriages of various Kinds, keep and use no more than one or two Horses or two Oxen for all such Carriages; And Whereas sundry Persons may have Wheel Carriages for Sale or otherwise, which are not used; For Relief of Owners under such Circumstances, Be it Enacted and Declared*, That any Person or Persons who keep one or two Horses or two Oxen for the Use of one Wheel Carriage, and may for Conveniency keep several other Wheel Carriages, to be used on different Occasions by the same Cattle, shall be liable to pay Duty for no more than one Carriage only; and that any Person or Persons who shall have such Wheel Carriages for Sale or otherwise, and shall make no Use thereof, he or they shall be exempted or excused from paying the Duties imposed by this Act.

Persons keeping only one or two Horses, &c. for the Use of several Carriages shall pay Duty for one Carriage only.

And Persons having Carriages only for Sale, &c. shall be exempted from the Duty.

VII. *And Whereas divers Wheel Carriages now used for heavy Burthens are very hurtful to the public Highways, and occasion a constant annual Expence for filling up the Rutts made thereby, occasioned by narrow Wheels: And Whereas it has been found by Experience that Carriages on Wheels with broad Fellies, do little or no Damage to the Roads, and are easier in*

Carriages with
Wheels Eight In-
ches broad, to be
exempted from the
Duty.

Monies to be ac-
counted for in the
Treasury in Great
Britain.

rough Grounds than narrow Wheels; Be it therefore Enacted, That the Owner or Owners of every Waggon, Wain, Cart, Truck, or other Carriage, for heavy Burthens, having the Fellies of the Wheels thereof of the Breadth or Gage of not less than Eight Inches at the Bottom, shall be totally exempted and excused from paying the Duties hereby imposed, for and during the Time they make Use of such broad Wheels only; upon sufficient Proof being made of such UfUAGE, to the Satisfaction of the said Clerk of Licenses.

VIII. *And be it also further Enacted, That the Monies arising by the Operation of this Act, shall be accounted for unto His Majesty in the Kingdom of Great Britain, and to the Commissioners of his Majesty's Treasury, or High Treasurer for the Time being; and audited by the Auditor General of his Majesty's Plantations, or his Deputy.*

22. *Geo. 3. Ch. 4. Be it Enacted by the Lieutenant Governor, Council and Assembly, That an Act made in Eight Year of his present Majesty's Reign, Intituled, An Act for granting to his Majesty a Duty on Wheel Carriages within the Peninsula of Halifax. And also an Act made in the Fifteenth Year of his said Majesty's Reign in Amendment of the said Act, shall be and the same are hereby continued in Force from the Expiration thereof, until the Thirty First Day of December, One Thousand Seven Hundred and Eighty Four.*

At the GENERAL ASSEMBLY of the Province of *Nova Scotia*, begun and holden at *Halifax*, on the Twenty eight Day of *May*, Anno Domini 1765, and in the Fifth Year of the Reign of Our Sovereign Lord GEORGE the Third, of *Great Britain, France, and Ireland*, KING, Defender of the Faith, &c. and there continued by several Prorogations until the Twenty Second Day of *October*, Anno Domini 1768, in the Eighth Year of His said Majesty's Reign; being the Seventh Session of the Fourth General Assembly convened in the said Province.

C A P. I.

An Act for granting to His Majesty an Excise on Wines Sold within or brought into this Province.

***** HEREAS the several Duties of Impost and Excise already granted to His Majesty, are found insufficient to discharge the several Sums of Money borrowed in virtue of the several Acts made by the General Assembly of this Province; We do therefore Grant unto His Most Excellent Majesty, His Heirs and Successors, for the Use aforesaid, the Duty of Excise hereafter mentioned, And be it enacted by the Lieutenant Governor, Council and Assembly, That from and after the first Day of December One Thousand Seven Hundred and Sixty Eight, there shall be paid on all Wines sold, or by any Ways or Means brought into this Province, a Duty of Excise of Six Pence per Gallon.

Preamble.

Excise of Six Pence per Gallon laid on Wines.

II. *Be it further Enacted*, That all Merchants or other Persons whatsoever, having in their Possession any Wines for Sale, shall within Thirty Days from and after the Commencement of this Act, deliver to the Collectors or Receivers of the Excise Duties for the Time being, or either of them, an Account in Writing and upon Oath, of all such Wines remaining in their Possession; and that all Merchants and other Persons whatsoever, buying or receiving into their Possession

Merchants, &c. having in their Possession any Wines for Sale, to deliver an Account thereof to the Collector within 30 Days; also an Account, within 24 Hours, of all they shall purchase.

On Penalty of £50.

tion any Wines for Sale, shall within Twenty four Hours after such Purchase or Receipt, deliver to the Collector or Receiver, or Collectors or Receivers aforesaid, an Account, upon Oath, of all such Wines by them so bought or received, specifying the Kind of Casks, with the Marks and Numbers thereof, in which the same is contained, under the Penalty and Forfeiture of Fifty Pounds for each and every Offence.

Penalty of £50. for selling, &c. any Wine without Permit.

III. *And be it Enacted*, That no Merchant or other Person whatsoever shall presume to sell, barter, exchange, or deliver any Wine, other than to such Persons or for such Quantities, as shall be expressed in a Permit to be granted by the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, in the Manner herein after mentioned, under the Penalty and Forfeiture of Fifty Pounds for each and every Offence; and the said Merchant or other Person shall render a just Account, upon Oath, of the Disposal of all such Wines, now in their Possession, or that shall hereafter be received by any of them, whenever thereunto required; and shall at the End of each Quarter, ballance and settle their Stock Accounts with the said Collector or Receiver or Collectors or Receivers aforesaid, at their Office.

Stock Accounts to be settled at the End of each Quarter.

Gaugers Certificates and the Permits, to be Vouchers for settling Stock Accounts.

IV. *And be it further Enacted*, That the Public sworn Gaugers shall have Power to gauge the whole of the Stock of Wines in the Cellars or Storehouses of all Persons entering such Stock, previous to the ballancing and settling the said Stock Accounts, at the End of each Quarter; and the Certificate of the said Gaugers of the Quantity in Store unfold, with the Permits that have been filed as herein directed, shall serve as Vouchers for the Settlement of all such Stock Accounts; and all Merchants or other Persons, entering Stock as aforesaid, shall account with and pay to the Collectors or Receivers aforesaid, or either of them, the Duty of Excise imposed by this Act, for whatever Quantity of Wine shall be found deficient at the Time of making such Settlement, and that under the Penalty of Ten Pounds for each and every Offence.

Merchants, &c. shall pay the Duty for what is deficient on such Settlement, on Penalty of £10.

Collectors shall grant Permits *Gratis*.

V. *And be it also further Enacted*, That the Collectors or Receivers aforesaid, or either of them, shall grant Permits *Gratis*, to all Retailers and others, for the several Quantities of such Wines as they shall, from Time to Time, purchase from the Merchant or other Person whatsoever, and shall deliver a Duplicate of such Permit, one to remain in the Hands of the Buyer, and the other to be delivered to the Seller, at the Time of Delivery of such Wines.

The Purchaser shall pay the Duty on Delivery of the Permit, if under £5.

VI. *And be it further Enacted*, That the Collectors or Receivers aforesaid are hereby empowered and directed, to take and receive from the Purchaser or Purchasers of such Wines, the Duty of Excise at and after

after the Rate aforementioned, for the Number of Gallons to be expressed in the said Permit and Duplicate, before the Delivery of the same: *Provided* the Amount of the said Duty does not exceed Five Pounds, but if the same shall exceed Five Pounds, the Collectors or Receivers are hereby authorized, on sufficient Security being given, to give Credit for Payment thereof within the Term of Three Months.

If more than £5. three Months Credit to be given for the same.

VII. *And be it also further Enacted.* That all Wines which shall be found in the Custody of any Merchant or Retailer, without such Permit as aforesaid, and which shall not have paid or secured to be paid, the Duty of Excise imposed by this Act, (Except the Stock in the Custody of the Merchant or other Person, and which shall have been reported by the Account hereinbefore directed to be given or delivered to the Collectors or Receivers aforesaid) shall be seized and forfeited, and the Person or Persons, in whose Custody the same shall be found, shall forfeit and pay the Sum of Ten Pounds for every such Offence.

All Wines found in the Custody of any Merchant, &c. (Except Stock reported) shall be forfeited, and

such Merchant, &c. shall forfeit £10.

VIII. *And be it Enacted,* That the Merchant or such other Person, shall preserve upon File the Duplicates of all such Permits, for the Inspection of the Collectors or Receivers aforesaid, or either of them, whenever thereto required, under the Penalty and Forfeiture of Ten Pounds for each and every Offence; and the Quantity contained in said Permits shall, as far as they go, be sufficient to discharge him or them of so much Stock, as he or they shall have so bought or received as aforesaid.

Duplicates of Permits to be kept for the Inspection of the Collectors, on Penalty of £10

IX. *And be it also Enacted,* That there shall be no established or general Allowance made of Wastage or Leakage, upon any Wines in the Hands of any Merchant or other Person, but the Collectors or Receivers may and are hereby authorized to credit the Merchant for so much of such Wines, as shall *bona fide* appear to have been wasted, leaked out, or otherwise lost; to be proved on Oath at the Quarterly Settlement.

Allowance to be made only for what shall be really wanted or lost.

X. *And be it Enacted,* That all and every Person bringing in or causing to be brought into this Province, any Wines for their own Consumption, shall render a just and full Account of all such Wines, to the Collectors or Receivers aforesaid, within four Days after the Arrival of the Vessel wherein such Wines shall be so brought in, and shall pay or secure to be paid the Duties of Excise aforesaid thereon; under the Penalty of forfeiting all such Wines so introduced, in whosoever Possession the same may be found; and shall also forfeit and pay the Sum of Twenty Pounds for every such Offence.

Wines imported by Persons for their own use, liable to the Excise.

XI. *And be it further Enacted,* That in case of reshipping and Exportation out of the Province of any Part of such Wines, the Collectors or Receivers aforesaid shall credit the Stock on Hand of the

Duty to be repaid on Exportation.

Merchant or other Person, for what shall, *bona fide*, have been so exported, upon the said Merchant or other Person's producing a Certificate, within Eighteen Months after the Time of the Exportation (the Dangers of the Seas and Enemies excepted) from the principal Officer of his Majesty's Customs or Commanding Officer for the Time being, of the Port to which the same shall be carried, of it's being there duly landed; and in case such Wines shall have duly paid or secured to be paid, the Duty prescribed by this Act, such Merchant or other Person shall produce a Certificate from the Collectors or Receivers, or either of them, that the Duty thereon has been duly paid or secured to be paid, before such Exportation; upon which the same shall be repaid, or the Bond given therefore discharged.

Exporter to take the following

XII. *And for the preventing Frauds herein*, the following Oath shall be taken by every such Exporter of any Wines, which Oath the Collectors or Receivers or either of them, are hereby authorized to administer.

Oath.

“ YOU A. B. do swear that the Quantity of Wine by You shipped for
 “ Exportation on board the Master, bound for was
 “ really and bona fide purchased of (or) imported in the and
 “ that the same is not intended to be fraudulently reloaded into any Port or
 “ Place in this Province.”

Wines fraudulently reloaded, shall be forfeited.

XIII. *And be it also Enacted*, That if any Wines shall be fraudulently reloaded into any Port or Place in this Province after shipped for Exportation, the same shall be forfeited.

All Wines condemned for contraband Trade, shall be subject to the Duties,

XIV. *And be it also further Enacted*, That all Wines seized for illicit and contraband Trade, which shall be brought into any Port in this Province, upon Condemnation thereof, shall be subject to the Duties of Excise imposed by this Act; and if such Condemnation shall be in the Court of Vice Admiralty, the Marshal of such Court, or his Deputy, or any Auctioneer or Vendue Master, shall not deliver any such Wines sold by him or them at Public Auction or otherwise, without a Permit from the Collectors or Receivers of the Duties, and shall render an Account to the Collectors or Receivers aforesaid, (upon Oath) of the Quantity of all such Wines, which he or they shall sell at Public Auction or otherwise, and of the Persons Names to whom the same shall be sold, under the Penalty and Forfeiture of Two Hundred Pounds for each and every Offence.

and Auctioneers &c. to Account with the Collectors for such Wines sold by them,

on Penalty of £200.

Collectors' to account with the Treasurer Quarterly.

XV. *And be it Enacted*, That the Collectors or Receivers of the Duties for the Time being, shall render a just Account and pay into the Hands of the Treasurer of the Province, all such Monies by him or them received in pursuance of this Act, within thirty Days after the End of each Quarter.

XVI. *And be it further Enacted*, That all the Penalties and Forfeitures arising or accruing by this Act, shall and may be recovered by Bill, Plaint, or Information, in any of his Majesty's Courts of Record in this Province; and the Money arising from such Penalties and Forfeitures, after deducting the Expences of Prosecution, and all incident Charges, shall be one Half to His Majesty for the Uses and Intents for which the Duties are granted, and the other Half to him or them who shall seize or inform, and sue for the same.

In what Manner Penalties and Forfeitures shall be recovered and applied.

12. *Geo. 3. Ch. 1. Sect. 2. And be it also further Enacted*, That the Monies arising from the Duties imposed by this Act, shall be applied by the Treasurer to the Payment of such annual Interest as is due on Treasurer's Notes and Warrants on the Treasury, bearing Interest, and towards defraying such Expences and Debts of Government, as are or shall be voted and agreed on by the General-Assembly, and to no other Purpose whatsoever, any thing in this Act to the contrary notwithstanding; the said Sums so appropriated to be issued according to His Majesty's Instructions by Warrant from the Governor, Lieutenant Governor, or Commander in Chief, by and with the Advice of His Majesty's Council, for the Purposes of the said Appropriation, and if the Treasurer of the Province shall issue or pay any of the said Monies for any other Purpose, he shall forfeit and pay treble the Sum so issued or paid, and be rendered incapable of holding the said Office of Treasurer; which said Forfeiture shall be applied to the Uses and Services of the Government of this Province, and be recovered before any Court of Record within the same.

Application of the Monies received in pursuance of this Act.

XVIII. *And be it Enacted*, That the Monies arising by the Operation of this Act, shall be accounted for unto His Majesty in the Kingdom of Great Britain and to the Commissioners of His Majesty's Treasury, or High Treasure of the Time being, and audited by the Auditor General of His Majesty's Plantations, or his Deputy.

And to be accounted for to the Commissioners of the Treasury in Great Britain, and audited by the Auditor General or his Deputy.

16. *Geo. 3. Ch. 1. Sect. 1. And be it also Enacted*, That from and after the Publication of this Act, the several Duties of the Impost and Excise payable by the Laws of this Province on Wines, shall be levied collected and paid in the District where such Wines shall be consumed, and in case that Security shall have been taken for the Payment of such Duty, the same shall be transmitted by the Collector or Receiver of the Duties, who shall have taken such Security to the Collector or receiver of the District in which such Wines are consumed, that he may receive the Amount thereof according to Law.

From Publication of this Act the Duties of Impost and Excise on Wines, &c. shall be levied, collected and paid in the District where such Wines are consumed, and if Security is taken for Payment of Duty, the same to be transmitted to the Collector of the District where such Wines are consumed that amount thereof may be received.

And to prevent Frauds, and for the better Securing the Payment of the said Duties.

When Wines are removed from one place to another, the Collector to transmit to the Collector of the District to which the same is removed a List of Permits granted and Quantity of Wines therein mentioned.

Sec. 2. Be it Enacted, That when and so often as any Wines shall be removed or transported by Permit from Halifax, or any other District to some other Place or District in the Province, the Collector or Receiver of the Place or District from whence such Wines shall be removed, shall transmit to the Collector or Receiver of the Place or District to which the same shall be transported a list of all such Permits granted by him with the Names of the Persons to whom the same are granted, and the Quantity of Wines therein mentioned.

Preamble.

18. Geo. 3. Ch. 1. WHEREAS great Detriments often arises to the Exporters of Wines, by their being obliged to produce a Certificate of the landing thereof in the Port or Place for which they are intended, before they can receive the Drawback allowed thereon, by the Length of time required for that Purpose.

Drawback to be paid within one Month after Expiration of Wines.

Sec. 1. Be it Enacted, by the Lieutenant Governor, Council and Assembly, That the Drawback on all such Wines, so exported, shall for the future be paid to the Exporters thereof, within one Month after the same shall have been exported, on the Exporters giving Bond with one sufficient Surety to the Treasurer of the Province, in double the Amount of the drawback so claimed, to deliver within Eighteen Months after the time of Exportation (the Dangers of the Seas and Enemies excepted) a Certificate of the landing thereof as is required by the Laws of the Province in such Cases, and conforming to every of the Directions therein prescribed, respecting the Payment of Drawbacks allowed on Wines.

Drewback to be paid within one Month after Exportation of Wines, on exporters conforming to directions prescribed.

From 1st January 1781, an additional Duty on Wines, 6 Pence per Gallon.

20. Geo. 3. Ch. 6. Sec. 1. And be it Enacted, That from and after the first Day of January 1781, all Wines Sold, or by any Way or Means brought into this Province; shall pay the following additional Rate and Duty of Excise, over and above the Duties of Excise already imposed thereon by the several Laws of this Province, viz.

Wines per Gallon Six Pence;

Manner of raising, levying, collecting and accounting for said Duty.

Sec. 2. And be it also Enacted, That the additional Duty hereby Granted, shall be raised, levied, collected, received, paid and accounted for, in manner as is directed in, and by the several Laws of this Province, relating to the Duty of Excise on Wines, and subject to the several Conditions, Penalties and Forfeitures specified and contained in the said Acts, and that the same shall be as binding and obligatory upon the Persons concern'd, for the effectual recovery of the said Duties and Forfeitures, as if every Article and Clause in the said Acts were herein particularly set forth and Enacted.

Sec. 3. And be it further Enacted, That the Monies arising from the additional Duties imposed by this Act shall be applied towards Payment of the provincial Debt on Interest, in Proportion to the Sums demanded by the Possessors of the several Government Securities, which said Payment shall be made half yearly.

Appropriation of the Monies arising by this additional Duty.

C A P. II.

An ACT for suppressing unlicensed Houses, and for granting to His Majesty a Duty on Persons hereafter to be licensed.

Be it Enacted, by the Lieutenant Governor, Council and Assembly, That from and after the Publication hereof, if any Person or Persons whatsoever within this Province either by themselves, or their Wives, or any of their Children or known or reputed Servants, or Substitutes under them, directly or indirectly, in any House, Shop, Warehouse, or other Place whatsoever, belonging to the Father or Mother of such Child or Children, or to the known or reputed Master or Mistress of such Servant or Substitute, shall sell, barter or exchange, or deliver upon Credit, any Rum, Brandy, Wine, Ale, Cyder, Perry, or other strong Liquors, mixt or unmixt, by whatsoever Name or Names they are or may be called or distinguished, without License first had and obtained for that Purpose, in Manner and Form as herein after directed; whether such Wife, Child, Children, Servant, or Substitute, so hold, bartered or exchanged, or delivered the same, or not, by the Commandment of such Father, Mother, Master, or Mistress; or shall hawk, sell, or expose to Sale, barter or exchange, or deliver upon Credit, any such Liquors, mixt or unmixt, by whatsoever Name or Names they are or may be called or distinguished, about the Streets, Wharves, Highways, Lanes, or Suburbs of the Town of *Halifax*, or any Town or Place whatsoever within this Province, in any Manner whatsoever, or upon the Water, in any Ship, Boat, or Vessel, or in any other Manner whatsoever; or shall deliver upon Credit, or sell, or barter, or exchange, or expose the same to sale on any Bulk or Bulks, Stall or Stalls, or in any Shed or Sheds, or on or in any other Place or Places, the Father or Mother of such Child or Children, the reputed Master or Mistress of such Servants or Substitutes, shall forfeit for every Offence the Sum of Ten Pounds Currency of this Province; and it shall and may be lawful for any two Justices of the Peace within this Province, on their View, or on Confession of the Party, or by Proof on the Oath of one credible Witness, to convict any Person or Persons so offending; and the Person or Persons so

Persons selling, &c. any Rum, &c. by themselves or their Wives, &c. in any House, &c. without License,

shall forfeit £10.

convicted shall immediately on such and every other like Conviction, pay the Sum of Ten Pounds, into the Hands of such Justices; and on such Offender or Offenders refusing or neglecting to pay the said Sum, together with the Charges of Prosecution, it shall and may be lawful for such Justices to issue a Warrant under their Hands and Seals, for the levying the same by Distress and Sale of the Offender's Goods and Chattels; and if no sufficient Distress can be found, then the said Justices shall by Warrant under their Hands and Seals commit the Offender or Offenders to his Majesty's Gaol, within the County where the Offence shall be committed, there to remain in close Confinement for the Space of three Months, or until he or she shall have fully paid and satisfied the said Fine and Charges as aforesaid. *Provided* that all Prosecutions in pursuance of this Act, shall be made within three Months after the Offence committed.

or suffer three Months Imprisonment. Prosecution to be within three Months.

Licensed Persons to hang out Signs.

on Penalty of £5.

II. *And be it further Enacted*, That any Person having License to sell any Spirituous Liquors, Wine, Ale, Beer, Cyder, or Perry, shall within ten Days after obtaining such License, hang out a Sign or Inscription with their Names thereon, setting forth that Spirituous Liquors are there to be sold by License, on pain of forfeiting Five Pounds for each and every such Neglect.

Unlicensed Persons, hanging out Signs, &c. liable to the same Penalties as Persons selling without License.

III. *And be it also further Enacted*, That if any Person or Persons, not having obtained License therefor, shall presume to hang out, or suffer to remain, any Sign or any Inscription whatsoever, importing that Rum, or other distilled Spirituous Liquors, Wine, Ale, Beer, Cyder, or Perry are there sold, otherwise than by Wholesale; upon Proof thereof in Manner and Form herein described, such Person shall be subject and liable to the like Penalties and Forfeitures, as Persons convicted of selling Spirituous Liquors without License.

Any Person selling Rum &c. by Virtue of one License, in more than one House, shall be liable to the same Penalties as Persons selling without License.

IV. *And be it Enacted*, That if any Person or Persons, either by themselves, or their Wives, or any of their Children, or known or reputed Servants or Substitutes under them, directly or indirectly, shall presume to sell any Rum, Brandy, Wine, Ale, Cyder, Perry, or other strong Liquors, mixed or unmixed, by whatsoever Name or Names they are or may be called or distinguished, by virtue of, or under Pretence of License obtained as in this Act is directed, in any other Place than at the House or Place where such Person or Persons themselves shall, *Bona fide*, actually and constantly reside and dwell, upon Conviction thereof, such Person or Persons shall be subject and liable to the like Pains and Penalties, as Persons convicted of selling Spirituous Liquors without License, and the same shall and may be prosecuted for, paid, levied, and disposed of, in like manner as is directed by this Act.

V. *Provided always*, That nothing in this Act contained shall extend, or be construed to extend to prevent or debar any Merchant, Shopkeeper, or other Person not licensed to retail Rum or other distilled Spirituous Liquors, Wine, Ale, Beer, Cyder, or Perry, from selling any Quantity of such Liquors, not less than Three Gallons delivered at one and the same Time.

Not to extend to Persons selling in any Quantity more than three Gallons.

VI. *And be it Enacted*, That from and after the Publication of this Act, the Clerk of the Licenses shall be, and is hereby impowered and required to make diligent Enquiry after, and prosecute any Person or Persons, who shall presume to retail any Kind of Spirituous Liquors, contrary to the Intent and Meaning of this Act, or that shall offend in any of the Particulars therein contained.

Clerk of the Licenses to prosecute Offenders.

VII. *And Whereas the opening a Communication through the Province by making Highways, Roads and Bridges, and keeping the same in Repair, are highly necessary; We do therefore grant unto his Most Excellent Majesty, His Heirs, and Successors, the Duties hereafter specified, for the Purposes herein mentioned: Be it therefore Enacted*, That from and after the First Day of January, which will be in the Year of Our Lord One Thousand Seven Hundred and Sixty Nine, there shall be paid by every Person, who shall have License to retail Wine, Beer, Ale, Cyder, or Perry, Rum, or other distilled Spirituous Liquors, within the Peninsula of *Halifax*, to the Clerk of the Licenses, over and above his customary Fees for making out Licenses and taking Bonds, the Sum of Six Pounds *per Annum*, to be paid quarterly, Three Months in Advance; and that there shall be paid by every Person, who shall obtain License in every other Town and Place within the Province, Forty Shillings *per Annum*, to be paid quarterly and in Advance as aforesaid.

Licensed Persons a *Halifax*, to pay Six Pounds *per Ann.* in other Places Forty Shilling *per Ann.*

VIII. *And for the better securing the Payment of the Duties imposed by this Act, Be it Enacted*, That all Persons purposing to take out Licenses for selling Spirituous Liquors, shall apply to the Governor, Lieutenant Governor, or Commander in Chief for the Time being, who are hereby authorized and impowered to grant the same; previous whereto every Person, so to be licensed, shall first give Bond with one sufficient Surety, to the Clerk of the Licenses in the County or District where such Person shall reside, in the Sum of Twenty Pounds, that he, she or they shall well and truly comply with and yield Obedience to the Laws of this Province, already made or to be hereafter made in relation to Persons licensed to sell Liquors, and shall keep and maintain good Order in said Tavern or House of Public Entertainment; and shall not suffer the using any unlawful Games therein; and shall duly pay into the Hands of the Clerk of the Licenses, his, her, and their Quarterly Payment, within ten Days after such Payment shall become due as aforesaid; for which the Clerk of the

Licenses to be granted by the Governor &c.

Licensed Persons to give Bond in £20. to observe the Laws &c.

Licenses

Licenses shall receive as his Fees, from each Person so licensed, Five Shillings and no more.

Licenses may be granted *Gratis*, to Persons on Public Roads.

IX. *Provided always*, That it shall be in the Power of the Governor, Lieutenant Governor, or Commander in Chief for the Time being, to grant Licenses *Gratis*, as an Encouragement to any Person or Persons keeping Houses of Entertainment on the Public Roads for the Accommodation of Travellers.

Application of Fines.

X. *And be it further Enacted*, That all the Monies arising from the Conviction of any Person or Persons for the Breach of any Part of this Act, shall, after deducting the Charges of Prosecution, be paid by the Justices before whom the same shall be recovered, two third Parts to the Person or Persons who shall inform and sue for the same, and the remaining one Third Part to the Clerk of the Licenses, and to be by him accounted for at the Treasury, with the Duties he receives in virtue of this Act.

Witnesses refusing to attend &c.

XI. *And be it Enacted*, That when an Information shall be made against any Person or Persons offending against this Act, and any Person or Persons shall be summoned to give Evidence relative thereto, and that such Person or Persons so summoned, shall neglect or refuse to give his or her Attendance at the Time and Place mentioned in the Summons, not having any just or reasonable cause therefor, to be allowed of by the Justices before whom such Information shall be made, or wilfully withdraw himself or herself before sworn, or shall wilfully refuse to be sworn, or shall refuse to give his or her Evidence; in every such Case the Party so offending shall forfeit and pay the Sum of Five Pounds, to be levied by Warrant of Distress and Sale, from the said Justices, on the Offenders Goods and Chattels, and to be applied to the Use of the Poor of the Town, where such Offence shall be committed, and to be paid by such Justices to the Overseers of the Poor of the said Town; and for Want of such Distress, such Person or Persons shall be committed to Gaol, there to remain for the Space of One Month, or until the said Sum of Five Pounds shall be paid.

Shall forfeit £5.

Witnesses to be paid their Charges.

XII. *Provided nevertheless*, That no Person shall be obliged to give Evidence, on any Information, before such Person be paid or secured their reasonable Charges for Attendance, to be allowed of and ordered by such Justice.

Monies arising from the Duties, to be applied to the making and repairing public Roads.

XIII. *And be it further Enacted*, That the Money arising from the Duties to be paid by every Retailer of Wine, Beer, Rum or other distilled Spirituous Liquors, on their obtaining a License for that Purpose, and also the Fines incurred by this Act, shall be forthwith paid by the Clerk of the Licenses, after deducting Five Pounds *per Cent.* for his Trouble, into the Hands of the Treasurer of the Province; which

which Money is hereby appropriated to and for the making, opening and repairing the publick Roads through the Province; and that such making, opening and repairing, shall be under the Direction of the Governor, Lieutenant Governor, or Commander in Chief of this Province.

XIV. *And be it also further Enacted*, That all Licenses granted by Virtue of this Act, shall not continue or be in force for a longer Time than Two Years after their Dates respectively; and any Person or Persons who shall continue to sell for a longer Time, without taking out a new License, such Person or Persons shall be deemed as selling without License, and shall forfeit and pay the Sum of Ten Pounds for each Offence, to be sued for and recovered as herein before directed, and to be appropriated as aforesaid.

Licenses to be in force for two Years only.

XV. *And be it further Enacted*, That when any Person or Persons licensed, shall neglect or refuse to pay to the Clerk of the Licenses the Money due by him or them, in virtue of this or any former Act, the same may be recovered upon Complaint of the said Clerk, by Bill, Plaint, or Information in any of his Majesty's Courts of Record in this Province, if above the Sum of Three Pounds, or before any Two of His Majesty's Justices of the Peace, if the Sum be Three Pounds or under.

In what manner the Duties shall be recovered.

XVI. *And be it also further Enacted*, that the Monies arising by the Operation of this Act, shall be accounted for unto His Majesty in the Kingdom of Great Britain, and to the Commissioners of His Majesty's Treasury or High Treasurer for the Time being; and audited by the Auditor General of His Majesty's Plantations or his Deputy.

Monies to be accounted for in Great Britain, and audited by the auditor General or his Deputy.

XVII. 14. *Geo. 3. Ch. 2. Sect. 1. Be it Enacted, by the Governor, Council and Assembly*, That from and after the Thirty First Day of December of this present Year, One Thousand Seven Hundred and Seventy Three, Three or more Justices of the Peace in their Sessions in each and every County or District in this Province (the Township of *Halifax* excepted) shall and may appoint a Clerk of the Licenses for such County or District, who shall use, exercise and enjoy, the several Powers, Authorities and Emoluments, granted to the Clerk of the Licenses by the Act made in the Eighth Year of his present Majesty, intituled, *An Act for suppressing unlicensed Houses, and for granting to His Majesty a Duty on Persons hereafter to be licensed*, and not altered by this Act. And all Persons purposing to take out Licenses for selling Spirituous Liquors, shall apply to the Justices in their said Sessions in the County or District where they reside, who are hereby authorized and empowered to grant the same, previous whereto every Person so to be licensed, shall first give Bond to the Clerk of the Sessions in the Sum of Twenty Pounds, that he, she or they shall well and truly comply with, and yield Obedience to the Laws of this Province already made or to be hereafter made, in relation to Persons licensed to sell Liquors, and shall

After 31st December 1773. three or more Justices to grant Licenses, except at *Halifax*.

to appoint a Clerk of Licenses.

Licensed Persons to give Bond in £20. to observe the Laws, &c.

shall keep and maintain good Order in the said Tavern or House of publick Entertainment, and shall not suffer the Using any unlawful Games therein, and shall duly pay into the Hands of the Clerk of the Licenses, his, her, and their quarterly Payment within ten Days after such Payment shall become due as aforesaid, and the Clerk of the Sessions where such Licenses shall be granted, shall receive for his Fees from each Person so licensed Five Shillings, and no more.

Licenses may be granted gratis to Persons on public Roads.

Se^t. 2. *And be it Enacted*, That it shall be in the Power of the said Justices in their Sessions as aforesaid, to grant Licenses gratis, to persons keeping Houses of Entertainment on the publick Roads, distant from any Town or Settlement, for the Accommodation of Travellers.

Money arising on Licenses at Lunenburg to be laid out in making Roads &c. there.

Se^t. 5. *And be it Enacted*, That the Money arising from the Duty on Licenses at Lunenburg, and all Fines incurred there, shall be laid out in making, opening and repairing the Roads within said Township, under the Direction of such Persons as shall be appointed by the Governor, Lieutenant Governor, or Commander in Chief of this Province.

Preamble.

XVIII. 15. Geo. 3. Ch. 3. *And Whereas it will greatly contribute to the Ease and Benefit of Travellers, and the Encouragement of Persons who are, or shall be licensed by the General Sessions of the Peace in the several Counties or Districts, in this Province, to keep Ferries, that the Persons keeping such Ferries should be allowed to keep a House of public Entertainment for Travellers, at the Place where such Ferry shall be established, without being liable to pay the Duty directed to be paid by Retailers of Liquors, or of incurring the Penalty for selling without License.*

Justices in Sessions to grant Licenses free of Duty to Persons keeping Ferries.

Se^t. 2. *Be it enacted*, That the Justices of the Peace in their General or Special Sessions, shall and may grant Licenses for keeping Houses of Entertainment free of Duty, to such Persons whom they shall think proper to appoint, and License as aforesaid, to keep Ferries.

Such Persons to give Bond as usual for keeping good Order.

Se^t. 3. *Provided nevertheless*, That such Persons so having License, shall give Bond in Manner prescribed by Law, for the keeping good Order in such their Houses, for which Bond and License, they shall pay to the Clerk of the Licenses for such County Town or District the usual Fee of Five Shillings.

The justices in sessions to grant Licenses to persons keeping shops for selling wine, &c. in quantity not less than one Quart.

XIX. 18. Geo. 3. Ch. 3. Se^t. 1. *Be it Enacted, by the Lieutenant Governor, Council and Assembly*, That from and after the Publication of this Act, the Justices of the Peace in the several Counties in this Province, in their General or Special Sessions of the Peace (the Township of Halifax excepted) shall and may grant Licenses to Persons keeping shops for vending Goods, Wares and Merchandize, for the selling Wine, Beer, Ale, Cider or Perry, Rum or other Distilled Spirituous Liquors in Quantity not less than one Quart delivered at one and the same time, and that there shall be paid for such License by the Person taking out the same, the sum of Twenty Shillings per Annum, and Two Shillings and Six Pence to the Clerk of the Licenses for making out the same, which Payment shall be made in Manner as is directed by the Act made in the 14th Year of his present Majesty's Reign, intituled, "An

20. Geo. 3. Ch. 2.

Rate of payment for such License.

“ *Act for altering and continuing the several Acts relating to the Duty on Licenses.* ”

XX. 20. *Geo. 3. Ch. 2. Sect. 1. Be it Enacted, by the Lieutenant Governor, Council and Assembly, That for the future, no License shall be granted for retailing Spirituous Liquors, Beer, Ale, Wine, Cyder or Perry at Halifax, unless the Person applying for the same shall produce to the Clerk of the Licenses a Certificate, of his or her good Character, signed by at least three Justices of the Peace.*

Sect. 2. And be it also Enacted, That in such Counties and Districts where Licenses to Retail Liquors are granted by the Justices in Sessions, it shall be in the Power of such Justices to limit the Number of Licenses within their several Counties or Districts, and to grant them to such Persons only, as they shall think fit and proper Persons to hold the same.

Sect. 4. And be it further Enacted, That the said Justices shall not grant a Tavern License to any Person, unless such Person shall keep a House of Public Entertainment for Travellers.

XXI. 22. *Geo. 3. Ch. 3. Sect. 1. Be it Enacted, by the Lieutenant-Governor, Council and Assembly, That the Collector or Receiver of the Duty on Licensed Houses, shall once a Quarter render a just Account, and pay into the Hands of the Treasurer of the Province all such Monies by him received in Pursuance of this Act, deducting Seven and half per Cent for his Trouble therein, under the Penalty of Fifty Pounds for Neglect thereof.*

C A P. III.

An ACT to explain amend and reduce into one Act the several Laws now in Force relating to the Duties of Impost on Beer, Rum and other distilled Spirituous Liquors.

Be it Enacted by the Governor, Council, and Assembly, That from and after the Sixth Day of February One Thousand Seven Hundred and Sixty Nine, there shall be paid by the Importers of all Beer, Rum, and other distilled Spirituous Liquors that shall be imported or brought into this Province (except the Produce or Manufacture of Great Britain, legally and directly imported from thence) the several Rates and Duties as follows, viz.

For every Barrel of Beer containing Thirty Gallons; *Two Shillings and Six Pence.*

For every Gallon of Rum or other distilled Spirituous Liquors *Five Pence.*

No Person to have a License at Halifax unless a Certificate of the good Character of the Person applying signed by 3 Justices is produced to Clerk of Licenses.

In Counties &c. where the Justices Grant Licenses the number to be limited by them.

No Tavern License to be granted but to Persons keeping Houses of Entertainment for Travellers.

Collector of the duty on Licensed Houses to render an account once a quarter and pay into the Treasury all monies received, deducting $7\frac{1}{2}$ per Cent.

Duties granted on

Beer 2s. 6d. per Barrel.

On Rum 5d. per Gallon.

II. And

To be paid at Landings

if under £10.
if above £10. Security to be given to pay in three Months.

II. *And be it Enacted*, That all the Rates, Duties and Imposts before mentioned, shall be paid in current Money of this Province, by the Importer of any Beer, Rum, or other distilled Spirituous Liquors, unto the Collector or Receiver, or Collectors or Receivers for the Time being, for entering and receiving the same, at or before the Landing thereof, *Provided*, That when the Duty to be paid by any Importer of Rum or other distilled Spirituous Liquors shall amount to a Sum exceeding Ten Pounds, and not more than Fifty Pounds the Collector or Receiver of the Duties is hereby authorised to give Credit for Payment thereof within Three Months, and in like Manner if the same shall exceed Fifty Pounds, and amount to no more than Hundred Pounds, the said Collector is hereby authorised to give Credit for Payment thereof within Six Months, and if the same shall exceed Hundred Pounds, then to give Credit for Payment thereof within Nine Months.

Provided always, That sufficient Security shall be given for Payment of said Duties within the said several Terms and Limitations.

Masters of Vessels to report their Cargoes, to the Collectors, before breaking Bulk, and also to take the following

III. *And be it further Enacted*, That all Masters of Ships, Coasting, Fishing, and all other Vessels whatever, coming into any Harbour or Port within this Province, shall before breaking Bulk and within Twenty Four Hours after his or their Arrival, make Report in Writing, and upon Oath, to the Collector or Receiver, or Collectors or Receivers of the Duties for the Time being, of all Beer, Rum, or other distilled Spirituous Liquors on Board the said Ship or Vessel, specifying the Kinds of Casks in which the same is contained, together with the Marks and Numbers thereof, and that he has not landed nor suffered to be landed, sold, bartered, or exchanged, any Beer, Rum, or other distilled Spirituous Liquors, at any Port or Place within this Province, or on the Coasts thereof, since his sailing from the Port or Place where the same was laden on board the said Ship or Vessel for Exportation, which Oath the Collector or Receiver, or Collectors or Receivers aforesaid, is and are hereby empowered to administer.

FORM of the OATH.

Oath.

YOU A. B. do swear that the Report which you have now made, read and subscribed, contains a just and true Account of all the Beer, Rum, and other distilled Spirituous Liquors, laden on board the at and that you have not landed or suffered to be landed, sold or delivered, bartered or exchanged, any Beer, Rum, or other distilled Spirituous Liquors, at any Port or Place within this Province or on the Coasts thereof, since your sailing from

IV. *And be it also Enacted*, That if any Beer, Rum, or other distilled Spirituous Liquors, not duly entered, be found on board any Ship

Ship or Vessel after Entry made, the same shall be and is hereby declared forfeited, and shall and may be seized by the Collector or Receiver, or Collectors or Receivers, or either of them, or by the Land Waiters or Gaugers.

V. *And be it further Enacted*, That upon Information made to the Collector or Receiver, or Collectors or Receivers, or any of them, that any Beer, Rum, or other distilled Spirituous Liquors, do remain on board any Ship or Vessel, that have not been duly entered; in such Case it shall and may be lawful for the said Collector or Receiver, or Collectors or Receivers, or either of them, or the said Land Waiters or Gaugers by their Orders, to search for and seize all such Beer, Rum and other distilled Spirituous Liquors, so remaining on board not duly entered as aforesaid.

VI. *And be it also further Enacted*, That if any Beer, Rum, or other distilled Spirituous Liquors, shall be landed or proved to have been landed from on Board such Ship or Vessel, after such Report made as aforesaid, other than such as have been specified and contained in such Report or Manifest by this Act directed to be made, then and in such Case all such Beer, Rum, and other distilled Spirituous Liquors, or the Value thereof (to be estimated at the then highest Price such Commodity shall bear at that Time) shall be and are hereby declared to be forfeited, and shall and may be seized by the Collector or Receiver, or Collectors or Receivers of the Duties for the Time being, or the Land Waiters or Gaugers; and if such Beer, Rum, or other distilled Spirituous Liquors, shall be concealed or stowed, whereby Seizure cannot be made of the same, the Master of such Vessel, Owner or Receivers, upon Conviction thereof, shall pay the Value thereof agreeable to such Estimation.

VII. *And be it further Enacted*, That if any Beer, Rum, or other distilled Spirituous Liquors, shall be found on board any Vessel, which have not been duly entered, or shall be proved to have been landed, sold, delivered, bartered, or exchanged, contrary to the Intent and Meaning of this Act, or if any Master of any Ship or Vessel shall refuse or neglect to yield strict Obedience to the Directions prescribed by this Act, in either of such Cases he shall, on Conviction thereof by the Oath of One credible Witness, forfeit and pay a Fine not exceeding One Hundred Pounds Currency of this Province.

VIII. *And be it Enacted*, That if any Beer, Rum, or other distilled Spirituous Liquors, shall be landed from on board any Vessel contrary to the Rules prescribed by this Act, and found in the Custody of any Person on Shore, (not having a Permit for the same) the same shall be forfeited, and the Person with whom it is found shall forfeit Fifty Pounds, unless he can prove the same to have been legally entered and landed.

All Beer, &c. not duly entered, and found on board any Vessel after Entry made, shall be forfeited.

Upon Information, the Collectors, &c. to search for and seize all Beer, &c. remaining on board not duly entered.

All Beer, &c. landed after Entry made, and not contained in the Master's Report, shall be forfeited, or the Value,

and if any Beer, &c. shall be concealed or stowed to prevent Seizure, the Master of the Vessel, &c. shall pay the Value.

Masters of Vessels refusing Obedience to this Act,

shall forfeit £100.

All Beer, &c. landed contrary to this Act, and found in the Custody of any Person on Shore, (not having a Permit) shall be forfeited, and such Person shall forfeit £50.

Persons assisting in clandestine landing any Beer, &c. forfeit £50.

IX. *And be it further Enacted,* That if any Person whatsoever shall knowingly be aiding, or assisting in the clandestine landing or concealing any Beer, Rum, or other distilled Spirituous Liquors, in order to avoid Payment of the Duties to which the same are liable by this Act, he shall, upon Conviction thereof upon the Oath of one credible Witness, pay the Sum of Fifty Pounds, or suffer Six Months Imprisonment without Bail or Mainprize.

Beer, &c. not to be landed but in the Day Time only, unless by Consent of the Collectors, on Penalty of being forfeited, with the Vessels, Trucks, &c. employed therein.

X. *And be it also further Enacted,* That no Beer, Rum, or other distilled Spirituous Liquors, that by this Act are liable to pay Duty, shall be landed or delivered from on board any Ship or Vessel, or put into any Warehouse or other Place, but in the Day Time only, and that after Sunrise and before Sunset, unless in the Presence of and with the Consent of the Collector or Receiver, or Collectors or Receivers for the Time being, on Pain of forfeiting all such Liquors as aforesaid, and the Lighter, Boat, or Vessel out of which the same shall be landed, together with the Trucks, Carts, and Horses, employed in carrying off the same.

Masters of Vessels liable to the Duty for Beer, &c. not duly entered nor the Duty paid for,

XI. *And be it Enacted,* That the Master of any Ship or Vessel, importing any Beer, Rum, or other distilled Spirituous Liquors, as aforesaid, shall be liable to pay the Duty for so much thereof as is contained in his Report, not duly entered nor the Duty paid for by the Person or Persons, to whom such Beer, or other Liquors are or shall be consigned; and it shall and may be lawful to and for the Master of any Ship or Vessel to detain in his Hands, or deliver to the Collector or Receiver, or Collectors or Receivers, aforesaid, for the Security of such Duty, all such Beer or other Liquors as are not entered, which said Collector or Receiver, or Collectors or Receivers, or either of them, are hereby impowered and directed to receive, and keep the same at the Owner's Risque, until the Duty thereof with the Charges be paid; and if the Duty due for such Beer or other Liquors, shall not be paid or secured to be paid by the Owners thereof, within the Term of three Months, that then and in such Case the Collector or Receiver, or Collectors or Receivers, are hereby impowered to sell and dispose of so much of such Beer or other Liquors, as shall be sufficient to pay the Duty due thereon, and also the Freight, Charges of Custody, and Sale thereof.

and may detain such Liquors, or deliver the same to the Collectors, to secure the Duty.

Vessels may be attached, unless the Master give Security to abide the Judgment.

XII. *And be it also Enacted,* That when any Master of any Vessel shall be prosecuted by Virtue of this Act, the Vessel in which the said Beer, Rum, or other distilled Spirituous Liquors, is imported, shall and may be attached as Effects to answer the Judgment, unless the Master of such Vessel shall enter into Recognizance, with sufficient Sureties, to answer and abide the final Judgment in said Cause.

XIII. *And be it further Enacted,* That it shall be in the Power of the Governor, Lieutenant Governor, or Commander in Chief for the
Time

Time being, to appoint two proper Persons as Surveyors or Land Waiters for the Port of *Halifax*; before one of whom and in whose Presence, or in the Presence of the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, all Beer, Rum, or other distilled Spirituous Liquors, shall be landed at the said Port, and all such Rum, or other distilled Spirituous Liquors, shall be gauged, and the same shall be so landed, and the Rum or other Spirituous Liquors so gauged within such Hours as are herein before prescribed; and all Beer, Rum, or other distilled Spirituous Liquors, which shall be landed contrary to the Intent and Meaning of this Act, shall be forfeited, and shall and may be seized by such Collector or Receiver, or Collectors or Receivers, or either of them, or the said Surveyors or Land Waiters.

XIV. *And be it also further Enacted*, That from and after the Commencement of this Act, two Thirds of the whole Duty which shall or may have been paid or secured to be paid on any Beer, imported into this Province, shall, upon the same being exported out of the said Province, be repaid to the Exporter thereof.

XV. *Provided nevertheless*, That if any Master of any Ship or Vessel, Merchant or Trader, shall lade any Ship or Vessel with any Kind of Merchandize, two Thirds of the Value of which at least, shall be the Produce or Manufacture of this Province, and shall export the same to any of His Majesty's *West India* Islands, and import from thence directly into this Province, any Rum being the Produce of the said Islands, and purchased by the Cargo carried from this Province, on Oath of the Master of such Ship or Vessel, which Oath the Collector or Receiver, or Collectors or Receivers of the Duties, or either of them, are hereby authorized to administer, or other sufficient Proof, such Rum, so purchased and imported, shall be exempt from the Payment of the said Duty of Five Pence *per* Gallon imposed by this Act.

XVI. *And to prevent any Frauds which may be committed by the Owners or Masters of Vessels, in purchasing Fish and Lumber the Produce of other Provinces, and shipping the same as the Produce of this Province; Be it Enacted*, That every Owner or Master of any Ship or Vessel, who shall ship any Merchandize the Produce of this Province, and who intends to receive the Benefit of this Act, shall deliver an Invoice of his Cargo on Oath, to the Collector or Receiver, or Collectors or Receivers, or either of them, whereby it shall appear that at least two Thirds in Value of the said Cargo, is the Produce or Manufacture of this Province, as certified and sworn to by the Person or Persons from whom the same is purchased.

XVII. *And be it further Enacted*, That from and after the Commencement of this Act, there shall be allowed on all Rum or other distilled Spi-

Two Land Waiters to be appointed for the Port of *Halifax*;

their Duty.

All Beer, &c. landed contrary to this Act shall be forfeited.

Two Thirds of the Duty to be repaid on Beer exported.

All Rum, &c. to be free of Duty, imported from the *West Indies*, and purchased with the Produce of the Province.

Owners or Masters of Vessels, to deliver to the Collectors, an Invoice upon Oath, that Two Thirds of their Cargo is the Produce of the Province.

Drawback on Rum
exported.

Spirituous Liquors, which shall have been imported into this Province, on the same being exported out of the said Province, a Drawback of the whole Duty paid or secured to be paid on said Rum or other distilled Spirituous Liquors, except one Penny *per* Gallon.

Drawbacks to be
paid upon Certif-
icates being produ-
ced.

XVIII. *And be it also Enacted*, That the Drawbacks herein before expressed to be paid on Beer, Rum, or other distilled Spirituous Liquors, exported out of this Province, shall, upon the same being so exported out of this Province, within Twelve Months from the said Importation, be paid to the Exporter thereof as usual out of the Money arising from the Duties on the Liquors aforesaid, upon the said Exporters producing a Certificate, within Eighteen Months after the Time of the Exportation (the Dangers of the Seas and Enemies excepted) from the Principal Officer of His Majesty's Customs or other proper Officer for the Time being of the Port to which the same shall be carried, of its being there duly landed, together with a Certificate from the Collector or Receiver, or Collectors or Receivers of the said Duty, or either of them, that the Duty thereon has been duly paid or secured to be paid before such Exportation, agreeable to the Rates prescribed by this Act; and the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, may take such Certificates in Payment of any Duties to be paid by the Importers of any of the Liquors aforesaid.

Collectors impowe-
red to administer
the

XIX. *And for the better preventing Frauds herein*, the following Oath shall be taken for the future, by every such Exporter of any Beer, Rum, or other distilled Spirituous Liquors, which Oath the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, are hereby authorized to administer.

Exporter's Oath.

YOU A. B. do swear that the Quantity of _____ by you ship-
ped for Exportation on board the _____ Master, bound for
_____ was bona fide imported in the _____ Master since the _____ Day of
_____ and that the Duties for the same have been paid or secured to be
paid, as by Law is required, and that the same is not intended to be frau-
dulently reloaded into any Port or Place in this Province.

Beer, &c. fraudu-
lently reloaded, to
be forfeited,

and the Vessel.

XX. *And be it Enacted*, That if any Beer, Rum, or other distilled Spirituous Liquors, shall be fraudulently reloaded into any Port or Place in this Province, after shipped for Exportation, the same shall be forfeited, together with the Vessel out of which the said Beer, or other Liquors as aforesaid, shall have been so fraudulently reloaded.

Naval Officer shall
not clear out any
Vessel till certified
that the Master has
complied with this
Act.

XXI. *And be it further Enacted*, That the Naval Officer at any of the Ports in this Province, shall not clear or give Passes to the Master of any Ship or Vessel outward bound, untill he shall be certified by the Collector or Receiver, or Collectors or Receivers of the Duties, or either of them, that the said Master has complied with the Directions contained in this Act.

XXII.

XXII. *And be it also Enacted*, That the Collector or Receiver, or Collectors or Receivers for the Time being, shall render a just Account and pay into the Hands of the Treasurer of the Province, all such Monies by him or them received in Pursuance of this Act, within Thirty Days after the End of each Quarter, under the Penalty of Fifty Pounds for his or their Neglect.

The Collectors to account Quarterly,

on Penalty of £50:

XXIII. *And be it also Enacted*, That all Causes or Trials for Forfeitures and Penalties on a Breach of this Act or any Part thereof, shall and may commence in the Courts of *General Quarter Sessions of the Peace, Inferior Court of Common Pleas, or Supreme Court*, at their stated Sessions and Terms, and that upon Motion a Special Jury shall be called to try the same, agreeable to the Form and Manner of calling Special Juries in the Courts of *Westminster*; and that the Person claiming, or defending the Suit, to pay all Cost if the Jury find a Verdict for the Crown: And the Money arising from such Penalties and Forfeitures, after deducting any extraordinary Expences of Prosecution not taxed against the Defendant, shall be one Half to His Majesty for the Uses and Intents for which the Duties are granted, and the other Half to him or them who shall seize, or inform and sue for the same; and that all Prosecutions in pursuance of this Act, shall be commenced within the Space of Twelve Months, from the Time of the Offence committed.

By this Clause the *Prov. Act. 6. Geo. 3. Sess. 2. c. 5.* is discontinued, and all Trials are hereby confined to the *Supreme Court, or the stated Quarterly Sessions, or Inferior Courts.*

In what Courts Penalties, &c. shall be sued for. Special Juries may be allowed.

Persons claiming, shall pay Costs if the Verdict be for the Crown.

Application of Penalties and Forfeitures.

XXIV. *And be it also further Enacted*, That in Case it shall happen that any of the Witnesses for supporting any Information that may be so brought, are obliged to leave the Province before the Day appointed for the Trial of the Cause, that then and in such Case it shall and may be lawful for any one of the Judges or Justices of the Courts aforementioned, upon Notice given to the adverse Party to be present, to take the Depositions of the said Witnesses in Writing, which Depositions so taken and subscribed by the Judge or Justices aforesaid and Witnesses, shall be admitted as Evidence to the Jury upon Trial.

Eng. Stat. 13. C. 14. Car. 2. c. 11. Sect. 29.

Depositions of Witnesses taken before a Judge, shall be admitted as Evidence on the Trial.

XXV. *12. Geo. 3. Ch. 1. Sect. 2. And be it Enacted*, That the Monies arising from the Duties imposed by this Act, shall be applied by the Treasurer to the Payment of such annual Interest as is due on Treasurer's Notes and Warrants on the Treasury, bearing Interest, and towards defraying such Expences and Debts of Government, as are or shall be voted and agreed on by the General-Assembly, and to no other Purpose whatsoever, any thing in the said Act to the contrary notwithstanding; the said Sums so appropriated to be issued according to His Majesty's Instructions by Warrant from the Governor, Lieutenant Governor, or Commander in Chief, by and with the Advice of His Majesty's Council, for the Purposes of the said Appropriation, and if the Treasurer of the Province shall issue

Application of the Money received in pursuance of this Act.

or pay any of the said Monies for any other Purpose, he shall forfeit and pay treble the Sum so issued or paid, and be rendered incapable of holding the said Office of Treasurer; which said Forfeiture shall be applied to the Uses and Services of the Government of this Province, and be recovered before any Court of Record within the same.

No Post Entry shall be made, but by the Master of the Vessel.

XXVI. *And be it further Enacted*, That no Post Entry of any Beer, Rum, or other distilled Spirituous Liquors, shall be admitted to be made to the Collector or Receiver, or Collectors or Receivers of the Duties, by any Person but the Master of the Ship or Vessel, and that within Twenty four Hours after the Ship or Vessel arrives.

Monies to be accounted for in the Treasury in Great Britain, &c.

XXVII. *And be it also further Enacted*, That the Monies arising by the Operation of this Act, shall be accounted for unto His Majesty in the Kingdom of Great Britain, and to the Commissioners of His Majesty's Treasury or High Treasurer for the Time being, and Audited by the Auditor General of His Majesty's Plantations or his Deputy.

This Act to be the Rule and Guide to the Collectors,

and to the Courts.

XXVIII. *And be it also Enacted*, That this Act shall be the Rule and Guide to the Collector or Receiver, or Collectors or Receivers, of the Duties of Impost, and to the Officers employed by or under them, in receiving the Duties granted by this Act; and also that this Act shall be pleaded, and be the Rule and Guide for all and every of His Majesty's Courts aforesaid, when any of the Breaches of this Law, or the Fines or Forfeitures incurred by the same are prosecuted; any Law, Usage, or Custom to the contrary notwithstanding.

Preamble.

10. Geo. 3. Ch. 5. *WHEREAS* the several Duties already granted to His Majesty are found insufficient to discharge the several Sums now due by Government;

Additional Duty of 2s. 6d. per Barrel on Beer.

XXIX. *Señ. 1. Be it Enacted by the Governor, Council and Assembly*, That after Six Days from the Publication of this Act, there shall be paid by the several Importers of all Malt Beer, that shall be imported or brought into this Province (except the Produce or Manufacture of Great Britain, and legally imported from thence) an additional Duty of Two Shillings and Six Pence per Barrel, over and above the Duty of Excise already imposed.

Manner of raising, collecting, levying, and accounting for said Duty.

Señ. 2. And be it further Enacted, That the additional Duty hereby granted, shall be raised, levied, collected, received, paid, and accounted for, in manner as is directed in and by the Act first above mentioned and subject to the several Conditions, Penalties, and Forfeitures, specified and contained in the said Act, and that the same shall be

be as binding and obligatory upon the Persons concerned for the effectual Recovery of the said Duties and Forfeitures, as if every Article and Clause in the said Act were herein particularly set forth and Enacted.

And whereas the Distance of Time between the stated Sessions and Terms of the Courts in the several Counties (Halifax excepted,) occasions great Inconvenience in recovering the Forfeitures and Penalties arising on a Breach of the several Acts, relating to the Duties of Impost and Excise as well in Respect to the Government as to the Parties concerned.

XXX. 13. Geo. 3. Ch. 1. Sect. 2. *Be it Enacted, That (except in the Township of Halifax) it shall and may be lawful, for the Justices of the Inferior Courts of Common Pleas or Sessions of the Peace: to call a Special Court at any Time, between the stated Sessions or Times limited by Law for holding the said Courts, for the Trials of all Causes for recovering such Forfeitures and Penalties, as shall have been incurred on a Breach of the said several Acts; any Law Usage or Custom to the contrary notwithstanding.*

XXXI. 13. Geo. 3. 2. Sess. Ch. 1. Sect. 1. *And be it further Enacted, That from and after the First Day of January, One Thousand Seven Hundred and Seventy Four, no Drawback shall be allowed on Rum or other distilled Spirituous Liquors brought to any of the Ports or Places of this Province (Halifax and Canso excepted.)*

XXXII. 15. Geo. 3. Ch. 1. Sect. 1. *And be it also Enacted, That from and after the First Day of January, One Thousand Seven Hundred and Seventy Five, there shall be paid by the Importers of all Rum and other distilled Spirituous Liquors, that shall be imported or brought into this Province (except the Produce or Manufacture of Great Britain, legally and directly imported from thence) an additional Duty of Five Pence per Gallon over and above the Duty already imposed by the Act first above mentioned.*

Sect. 2. And be it also Enacted, That the additional Duty hereby granted, shall be raised, levied, collected, received, paid, and accounted for in Manner as is directed in and by the herein aforesaid Act and subject to the several Conditions, Penalties and Forfeitures specified and contained in the said Act, and that the same shall be as binding and obligatory upon all Persons concerned for the effectual Recovery of the said Duties and Forfeitures, as if every Article and Clause in the said Act were herein particularly set forth and Enacted.

Sect. 3. Provided, That all such Rum as shall be purchased in His Majesty's West India Islands, by the Proceeds of the Cargo of any Ship or Vessel, two Thirds of the Value of which, at least, shall be the Produce or Manufacture of this Province, or be shipped from this Province, being the Property of Persons, Inhabitants, residing within the same; The same shall be exempt from the Payment of the
said

Special Courts to be called in Causes, (except at Halifax) for recovery of Forfeitures and Penalties.

After the 1st January 1774, no Drawback allowed on Rum or Spirits brought to any Port (Halifax and Canso excepted.)

After the First of Jan. 1775, an additional Impost of Five Pence per Gallon on Rum and Spirits.

Manner of raising, levying, collecting, accounting for said Duty.

All Rum to be free from Duty imported from the West-Indies, if purchased with the Produce of the Province, &c.

said additional Duty imposed by this Act, under the Restrictions required, mentioned and contained in the Fifteenth and Sixteenth Sections of the herein afore-recited Act.

Special Courts to be called for Recovery of Forfeitures, &c. Halifax excepted.

Sec. 4. And be it also further Enacted, That (except in the Township of *Halifax*) it shall and may be lawful for the Justices of the *Inferior Courts of Common Pleas or Sessions of the Peace*, to call a Special Court, at any Time between the stated Sessions or Times limited by Law for holding the said Courts, for the Trials of all Causes for recovering such Forfeitures and Penalties, as shall have been incurred on a Breach of the said several Acts, and for no other Purpose whatsoever; any Law, Usage or Custom to the contrary notwithstanding.

Drawback on Rum, &c. issued for the Use of his Majesty's Navy.

Sec. 6. And be it Enacted, That all Rum or other distilled Spirituous Liquors which shall have been imported into this Province, or distilled therein, and shall have paid or secured to be paid the Duties imposed by the Laws of this Province, and which shall be issued for the Use of his Majesty's Navy, shall be deemed exported, and intituled to a Drawback of the Duty so paid or secured to be paid, and the Collector or Receiver of the Duties shall credit the Stock on Hand of the Merchant, Distiller or other Person for so much as shall have been so issued, or the Bond given for the said Duties, shall be discharged,

Manner of proceeding for obtaining the Drawback.

Sec. 7. Provided always, and be it Enacted, That no Rum or other distilled Spirituous Liquors shall be so issued or delivered for the Use aforesaid, unless by a Permit from the Governor or Commander in Chief of the Province, or the Officer by him appointed for that purpose, to be by him granted upon a Certificate signed by the Captain or commanding Officer of the Ship or Vessel for which such Rum or other distilled Spirituous Liquors is required, that such Rum is necessary for the Ship's Use, and before such Drawback as aforesaid is allowed, or Credit given in the Account of Stock for such Rum so issued, a Certificate shall be produced from the Treasurer of the Province, certifying that it has been proved before him by a Receipt of the Purser and a Certificate of the Captain and other signing Officers of his Majesty's said Ship or Vessel, that the Rum mentioned in the Governor's Permit, has been actually received on Board for his Majesty's Use and no other.

If Rum, &c. be landed after Drawback received or claimed, forfeited.

Sec. 8. And be it enacted, That if any Rum or other distilled Spirituous Liquors on which the above-mentioned Drawback has been received or claimed, shall after the same has been issued or pretended to be issued as aforesaid, be landed or converted to the Use of any Person or Persons on Shore, or for any other Use than that of His Majesty's Navy, the same shall be forfeited, and the Person or Persons, who shall be found guilty of committing such Fraud shall forfeit and pay a fine of Fifty Pounds.

And the Person found guilty of the Fraud, fined £50.

Sec. 9.

Sec. 9. And be it also Enacted, That all the Penalties and Forfeitures arising and accruing by this and all and every of the several Acts herein recited, shall and may be recovered by Bill, Plaint, or Information in any of His Majesty's Courts of Record in this Province, and the Money arising from such Penalties and Forfeitures, after deducting the Expences of Prosecution, and all incident Charges, shall be one Half to his Majesty for the Uses and Intents for which the Duty is granted, and the other Half to him or them who shall seize or inform and sue for the same.

Recovery of Penalties and Forfeitures.

Application thereof

XXXIII. 18. Geo. 3. Ch. 1. Sec. 1. And be it Enacted, That the Drawback on all such Wines, Rum and other distilled Spirituous Liquors so exported, shall for the future be paid to the Exporters thereof, within one Month after the same shall have been exported, on the Exporters giving Bond with one sufficient Surety to the Treasurer of the Province, in double the Amount of the Drawback so claimed, to deliver within Eighteen Months after the Time of Exportation (the Dangers of the Seas and Enemies excepted) a Certificate of the landing thereof as is required by the Laws of the Province in such Cases, and conforming to every of the Directions therein prescribed, respecting the Payment of Drawbacks allowed on Liquors or other Articles.

Drawback to be paid within one Month after Expiration of Wines, Rum, &c.

Drawback to be paid within one month after Exportation of Wines, Rum &c. on exporters conforming to directions prescribed.

19. Geo. 3. Ch. 4. WHEREAS Doubts have arisen, whether Rum or other Spirits brought into this Province by Persons for their own Consumption, and not for Sale, are liable to the Duty of Impost and Excise, payable on Rum and distilled Spirituous Liquors by the Laws of this Province.

Preamble.

XXXIV. Sec. 1. Be it Enacted, by the Lieutenant Governor, Council and Assembly, That it was, and is the Intention of the Legislature, that all and every Person or Persons bringing in or causing to be brought into this Province, any Rum or other distilled Spirituous Liquors for their own Consumption, should render a just and true Account of all such Rum and other distilled Spirituous Liquors, to the Collectors or Receivers of the Duties, in manner, and within the Time limited by Law, for such Entry, and should also pay or secure to be paid the Duties of Impost and Excise imposed by the Laws of this Province, on Rum and other distilled Spirituous Liquors, and on Failure thereof be subject to the Penalties and Forfeitures imposed by the said Laws.

All persons bringing in or causing to be brought in any Rum or other spirituous Liquors for their own consumption to render an account thereof and pay the duties.

XXXV. 21. Geo. 3. Ch. 1. Sec. 1. And be it further Enacted, That no Collectors or Receivers of the Duties of Impost and Excise, or their Assistants, shall be Traders or Dealers in any of the Articles on which those Duties are payable, under the Penalties following: That is to say, The Collectors or Receivers aforesaid, in the Penalty of Five Hundred Pounds each, and the Assistants to the said Collectors in Two Hundred Pounds each. And all such Collectors or Receivers of the said Duties, or their Assistants, as shall act contrary hereto, shall be Dismissed from their said Employment.

No Collectors of the Duties, or their Assistants, to be Traders or Dealers in any of the Articles on which said Duties are Payable.

Penalty:

Preamble.

22. Geo. 3. Ch. 2. *WHEREAS* it hath been represented, that Merchants or others who import Rum or other distilled Spirituous Liquors are great Sufferers by Leakage and Wastage during the Time such Rum or other distilled Spirituous Liquors remain in Store unsold.

Allowance of five percent to be made on Rum and other spirits imported at the Importation thereof.

XXXVI. *Be it Enacted, by the Lieutenant Governor, Council and Assembly, That for the future, the Collectors of the Duties of Impost and Excise, shall make an Allowance of five per Cent on all Rum or other distill'd Spirituous Liquors at the Importation thereof before Payment of the Duty of Impost payable thereon, or that Bond be given for securing the Payment of the same.*

Preamble.

And whereas the Time for Exporting Rum or other distilled Spirituous Liquors, so as to intitle the Exporter thereof to a Drawback on the same, is limited to Six Months, which often Subjects the Merchants or others who import the same to lose the Drawback allowed thereon.

12 Months to be allowed from the Importation of Rum and other spirits for exporting the same.

SECT. 2. Be it Enacted, That for the future, Twelve Months shall be allowed from the Time of Importation of all Rum or other distilled Spirituous Liquors which shall have paid or secured the Duties payable thereon, for exporting the same, and receiving the Drawback allowed thereon.

Agents for vessels taken as prize or seized, to render to Collectors of the Duties a true account of the contents of the Cargo liable to duty.

SECT. 6. And be it also Enacted, That the Agents for all Vessels taken as Prize, or of Seizures for illegal Importation, shall immediately on the Arrival of such Prize Vessels or Seizure made, deliver to the Collectors or Receivers aforesaid, a true Accounts upon Oath of the Contents of the Cargo, so taken or seized, (liable to the duties imposed in this Province,) and delivered into their care and if the same be unknown to them, the said Agents shall in such Case, take an Oath to render a faithful Account of the said Cargo, so soon as the same shall come to their Knowledge, so that the Duties thereon may be properly ascertain'd, under the Penalty and Forfeiture of One Hundred Pounds for each and every Offence.

On the Penalty of £100.

C A P. IV.

An ACT to amend, render more effectual, and reduce into one Act, the several Laws made by the *General Assembly* of this Province, relating to the Duties of Excise on Rum, and other distilled Spirituous Liquors.

Excise of Ten Pence per Gallon laid on Rum, &c. sold within this Province.



Be it Enacted by the Governor, Council and Assembly, That from and after the Sixth Day of February, One Thousand Seven Hundred and Sixty Nine; all Rum and other distilled Spirituous Liquors whatsoever, which shall be sold within this Province, shall be subject to pay an Excise of Ten Pence per Gallon.

II. And

II. *And be it also Enacted*, That all Merchants, Distillers, and other Persons whatsoever, importing, receiving, and having in their Possession, any Rum or other distilled Spirituous Liquors, shall, within Twenty Four Hours after such Importation or Receipt of the same, deliver to the Collector or Receiver, or Collectors or Receivers of Excise, an Account upon Oath of all such Liquors by them so imported or received, specifying the Kinds of Casks, with the Marks and Numbers thereof, in which the same is contained, under the Penalty and Forfeiture of One Hundred Pounds for each and every Offence.

Merchants, &c. importing, &c. any Rum, &c. shall give an Account thereof, within 24 Hours.

On Penalty of £100.

III. *And be it also further Enacted*, That the Distillers shall, on the First Day of each and every Month, deliver to the Collector or Receiver, or Collectors or Receivers aforesaid, an Account in Writing and upon Oath, of all Rum and other distilled Spirituous Liquors remaining in their Possession; and also on the First Day of each and every Month, or within three Days thereafter, shall render an Account in like Manner to the Collector or Receiver, or Collectors or Receivers aforesaid, of all Rum or other Spirituous Liquors by them distilled during the Month then last past, under the Penalty and Forfeiture of One Hundred Pounds for each and every Offence; and when it shall so happen, that the Business of a Distill House shall be carried on under the Direction of a Foreman Distiller, or any other Person in the Absence of the Owner or Master thereof, that then and in that Case the said Foreman or other Person shall render his Monthly Account upon Oath, as is directed to be done by the said Owner or Master of the Distill House, and under the like Penalties.

Distillers shall deliver to the Collectors every Month, an Account of all Rum, &c. remaining in their Hands,

and also of the Quantity distilled within the Month past, on Penalty of £100.

Any Foreman of a Distill House, having the Care thereof, liable to the like Penalties.

IV. *And be it Enacted*, That no Merchant, Distiller, or other Person whatsoever, shall presume to buy or sell, barter or exchange, or deliver any Rum or other distilled Spirituous Liquors, duly entered as aforesaid, other than to such Persons, or for such Quantities, as shall be expressed in a Permit to be first granted by the Collector or Receiver, or Collectors or Receivers aforesaid, and so often as the same shall be bought, sold, bartered, exchanged, delivered, or shipped, in any Quantities more than Five Gallons, under the Penalty and Forfeiture of One Hundred Pounds for each and every Offence: And the said Merchant, Distiller, or other Person, shall give sufficient Security to the Collector or Receiver, or Collectors or Receivers aforesaid, to render a just Account upon Oath, of the Disposal of all such Liquors in their Possession, or that shall hereafter be received or distilled by any of them, whenever thereunto required.

Persons selling &c. Rum &c.

in any Quantity more than five Gallons, without Permits from the Collectors, forfeit £100.

Security to be given to render an Account of all such Liquors.

V. *And be it further Enacted*, That the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, shall grant Permits *Gratis*, to all Retailers and others, for the several Quantities of such Spirituous Liquors as they shall from Time to Time purchase from the Merchants, Distillers, or other Persons whatsoever, and shall deliver a Duplicate of such Permit, one to remain in the Hands of the

Permits to be granted, gratis, by the Collectors.

the Buyer, and the other to be delivered to the Seller at the Time of Delivery of such Spirituous Liquors.

VI. *And be it also further Enacted*, That the Collector or Receiver, or Collectors or Receivers, is and are hereby empowered and directed to take and receive, from the Purchaser or Purchasers of such distilled Spirituous Liquors as aforesaid, the Duty of Excise at and after the Rate aforesaid, for the Number of Gallons to be expressed in the said Permit or Duplicate, before the Delivery of the same; *Provided* the Amount of the said Duty does not exceed Ten Pounds, but if the same should exceed Ten Pounds, the Collector or Receiver or Collectors or Receivers are hereby authorized, on sufficient Security being given, to give Credit for Payment thereof within the Term of Three Months.

The excise to be paid at the Delivery of the Permits,

If under £. 10.

if above £. 10.
Security to be given to pay it in three Months.

All Rum &c. above five Gallons, found in any Person's Custody, not duly entered, shall be forfeited,

and such Person shall forfeit £. 100.

Merchants &c. shall not retail Rum &c. without License,

and shall file Duplicates of Permits, for the Inspection of the Collectors.

Servants &c. may be supplied with Rum &c. which has paid the Duties.

Quantity of Rum to be Sold under Shop Licenses not less than one Quart.

The Permits shall discharge the Stock of Merchants &c. for the Quantities therein expressed.

VII. *And be it also Enacted*, That all Rum and other distilled Spirituous Liquors, to the Amount of upwards of Five Gallons, which shall be found in the Custody of any Person whatsoever, not duly entered with the proper Officers appointed by the Laws of Impost and Excise, may and shall be seized and declared forfeited; and the Person in whose Possession, or who occupies any House or Store where the same shall be found, shall forfeit and pay a Fine according to the Nature of the Offence, not exceeding One Hundred Pounds, for each and every Offence; and if the Defendant in such Case cannot make it appear that the same has been duly entered or permitted according to Law, Judgment shall be made up for the Fine and Forfeiture.

VIII. *And be it further Enacted*, That no Merchant or Distiller of such Spirituous Liquors, or other Person whatsoever (without License first obtained) shall retail Rum or other distilled Spirituous Liquors, in less Quantity than five Gallons, to be delivered at one and the same Time; and that the Merchant, Distiller, or any other Person whatsoever, shall preserve upon File the Duplicates of all such Permits, for the Inspection of the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, whenever thereunto required: *Provided*, that nothing in this Act shall be construed to prevent any Person or Persons from supplying his or their Servants or Labourers with necessary Rum or other Spirituous Liquors, *Provided*, that the same shall have paid the Duties prescribed by Law.

IX. 20. Geo. 3. Ch. 2. Sect. 3. *And be it Enacted*, That Persons who hold Shop Licenses as aforesaid, shall and may by Virtue of such Licenses sell any Quantity of Rum or other Spirituous Liquors, provided the same be not less in Quantity than one Quart delivered at one and the same Time.

X. *And it is hereby Enacted*, That the Quantity contained in said Permits upon File in the Custody of said Merchant, Distiller, or other Person whatsoever shall, as far as they go, be sufficient to discharge him

him or them of so much Stock as he or they shall have so bought, received, or distilled aforesaid.

XI. *And be it Enacted*, That all Persons entering Stock as aforesaid, with the Collector or Receiver, or the Collectors or Receivers of the Duties, shall at the End of each Quarter, or within Ten Days after, balance and settle their Stock Accounts with the said Collectors at their Office, under the Penalty of Ten Pounds for every Offence.

Stock Accounts to be settled every Three Months, on Penalty of £10.

XII. *And be it further Enacted*, That the Public sworn Gaugers shall have Power to gauge the whole of the Stock, in the Cellars or Storehouses of all Persons entering such Stock, previous to the balancing and settling the said Stock Accounts, at the End of each Quarter, and the Certificate of the said Gaugers of the Quantity in Store unsold, with the Permits that have been filed according to Law, shall serve as Vouchers for the Settlement of such Stock Accounts.

The whole of the Stock to be gauged, previous to the settling such Accounts and the Gauger's Certificates, with the Permits on File, to be admitted as Vouchers.

XIII. *And be it also further Enacted*, That all Merchants and other Persons entering Stock as aforesaid, shall account with and pay immediately to the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, the Duty of Excise appointed by Law, for whatever Quantity of exciseable Liquors shall be found deficient at the Time of making such Settlement, and that under the Penalty of Ten Pounds for each and every Offence.

The Excise to be paid for any Quantity deficient at the Quarterly Settlement,

on Penalty of £10.

XIV. *And be it further Enacted*, That no Allowance for Wastage and Leakage shall be made, but in lieu thereof, if through Accident any Part of the Stock of Rum or other distilled Spirituous Liquors in the Hands of any Merchant, Distiller, or other Person, shall by Leakage or otherwise be lost, the Collector or Receiver, or Collectors or Receivers of the Duties, shall, on due Proof of the same on Oath, credit the Stock of such Merchant, Distiller, or other Person, for the Quantity so lost.

Allowance to be made for any Liquors really lost.

XV. *And be it also further Enacted*, That all distilled Spirituous Liquors, brought into any Port or Place in this Province as Prize, or which shall be seized and condemned at any Time from and after the Publication of this Act, shall be subject to the Excise imposed by this Act; and the Marshal of the Court of Vice Admiralty or his Deputies, or any Auctioneer or Vendue Master, shall not deliver any such distilled Spirituous Liquors, sold by him or them at Public Auction or otherwise, without a Permit from the Collector or Receiver, or Collectors or Receivers of the Excise, and shall render an Account to the Collector or Receiver, or Collectors or Receivers aforesaid, (upon Oath) of the Quantity of all such distilled Spirituous Liquors, which he or they shall sell at Public Auction or otherwise, and of the Persons Names to whom the same shall be sold, under the Penalty and Forfeiture of Two Hundred Pounds for each and every Offence.

Prize Rum, &c. subject to the Excise;

Auctioneers, &c. shall not deliver such Liquors without Permit, and shall render an Account thereof, upon Oath,

on Penalty of £200.

Collectors, &c. to inspect the Houses of Persons entering Stock, or having License;

Such Persons refusing Admittance to the Collectors, &c.

shall forfeit £10.

Collectors, &c. may search the Houses of Persons selling without Licence.

The Excise to be repaid on Exportation.

Every Exporter to take the following

XVI. *And be it Enacted*, That the Collector or Receiver, or Collectors or Receivers, appointed to take Charge of this Duty of Excise, either by themselves or by the Land Waiters or Gaugers, who shall be under their Orders, shall have Power to inspect, in the Day Time only, the Houses of all Persons entering Stock or having License, to take an Account from Time to Time, at his and their Discretion, of all Rum and other distilled Spirituous Liquors, in the Possession of such licensed Person or Persons; and all and every Person or Persons entering Stock or having License, who shall refuse to admit the Collector or Collectors aforesaid, or the Land Waiters or Gaugers, when ordered by them to inspect their Houses, Shops, Cellars, or other Stores whatsoever, and to take an Account from Time to Time at his or their Discretion, of all Rum or other distilled Spirituous Liquors in the Possession of such licensed Persons or Stockholders, shall forfeit and pay the Sum of Ten Pounds for each and every Offence. And the said Collector or Collectors, or the said Land Waiters or Gaugers, by order of the said Collector or Collectors in Writing, are hereby also impowered to enter the Houses of all Persons suspected of selling without License; for the better Discovery of Persons who shall have Rum or other distilled Spirituous Liquors without a Permit, that the Offenders may be prosecuted according to Law.

XVII. *And be it also Enacted*, That in Case of reshipping and Exportation out of the Province, of any Part of such distilled Spirituous Liquors as are excised by this Act, the Collector or Receiver, or Collectors or Receivers aforesaid, shall credit the Stock on Hand of the Merchant, Distiller, or other Person, for what shall, *bona fide*, have been so exported, upon the said Merchant, Distiller, or other Person's producing a Certificate, within Eighteen Months after the Time of Exportation (the Danger of the Seas and Enemies excepted) from the principal Officer of His Majesty's Customs, or other proper Officer for the Time being of the Port to which the same shall be carried, of it's being there duly landed; and in Case any such Liquors shall have duly paid or secured to be paid, the Duties prescribed to be paid by this Act, such Merchant, Distiller or other Person, shall produce a Certificate from the Collector or Receiver, or Collectors or Receivers aforesaid, or either of them, that the Duty thereon has been duly paid or secured to be paid before such Exportation, upon which the same shall be repaid by the Treasurer of the Province, or the Bond given therefor discharged.

XVIII. *And for the better preventing Frauds herein*, the following Oath shall be taken for the future by every such Exporter of any Rum or other distilled Spirituous Liquors imported or distilled, or by any Means brought into this Province as aforesaid, (which Oath the Collector or Receiver or Collectors or Receivers, or either of them, are hereby authorized to administer.)

YOU A. B. do swear that the Quantity of _____ by you shipped for
 Exportation on board the _____ Master, bound for _____
 was really and bona fide purchased of _____ or (imported in the
 _____) and that the same is not intended to be fraudu-
 lently reloaded into any Port or Place in this Province.

Oath.

XIX. And be it Enacted, That if any Rum or other distilled Spirituous Liquors, shall be fraudulently reloaded into any Port or Place in this Province, after shipped for Exportation, the same shall be forfeited, together with the Vessel out of which the said Rum or other distilled Spirituous Liquors shall have been so fraudulently reloaded.

Rum, &c. fraudulently reloaded, after shipped for Exportation, shall be forfeited, and the Vessel.

XX. And be it Enacted, That the Collector or Receiver, or Collectors or Receivers for the Time being, shall render a just Account, and pay into the Hands of the Treasurer of the Province, all such Monies by him or them received in Pursuance of this Act, within Thirty Days after the End of each Quarter, under the Penalty of Fifty Pounds for his or their Neglect.

Collectors to render an Account of the Monies received, and pay it into the Treasury, within 30 Days after the End of each Quarter.
 on Penalty of £50:

XXI. And be it further Enacted, That all Causes or Trials for Forfeitures and Penalties, on a Breach of this Act or any Part thereof, shall and may commence in the Courts of *General Quarter Sessions of the Peace, Inferior Court of Common Pleas, or Supreme Court*, at their stated Sessions and Terms, and that upon Motion a Special Jury shall be called to try the same, agreeable to the Form and Manner of calling Special Juries in the Courts of Westminster. And the Person claiming or defending the Suit to pay all Cost, if the Jury find a Verdict for the Crown. And the Money arising from such Penalties and Forfeitures, after deducting any extraordinary Expences of Prosecution not taxed against the Defendant, shall be one Half to His Majesty for the Uses and Intents for which the Duties are granted, and the other Half to him or them who shall seize, or inform and sue for the same; and that all Prosecutions in pursuance of this Act, shall be commenced within the Space of Twelve Months, from the Time of the Offence committed.

In what Courts Penalties, &c. may be sued for.

Special Juries to be allowed, upon Motion.

Persons claiming to pay Costs, if Verdict be for the Crown.

Application of Penalties and Forfeitures.

13. Geo. 3. Ch. 1. And whereas the Distance of Time between the stated Sessions and Terms of the Courts in the several Counties (Halifax excepted,) occasions great Inconvenience in recovering the Forfeitures and Penalties arising on a Breach of the several Acts, relating to the Duties of Impost and Excise as well in Respect to the Government as to the Parties concerned.

XXII. Sect. 2. Be it Enacted, That (except in the Township of Halifax) it shall and may be lawful, for the Justices of the *Inferior Courts of Common Pleas or Sessions of the Peace*: to call a Special Court at any Time, between the stated Sessions or Times limited by Law for holding the said Courts, for the Trials of all Causes for recovering such

Special Courts to be called in Causes, (except at Halifax) for recovery of Forfeitures and Penalties.

such Forfeitures and Penalties, as shall have been incurred on a Breach of the said several Acts; any Law Usage or Custom to the contrary notwithstanding.

XXIII. *And be it also further Enacted*, That in Case it shall happen, that any of the Witnesses for supporting any Information that may be so brought, are obliged to leave the Province before the Day appointed for the Trial of the Cause, that then and in such Case it shall be in the Power of any one of the Judges or Justices of the Courts aforementioned, upon Notice given to the adverse Party to be present, to take the Depositions of the said Witnesses in Writing, which Depositions so taken and subscribed by the Judge or Justices aforesaid and Witnesses, shall be admitted as Evidence to the Jury upon Trial.

When Witnesses are obliged to leave the Province, their Depositions may be taken before a Judge of the Court, and allowed as Evidence at the Trial.

XXIV. 12. Geo. 3. Ch. 1. Sect. 2. *And be it also further Enacted*, That the Monies arising from the Duties imposed by the said several Acts herein mentioned, shall be applied by the Treasurer to the Payment of such annual Interest as is due on Treasurer's Notes and Warrants on the Treasury, bearing Interest, and towards defraying such Expences and Debts of Government, as are or shall be voted and agreed on by the General-Assembly, and to no other Purpose whatsoever, any thing in the said Acts to the contrary notwithstanding; the said Sums so appropriated to be issued according to His Majesty's Instructions by Warrant from the Governor, Lieutenant Governor, or Commander in Chief, by and with the Advice of His Majesty's Council, for the Purposes of the said Appropriation, and if the Treasurer of the Province shall issue or pay any of the said Monies for any other Purpose, he shall forfeit and pay treble the Sum so issued or paid, and be rendered incapable of holding the said Office of Treasurer; which said Forfeiture shall be applied to the Uses and Services of the Government of this Province, and be recovered before any Court of Record within the same.

Application of the Monies received in pursuance of this Act.

XXV. *And be it further Enacted*, That this Act shall be the Rule and Guide to the Collector or Receiver, or Collectors or Receivers of the Duties of Excise, and to the Officers employed by or under them, in receiving the Duties granted by this Act; and also that this Act shall be pleaded and be the Rule and Guide for all and every of his Majesty's Courts aforesaid, when any of the Breaches of this Law, or the Fines or Forfeitures incurred by the same, are prosecuted; any Law, Usage or Custom to the contrary notwithstanding.

This Act to be the Rule and Guide to the Collectors,

and on Prosecutions for Fines and Forfeitures.

XXVI. *And be it also Enacted*, That the Monies arising by the Operation of this Act, shall be accounted for unto His Majesty in the Kingdom of Great Britain, and to the Commissioners of His Majesty's Treasury or High Treasurer for the Time being, and audited by the Auditor General of His Majesty's Plantations or his Deputy.

Monies to be accounted for in the Treasury in Great Britain, and audited by the Auditor General of the Plantations or his Deputy.

10. Geo. 3. Ch. 4. *WHEREAS* the several Duties already granted to His Majesty are not sufficient to discharge the several Sums now due by Government, and whereas it is highly necessary that Measures, so far as the Abilities of the People will admit, should be taken for that Purpose;

Preamble.

XXVII. Sect. 1. *Be it Enacted* by the Governor, Council and Assembly, That after Six Days from the Publication of this Act, there shall be paid on all Rum, and other distilled Spirituous Liquors whatsoever, which shall be sold within this Province, an additional Duty of Excise of Two-pence *per* Gallon, over and above the Duty of Excise already imposed by this Act.

Additional Excise of 2d *per* Gallon on Rum,

Sect. 2. *And be it further Enacted*, That the additional Duty hereby granted, shall be raised, levied, collected, received, paid, and accounted for, in manner as is directed in and by the herein afore recited Act, and subject to the several Conditions, Penalties, and Forfeitures, specified and contained in the said Act, and that the same shall be as binding and obligatory upon the Persons concerned for the effectual Recovery of the said Duties and Forfeitures, as if every Article and Clause in the said Act were herein particularly set forth and Enacted.

Manner of raising, levying, collecting, and accounting for said Duty.

XXVIII. 15. Geo. 3. Ch. 1. Sect. 6. *And be it Enacted*, That all Rum or other distilled Spirituous Liquors which shall have been imported into this Province, or distilled therein, and shall have paid or secured to be paid the Duties imposed by the Laws of this Province, and which shall be issued for the Use of his Majesty's Navy, shall be deemed exported, and intitled to a Drawback of the Duty so paid or secured to be paid, and the Collector or Receiver of the Duties shall credit the Stock on Hand of the Merchant, Distiller or other Person for so much as shall have been so issued, or the Bond given for the said Duties shall be discharged.

Drawback on Rum, &c. issued for the Use of his Majesty's Navy.

Sect. 7. *Provided always, and be it Enacted*, That no Rum or other distilled Spirituous Liquors shall be so issued or delivered for the Use afore said, unless by a Permit from the Governor or Commander in Chief of the Province, or the Officer by him appointed for that Purpose, to be by him granted upon a Certificate signed by the Captain or commanding Officer of the Ship or Vessel for which such Rum or other distilled Spirituous Liquors is required, that such Rum is necessary for the Ship's Use, and before such Drawback as afore said is allowed, or Credit given in the Account of Stock for such Rum so issued, a Certificate shall be produced from the Treasurer of the Province, certifying that it has been proved before him by a Receipt of the Purser and a Certificate of the Captain and other signing Officers of his Majesty's said Ship or Vessel, that the Rum mentioned in the Governor's Permit, has been actually received on Board for his Majesty's Use and no other.

Manner of proceeding for obtaining the Drawback.

If Rum, &c. be landed after Drawback received or claimed, forfeited.

And the Person found guilty of the Fraud, fined £50.

Recovery of Penalties and Forfeitures.

Application thereof

From Publication of this Act the Duties of Impost and Excise on Wines, shall be levied, collected and paid in the District where such Wines, are consumed, and if Security is taken for Payment of Duty, the same to be transmitted to the Collector of the District where such Wines, &c. are consumed that amount thereof may be received.

When Wines &c. are removed from one place to another, the Collector to transmit to the Collector of the District to which the same is removed a List of Permits granted and Quantity of Liquors therein mentioned.

Señ. 8. And be it Enacted, That if any Rum or other distilled Spirituous Liquors on which the above-mentioned Drawback has been received or claimed, shall after the same has been issued or pretended to be issued as aforesaid, be landed or converted to the Use of any Person or Persons on Shore, or for any other Use than that of His Majesty's Navy, the same shall be forfeited, and the Person or Persons, who shall be found guilty of committing such Fraud shall forfeit and pay a fine of Fifty Pounds.

Señ. 9. And be it also Enacted, That all the Penalties and Forfeitures arising and accruing by this and all and every of the several Acts herein recited, shall and may be recovered by Bill, Plaint, or Information in any of His Majesty's Courts of Record in this Province, and the Money arising from such Penalties and Forfeitures, after deducting the Expences of Prosecution, and all incident Charges, shall be one Half to his Majesty for the Uses and Intents for which the Duty is granted, and the other Half to him or them who shall seize or inform and sue for the same.

XXIX. 16. Geo. 3. Ch. 1. *Señ. 1. Be it Enacted,* That from and after the Publication of this Act, the several Duties of the Impost and Excise payable by the Laws of this Province on Wines, Beer, Rum, and other distilled Spirituous Liquors shall be levied collected and paid in the District where such Wines, Beer, and other distilled Spirituous Liquors shall be consumed, and in case that Security shall have been taken for the Payment of such Duty, the same shall be transmitted by the Collector or Receiver of the Duties, who shall have taken such Security to the Collector or Receiver of the District in which such Wines, Beer, Rum, and other distilled Spirituous Liquors as are consumed, that he may receive the Amount thereof according to Law.

And to prevent Frauds, and for the better Securing the Payment of the said Duties.

Señ. 2. And be it further Enacted, That when and so often as any Wines, Rum, and other distilled Spirituous Liquors shall be removed or transported by Permit from *Halifax*, or any other District to some other Place or District in the Province, the Collector or Receiver of the Place or District from whence such Wines, Rum, and other distilled Spirituous Liquors shall be removed, shall transmit to the Collector or Receiver of the Place or District to which the same shall be transported a list of all such Permits granted by him with the Names of the Persons to whom the same are granted, and the Quantity of Liquors therein mentioned.

18. Geo. 3. Ch. 1. *WHEREAS* great Detriments often arises to the Exporters of Wines, Rum and other distilled Spirituous Liquors, by their being obliged

obliged to produce a Certificate of the landing thereof in the Port or Place for which they are intended, before they can receive the Drawback allowed thereon, by the Length of time required for that Purpose.

XXX. *Señ. 1.* Be it Enacted, by the Lieutenant Governor, Council and Assembly, That the Drawback on all such Rum and other distilled Spirituous Liquors so exported, shall for the future be paid to the Exporters thereof, within one Month after the same shall have been exported, on the Exporters giving Bond with one sufficient Surety to the Treasurer of the Province, in double the amount of the drawback so claimed, to deliver within Eighteen Months after the time of Exportation (the Dangers of the Seas and Enemies excepted) a Certificate of the landing thereof as is required by the Laws of the Province in such Cases, and conforming to every of the Directions therein prescribed, respecting the Payment of Drawbacks allowed on Liquors or other Articles.

Drawback to be paid within one Month after Expiration of rum, &c.

Drawback to be paid within one month after Exportation of Rum, &c. on exporters conforming to directions prescribed.

19. *Geo. 3. Ch. 4. WHEREAS* Doubts have arisen, whether Rum or other Spirits brought into this Province by Persons for their own Consumption, and not for Sale, are liable to the Duty of Impost and Excise, payable on Rum and distilled Spirituous Liquors by the Laws of this Province.

Preamble.

XXXI. *Señ. 1.* Be it Enacted, That it was, and is the Intention of the Legislature, that all and every Person or Persons bringing in or causing to be brought into this Province, any Rum or other distilled Spirituous Liquors for their own Consumption, should render a just and true Account of all such Rum and other distilled Spirituous Liquors, to the Collectors or Receivers of the Duties, in manner, and within the Time limited by Law, for such Entry, and should also pay or secure to be paid the Duties of Impost and Excise imposed by the Laws of this Province, on Rum and other distilled Spirituous Liquors, and on Failure thereof be subject to the Penalties and Forfeitures imposed by the said Laws.

All Persons bringing in or causing to be brought in any Rum or other spirituous Liquors for their own consumption to render an account thereof and pay the duties.

XXXII. 20. *Geo. 3. Ch. 6. Señ. 1.* And be it further Enacted, That from and after the first Day of January 1781, all Rum and other Distilled Spirituous Liquors Sold, or by any Way or Means brought into this Province, shall pay the following additional Rates and Duties of Excise, over and above the Duties of Excise already imposed thereon by the several Laws of this Province, viz.

From 1st January 1781, an additional Duty on Rum and other Spirits 6d Pence per Gallon.

Rum and other Distilled Spirituous Liquors per Gallon Six Pence.

Señ. 2. And be it also Enacted, That the additional Duty hereby Granted, shall be raised, levied, collected, received, paid and accounted for, in manner as is directed in, and by the several Laws of this Province, relating to the Duty of Excise on Rum and other Distilled Spirituous Liquors; and subject to the several Conditions, Penal-

Manner of raising levying collecting and accounting for said Duty.

Penalties and Forfeitures specified and contained in the said Acts, and that the same shall be as binding and obligatory upon the Persons concern'd, for the effectual recovery of the said Duties and Forfeitures, as if every Article and Clause in the said Acts were herein particularly set forth and Enacted.

Appropriation of the Monies arising by this additional Duty.

SECT. 3. *And be it further Enacted,* That the Monies arising from the additional Duties imposed by this Act shall be applied towards Payment of the provincial Debt on Interest, in Proportion to the Sums demanded by the Possessors of the several Government securities, which said Payment shall be made half yearly.

No Collectors of the Duties, or their Assistants, to be Traders or Dealers in any of the Articles on which said Duties are payable.

XXXIII. 21. *Geo. 3. Ch. 1. Sect. 1. And be it Enacted,* That no Collectors or Receivers of the Duties of Impost and Excise, or their Assistants, shall be Traders or Dealers in any of the Articles on which those Duties are payable; under the Penalties following: *That is to say,* The Collectors or Receivers aforesaid, in the Penalty of Five Hundred Pounds each, and the Assistants to the said Collectors in Two Hundred Pounds each. And all such Collectors or Receivers of the said Duties, or their Assistants, as shall act contrary hereto, shall be Dismissed from their said Employment.

Penalty.

XXXIV. 22. *Geo. 3. Ch. 2. Sect. 3. And be it also Enacted,* That for the future, no Person at *Halifax;* shall be a Stockholder of Rum or other distilled Spirituous Liquors, but the Importer thereof, or the Person who shall have purchased a Quantity, not less than five Hundred Gallons, upon his entering Stock with the Collectors or Receivers of the Duties, agreeable to Law.

And whereas many Frauds are committed for want of some restraint being laid on the Persons who issue the Rum or other distilled Spirituous Liquors allowed to the Workmen and Labourers, employed in his Majesty's Careening Yard.

The naval Store-keeper of his Majesty's Careening Yard, to render an Account once a quarter of the Quantities of Rum received and issued to the Workmen, &c. employed there.

SECT. 4. *Be it Enacted,* That from and after the first Day of July, One Thousand Seven Hundred and Eighty Two. The Naval Store-keeper of his Majesty's Careening Yard shall once a Quarter render upon Oath to the Collectors or Receivers of the Duties of Impost and Excise, a full and just Account of the Quantities of all such Rum or other distilled Spirituous Liquors, which he shall have received for the Use of the Workmen, Labourers or others Employed in the said Yards, as an Allowance from his Majesty, and of the particular Expenditure thereof, with proper Allowances for Wastage and Leakage, and if the said Naval Storekeeper shall neglect or refuse to comply with the Rules and Directions herein prescribed, or shall conceal or omit to make a full Report and Return of such Rum or other distilled Spirituous Liquors so received and issued as aforesaid, he shall be liable to the Penalty of One Hundred Pounds, to be recovered by Bill, Plaint or Information in any of his Majesty's Courts of Record in this Province.

Penalty for neglecting or refusing.

And whereas the Stockholders greatly neglect or delay to settle their Quarterly Stock Accounts, and to pay the Duties due on the Decrease of said Stock within the said Quarter.

SECT. 5. Be it Enacted, That all such Stockholders who shall neglect or delay to settle their said Stock Accounts in Manner as prescribed by Law, shall forfeit and pay the Sum of Ten Pounds, to be recovered on Complaint of the Collectors or Receivers aforesaid, before any of his Majesty's Justices of the Peace, and be levied by Warrant of Distress and Sale of the Offenders Goods and Chattels.

Stockholders who neglect or delay to settle stock accounts in manner prescribed by Law, To forfeit £10.

SECT. 6. And be it also Enacted, That the Agents for all Vessels taken as Prize, or of Seizures for illegal Importation, shall immediately on the Arrival of such Prize Vessels or Seizure made, deliver to the Collectors or Receivers aforesaid, a true Accounts upon Oath of the Contents of the Cargo, so taken or seized, (liable to the Duties imposed in this Province,) and delivered into their care and if the same be unknown to them, the said Agents shall in such Case, take an Oath to render a faithful Account of the said Cargo, so soon as the same shall come to their Knowledge, so that the Duties thereon may be properly ascertain'd, under the Penalty and Forfeiture of One Hundred Pounds for each and every Offence.

Agents for vessels taken as prize or seized, to render to Collectors of the Duties a true account of the contents of the Cargo liable to duty.

On the Penalty of £100.

At the GENERAL ASSEMBLY of the Province of *Nova Scotia*, begun and holden at *Halifax*, on the Sixth Day of *June*, Anno Domini 1770, in the Tenth Year of the Reign of Our Sovereign Lord GEORGE the Third, of *Great Britain, France, and Ireland*, KING, Defender of the Faith, &c. and there continued by several Prorogations until the Sixth Day of *October*, Anno Domini 1774, in the Fourteenth Year of His said Majesty's Reign; being the Fifth *General Assembly* convened in the said Province.

C A P. I.

An Act for granting to His Majesty an Excise on Melasses and Brown Sugar, sold within, or brought into this Province, and for the more effectual improving and extending the Trade of this Colony to the *West-Indies*.

Duties granted



Be it Enacted, by the Governor, Council and Assembly, That from and after the First Day of January, One Thousand Seven Hundred and Seventy Five, there shall be paid on all Melasses and Brown Sugar sold, or by any Ways or Means brought into this Province, the several Rates and Duties of Excise following, that is to say,

on Melasses, 5d. per Gallon.

For every Gallon of Melasses, Five Pence,

Brown Sugar 5s. per Cent. Weight.

And for every One Hundred and Twelve Pounds of Brown Sugar, Five Saillings.

Merchants &c. having in Possession any Melasses or Brown Sugar shall

II. *And be it also Enacted, That all Merchants or other Persons whatsoever being Inhabitants, dealing in said Commodities, having in their Possession any Melasses for Sale or distilling, or Brown Sugar for Sale, shall within Ten Days from and after the Commencement of this*

this Act, deliver to the Collector or Receiver of the Excise Duties for the Time being, of the District or Place where they reside, an Account in Writing and upon Oath, of all such Melasses, and Brown Sugar remaining in their Possession; and that all Merchants and other Persons whatsoever buying or receiving into their Possession any Melasses for Sale or Distilling, or Brown Sugar for Sale, shall within Twenty Four Hours after such Purchase or Receipt, delivered the Collector or Receiver aforesaid an Account upon Oath, of all such Melasses and Brown Sugar by them so bought or received, specifying the Kinds of Casks with the Marks and Numbers thereof, in which the same is contained, under the Penalty and Forfeiture of Fifty Pounds for each and every Offence.

III. *And be it also further Enacted*, That the Collector or Receiver aforesaid, is hereby impowered and directed to take and receive from the Possessors, Receivers, or Purchasers of such Melasses and Brown Sugar, the Duty of Excise at, and after the Rate aforementioned for the Number of Gallons of Melasses, and Quantity of Brown Sugar in their Possession, or which shall be received or purchased by them; *Provided* the Amount of the said Duty does not exceed Ten Pounds, but if the same shall exceed Ten Pounds and not exceed Fifty Pounds, the Collector or Receiver aforesaid, is hereby authorized on sufficient Security being given, to give Credit for Payment thereof within the Term of Three Months, and if the Amount of the said Duty shall exceed Fifty Pounds, the Collector or Receiver aforesaid is hereby authorized in like Manner to give Credit for Payment thereof within Six Months.

IV. *And be it Enacted*, That all Melasses and Brown Sugar which shall be found in the Custody of any Merchant, Distiller, Shopkeeper, or Retailer, which shall not have paid or secured to be paid the Duty of Excise imposed by this Act, shall be seized and forfeited, and the Person or Persons in whose Custody the same shall be found, shall forfeit and pay the Sum of Fifty Pounds for every such Offence.

V. *And be it also Enacted*, That all and every Person bringing in, or causing to be brought into this Province, any Melasses or Brown Sugar for their own Consumption, shall render a just and full Account of all such Melasses and Brown Sugar to the Collector or Receiver aforesaid, if within the Town of *Halifax* in Forty Eight Hours, and in all other Places within three Days after the Arrival of the Vessel wherein such Melasses and Brown Sugar shall be so brought in, and shall pay or secure to be paid the Duty of Excise aforesaid thereon, under the Penalty of forfeiting all such Melasses and Brown Sugar so introduced, in whosesoever Possession the same may be found; and shall also forfeit and pay a Sum not exceeding Fifty Pounds.

give an Account thereof within Ten Days after 1st Jan. 1775, to the Collector,

and buying or receiving into their Possession any Melasses for distilling, or any brown Sugar for Sale, shall within 24 Hour deliver the Collector an Account thereof. on Penalty £50.

Duty to be paid to Collector immediately.

if the amount does not exceed £10.

but if above £10. and not exceeding £50 to be paid in 5 Months.

if exceeding £50. in six Months, on sufficient Security being given.

All Melasses and brown Sugar found in the Custody of any Merchant, &c.

to be seized & forfeiture of £50.

Melasses or Brown Sugar imported by Persons for their own use, liable to Excise. Account thereof to be given if in *Halifax* in 48 hours in other Places in 3 days.

Forfeiture of the Articles.

& Penalty £50.

VI. *And be it also further Enacted*, That in Case of re-shipping and Exportation out of the Province of any part of such Melasses or Brown Sugar which shall have duly paid the Duty prescribed by this Act there shall be allowed on all such Melasses and Brown Sugar the Drawback following, *that is to say*, on Melasses the whole Duty paid as aforesaid except one Half Penny per Gallon, and on Brown Sugar the whole Duty so paid, except Six Pence per Hundred Weight, which Drawback shall be paid by the Treasurer of the Province to the Exporter thereof, within one Month after the same shall have been exported, on the Exporters giving Bond with one sufficient Surety to the Treasurer of the Province in double the Amount of the Drawback so claimed, to deliver within Eighteen Months from the Time of such Exportation (the Dangers of the Seas and Enemies excepted) a Certificate from the Principal Officer of his Majesty's Customs or Commanding Officer for the Time being, of the Port to which the same shall be carried, of its being there duly landed, and producing a Certificate from the Collector or Receiver of the Duties aforesaid, that the Duty thereon has been paid before such Exportation.

On Exportation a Drawback on Melasses of whole Duty except half penny per Gallon

on Sugar except 6d per Ct. wt.

Certificate to be produced for obtaining the same.

23. Geo. 3. Ch. 1.

18. Geo. 3. Ch. 5. *Whereas it is but just and Reasonable*, that a Drawback should be allowed on such Rum as is Distilled from Melasses which has been imported into the Province, and which has paid the Duty of five Pence per Gallon imposed (by the Act made in the 15th Year of his present Majesty's Reign) on Melasses sold or brought into this Province, as in Cases of re-shipping and Exportation of such Melasses out of the Province.

Preamble.

VII. *Seft. 1. Be it Enacted*, That for the future all such Rum as shall be Distilled from Melasses which has paid or secured to be paid the Duty aforesaid, shall be intitled to a Drawback of the said Duty so paid or secured to be paid, except one Half Penny per Gallon, on the Exporters making Oath, that the Duty on such Melasses whereof said Rum is made has been paid or secured to be paid as aforesaid, and of the Vessels name in which the same was imported, or of whom purchased, which said Drawback shall be paid within one Month after such Exportation, on the Exporters making Oath as in Cases where Melasses or Liquors are Exported, and giving Bond with one sufficient Surety to the Treasurer of the Province, in double the Amount of the Drawback so claimed, to deliver within Eighteen Months after the Time of Exportation (the Dangers of the Seas and Enemies excepted) a Certificate of the Landing thereof, in Manner as is required by the Law of the Province and conforming to every of the Directions prescribed therein, in such Cases.

All Rum as shall be distilled from Melasses which has paid or secured the Duty shall be intitled to a Drawback, Except $\frac{1}{2}$ d per Gallon, on Exporters making Oath &c. to be paid within one Month after Exportation.

on Exporters conforming to directions prescribed.

VIII. And for the preventing Frauds herein, the following Oath shall be taken by every such Exporter of Melasses or Brown Sugar, which Oath the Collectors or Receivers are hereby authorized to administer.

YOU A. B. do swear, that the Quantity of Melasses or Brown Sugar by you shipped for Exportation, on board the Master, bound for was really and bona fide purchased of or imported in the from and that the same is not intended to be fraudulently reloaded into any Port or Place in this Province.

Oath to be taken by the Exports.

IX. And be it Enacted, That if any Melasses or Brown Sugar shall be fraudulently reloaded into any Port or Place in this Province after shipped for Exportation, the same shall be forfeited, together with the Vessel out of which the said Melasses or Brown Sugar shall have been so fraudulently reloaded.

if reloaded to be forfeited, and the Vessel, &c.

X. And be it also Enacted, That if any Owner or Master of any Ship or Vessel, Merchant or Trader shall lade, or have laden any Ship or Vessel with any Kind of Merchandize, two Thirds of the Value of which, at least, shall be the Produce or Manufacture of this Province, or be shipped from this Province, being the Property of Persons Inhabitants residing within the same, and shall export the said Merchandize to any of the Islands in the West Indies, and import from thence directly into this Province any Melasses or Brown Sugar, being the Produce of the said Islands, and purchased by the Cargo carried from this Province as aforesaid on Oath of the Master of such Ship or Vessel (which Oath the Collector or Receiver aforesaid, is hereby authorized to administer) or other sufficient Proof, such Melasses or Brown Sugar so purchased and imported, shall be exempt from the payment of the Duty of Excise imposed by this Act.

Melasses and Sugar purchased with two thirds the produce of this Province or shipped &c.

free of Duty.

XI. And to prevent any Frauds which may be committed by the Owners or Masters of Vessels or others herein, Be it Enacted, That every Owner or Master of any Ship or Vessel, or other Person as aforesaid, who shall Ship any Merchandize the Produce of this Province, or from this Province and who intends to receive the Benefit of this Act, shall deliver an Invoice of his Cargo on Oath, to the Collector or Receiver of the Duties of the District where he resides, whereby it shall appear that at least two Thirds in Value of the said Cargo is the Produce or Manufacture of this Province, or the Property of Persons Inhabitants residing therein and shipped from thence as certified and sworn to by the Person or Persons from whom the same is purchased.

Owners or Masters of Vessels to deliver an Invoice of the Cargo to the Collector on Oath &c.

XII. And be it Enacted, That all Melasses and Brown Sugar seized for illicit and contraband Trade, which shall be brought into any Port in this Province, upon Condemnation thereof, shall be subject to the Duty of Excise imposed by this Act, and if such Condemnation shall be in the Court of Vice Admiralty; the Marshall of such Court or his Deputy, or any Auctioneer or Vendue Master, shall not deliver any such Melasses or Brown Sugar Sold by him or them at Public Auction,

Melasses and Sugar seized for illicit Trade subject to Excise.

Auctioneers, &c. not to deliver such Melasses or Sugar without a Permit, and shall deliver an Account on Oath of such Melasses or Sugar sold, and Names of Persons to whom sold, Penalty £50.

Collectors to render Account of Monies received.

In what manner Penalties and Forfeitures shall be recovered & applied.

Monies arising from Duties appropriated to pay Interest on Treasurer's Notes, &c.

To be accounted for to his Majesty and Commissioners of the Treasury and audited.

or otherwise, without a Permit from the Collector or Receiver of the Duties, and shall render an Account to the Collector or Receiver aforesaid (upon Oath) of the Quantity of all such Melasses and Brown Sugar which he or they shall sell at Public Auction or otherwise, and of the Persons Names to whom the same shall be Sold, under the Penalty and Forfeiture of Fifty Pounds for each and every Offence.

XIII. *And be it also Enacted,* That the Collectors or Receivers of the Duties for the Time being, shall render a just Account, and pay into the Hands of the Treasurer of the Province, all such Monies by them received in Pursuance of this Act, within Thirty Days after the End of each Quarter, or from Time to Time as thereunto required.

XIV. *And be it also further Enacted,* That all the Penalties and Forfeitures arising or accruing by this Act, shall and may be recovered by Bill, Plaint or Information in any of His Majesty's Courts of Record in this Province; and the Money arising from such Penalties and Forfeitures, after deducting the Expences of Prosecution, and all incident Charges, shall be one Half to his Majesty for the Uses and Intents for which the Duty is granted, and the other Half to him or them who shall seize, or inform and sue for the same.

XV. *And be it Enacted,* That the Monies arising from the Duties imposed by this Act, shall be and are hereby appropriated for the Payment of such annual Interest as is due on Treasurer's Notes and Warrants on the Treasury bearing Interest, and towards defraying such Expences and Debts of Government, as are, or shall be voted and agreed on by the *General-Assembly*, and to no other Purpose whatsoever.

XVI. *And be it also Enacted,* That the Monies arising by the Operation of this Act, shall be accounted for unto his Majesty in the Kingdom of *Great-Britain*, and to the Commissioners of his Majesty's Treasury or High Treasurer for the Time being, and audited by the Auditor General of his Majesty's Plantations or his Deputy.