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Additional comments / Commentaires supplémentaires: Pagination is as follows: p. 101-110.

Anno Decimo Regis GEORGII III. CAP. I.

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, Ec. being the First Session of the Fifth GENERAL ASSEMBLY convened in the faid Province.

CAP. I.

An Act for granting to His Majesty an Excise on Tea, Coffee, and Playing Cards, fold within or brought into this Province.

HEREAS the feveral Duties already granted to His W Majesty are found insufficient to discharge the several Sums due by Government;

I. Be it Enacted by the Governor, Council, and Affembly, That there shall be granted unto His Majesty, His Heirs and Successors, the several Duties of Excise hereafter mentioned : And be it Enacted, That after Six Days from the Publication of this Act, there shall be paid on all Green Tea, Bohea Tea, Coffee, and Playing Cards, fold or by any Ways or Means brought into this Province, the feveral Rates and Duties of Excise following, viz.

For every Pound of Green Tea, Two Shillings and Sixpence.

For every Pound of Bohea Tea, One Shilling.

For every Pound of Coffee, Fourpence.

And for every Pack of Playing Cards, One Shilling.

II. And be it also Enacted, That all Merchants and other Perfons what sever, having in their Posseffion any Green Tea, Bo-'hea Tea, Coffee, or Playing Cards, shall on or before the Time nerein aforementioned, deliver to the Collector or Receiver, or Collectors or Receivers of the Excise Duties for the Time being, D d an

Freamble.

Excise on Tess, Coffer, & Playing Cards.

Green Tea 25. 6d per 1b.

Bohea Tea 1s. per 1b. Coffee 4d. per 1b.

Playing Cards 15.

per Pack,

Merchants, &c. haying in their Poffef. fion any Teas, Coffee or Playing Cards for Sale, to deliver an Account thereof to the Collector af.

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ter 6 Days from the Publication of this A&.

Alfo an Account within 24 Hours of all they shall purchale.

Forfeitures of the Articles not reported, & on Conviction, to pay a Fine not exceeding £ 50.

Perfons making any Entry to have a Stock Account opened,

To give Bond if required for Payment of Duties.

Quantity to be entered as Stock, limitted.

3 Months, or within 6 Days after, to ballance & fettle Stock Account, and pay the Duties;

Gollectors or their Deputies to weigh and examine Stock.

Stock on Hand to be charged to next. Quarter's Account,

Penalty L 10.

an Account in Writing and upon Oath, of all the Green Tea; Bohea Tea, Coffee, and Playing Cards, remaining in their Poffeffion for Sale, and that all Merchants and other Persons whatfoever, who shall have a Stock Account with the Collector or, Receiver, or Collectors or Receivers aforefaid, from Time to Time, buying or receiving into their Poffession any Green Tea, Bohea Tea, Coffee, or Playing Cards, Ihall within Twenty-four Hours after fuch Purchase or Receipt, deliver to the Collector or Receiver, or Collectors or Receivers aforefaid, an Account upon Oath, of all fuch Green Tea, Bohea Tea, Coffee, and Playing Cards by them to bought or received, specifying the Kinds of Packages (with the Marks and Numbers thereon) in which the fame are contained, under Pain of forfeiting all fuch Teas, Coffee, or Playing Cards, and shall also on Conviction thereof, pay a Fine not exceeding Fifty Pounds Currency of this Province for each and every Offence.

III. And be it further Enacted, That the faid Merchants and all other Persons whatsoever, so making Entry as aforesaid, shall have a Stock Account opened with the Collector or Receiver, or Collectors or Receivers aforefaid, for the Quantities of each of the aforefaid particular Commodities upon Hand, or hereafter received and entered, and shall, if required, give Bond with sufficient Security, to the Collector or Receiver, or Collectors or Receivers aforefaid, for the Payment of the Duties imposed by this Act, upon their faid Stocks ; Provided always, and it is hereby expressly Provided and Enacted, That no less Quantity than the following, shall be entered into Stock by any Perfon whatfoever, that is to fay, Fifty Pounds of Green Tea, Fifty Pounds of Bohea Tea, One Hundred Pounds of Coffee, and One Groce, or Twelve Dozen Packs of Playing Cards, and for all lefs Quantities the Duties thereon shall be immediately paid to the Collector or Receiver, or Collectors or Receivers aforefaid, at the Time of Entry, and the faid Stockholders At the End of every shall, at the End of every three Months, or within Six Days thereafter, from the Publication of this Act, ballance and fettle their faid Stock Accounts with the Collector or Receiver, or Collectors or Receivers at their Office, and shall then pay the Duties that shall arise from their Decrease in Stock, and in order to ascertain the faid Decreafe, the Collector or Receiver, or Collectors or Receivers, their Deputies or Officers, acting under them, are hereby authorifed and impowered to weigh and examine the Stock. upon Hand of the faid Stockholders, and to give credit for the fame on ballancing their Quarterly Accounts, which Stock upon Hand is to be charged to the Debit of the Stockholder in the next Quarter's Account, and that under the Penalty and Forfeiture of Ten Pounds for each and every Offence.

> IV. And be it also further Enacted, That all and every Person bringing in, or caufing to be brought into this Province any Teas, Coffee, or Playing Cards for Sale or for their own Confumption, ſhall

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fhall render a juft and full Account of all fuch Teas, Coffee, and Playing Cards to the Collector or Receiver, or Collectors or Receivers aforefaid, within Forty-eight Hours after the Arrival of the Veffel wherein fuch Teas, Coffee, or Playing Cards fhall be fo brought in, and fhall pay or fecure to be paid the Duties of Excife aforefaid thereon, under the Penalty of forfeiting all fuch Teas, Coffee, and Playing Cards fo introduced, in wholefoever Poffeffion the fame may be found, and fhall alfo forfeit and pay a Fine not exceeding Fifty Pounds for each and every fuch Offence.

V. And be it Enacted, That in Cafe of Re-shipping and Exportation out of this Province, of any Part of fuch Teas, Coffee, or Playing Cards, the Collector or Receiver, or Collectors or Receivers aforefaid, shall credit the Stock on Hand of the Merchant or other Perfon for what shall Bona fide have been to exported, upon the faid Merchant or other Persons producing a Certificate within Six Months after the Time of Exportation (the Dangers of the Seas and Enemies excepted) from the principal Officer of His Majesty's Customs, or chief Magistrate of the Port or Place to which the fame shall have been carried, of its being there duly landed; and in Cale any Teas, Coffee, or Playing Cards shall have duly paid or fecured to be paid the Duty prefcribed by this Act, such Merchant or other Person shall produce a Certificate from the Collector or Receiver, or Collectors or Receivers aforefaid, or either of them, that the Duty thereon has been duly paid, or fecured to be paid before fuch Exportation, upon which the fame shall be repaid, or the Bond given therefor discharged.

VI. And be it also Enacted, That the Collectors or Receivers of the Duties hereby granted, shall render a just Account and pay into the Hands of the Treasurer of this Province, all such Monies by them received in pursuance of this Act within Thirty Days after the End of each Quarter,

VII. And be it also further Enacted, That all the Penalties and Forfeitures arifing or accruing by this Act, shall and may be recovered by Bill, Plaint, or Information in any of His Majesty's Courts of Record, or General or Quarter Seffions of the Peace in this Province, and the Monies arifing from such Penalties and Forfeitures, after deducting the Expences of Profecution, and all incident Charge's, shall be One Half to His Majesty for the Use and Interest for which the Duties are granted, and the other Half to him or them who shall feize or inform, and such for the fame.

VIII. And be it further Enasted, That the Monies arifing from the Duties imposed by this Act, shall be applied towards discharging the Debt due by Government, not bearing Interest, amounting to Three Thousand and Sixty-two Pounds and Fivepence Halfpenny, agreeable to the Votes or Resolutions of the General Assembly this present Session.

Teas, Coffee, or Playing Cards imported either for Sale or by Perfons for their own Ufe,

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to be reported within 48 Hours,

and Duty paid or fecured,

on Penalty of £50.

On Exportation, Duty repaid, or Credit given on the Stock,

on producing a Certificate from Place of landing,

and a Certificate that Duty thereon " has been paid or fecured.

Collectors to account with the Treasurer Quarterly.

Application of Forfeitures & Penalties, & in what Manner recovered.

Monies appropristed towards discharging Debt due by 1/2 Government.

IX. And

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And to be accounted for to His Majetty, and auditted by Auditor-General or Deputy. IX. And be it also Enacled, That the Monies arifing 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 auditted by the Auditor General of His Majesty's Plantations, or his Deputy.

Act to continue to 1it July 1771. X. And be it Enacted, That this Act shall continue and remain in Force until the First Day of July One Thousand Seven Hundred and Seventy One.

CAP. II.

An Act for granting to His Majesty a Duty of Impose on Loaf Sugar and Cyder.

Preamble.

Duties granted on

Loaf-Sugar Id. fer 16.

Cyder 29. 6d. per Barrel.

To be paid at Landing, if Amount do not exceed \int_{S} .

If exceeds L5. Securicy to be given to pay in 3 Months. WEREAS the feveral Duties already granted to His WA Majesty are found insufficient to discharge the several Sums due by Government;

I. Be it Enabled by the Governor, Council, and Assembly, That there shall be granted unto His Majesty, His Heirs and Succesfors, a Duty of Impost on Loaf Sugar and Cyder, for the Uses herein after specified.

II. And be it Enacted, That after Six Days from the Publication of this Act, there shall be paid by the Importer upon all Loaf-Sugar and Cyder imported into this Province (except the Produce and Manufacture of Great-Britain, and legally and directly imported from thence:)

For every Pound of Loaf-Sugar, One Penny.

For every Barrel of Cyder, containing Thirty Gallons, Two Shillings and Sixpence.

III. And be it also Enacted, That the Duty of Impost before mentioned shall be paid by the Importer of all such Loaf-Sugar and Cyder imported as aforesaid, unto the Collector or Receiver, or Collectors or Receivers of the Duties for the Time being, at or before the landing thereof, provided the Sum do not exceed Five Pounds, but if the Sum shall exceed Five Pounds, the Collector or Receiver, or Collectors or Receivers aforesaid, is and are hereby authorized, on sufficient Security being given, to give Credit for the Payment thereof within the Term of three Months,

IV. And be it also further Enacted, That all Masters of Ships, coasting, fishing, and all other Vessels whatsoever, coming into any

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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 aforefaid, of all fuch Loaf-Sugar and Cyder on board fuch Ship or Veffel, and that he or they have not landed, fold, delivered, bartered, or exchanged, any Loaf Sugar or Cyder, at any Port or Place within this Province, or on the Coafts thereof, fince his or their failing from the Port or Place where the fame was laden on board the faid Ship or Veffel for Exportation, which Oath the Collector or Receiver, or Collectors or Receivers aforefaid, are hereby impowered to administer.

V. And be it Enacted, That if any Loaf Sugar or Cyder shall be landed, or proved to have been landed from on board fuch Ship or Veffel, after fuch Report made as aforefaid, other than fuch as shall have been contained and specified in the faid Report, then and in fuch Cafe all fuch Loaf Sugar and Cyder shall be and they shall be forfelied, are hereby declared forfeited, and thall and may be feized by the Collector or Receiver, or Collectors or Receivers aforefaid, and if any fuch Loaf Sugar and Cyder shall be concerled, whereby Seizure cannot be made of the fame, the Master of such Veffel, the Owners or Receivers, shall pay the Value thereof, to be eftimated at the highest Price such Loaf Sugar or Cyder will bear at that Time.

VI. And be it also Enacted, That if the Master of any Ship or Vessel shall refuse or neglect to yield strict Obedience to the Di-, refusing or neglecrections prescribed by this Act, in either such Cases he shall on Conviction thereof, by the Oath of one credible Witnefs, forfeit and pay a Fine not exceeding Fifty Pounds for each and every Offence.

VII. And be it also further Enasted, That if any Perfon or Perfons what foever, shall knowingly be aiding or affisting in the Persons aiding or clandeftine landing or concealing any Loaf Sugar or Cyder, fuch Person or Persons, shall upon Conviction thereof, upon the Oath of one credible Witness, forfeit and pay the Sum of Thirty Pounds, or suffer Six Months Imprisonment, without Bail or Mainprize.

VIII. And be it further Enasted, That no Loaf Sugar or Cyder, that by this Act is liable to pay Duty, shall be landed on any Wharf, or put into any Warehouse or other Place, but in the Day Time only, and that after Sun-rife and before Sun-fet, and in presence of the Collector or Receiver, or Collectors or Recei-. vers aforefaid, or either of them, or of the Land-waiters; on Pain of forfeiting all fuch Loaf Sugar and Cyder.

IX. And be it also further Enacted, That the Master of any Ship or Veffel importing any Loaf Sugar or Cyder as aforefaid, shall be liable to pay the Duty for fo much thereof as is contained in his Report, not duly entered, nor the Duty paid therefor by the Per-Εc fon

Maîters of Veffels to report to the Collector before breaking Bulk all Loaf-Sugar & Cyder, on board, on Oath.

All Loaf Sugar or Cyder landed, & not reported,

& if concealed, the Value to be paid by Matter, Owner, or Receiver.

Mafters of Veffels ting to obey the Directions of this Aĉt, shall forfeit, not exceding £ 50.

affilting in clandef. tine landing or concealing Loaf Sugar or Cyder, to Forfeit £30.

Loaf-Sugar or Cyder not to be landed but in the Day-Time & in prefence of Collector,

on pain of Forfeiture.

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Mafters of Veffels liable to the Duty for Loaf Sugar or Cyder not duly entered nor the Duty paid for.

Master may detain for Security of Duties all Loaf Sugar or Cyder not duly entered, & deliver the fame to the Collector.

Collector to feize Vessels from which Loaf Sugar or Cyder shall have been landed contrary to the latent of this Act,

.

& detain her until Judgment be given for the Penalty & Forfeiture.

Drawback on Loaf Sugar & Cyder exported,

Pales prefcribed for receiving the fame.

Collectors to account Quarterly. fon or Perfons to whom fuch Loaf Sugar or Cyder shall be configned, 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 Loaf Sugar and Cyder as is not duly entered, which said Collector or Receiver, or Collectors or Receivers, or either of them, are hereby directed and impowered to receive and keep the same, at the Owner's Risque, until the Duties thereof, with the Charges, be paid.

X. And be it Enacted, That the Collector or Receiver, or Collectors or Receivers of the Duties aforefaid, shall be, and are hereby impowered to make Seizure of any Ship or Veffel, wherein or from which fuch Loaf Sugar or Cyder shall be imported, or shall have been fold, delivered, bartered, or exchanged, contrary to the Intent and Meaning of this Act, or the Mafter whereof fhall neglect or refuse to make due Entry of the whole Quantity of fuch Loaf Sugar or Cyder imported in fuch Ship or Veffel, or who shall neglect or refuse to yield strict Obedience to the Directions thereof, and to detain such Ship or Vessel until Judgment be given in any Process to be commenced and profecuted as is herein after directed, for any of the aforefaid Forfeitures and Penalties, to the Intent that if Judgment be rendered for the Profecutor or Informer, fuch Ship or Veffel with her Tackle, Apparel, and Furniture, or any Part thereof, may be exposed to Sale by Order of the Court, for Satisfaction thereof, and the furplus Money (if any be) to be paid to the Owner or Mafter of any fuch Ship or Veffel.

XI. And be it alfo Enacted, That after Six Days from the Publication of this Act, there shall be allowed on all Loaf-Sugar and Cyder, which shall have been imported into this Province, (and for which the Duties herein specified shall have been paid or secured to be paid) upon the fame being exported out of the Province, a Drawback of the whole Duty to be paid or fecured to be paid; Provided a!ways, That the Exporter shall be subject and liable to observe and follow the Rules prefcribed by an Act of the General Affembly of this Province, made in the Eighth Year of His prefent Majesty's Reign, intriled An Act to amend, render more effectual and reduce into one Act, the feveral Laws made by the General Affembly of this Province, relating to the Duties of Impost on Beer, Rum, and other diftilled Spirituous Liquors; touching the Exportation of the fame, and the Return of Certificates from the Place where fuch Loaf Sugar or Cyder may be exported, and shall be subject to the same Penalties for fraudulently re-landing the fame.

XII. And be it also further Enacted, That the Collector or Receiver, or Collectors or Receivers of the Duties aforefaid, 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 purfuance of this Act, within Thirty Days after the End of each Quarter.

XIII. And

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XIII. And be it Enacted, That all the Penalties and Forfeitures accruing or arifing by Force and Virtue of this Act, shall and may be recovered by Bill, Plaint, or Information in any of His Majesty's Courts of Record, or in any of His Majesty's Courts of Application there-General or Quarter Seffions of the Peace in this Province, and the Money arising by fuch Penalties and Forfeitures, after deducting the Expences of Profecution, and all incident Charges, shall be one Half to His Majefty for the Ufe and Interest for which the Duties are granted, and the other Half to him or them who shall feize, inform, and fue for the fame.

XIV. And be it alfo Enasted, That all Monies arising from the Duties imposed by this Act, shall be applied towards discharging the Debt due by Government not bearing Interest, amounting to Three Thousand and Sixty-two Pounds and Fivepence Halfpenny, agreeable to the Votes and Refolutions of the General Affembly this prefent Seffion.

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

XVI. And be it Enacted; That this Act shall continue and remain in Force until the First Day of July One Thousand Seven Hundred and Seventy One.

CAP. III.

An Act for continuing an Act made in the Eighth Year of His present Majesty's Reign, intitled An 8. Geo. 3. Cap. 6. Act for suppressing unlicensed Houses, and for granting to His Majesty a Duty on Persons bereafter to be licensed.

E it Enacled by the Governor, Council, and Affembly, 🕅 That An Act made in the Eighth Year of His prefent B Majesty's Reign, intitled An Act for suppressing unlicen-REAR fed Houses, and for granting to His Majesty a Duty on Persons bereafter to be licensed; shall be and continue from the Expiration thereof, and the fame is hereby continued in Force until the First Day of July One Thousand Seven Hundred and Seventy One.

Recovery of Penalties & Forfeitures,

Monies arising from the Duties, how to be appropriated.

Monies arifing by the Operation of this Act to be ac. counted for to His Majefty.

A& to continue to 1ft July 1771.

Continued to 1ft July 1771.

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CAP.IV.

An Act in Addition to an Act made in the Eighth Year of His prefent Majesty's Reign, intitled An Act to amend; render more effectual, and reduce into one Act, the several Laws made by the General-Affembly of this Province, relating to the Duty of Excife on Rum, and other distilled Spirituous Liquors.

EXEMPLEREAS the feveral Duties already granted to His. W Majesty are not sufficient to discharge the several Sums now due by Government, and whereas it is highly neceffary that REAL Measures, so far as the Abilities of the People will admit. should be taken for that Purpose;

I. Be it Enacted by the Governor, Council, and Affembly, That after Six Days from the Publication of this Act, there shall be paid on all Rum, and other distilled Spirituous Liquors whatfoever, which shall be fold within this Province, an additional Duty of Excise of Two-pence per Gallon, over and above the Duty. of Excise already imposed by the Act made in the Eighth Year of His present Majesty's Reign, intitled An AEt to amend, render more effectual, and reduce into one Act the feveral Laws made by the General Affembly of this Province relating to the Duty of Excise on Rum, and other distilled Spirituous Liquors.

II. And be it further Enacted, That the additional Duty hereby granted, shall be raifed, levied, collected, received, paid, and accounted for, in manner as is directed in and by the herein afore recited Act, and fubject to the feveral Conditions, Penalties, and Forfeitures, specified and contained in the faid Act, and that the fame shall be as binding and obligatory upon the Persons concerned for the effectual Recovery of the faid Duties and Forfeitures, as if every Article and Clause in the faid Act were herein particularly fet forth and Enacted.

III. And be it also Enacted, That the Monies arising from the additional Duty of Excife imposed by this Act, shall be applied towards , discharging the Debt due by Government not bearing Interest, amounting to Three Thoufand and Sixty-two Pounds and Fivepence Half-penny, agreeable to the Votes and Refolutions of the General-Assembly this prefent Seffion.

IV. And be it Enacted, That this Act shall be and continue, and the fame is hereby continued in Force until the First Day of July One Thousand Seven Hundred and Seventy One.

8. Geo. 3. Cap. 9.

Preamble.

Additional Excile of 2d. per Gallon on Rum.

Manner of raifing, levying, collecting, & accounting for faid Duty.

Appropriation of the Monies arising hy this additional Duty.

Continuance of Act to aft July 1772.

1770. Anno Decimo Regis Georgii III. CAP. V.

CAP. V.

An Act in Addition to an Act made in the Eighth Year of His prefent Majesty's Reign, intitled An AEt to amend, render more effectual, and reduce into one Act, the several Laws made by the General-Affembly of this Province, relating to the Duties of Impost on Beer, Rum, and other distilled Spirituous Liquors.

EXEMPLE AS the feveral Duties already granted to His Preamble. W Majesty are found insufficient to discharge the Several Sums now due by Government; izzi

1. Be it Enabled by the Governor, Council, and Affembly, That after Six Days from the Publication of this Act, there shall be paid by the feveral Importers of all Malt Beer, that shall be im- Additional Duty of ported 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 Sixpence per Barrel, over and above the Duty already imposed by the Act made in the Eighth Year of His present Majesty's Reign, intitled An AEt to amend, render more effectual, and reduce into one Act the feveral Laws made by the General Affembly of this Province relating to the Duties of Impost on Beer, Rum, and other distilled Spirituous Liquors.

II. And be it further Enacted, That the additional Duty hereby granted, shall be raifed, 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 faid Act, and that the fame shall be as binding and obligatory upon all Persons concerned for the effectual Recovery of the faid Duties and Forfeitures, as if every Article and Clause in the said Act were herein particularly fet forth and Enacted.

III. And be it also Enasted, That the Monies arising from the additional Duty imposed by this Act, shall be applied towards discharging the Debt due by Government not bearing Interest, amounting to Three Thousand and Sixty-two Pounds and Fivepence Half-penny, agreeable to the Votes or Refolutions of the General-Allembly this prefent Seffion.

IV. And be it Enacted, That this Act shall be and continue, and the fame is hereby continued in Force until the First Day of July One Thousand Seven Hundred and Seventy One.

8. Geo. 3. Cap. 8.

25. 6d. per Barrel on Beer.

Manver of railing, collecting, levying, & accounting for faid Duty.

Appropriation of the Monies arifing by this additional Duty.

Continuance of A& 10 1ft July 1771.

CAP. VI.

C A P. VI.

An Act for continuing an Act made in the Eighth Year of His prefent Majesty's Reign, intitled An Act for granting to His Majesty an Excise on Wines fold within or brought into this Province.

8. Geo. 3. Cap. 42

E it Enacled by the Governor, Council, and Affembly, B That An Act made in the Eighth Year of His prefent Majefty's Reign, intitled An Act for granting to His Majefty an Excise on Wines fold within or brought into this Province, fhall be and continue from the Expiration thereof, and the fame is hereby continued in Force until the First Day of July One Thousand Seven Hundred and Seventy One.

Continued to the 1st July 1771.