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Third Assembly.

Third Session.

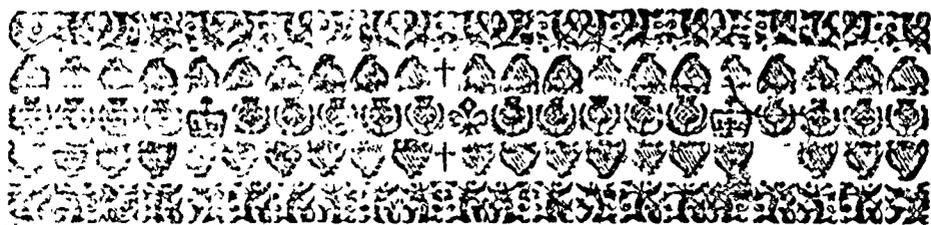
25th April 1753

Act 3rd Reg.

(380)

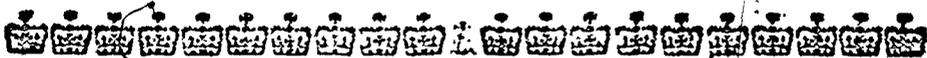
Acts for

- 116 - Relief of Poor in the town of the City.
- 117 - Addⁿ to Amend^t the Act for suppressing unlicensed houses &c.
- 122 - Regulat^g Proceedings of the Courts. ^{Duties Wine, Rum &c.}
- 124 - Altering & Amend^t Acts relating to Importⁿ Wine, Rum &c. ^{Duties on}
- 130 - ~~Preventing Frauds in the Sale of Scotch Whisky & Biscuit in Casks.~~
- 136 - Preventing Frauds in the Sale of Scotch Whisky & Biscuit in Casks.



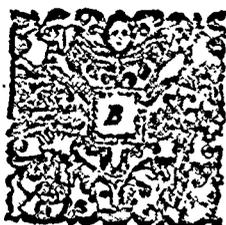
At the GENERAL-ASSEMBLY of the Province of *Nova-Scotia*, begun and holden at *Halifax*; on Wednesday the 1st Day of *July*, 1761, in the First Year of His Majesty's Reign, and there continued by several Prorogations untill Monday the Twenty Fifth Day of *April*, 1763, in the Third Year of His Majesty's Reign.

*Session
3rd Geo.*



A N A C T

For the Relief of the *Poor* in the Town of *Halifax*.



It is enacted by the Lieutenant Governor, Council, and Assembly, that the Sum of One Hundred Pounds shall be assessed upon the Inhabitants of the Township of Halifax for the Relief and Support of the Poor, belonging to the said Township this Current Year; which Assessment shall be made by Five persons to be appointed Assessors, by the Justices at the next General Court of Quarter-Sessions of the Peace, to be held at Halifax, after Publication hereof, who shall Administer to them an Oath for the Due and Faithful execution of their Office, according to the best

*Cap. 4
Executed*

of their Skill and Judgement. And if any Person so Nominated and Appointed as aforesaid, shall Refuse to be Sworn into the said Office, he shall forfeit and pay the Sum of *Five Pounds*, and another shall be nominated and appointed in like manner in his stead. And the said Assessment shall be regularly made out and Subscribed by the *Assessors*, and being so Completed they shall deliver the same to the *Overseers* of the *Poor*, who are hereby impowered and directed, to Collect and receive the Sums so Assessed, from the Inhabitants of the said Township according to their respective Rates as Assessed, at *Two* payments, One *Moiety* thereof, to be Collected as soon as may be after the said Assessment shall be made, and the remaining *Moiety*, to be Collected immediately after the *Twenty ninth* Day of *September* next.

And in case any of the said Inhabitants shall neglect or Refuse to Pay the Sum they are so Assessed in, then said *Overseers* are hereby impowered, to levy the same by Distress and Sale of the Goods and Chattels of the Person neglecting or refusing to Pay the same, together with all Charges attending thereon.

Provided always, that if any Person shall think himself agrieved by said Assessment, he may bring his Complaint to the next *General Court of Quarter-Sessions*; where the same shall be Finally determined.

And it is further enacted, that the *Overseers* of the *Poor* shall Account upon Oath, to the Court of *General Quarter-Sessions*, for all such Money as they shall Receive by Virtue of this Act.



An Act in further Addition to and Amendment of an Act intituled, *An Act for suppressing unlicensed Houses and for Granting to His Majesty a Duty on Persons hereafter to be licensed.*

HERE AS some difficulties have arisen in carrying into Execution several of the clauses of the Act intituled, " *An Act for Suppressing unlicensed Houses and for Granting to His Majesty a Duty on Persons hereafter to be licensed,* " for the conviction of Offenders against the said Act; For amendment whereof 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 any of their children, or known or reputed Servants or Substitutes under them, directly or indirectly, in any House, Shop, Warehouse, Storehouse 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

Cap 2

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 Licence first had and obtained for that purpose in manner and form as directed by the said act, whether such child, children, Servant or Substitute, so sold, 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 whatever name or names they are or may be called or distinguished, about the Streets, Wharves, Highways, Lanes, or Suburbs of the Town of *Hat fax*, or any other 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 Bank 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 one Justice of the Peace within this Province on his own 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 convicted shall immediately on such and every other like Conviction, pay the Sum of *Ten Pounds* into the hands of such Justice; and on such Offender or Offenders refusing or neglecting to pay the said Sum together with the Charges of Protection, it shall and may be lawful for such Justice to issue a Warrant under his Hand and Seal, 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 Justice shall by Warrant under his Hand and Seal, Commit the Offender or Offenders to His Majesty's Goal 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 they shall have fully paid and satisfied the said Fine and Charge. as aforesaid.

*And Whereas notwithstanding the Prohibition contained in the said Act, to restrain persons Selling Spirituous Liquors by Licence in more than one Place under the same Licence, yet sundry persons have presumed to Sell Spirituous Liquors in Two Places under One and the same Licence, contrary to the Intent and meaning of the said Act: Be it therefore further Enacted That if any person or persons either by themselves 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, mixt or unmixt, by whatsoever Name or Names they are or may be called or distinguished, by virtue of or under pretence of Licence obtained as in the said 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 in like manner as aforesaid, such person or persons shall be subject and liable to the like*

pains and penalties as persons convicted of Selling Spirituous Liquors without Licence are subject and liable to, and the same that and may be prosecuted for, paid, levied, and disposed of, in like manner as is herein before directed by this Act, and in and by an Act intituled *An Act in Addition to, and Amendment of, and for further prolonging, an Act made and passed in the first Year of His Majesty's Reign, intituled An Act for Suppressing unlicensed Houses, and for Granting to His Majesty a Duty on persons hereafter to be licensed.*

Provided 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 *Five Gallons*, delivered at one and the same time.



An Act for regulating the Proceedings of the Courts of Judicature.

It enacted by the Lieutenant-Governor, Council, and Assembly, That hereafter all Bills of Exchange, Notes of Hand, mutual Settlements and Adjustments of Accounts, or any Agreement in Writing, wherein a certain Sum is specified and expressed, signed by the Defendant, shall have the Force and Effect of a Specialty, and the Court wherein the Defendant shall be defaulted, is hereby empowered, upon the Plaintiff or his Attorney's filing such Bill, Note, Settlement of Account, or Agreement, with the Clerk of the Court, to make up Judgment without a Jury, as hath been heretofore practised.

And be it further enacted, That in all Actions hereafter to be brought when the Debt or Matter of Demand, shall be the Value of Three Pounds or upwards, upon affidavit in Writing being made and subscribed by the Plaintiff, before One of the Justices of the Court or before the Clerk of the said Court, from whence the Writt issues, or in Case of his or her Absence, then by his or her Attorney, Agent or Factor, setting forth that the Defendant in such Action is justly indebted to the Plaintiff in the Sum of Three Pounds or upwards, and the same being filed and the Writt marked, it shall and may be lawful for the Provost-Marshal, his Deputy, or other Person qualified to serve Writts, and they are hereby required to attach the Goods, Chattels or Estate of the Defendant or Defendants; and all Goods, Chattels or Estates taken by Attachment, shall remain under such Attachment for the Space of Thirty Days after Judgment, to satisfy any Judgment that may be obtained on such Writt or Process.

Provided nevertheless, That where the Cause of Action sounds in Damages only, in such Case, the Oath or Affidavit shall be taken before two Judges of the Court, who shall mark the Writt for Bail accordingly.

And whereas References and Awards have contributed much to the speedy Settlement of Accounts between Merchants, Traders, and others, to their Satisfaction.

Be it enacted, That on Application made in Court by the Parties, or their Attornies, Agents, or Factors, in any Action commenced there, that they mutually agree to leave the Matters in Difference to the Arbitration of

Cap. 3.

Repealed
by Act of
1790

of indifferent Men to be chosen by each Party, in such Case the Court shall appoint a Person to be joined to the said Arbitrators, and the Judgment or Award of the Majority shall have the full Force and Effect of a Verdict, and in their said Judgment or Award may order the Costs and Charges of the Suit of the Parties, as they shall judge equitable, and the Court is hereby impowered to make up Judgment thereon, and award Execution accordingly.

And be it further enacted, That when any Merchants, Traders or others, desire to end any Controversy, Suit, or Quarrel, by Arbitration or Award, it shall and may be lawful for any of His Majesty's Courts of Record, at any Time within the Term of such Court, to receive and order such their Submission or Agreement in Writing, being first proved on Oath, to be entered with the Conditions thereof, together with the Return of the Award and Determination of the Arbitrators; (or Umpire when so submitted) and the same being filed with the Clerk of the Court, the said Court is hereby impowered to enter the same and make up Judgment and award Execution thereon.

Provided always, That if Complaint be made to the Court, before the Entering of Judgment, that the Referrees, Arbitrators, or Umpire misbehaved themselves, and that such Award was unduely or corruptly procured, on Proof thereof such Award shall be void, and shall be set aside by the Court.

And be it further enacted, That no Action, wherein the Title of Lands, Tenements, or Hereditaments may be called in Question, shall be determined in any of the Manners before mentioned but that all Real Actions shall be determined by Verdict of a Jury as heretofore practised.

And be it further enacted, That when Witnesses may be judged necessary by the Parties, to clear up any of the Matters of Variance, submitted to a Reference or Arbitration, the Justices of the Peace are hereby impowered to swear such Witnesses, to give their Evidence before such Referrees or Arbitrators, and they are hereby impowered to examine the same; and if any Witness, being first summoned by the said Justice, shall refuse to be sworn or attend, not having just or reasonable Cause therefor, to be allowed of by the Arbitrators or the Majority of them, at the Time and Place appointed by the Referrees or Arbitrators, and there give their Evidence, such Witness so failing herein, shall be liable to pay a Fine not exceeding One Hundred Pounds, to be levied by such Justice by Warrant of Distress and Sale of the Offenders Goods.

And be it further enacted, That when any Person or Persons shall be summoned to give Evidence, upon the Trial of any Issue between Party and Party, or in behalf of any Prisoner upon Trial, and such Person or Persons so summoned shall refuse or neglect to give his, her or their Attendance, at the Time and Place mentioned in the Subpœna or Summons, (not having any just or reasonable Cause therefor, to be allowed of by the Court or Justice or Justices, before whom the Trial shall be) or wilfully withdraw

with law himself or herself before Sworn, or shall refuse to give his or her Evidence, in every such Case the Party so offending shall forfeit and pay, if before the Court the Sum of *One Hundred Pounds*, if before *One* or *two* Justices *Five Pounds*; to be levied by Warrant of Distress and Sale from the Court, or Justice or Justices, on the Offenders Goods and Chattels. *Provided nevertheless*, That no Person shall be obliged to give Evidence in any Cause before he or she be paid or secured his or her reasonable Charges for Attendance, to be allowed of and ordered by the Court, Justice or Justices.

And be it further enacted, That in all Actions of Account brought against any Bailiff or Factor, or other Person to whom Money or Goods have been delivered, with an Intent that the same shall be accounted for, before the *Inferior Court of Common Pleas*, or the *Supream Court* on an Appeal, when the Defendant shall plead in his Defence any Plea that he ought not to account, it shall be tried by a Jury; and in Case the Verdict be found against him, the Court shall enter Judgment against him, *that he shall account*: And the Court are hereby impowered and directed to appoint *three* able, judicious and indifferent Men, who shall be sworn faithfully to hear, examine, and adjust the Account or Accounts, and examine any Witnesses necessary to explain the same, and also to examine the Parties on Oath, to be sworn before any Justice of the Peace in Manner aforesaid, and under the like Penalty on their Refusal: And when the Auditors shall have adjusted and settled the Accounts, on the Return thereof under their Hands or the Major Part of them, with the Ballance thereof stated, the said Court is hereby impowered to enter Judgment agreeable thereto, and award Execution accordingly. *Provided always*, that the *Referees*, *Arbitrators*, or *Auditors*, before they proceed to examine into the Merits of any Cause submitted to them, by the Court on Agreement of the Parties, or by Bonds of Submission, or Auditing of Accounts, shall give Notice under their Hands to all Parties concerned, of the Time and Place of their Meeting, at least *Three Days* before their Sitting; and if any Parties shall refuse or neglect to attend them, they shall, nevertheless, proceed to make up their Award and Determination, and Settlement of such Accounts. *Provided*; That if the Plaintiff or Defendant in such Action, his, or their Attorney, Agent or Factor, shall take Exceptions to such Report, or any Part thereof, and desire the same to be tried by a Jury, which they are hereby impowered to do, the said Court is hereby required to order a Jury to be sworn to try the same; and if upon Trial of the Issue and Judgment, either of the said Parties or their Attornies or Agent, shall not rest satisfied therewith, the said Court is hereby required to allow of an Appeal, upon being moved for.

And be it further enacted, 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 enquire 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

Agreement in Writing, the Defendant may, in like Manner file his Receipts 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 Plaintiffs and Defendants, 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.

And be it further enacted, That all Causes where the Sum shall not exceed *Twenty Shillings*, shall be sued for and recovered before *One Justice* of the Peace; and that all Causes where the Sum shall not exceed *Three Pounds*, shall be sued for and recovered before *Two Justices*; subject to an Appeal as heretofore hath been practised; and they are hereby impowered to award Execution returnable to him or them within *Ten Days* after the Date thereof; and if not satisfied he or they may issue out an *Alias* or *Pluries*, returnable respectively within the Term of *Ten Days* each; and all Writts issuing from such Justice or Justices, shall be made returnable at least *Seven Days* after their Dates respectively.





An Act for altering and amending several Acts of this Province, relating to the Duties of Impost upon Wines, Beer, Rum, and other distilled Spirituous Liquors.

WHEREAS notwithstanding the several Amendments, Additions, and Alterations made to the Impost Act (for the better collecting the Duties thereon granted to His Majesty) there are many Inconveniencies still remaining, for remedy whereof, and for the more effectually securing the said Duties,

Cap. 4

Be it enacted by the Lieutenant Governor, Council and Assembly, That from and after the Publication hereof, there shall be paid by the Importers of all *Wines, Beer, Rum, and other distilled Spirituous Liquors*, that shall be imported into this Province from the Place of it's Growth or any Place (Except the Product or manufacture of *Great Britain*, or legally and directly Imported from thence) the several Rates and Duties as follows.

| | |
|--|--------------------------------|
| For every Pipe of Wine of the Western Islands | } One Pound. |
| For every Pipe of Canary, - - - - | } One Pound Ten Shillings, |
| For every Pipe of Madeira - - - - | } Two Pounds, |
| For every Hoghead of other Sorts of Wine not mentioned - - - - | } Fifteen Shillings. |
| For every Barrel of Beer - - - - | } Two Shillings and Six Pence. |
| For every Gallon of Rum, or other distilled Spirituous Liquors - - | } Five Pence. |

And be it enacted, That all the Rates, Duties, and Imposts beforementioned, shall be paid in Current Money of this Province, by the Importer of any *Wines, Beer, Rum, or other distilled Spirituous Liquors*, unto the Collector, or Receiver, or Collectors or Receivers, for the Time being, for Entering and Receiving the same, at or before the Landing, *Provide* the Sum do not exceed *Five Pounds*, but if the Sum shall exceed *Five Pounds*, the Collector or Receiver, or Collectors or Receivers, is and are hereby authorized, on sufficient Security being given, to give Credit for Payment thereof, within the Term of *Three Months*.

And

And be it further enacted, That all Masters of Ships, coasting, and fishing Vessels, and all other Vessels whatsoever, 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 their Cargoes, particularly of the Quantity of *Wines, Beer, Rum, and 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 or suffered to be Landed, Sold, delivered, bartered or exchanged any *Wines, Beer, Rum, or other distilled Spirituous Liquors*, at any Port or Place within this Province, or on the Coast thereof, since his Sailing from the Port or Place where the same were 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.

And be it also enacted, That if any *Wines, Beer, Rum, or other distilled Spirituous Liquors*, not duly Entered, be found on board any 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.

And be it further enacted, That upon Information made to the Collector or Receiver or Collectors or Receivers or either of them, that any *Wines, Beer, Rum, or other distilled Spirituous Liquors*, do remain on board any Ship or Vessel, which 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, to search for and Seize all such *Wines, Beer, Rum, or other distilled Spirituous Liquors*, so remaining on board, not duly Entered as aforesaid.

And be it further enacted, That if any *Wines, 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 shall have been contained and Specified in the said Report or manifest by this Act directed to be made; then and in such Case all such *Wines, Beer, Rum, or 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; and if any such *Wines, Beer, Rum, or other distilled Spirituous Liquors*, shall be concealed whereby Seizure cannot be made of the same, the Master of such Vessel, the Owners, or Receivers, shall pay the Value thereof, agreeable to such Estimation.

And be it also further enacted, That if any *Wines, Beer, Rum, or other distilled Spirituous Liquors*, shall be found on board which have not been duly entered, or shall be proved to have been landed, Sold, delivered, bartered

battered 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 the Sum of *One hundred Pounds* Currency of this Province.

And be it enacted, That if any Person whatsoever shall knowingly be aiding or assisting in the clandestine Landing or concealing any *Wine, 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.

And be it further enacted, That no *Wines, 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 Content 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 or put into any Warehouse or other Place.

And be it also further enacted, That every Merchant or other person, Importing any *Wines or Beer*, into this Province, shall be allowed *Ten per Cent* for *Leakage*; *Provided* such *Wines or Beer* have not been filled up on board, and no Master of any Ship or Vessel shall suffer any *Wines or Beer* to be filled up on board, without giving a Certificate thereof to the Collector or Receiver or Collectors or Receivers aforesaid, on Pain of forfeiting *Ten Pounds*; and if it be made appear that any *Wines or Beer* imported in any Ship or Vessel, be decayed at the Time of Landing thereof, or in *Twenty Days* afterwards, Oath being made before the said Collector or Receiver or Collectors or Receivers, that the same have not been Landed above that time, the Duty paid for such *Wine or Beer* shall be repaid unto the Importer thereof; and that *Three per Cent* shall be allowed for *Leakage*, upon all *Rum or other Spirituous Liquors*, imported, after Gauging the same.

And be it also enacted, That the master of any Ship or Vessel, importing any *Wines, 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 *Wines 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 *Wines*

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 be it further enacted, That if the Duty due for such *Wine* or other Liquors to put into the Custody of the said Collector or Receiver or Collectors or Receivers or either of them, 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 Wines or other Liquors as shall be sufficient to pay the Duty due thereon, and also the Freight, Charges of Custody and Sale thereof.

And be it further enacted, that when any Master of any Vessel shall be prosecuted by Virtue of this Act, the Vessel in which the said *Wine, 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 Sureties to the Clerk of the Court in which the action shall be brought, to answer and abide the Final Judgment in said Cause.

And be it also further enacted, That it shall be in the Power of the Governor Lieutenant Governor, or Commander in Chief for the 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 Presence of the Collector or Receiver or Collectors or Receivers aforesaid or either of them, all *Wines, Beer, Rum,* or other *distilled Spirituous Liquors,* shall be Landed at the said Port: And all such *Rum* or other *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 hereinbefore prescribed, and all *Wines, 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 Surveyor or Land Waiter; which said Surveyors or Land Waiters shall have as a Salary, any Sum not exceeding *Forty Pounds* per Annum each.

And be it further enacted, That from and after the Publication hereof *Two Thirds* of the whole Duty which shall or may have been paid or secured to be paid, on any *Wines,* or *Beer,* imported into this Province shall upon the same being Exported out of said Province, be repaid to the Exporter thereof.

Provided nevertbeless, 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

of His Majesty's *West India Islands*, and Import from thence directly into this Province, any *Rum* being the Produce of 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.

And to prevent any Frauds which may be committed by 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, before he sails, 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.

And be it further enacted, That from and after the Publication hereof there shall be allowed on all Rum or other distilled 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.

And be it further enacted, That the Drawbacks hereinbefore Expressed to be paid on Wines, Beer, Rum, or other distilled Spirituous Liquors Exported out of this Province, shall upon the same being so Exported out of this Province within six 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 Exporter'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 other proper Officer for the time being of the Port to which the same shall be carried, of it's 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.

And

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

“ You A: B: do Swear that the Quantity of
 “ by you soipt for Exportation on board the
 “ Master bound for *was bona fide imported*
 “ in the *Master since the*
 “ Day of *and that the Duttes 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 fraudulently reloaded into any Port or Place in
 “ this Province.”

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

And be it further enacted, That from and after the Publication hereof, all Rum or other Spirituous Liquors, which shall have been imported into this Province, and shall have paid or secured to be paid the Duty imposed by Law, and which shall be issued for the Use of His Majesty's Navy, be deemed to far an Exportation thereof as to be intitled to a Drawback of Three pence per Gallon, to be paid as usual out of the Funds arising from the aforesaid Duty, upon the Person or Persons (issuing such Rum or other Spirituous Liquors for the use of His Majesty's Navy) making Oath to the delivery thereof, and producing a Certificate from the Collector or Receiver or Collectors or Receivers as aforesaid, that the Duty thereon has been paid or secured to be paid; and also producing a Certificate from the Commander and other Signing Officers of such His Majesty's Ship or Ships or the Naval Store-keeper, of the Quantity and kind of such Spirituous Liquors, and that the same was actually received for His Majesty's use and no other.

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.

And be it also further enacted that all Penalties and Forfeitures accruing or arising by this Act shall and may be recovered by Bill, Complaint, 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 Prosecutions 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, Inform, and Sue for the same, and that all Prosecutions in pursuance of this Act, shall be commenced

ced within the Space of *Twelve Months* from the Time of the Offence committed.

And be it also enacted, That the Monies arising from the Duties imposed by this Act shall be and are hereby appropriated for the Payment of Bounties and Premiums, and other uses as already specified and directed by the Laws of this Province, or that shall hereafter be directed by the General-Assembly thereof.

And be it further enacted, That the Collector or Receiver or Collectors or Receivers of the aforesaid Duties, and any Persons employed by or under them, shall observe this present Act, for their Rule and Guide in receiving the aforesaid Duties on all *Wine, Beer, Rum, and other distilled Spirituous Liquors*, any Law, Usage, or Custom to the contrary notwithstanding.

And be it also further enacted, That this Act shall continue and remain in full Force, from and after the Publication hereof, until the *Fifteenth Day of January One Thousand Seven Hundred and Sixty Four*, and from thence for and during the Term and Space of *Seven Years*, and until the End of the Session of the *General-Assembly* then next following.



An Act for altering and amending several Acts of this Province, relating to the Duties of Excise on Wines, Rum, and other distilled Spirituous Liquors sold within this Province.

WHEREAS the Methods formerly prescribed by the several Acts of this Province relating to the Duties of Excise on *Rum* and other distilled Spirituous Liquors, have been found ineffectual, and that also the manner of Collecting the said Duties has been attended with great Inconveniences, for Remedy whereof.

sup 5.

Be it enacted by the Lieutenant-Governor, Council and Assembly, That from and after the Publication of this Act, 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*.

And be it also Enacted, That all Merchants or other Persons whatsoever, having in their Possession any *Rum, or other distilled Spirituous Liquors*, shall

shall within *four Days* after the Publication of this Act, deliver to the Collector or Receiver or Collectors or Receivers of *Excise* for the time being, an Account in Writing and upon Oath of all such *Rum* and other *distilled Spirituous Liquors* remaining in their Possession, and that all Merchants and other Persons whatsoever buying or receiving into their Possession, any *Rum* or other distilled Spirituous Liquors, 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 *Liquors* 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 *One Hundred Pounds* for each and every offence.

And be it also further enacted, That the *Distillers* shall, within *six Days* after the Publication of this Act, deliver to the Collector or Receiver or Collectors or Receivers aforesaid, an Account in Writing and upon Oath, of all *Rum*, or 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 be it enacted, That no Merchant, Distiller or other Person whatsoever, shall presume to sell, barter, exchange or deliver any *Rum*, or other *distilled Spirituous Liquors* 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 hereinafter mentioned, 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* now in their possession, or that shall be hereafter received or distilled by any of them, whenever thereunto required.

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 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 *Spirituous Liquors*.

And be it also further enacted, That the Collector or Receiver or Collectors or Receivers aforesaid is and are hereby empowered and directed to take and receive from the Parahaser or Purchasers of such *distilled*

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* and Duplicate before the Delivery of the same, *provided* the Amount of the said Duty does not exceed *Five Pounds*; but if the same should exceed *Five Pounds*, the Collector or Receiver or Collectors or Receivers is and are hereby authorized, on sufficient Security being given, to give Credit for Payment thereof within the Term of *Three Months*.

Provided nevertheless, That if any Merchant, Distiller, or any other Person shall make it appear to the Collector or Receiver or Collectors or Receivers aforesaid, that the former Duty of *One Shilling and three Pence, per Gallon*, or the former Duty of *One Shilling per Gallon*, on any *Rum* or other *distilled Spirituous Liquors* remaining in their Hands, has been paid or secured to be paid, that then and in such Case the Collector or Receiver or Collectors or Receivers shall deliver *Permits, Grats*, to any Purchaser or Purchasers of such *Spirituuous Liquors*, without receiving any *Excise* on the same.

Provided always, That such *Rum* as shall be in Store, which has paid no more than *six Pence per Gallon Impost* shall pay *Nine pence per Gallon Excise*.

And be it also enacted, That all *Rum* or other *distilled Spirituous Liquors*, which shall be found in the Custody of any Person or Persons 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 said Merchants, Distillers, or other persons, and which have been reported by the account herein before directed to be delivered to the Collector or Receiver or 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.

And be it further enacted, That no Merchant, or Distiller, of such *Spirituuous Liquors*, or other Person whatsoever (without Licence first obtained) shall retail any *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 thereto required, under the Penalty and Forfeiture of *Ten Pounds* for each and every offence.

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

And be it further enacted, That the said Collector or Receiver, or Collectors or Receivers, shall make and allow *Five per Cent.* for Wastage and Leakage; and 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 said Collector or Receiver or Collectors or Receivers shall on due Proof of the same on Oath, Credit the Stock of such Merchant, Distiller or other person, for the Quantity so lost.

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 any kind of *Wines* brought in as aforesaid, into any Port or Place in this Province, shall also pay an Excise of *Fifteen Shillings per Hogshead*, and in Proportion for a greater or lesser Quantity, 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* or *Wines* 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* or *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 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 the Land Waiters, who shall be under their Orders, shall have Power to inspect the Houses of all such as already are, or shall hereafter be licenced, 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 having Licence, who shall refuse to admit the Collector or Collectors aforesaid, or the Land Waiters 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 person or persons, shall be subject to lose their said Licences, and shall have their Bonds for holding such Licences put in suit, the Penalty whereof in such Case, is hereby declared forfeited; and the said Collector or Collectors or the said Landwaiters by their Orders, are hereby also impowered to enter the Houses of all persons suspected of Selling without Licence, 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.

And be it also enacted, That in case of reshipping and Exportation out of the Province, of any part of such *distilled Spirituous Liquors* or *Wines*, as are excised by this Act, the Collector or Receiver or Collectors or Receivers aforesaid, shall Credit the Stock on Hand of the Distiller, Merchant

Merchant or other Person, for what shall *bona fide* have been so exported, upon the said Merchant, Distiller or other Persons producing a Certificate, within *Eighteen Months* after the Time of the Exportation, (the Danger 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 any such Liquors shall have duly paid or secured to be paid the Duties prescribed 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, or the Bond given therefor discharged.

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, or Wines, 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
 “ 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.”

And be it enacted, that if any Rum or other distilled Spirituous Liquors or Wines shall be fraudulently reloaded into any Port or Place of 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.

And be it also further enacted, That in case any Quantity of such distilled Spirituous Liquors as are Excised by this Act, shall be issued for the use of His Majesty's Navy, the same shall be deemed so far an Exportation thereof, as that the Collector or Receiver or Collectors or Receivers aforesaid, shall Credit the Stock on hand of the Merchant, Distiller or other person, for so much as shall have been so issued, and in case the Duty of Excise thereon shall have been paid or secured to be paid, the same shall be repaid or the Bond given therefor discharged, on the person or persons issuing such Rum or other Spirituous Liquors, for the use of His Majesty's Navy, making Oath to the delivery thereof, and producing a Certificate from the Commander and other signing Officers of such His Majesty's Ship or Ships, or the Naval-Storekeeper, of the Quantity and kind of such Spirituous Liquors, and that the same was actually received for His Majesty's use and no other.

*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*

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.

And be it enacted, That all the Penalties and Forfeitures accruing or arising 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 raising 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; and that all Prosecutions in Pursuance of this Act, shall be commenced within the Space of *Twelve Months* from the Time the Offence committed.

And be it further enacted, That the Monies arising from the Duties imposed by this Act, shall be and are hereby appropriated for the Payment of Bounties and Premiums, and other Uses as already specified and directed by the Laws of this Province, or that may hereafter be directed by the *General Assembly*.

And it is also enacted, That this Act shall continue and remain in Force from and after the Publication thereof, until the *Fifteenth Day of January, One Thousand Seven Hundred and Sixty Four*, and from thence forward During the Term and Space of Seven Years and until the End of the Session of the *General Assembly* then next following.



An Act to prevent Frauds in selling of *Beef, Pork, Flour, and Biscuit, or Ship-Bread* in Casks.

BE it enacted by the Lieutenant-Governor, Council, and Assembly, That from and after the Publication hereof, all Casks of *Beef and Pork* which shall be sold, exposed to Sale, or bartered, or bargained for in any way or manner whatsoever within this Province, shall contain, if the Produce of *America*, not less than *two Hundred and Twelve Pounds* of neat Meat; and if from *Ireland*, not less than *Two Hundred Pounds* of neat Meat.

And be it also enacted, That from and after the Publication hereof all *Flour, Biscuit, or Ship-Bread*, that shall be sold, bartered, or exchanged within this Province, shall be so sold, bartered or exchanged by Weight only, and in no other Way or Manner whatsoever.

And be it further enacted, That no Person or Persons whatsoever shall hereafter presume to sell, barter or exchange, any *Flour, Biscuit or Ship-Bread*, by the Cask, or in any other Manner whatsoever, other than by Weight as above directed, on Pain of forfeiting all such *Flour, Biscuit, or Ship-Bread*, so sold, bartered or exchanged contrary to the Intent and Meaning of this Act: And every Person or Persons offending herein and being convicted thereof, shall also further forfeit and pay the Sum of *Twenty Shillings* for every *Hundred Weight*, and so in Proportion for a greater or less Quantity of such *Flour, Biscuit, or Ship-Bread*, so sold, bartered or exchanged; to be recovered, together with Costs of Prosecution, on the Oath of *One* credible Witness, before any *two* of His Majesty's Justices of the Peace for the County where the Offence shall be committed.

And be it further enacted, That all Forfeitures and Penalties incurred and arising by this Act shall be applied and disposed of in Manner following, that is to say; all *Flour, Biscuit or Ship Bread*, which shall be forfeited by Virtue of this Act, shall be applied to the Use of the *Poor* of the Town or Place where the Offence shall be committed; and all and every other Penalties incurred by this Act, shall be applied to the use of the Person or Persons who shall inform and sue for the same.

Provided always, That all Prosecutions to be brought by Virtue of this Act, shall be commenced within *Ten Days* after the Offence committed.

Table to the Laws.

Vol. 2.

1763. } Third Assembly
 An. 5^{to} Geo. 3 } Fourth Session.

| | |
|---|-----|
| Amendment of Act for appointing commissioners of Sewers. --- | 1. |
| Preventing Hedges &c to obstruct Highways. | 2. |
| Add ⁿ to Act of Excise on Wine &c. --- | 3. |
| Put on Billiard & other Buffe Boards. | 5. |
| Attachment for Expence of just Division of Lands } --- | 6. |
| Apprehension of unlicensed Houses & Put on licensed Clergymen. --- | 7. |
| Renewing Protection for Debtors. | 11. |
| Duties on Soap, Sugar, Bricks & Lumber. | 13. |
| Borrowing Act for £4000. | 16. |
| Relief of insolvent Debtors. | 18. |
| Add ⁿ to Act for regulating Courts. | 25. |
| Summary Trials. | 28. |
| Towns to maintain their Poor. | 29. |
| Amend ^t of Act subjecting Land to Debt. | 30. |
| Add ⁿ to Act for regulating the Baking house & binding out poor children. --- | 31. |

1765. } Fourth Assembly
 An. 5^{to} Geo. 3 } First Session.

| | |
|---|-----|
| Choice of a new Office in the 55. P. Add ⁿ to Act for repair of Highways &c. | 55. |
| 60. P. Act for appointing Surveyors of Highways. | 60. |
| 63. P. Special Sect ⁿ of Peace at Windsor by the Justice for the County of Surrey. | 63. |
| 64. P. Add ⁿ to Act respecting Com ^{rs} of Sewers Receipt in Application. | 64. |
| 65. P. Amend ^t of Act of all services liable to County Rate in Counties for Repair of Highways. | 65. |
| 67. P. Regulating Servants. | 67. |
| 70. P. Amend ^t of Act for confirming Titles of Lands &c as to Register's Fees. | 70. |
| 75. P. Summary Trials. | 75. |
| 78. P. Small Notes shutable from Treasury to exchange for large. | 78. |
| 79. P. Fixing number of Representatives in Assembly. | 79. |
| 80. P. Excise on Wine, Tea &c. | 80. |

1764. } Fifth Session.
 An. 6^{to} Geo. 3 }

| | |
|--|-----|
| Amend. Debtors in Poor Books & Records. | 33. |
| Add ⁿ to Act of Excise on Wine &c. --- | 34. |
| Fixing times of Sessions in inferior Courts in County. | 35. |
| Add ⁿ to Act of Import on Wines &c. --- | 36. |
| Preventing Abatement & Discontinu. of Suits. | 37. |
| Discontinu. of p ^{ts} of the Counties &c. --- | 38. |
| Borrowing Act for £2900. | 39. |

1764. } Sixth Session.
 An. 7^{to} Geo. 3 }

| | |
|---|-----|
| Amend. Debtors in Poor Books & Records. | 41. |
| Add ⁿ to Act respecting Petitioners. | 45. |
| Small Notes from Treasury to pay Loans. | 46. |
| Amend. of Act to prevent Frauds in Sale of Beef &c in Casks. | 48. |
| Add ⁿ to Act relating to Office of Head & Weight of the | 49. |
| Amend. Act 1760 to pay Debts for Wages &c to the | 50. |