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Commentaires supplémentaires:

Pagination is as follows: p. 71-96.

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, 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 unil 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 conyened in the said Province.

C A P. I.

An ACT for continuing an Act made in the Sixth Year of His present Majesty's Reign, intituled *An Act to prevent the Multiplicity of Law Suits.* 6. Geo. 3. c. 24

 **B** *E it Enacted by the Lieutenant Governor, Council, and Assembly,* That an Act made in the Sixth Year of His present Majesty's Reign, intituled *An Act to prevent the Multiplicity of Law Suits*, shall be and continue from the Expiration thereof, and the same is hereby continued in force for two Years, from and after the Expiration of the said Act, and to the End of the then next Session of the General Assembly. Act continued for two Years.

C A P. II.

An ACT for continuing an Act, made in the Sixth Year of the Reign of His present Majesty, intituled *An ACT for the Establishment of Fees, as regulated by the Governor and Council, at the Request of the House of Assembly.*

6. Geo. 3. c. 4.

Act continued for two Years.

***** *E* it enacted by the Lieutenant Governor, Council, and Assembly, That an Act made in the Sixth Year of the Reign of His present Majesty, intituled *An Act for the Establishment of Fees, as regulated by the Governor and Council, at the Request of the House of Assembly,* shall be and continue, and the same is hereby prolonged and continued in force for two Years, from and after the Expiration of the said Act, and to the End of the Session of the General Assembly, then next following.

C A P. III.

An ACT for altering, amending, and continuing an Act made in the Sixth Year of His present Majesty's Reign, intituled *An Act concerning Bail:*

6. Geo. 3. c. 3.

In Causes under £10. the Defendant may file common Bail.

In Causes exceeding Ten Pounds, the Defendant shall be held to Bail, or his Goods, &c. attached for such Sum as shall be sworn to by the Plaintiff, and indorsed on the Writ.

***** *E* it enacted by the Lieutenant Governor, Council, and Assembly, That in all Causes wherein a Creditor shall proceed by *Capias* or Arrest of the Body of the Debtor, the Debtor or his Attorney may file common Bail for the Appearance of such Debtor, where the Demand shall be under the Sum of Ten Pounds, and in all Causes where the Sum in Demand shall exceed the Sum of Ten Pounds, no Person in this Province shall be imprisoned or held to Bail, or his Goods, Chattels or Estate attached, unless the Plaintiff in such Action, his Agent or Attorney, shall make and subscribe an Affidavit in Writing, before a Judge of the Court from whence such Writ shall issue, or in the Absence of such Judges, before any one of His Majesty's Justices of the Peace, that the Defendant is justly indebted to the Plaintiff in the Sum of Ten Pounds or upwards, which Affidavit shall be filed in the Office of the Clerk of the Court from whence the Writ shall issue, and the Sum specified in such Affidavit shall be indorsed on the Back of the said Writ in the Form following, By Oath for £. for which Sum so indorsed, the Provost Marshal, Sheriff, Coroner, or their Deputies, shall take Bail and for no more; any Law, Usage or Custom to the contrary notwithstanding.

II. And

II. *Andbeit further enacted*, That the Act made in the Sixth Year of the Reign of His present Majesty, intituled *An Act concerning Bail*, with the Alterations and Amendments thereto made by this Act, shall be and continue, and the same is hereby continued in force for two Years from and after the Expiration of the said Act, and to the End of the then next Session of the General Assembly.

Act continued for two Years.

C A P. IV.

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

HERE AS 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 Uses 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 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.

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.

III. *Ana 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 herien 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

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

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

thereunto required; and shall at the End of each Quarter, balance and settle their Stock Accounts with the said Collector or Receiver or Collectors or Receivers aforesaid, at their Office.

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 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 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.

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

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.

such Merchant, &c. shall forfeit £10.

VIII. *And*

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 wasted 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 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 therefor discharged.

Duty to be repaid on Exportation.

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.

Exporter to take the following

“ 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
 U “ and

Oath.

“ 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

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.

Collectors to ac-
count with the
Treasurer Quar-
terly.

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 For-
feitures shall be re-
covered and ap-
plied.

XVII. *And be it also further enacted,* That the Monies arising from the Duties imposed by this Act, shall be and are hereby appropriated for the Payment of the Interest due and which may become due on the Treasurer's Receipts and Warrants on the Treasury bearing Interest.

Monies appropri-
ated to pay the In-
terest of Treasurer's
Receipts &c.

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 Treasurer for the Time being, and audited by the Auditor General of His Majesty's Plantations, or his Deputy.

And to be account-
ed for to the Com-
missioners of the
Treasury in Great
Britain, and audi-
ted by the Auditor
General or his
Deputy.

XIX. *And*

XIX. *And it is also further enacted, That this Act shall continue and remain in force for and during the Term of two Years from and after the First Day of December One Thousand Seven Hundred and Sixty Eight.*

This Act to continue two Years from 1. December 1768.

C A P V.

An ACT for altering, amending, and continuing an Act, made in the Sixth Year of His Majesty's Reign, intituled An Act for prescribing the Forms of Writs and the Manner of issuing the same.

6. Geo. 3. c. 1.

HEREAS the Manner of making Attachments upon Personal Chattels and Effects, as directed by the Act for prescribing the Forms of Writs and the Manner of issuing the same, 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 Provost Marshal 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 directed by an Act for prescribing the Form of Writs and the Manner of issuing the same. Provided always, That in all Cases where the Provost Marshal 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 Provost Marshal shall proceed upon Writs of Attachment.

II. *And be it further enacted, That the Act made in the Sixth Year of the Reign of His present Majesty, intituled An Act for prescribing the Forms of Writs and the Manner of issuing the same, with the several Clauses therein contained, excepting the fifth Section, shall be and continue, and the same, together with the*
Alterations

This and the former Act continued for Two Years.

Alterations and Ammendments thereto made by this Act, is hereby continued in force for two Years from and after the Expiration of the said Act, and to the End of the then next Session of the General Assembly.

C A P. VI.

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

E 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 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 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 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 Justices; and on such Offender

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

shall forfeit £10.

fender 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,

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.

Licensed Persons to hang out Signs.

on penalty of £5.

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.

Unlicensed Persons, hanging out Signs, &c. 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.

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.

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

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

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.

Clerk of the Licenses to prosecute Offenders.

VI. *And be it Enacted*, That from and after the Publication of this Act, the Clerk of the Licenses shall be, and is hereby empowered 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.

Licensed Persons at Halifax, to pay Six Pounds per Ann. in other Places Four Pounds per Ann.

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, Four Pounds per Annum, to be paid quarterly and in Advance as aforesaid.

Licenses to be granted by the Governor &c.

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

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

IX. *Provided*

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.

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

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.

Application of Fines

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 Goal, there to remain for the Space of One Month, or until the said Sum of Five Pounds shall be paid.

Witnesses refusing to attend &c.

Shall forfeit £5.

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.

Witnesses to be paid their Charges;

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 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.

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

XIV. *And*

Licenses to be in force for two Years only.

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 granted before this Act, to be in force till the 31st December next.

XV. *And be it Enacted*, That all Licenses granted before the Publication of this Act, shall continue and be in force until the Thirty First Day of December next, and no longer; and the Person or Persons who shall neglect to pay due Obedience to this Act, and continue to sell without taking out new Licenses and give Bond, as herein before directed, shall forfeit and pay the Sum of Ten Pounds for each and every Offence, to be recovered and appropriated as herein before directed.

In what manner the Duties shall be recovered.

XVI. *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.

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

XVII. *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.

Continuance of the former Act.

3. Geo. 3. c. 3.

XVIII. *And be it Enacted*, That the Act made in the Third Year of His present Majesty's Reign, intituled *An Act for suppressing unlicensed Houses, and for granting to His Majesty a Duty on Persons hereafter to be licensed*, shall be and continue, and the same is hereby continued in force until the Thirty first Day of December next and no longer.

Continuance of this Act.

XIX. *And be it also enacted*, That this Act shall continue and remain in force from the First Day of January One Thousand Seven Hundred and Sixty Nine, until the Thirty first Day of December One Thousand Seven Hundred and Seventy.

C A P. VII.

An ACT to repeal two Acts made in the Seventh Year of his Majesty's Reign, relating to the Duties of Impost and Excise.

7. Geo. 3. c. 3. & 4.

*** E it enacted by the Governor, Council, and Assembly, That
 *** B the Act made in the Seventh Year of His Majesty's
 *** Reign, intituled *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,* and also the Act made in the seventh Year of His Majesty's Reign, intituled *An 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 sold in this Province,* be, and the same are hereby repealed.

Former Laws relating to the Duties of Impost and Excise, repealed.

C A P VIII.

An A C T 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 Impost on Beer, Rum, and other distilled Spirituous Liquors.

*** E it Enacted by the Governor, Council, and Assembly, That
 *** B 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.*

Duties granted on

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

Beer 2s. 6d. per Barrel.

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

On Rum 5d. per Gallon.

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

To be paid at Landing,

if under £10.
if above £10. Se-
curity to be given
to pay in three
Months.

Masters of Vessels
to report their Car-
goes, to the Col-
lectors, before
breaking Bulk, and
also to take the fol-
lowing

or before the Landing thereof, *Provided* the same do not exceed Ten Pounds, but if the Sum exceeds Ten Pounds, the Collector or Receiver, or Collectors or Receivers for the Time being, is and are hereby authorized, on sufficient Security being given, to give Credit for the Payment thereof within the Term of Three Months.

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 impowered to administer.

FORM of the 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 lan-
ded, 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*

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

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 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.

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

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*

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.

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,

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

A
..., &c.
landed after Entry
made, and not con-
tained in the Mas-
ter's Report, shall
be forfeited, or the
Value,

and if any Beer;
&c. shall be con-
cealed 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.

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 there-
in.

^aAll 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,

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

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.

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.

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

their Duty.

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

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 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*

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.

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

XV. *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 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.

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

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.

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.

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 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.

Drawback on Rum exported.

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 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 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

Drawbacks to be paid upon Certificates being produced.

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 impowered 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 shipped 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 fraudulently reloaded into any Port or Place in this Province.

Beer, &c. fraudulently 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, until 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.*

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

XXII. *And be it also Enacted, That from and after the Commencement of this Act, 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 so 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*

ceivers 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 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.

XXIII. *And be it further 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.

XXIV. *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.

XXV. *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 & 14. Car. 2. c. 11. Sect. 29.

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

XXVI. *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 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*.

Application of Monies arising by the Duties.

XXVII. *And*

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

XXVII. *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.

XXVIII. *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 & Guide to the Collectors,

and to the Courts.

XXIX. *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.


Continuance of this Act.

XXX. *And be it also further Enacted*, That this Act shall continue and remain in force, from and after the Sixth Day of *February* One Thousand Seven Hundred and Sixty Nine, until the Fifteenth Day of *January* One Thousand Seven Hundred and Seventy One, and until the End of the Session of the *General Assembly* then next following.

C A P. IX.

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 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 shipt, 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

Permits to be granted, *Gratis*, by the Collectors.

tities 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 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 impowered 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 aforementioned, 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 authorised, on sufficient Security being given, to give Credit for Payment thereof within the Term of Three Months.

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. *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.

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.

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

X. *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.

XI. *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 unfold, 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.

XII. *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.

XIII. *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.

XIV. *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.

XV. *And*

XV. *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.

XVI. *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.

XVII. *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.)

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

YOU A. B. do swear that the Quantity of _____ by you ship-
ped for Exportation on board the _____ Master, bound for _____ Oath.
was really and bona fide purchased of _____ or
(imported in the _____) and that the same is not in-
tended to be fraudulently reloaded into any Port or Place in this Pro-
vince.

XVIII. *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.

XIX. *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 as aforesaid, or the Bond given therefor discharged, on the Person or Persons issuing such Rum or other distilled 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. The Excise to be repaid on Rum, &c. issued for the Use of His Majesty's Navy.

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 In- 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.

tents 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.

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.

XXII. *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.

Monies arising by the Excise, to be applied to pay Bounties &c.

XXIII. *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*.

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

XXIV. *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.

and on Prosecutions for Fines and Forfeitures.

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

XXV. *And it is 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.

Act to be in force till the 15th January 1771, and to the End of the then next Session of the *General Assembly*.

XXVI. *And be it also further Enacted*, That this Act shall continue and remain in force from and after the Sixth Day of *February* One Thousand Seven Hundred and Sixty Nine, until the Fifteenth Day of *January* One Thousand Seven Hundred and Seventy One, and until the End of the Session of the *General Assembly* then next following.