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Pagination is as follows: p. 150-[165]

Pages 150-153 are incorrectly numbered pages 286-289.

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

C A P. I.

An Act in further Addition to, and Amendment of, and for continuing the several Acts of the *General-Assembly* of this Province therein mentioned, relating to the Duties of Impost and Excise on Wines, Beer, Rum and other distilled Spirituous Liquors.

8. Geo. 3. Cap. 8.
 9. _____
 10. _____
 11. _____
 12. _____



E it Enacted, by the Governor, Council and Assembly, That from and after the First Day of *January*, One Thousand Seven Hundred and Seventy Five, there shall be paid by the Importers of all Rum and other distilled Spirituous Liquors, that shall be imported or brought into this Province (except the Produce or Manufacture of *Great-Britain*, legally & directly imported from thence) an additional Duty of Five Pence per Gallon over and above the Duty already imposed by "The Act made in the Eighth Year of His present Majesty's Reign, intituled, 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 Impost on Beer, Rum, and other distilled Spirituous Liquors."

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

II. And

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

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

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

III. *Provided*, That all such Rum as shall be purchased in His Majesty's *West India* Islands, by the Proceeds of the Cargo of any Ship or Vessel, two Thirds of the Value of which, at least, shall be the Produce or Manufacture of this Province, or be shipped from this Province, being the Property of Persons, Inhabitants, residing within the same; The same shall be exempt from the Payment of the said additional Duty imposed by this Act, under the Restrictions required, mentioned and contained in the Fifteenth and Sixteenth Sections of the herein afore-recited Act.

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

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

And Whereas great Frauds have been committed in several of the Ports and Rivers of this Province, by relanding Rum and other distilled Spirituous Liquors, after the same have been cleared out for Exportation, and that a Drawback thereon has been allowed on Certificates fraudulently obtained of the landing thereof out of the Province.

No Drawback allowed on Rum, or Spirits, *Halifax* and *Canfo* excepted.

V. *Be it Enacted*, That no Drawback shall be allowed on Rum and other distilled Spirituous Liquors brought to any of the Ports or Places of this Province (*Halifax* and *Canfo* excepted)

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

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

for so much as shall have been so issued, or the Bond given for the said Duties, shall be discharged.

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

Manner of proceeding for obtaining the Drawback.

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

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

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

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

Recovery of Penalties & Forfeitures,

Application thereof

X. *And be it also further Enacted,* " That an Act made in the " Twelfth Year of His present Majesty's Reign, intituled, An " Act in Amendment of, and for continuing the several Acts of " the *General Assembly* of this Province, relating to the Duties " of Impost and Excise on Beer, Rum and other distilled Spi- " rituous Liquors, Cider, Loaf Sugar and Wines therein men- " tioned," together with the several Acts recited and mentioned in the said Act, except the Act made in the Tenth Year of His present Majesty's Reign, intituled, *An Act for granting to His Majesty a Duty of Impost on Loaf Sugar and Cider*; together with

with

The several Impost
& Excise Duties on
Beer, Rum & Wines
continued to 31st
December, 1776.

with the Additions, and Amendments thereto made by this Act, shall be and continue, and the same are hereby continued in Force from the Expiration thereof, untill the Thirty First Day of *December*, One Thousand Seven Hundred and Seventy Six.

C A P. II.

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

Duties granted

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

on Melasses, 5d. per
Gallon.

For every Gallon of Melasses, Five Pence,

Brown Sugar 5s.
per Cent. Weight.

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

Merchants &c. ha-
ving in Possession
any Melasses or
brown Sugar shall
give an Account
thereof within Ten
Days after 1st *Jan.*
1775, to the Col-
lector.

and buying or re-
ceiving into their
Possession any Me-
lasses for distilling,
or any brown Sugar
for Sale,
shall within 24
Hour deliver the
Collector an Ac-
count thereof

on Penalty £50.

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

III. *And be it also further Enacted,* that the Collector or Receiver aforesaid, is hereby impowered and directed to take and receive from

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

Duty to be paid to Collector immediately.

if the amount does not exceed £10.

but if above £10 and not exceeding £50 to be paid in 3 Months.

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

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

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

to be seized & forfeiture of £50.

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

Melasses or Brown Sugar imported by Persons for their own use, liable to Excise.

Account thereof to be given if in *Halifax* in 48 hours in other Places in 3 Days.

Forfeiture of the Articles.

& Penalty £50.

VI. *And be it also further Enacted*, That in Case of re-shiping and Exportation out of the Province of any part of such Melasses or Brown Sugar which shall have duly paid the Duty prescribed by this Act there shall be allowed on all such Melasses & Brown Sugar the Drawback following, *that is to say*, on Melasses the whole Duty paid as aforesaid except one Half Penny per Gallon, and on Brown Sugar the whole Duty so paid, except Six-Pence per Hundred Weight; which Drawback shall be paid by the Treasurer of the Province on the Merchant or other Person who exported the same, producing a Certificate within Six Months from the Time of such 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 its being there duly landed

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

on Sugarexcept 6d. per Ct. wt.

Certificate to be produced for obtaining the same.

landed, and producing a Certificate from the Collector or Receiver aforesaid that the Duty thereon has been paid before such Exportation.

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

Oath to be taken
by the Exports.

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

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

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

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

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

free of Duty.

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

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

ped from thence as certified and sworn to by the Person or Persons from whom the same is purchased.

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

Melasses and Sugar seized for illicit Trade subject to Excise.

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

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

Collectors to render Account of Monies received.

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

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

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

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

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

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

XVI. *And*

Act to continue till
Decem. 31st, 1776.

XVI. *And be it also further Enacted*, That this Act shall continue and remain in Force until the Thirty First Day of December, One Thousand Seven Hundred and Seventy Six.

C A P. III.

8. Geo. 3. cap. 6.
11. _____ 4.
14. _____ 2.

An Act in Amendment of, and in Addition to the several Acts, relating to the Duty on licensed Houses, and for further continuing the same.

Preamble.

HEREAS the present high Duty payable for Licences to keep Houses of public Entertainment, and retail Liquors, in the several Counties and Districts of this Province (distant from Halifax) prevents many Persons who live in remote Places and have but little Custom, from taking out Licenses, and that it is thought if the same was lessened the Revenue arising from said Duty would be much increased as a greater Number of People would take out Licenses.

Licensed Persons in the several Counties, Towns or Districts (except Township of Halifax) to pay 40s. per Annum.

I. *Be it Enacted by the Governor, Council and Assembly*, That from and after the First Day of January, One Thousand Seven Hundred and Seventy Five, there shall be paid by every Person who shall have taken out License, or shall take out a License to retail Wine, Beer, Ale, Cider, or Perry, Rum or other distilled Spirituous Liquors, in the several Counties, Towns and Districts of this Province (the Township of Halifax excepted) the Sum of Forty Shillings *per Annum*, which Payment shall be made in Manner as is directed by the Act made in the Fourteenth Year of his present Majesty's Reign, intituled, "An Act for altering" and continuing the several Acts relating to the Duty on Licensed Houses."

Preamble.

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

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

II. *Be it Enacted*, That the Justices of the Peace in their General or Special Sessions, shall and may grant Licenses for keeping Houses of Entertainment free of Duty, to such Persons whom they shall think proper to appoint, & License as aforesaid,
III. *Provided*

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

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

IV. *And be it also Enacted,* That an Act made in the Eighth Year of his present Majesty's Reign, intituled, *an Act for suppressing unlicensed Houses, and granting to his Majesty a Duty on persons hereafter to be licensed,* and an Act made in the Eleventh Year of the Reign of his said Majesty, for altering & continuing the said Act, together with the Alterations made thereto by another Act made last Session of the General-Assembly, and the Amendment and Addition made to the same by this Act shall be and continue, and the same are hereby continued in Force until the Thirty First day of *December,* One Thousand Seven Hundred and Eighty.

Continuance of this and the former Acts to 31st Dec. 1780.

C A P. IV.

An Act to prevent for a limited Time the Exportation of Wheat, Rye, Barley, Flour, Meal and Pease from this Province.



HEREAS the Exportation of Wheat, Rye, Barley, Flour, Meal and Pease from this Province, being the Produce thereof, has been the Occasion of great Scarcity, and has proved of great Detriment to His Majesty's Subjects within the same.

Preamble.

I. *Be it Enacted, by the Governor, Council and Assembly,* That from and after the Publication of this Act until the First Day of *January,* One Thousand Seven Hundred and Seventy Six, before any Wheat, Rye, Barley, Flour, Meal or Pease, shall be laden or put on board any Ship, Vessel, or Boat, the Master of such Ship Vessel or Boat, shall give Bond with one surety, to the Naval Officer of the District in double the Value of such Wheat, Rye, Barley, Flour, Meal or Pease, intended to be shipped, with Condition, that the same shall be carried to some other Port or Place within this Province, (the Dangers of the Seas excepted) and to produce a Certificate of the due landing thereof, within Six Months, under the Hand and Seal of the Naval Officer of the District where the same shall be unladen or put on Shore.

Until the 1st Jan. 1776. before any Wheat, &c. shall be shipped, Bond to be given for its being landed in this Province.

Certificate to be produced of the landing.

II. *Provided,* That nothing in this Act shall be construed to debar any Person carrying Wheat, or other Grain, in any Boat passing

may be carried from
one Town to ano-
ther, to Mill, &c.

passing the Rivers from one Town to another, or to or from Mill
or for the necessary Provision of the Vessel's Crew.

Wheat &c. laden
on board before
Bond given to be
forfeited.

III. *And be it Enacted*, That if any Wheat, Rye, Barley, Flour,
Meal or Pease, (the Produce of this Province) shall be laden on
Board any Ship, Vessel or Boat, before such Bond is given the same
shall be forfeited, and shall and may be seized by any of His
Majesty's Justices of the Peace, who are hereby empowered to
seize the same.

Fees for Bond and
Certificate.

IV. *And be it further Enacted*, That for the Bond herein di-
rected to be taken, and Certificate thereof, a Fee of One Shilling
shall be paid, and for a Certificate of the landing of the Articles
herein specified, a Fee of One Shilling shall be paid and no more.

Recovery and ap-
plication of the For-
feitures.

V. *And be it also Enacted*, That the Forfeitures incur'd by
this Act, shall be recovered on the Oath of one credible Witness,
in any of His Majesty's Courts of Record in this Province, and
after deducting the Expences of Prosecution bedivided, one Moiety
to His Majesty for the Use of the Government of this Province,
and the other Moiety to him or them who shall inform, seize or
sue for the same.

Where no Naval
Officer resident,
Bond &c. to be by
Justice of Peace.

VI. *And be it also further Enacted*, That where no Naval
Officer shall be resident, the Bond herein directed to be taken,
and Certificates to be given of the same, and of the landing there-
of, shall be by One of His Majesty's Justices of the Peace of the
Town or Place, where the said Wheat, Rye, Barley, Flour, Meal
or Pease shall be loaded or landed.

Any Person ag-
grieved to apply to
Governor & Coun-
cil for relief.

VII. *Provided also*, That any Person aggrieved by the Restric-
tions prescribed by this Act, may apply to the Governor, Lieute-
nant Governor or Commander in Chief, and His Majesty's Coun-
cil, who are hereby authorized and empowered to grant such Re-
lief therein, as shall appear to them to be requisite and necessary.

C A P. V.

5 Geo. 3. cap. 1.
7 Geo. 3. cap. 2.
14 Geo. 3. cap. 5.

An Act in further Amendment of, and in Addition
to an Act, made in the Fifth Year of His present
Majesty's Reign, intituled, *An Act for the Sum-
mary Trial of Actions.*

Preamble.

W H E R E A S it is thought, that the extending the
Powers of the Justices of Peace in Causes for the Reco-
very of small Debts, may greatly contribute to the Ease
and Relief of many poor People in this Province.

I. Be

I. *Be it Enacted by the Governor, Council and Assembly,* That it shall be lawful for any Persons, who have Debts owing to them, by any Person where the whole dealing or Cause of Action does not exceed Three Pounds, to cause such Debtor to be summoned to appear before two Justices of the Peace of the County or District where either of them shall dwell, and the said Justices after such Summons are hereby impowered to make such Orders and Proceedings between such Parties, Plaintiffs and their Debtors Defendants, touching such Debts as they find to stand with Equity and good Conscience, and shall allow the Defendant to produce his Account against the Plaintiff, or any Receipts or other Discharges for Payments made, either in the whole or in Part, and the said Justices shall examine and enquire into the Merits of both Accounts, and of such Discharges, and by such other Proof as to them shall seem requisite, to ascertain the Debt so due, and at their Discretion to decree the Payment thereof, at such different Times and Periods as they shall think fit and proper, agreeable to the Circumstances of the Debtor, and with as little Prejudice as possible to the Creditor, and to award Costs as they shall find whether for the Plaintiff or Defendant without Appeal, unless the Debt or Cause of Action shall amount to upwards of Twenty Shillings, any Law, Usage or Custom to the contrary notwithstanding.

Manner of Proceeding before two Justices in Suits where the whole dealing or cause of Action does not exceed £3.

No Appeal unless Debt be upwards of 20s.

II. *And be it also Enacted,* That if any Defendant after being duly summoned to appear, shall without just Cause to be allowed by the Justices, refuse to appear, or shall not perform such Order as the Justices shall make concerning such Debts as aforesaid, it shall be lawful for such Justices to issue a Warrant of Distress against the Goods and Chattels of such Defendant, and for Want of such Goods or Chattels whereon to levy the Sum due with Costs, as herein after mentioned, such Justices shall commit such Defendant to Goal for any Time, not exceeding two Months, according to the Amount of the Debt, or until he performs such Order.

Defendant not appear on Summons or refusing to perform Order.

Warrant of Distress to be issued against Goods, &c. and for want of Goods, &c. to be committed. not exceeding two Months.

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

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

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

Certain Debts not liable to be sued by this Act.

V. *And be it Enacted,* That the Summons in such Causes as relate to the Township of *Halifax*, shall be directed to the Provost Marshall or his Deputy, and in all such Causes as relate to the other

Manner of directing the Summons.

other Townships in the Province, the said Summons shall be directed to the Provost Marshall, or his Deputy or the Constable of the Township, where the Plaintiff or Defendant shall dwell, and shall be by the said Provost Marshall, his Deputy or the Constable, read to the Defendant, or in his Absence a Copy thereof, shall be left at his House, Lodging or last Place of Abode, at least Three Days before the Trial.

Fees allowed to Justices and others.

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

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

VII. *And be it Enacted,* That where the Sum sued for does not exceed Five Shillings, there shall no Cost be awarded against the Defendant.

Penalty on Persons taking greater Fees.

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

FORM of the S U M M O N S.

To

Form of Summons.

“ **Y**OU are hereby required to Summon, A. B. of
 “ to appear before us on the Day of at
 “ o’Clock in the to Answer to C. D. in the Sum
 “ of and make return hereof, on or before said Day.

“ Witness our Hands and Seals the

C A P. VI.

An Act for farming the Duties of Impost and Excise on Beer, Rum, and other distilled Spirituous Liquors, and Wines, Sugar and Melasses at the several Districts therein mentioned.

W H E R E A S no Revenue has been collected from the County of Sunbury, and Towns or Districts of Yarmouth, Barrington, Argyle, Liverpool, Pictou, Tatmagouche, Mirrimichi, and the South Side of the Bay of Chaleurs; and that it is thought the Revenues arising from the Duties of Impost and Excise at Canso, and the Island of Cape-Breton may be much increased by farming out the same;

Preamble.

I. Be it Enacted, by the Governor, Council, and Assembly, That the Governor, Lieutenant-Governor, or Commander in Chief for the Time being, be and he is hereby empowered. by and with the Advice of His Majesty's Council to appoint such, and so many Persons as to him shall seem meet, not less in Number than Three, who shall be sworn to the faithful Discharge of their Office, and who shall give Notice by Advertisement in the *Nova-Scotia Gazette* for six several Times at least before the Twentieth Day of May, One Thousand Seven Hundred and Seventy Five, and also by posting up Advertisements in the most noted Places within the following Districts, to wit; in the District of the River *St. John*, comprehending the Settlements thereon, or in its Neighbourhood, from Point *Lebreau* to *Lyaco-Head*; in the District of *Passamaquoddy*, comprehending all the Settlements from Point *Lebreau* to the West Line of the Province; in the District of *Yarmouth*, comprehending the Township of *Yarmouth*, *Argyle*, *Barrington*, and as far Eastward, so as to comprehend the Harbour of *Port-Rosway*; in the District of *Liverpool* to comprehend all the Harbours from *Port-Rosway* as far East, as to include the Harbour of *Port-Metway*, or to the Line of the County of *Lunenburg*; in the District of *Canso*, comprehending all the Harbours from *Torbay*, Eastward to *Canso*, and to include the Isle of *Breton*, *Isle-Madame*, and the Coast along to *Pictou*, *Tatamagouchee*, *Mirrimichi*, and the South Side of the Bay of *Chaleurs*, except the Bay *Verte*, and therein to fix a certain Day between the First Day of *March*, One Thousand Seven Hundred and Seventy Five, and the First Tuesday of *June* next following, for Sale at Public Auction at such Place or Places as to the said Commissioner shall seem most expedient and proper for answering the intended Purpose, to the Person or Persons, who shall bid highest for farming the Duties of Impost and Excise payable by the Laws of this Province on Beer, Rum, and other distilled Spirituous Liquors, and Wines, brown Sugar, and Melasses

The Governor to appoint not less than three Persons, who shall be sworn,

and shall give Notice by Advertisement in the *Nova-Scotia Gazette* and also

within the District of the River *St. John*, the District of *Passamaquoddy*, the District of *Yarmouth*,

the District of *Liverpool*,

the District of *Canso*

and fix a certain Day for Sale at public Auction

the Duties of Impost and Excise on Beer, Rum, &c. in those Districts.

Molasses consumed in the said several Districts before mentioned, and the Bays, Rivers and Creeks, contiguous or belonging and adjoining thereto, to begin at any Time after the Thirty First Day of March, One Thousand Seven Hundred and Seventy Five, and to continue to the Thirty First Day of December, One Thousand Seven Hundred and Seventy Six; and such Farmers shall be fully invested with all the Powers and Authorities in every Respect, as are given by Law to the Collectors of the Duties of Impost and Excise.

Farmers invested with power given by Law to the Collectors.

Farmers to give Bond in double the Sum given for the farming.

to pay the same at the stated times.

the Commissioners to lodge Bond with the Treasurer.

In case of failure of Payment Bond to be put in Suit.

Commissioners to render an Account to General Assembly of their proceedings.

The Farmer may appoint Deputies.

Farmer or his Deputy liable to account for and pay all Drawbacks allowed on the several Articles.

In Case of Death of Farmer his Executors or Administrators shall enjoy the powers the Farmer had a right to.

II. *And be it Enacted*, That the Farmer or Farmers aforesaid shall give Bond with two sufficient Sureties to the Treasurer of the Province for the Time being, and his Successor in said Office, in double the Sum which shall be given for the farming as aforesaid with condition, that the Sum given be paid, into the Province Treasury, for the Use of the Province, in Quarterly Payments, from the Date of the said Purchase, which Bond the said several Persons to be appointed Commissioners as aforesaid, are hereby empower'd to take, and the same to lodge with the Treasurer aforesaid within Twenty Days after the said Bond shall be executed, and the Treasurer in case of Failure or Neglect of Payment on the Part of the Farmer or Farmers aforesaid, at the Times therein limited, shall put the said Bond in Suit in Manner as is directed for the Recovery of the Debts payable to the Province, and the several Persons appointed Commissioners as aforesaid, shall render an Account of their Proceedings touching the same, to the *General Assembly*, in the First Week of their Session next after the same shall have been carried into Execution.

III. *And be it also Enacted*, That the Persons, so farming the said Duties may substitute and appoint, one or more Deputy or Deputies under them upon Oath, to collect and receive the same, and the said Deputy or Deputies, shall have, use and exercise, all such Powers and Authorities, as are given by this Act to the Farmers for enabling them to collect the Duties aforesaid, and for detecting and prosecuting Offenders.

IV. *And be it further Enacted*, That the Farmers aforesaid or their Deputies shall be liable to account for and pay the Drawbacks, to which any of the said Articles aforementioned are subject within the term of farming aforesaid, on the Exporters producing proper Certificates, and complying in every Respect with the Rules prescrib'd by the Laws in that Case made and provided.

V. *And be it also further Enacted*, That in Case of the Death of any of the Farmers aforesaid, the Executors or Administrators of such Farmers, shall upon their accepting that Trust, have, use and enjoy, all the Powers, which the said Farmers, had a right to hold, use and enjoy, and shall be subject to the several Conditions of Payments on which they held the same.

VI. *And*

VI. *And be it Enacted,* That the Duties of Excise on all Wines, Molasses, Sugar, Rum and other distilled Spirituous Liquors, which shall be in the Hands of any Person as Stock, at the Time of the Sale or Contract for the said Duties, to the Farmer thereof, within the District which shall be so farm'd by him, shall be paid to such Farmer by the Person who shall be liable by said Stock Account to pay the same by Law, at the Time he ought to pay said Duties to the Collector or Receiver thereof, and if any Collector shall have received any Duties for such Stock which shall be delivered over to the Farmer, he shall pay such Sums so received to the Farmer as aforesaid.

The Duties on all Wines &c. as Stock at the Time of the Sale or Contract by the Farmer, to be paid to such Farmer.

VII. *And to prevent the Farmers of the said Duties from laying a Quantity of Rum and other Spirits, and Wines, Sugar and Molasses at any Time during their Contracts, and thereby injuring the Province Revenue after the Expiration thereof;*

Be it Enacted, That all Beer, Rum and other distilled Spirituous Liquors, and Wines, Sugar and Molasses, which at the Expiration of the said Thirty First Day of *December*, One Thousand Seven Hundred and Seventy Six, shall remain on Hand within any District, farmed out as aforesaid, shall be liable to pay the Duties which shall be imposed on the like Articles by any Law of this Province, and the said Farmers shall account to the Treasurer for all Monies which they shall have received for such Stock which shall be then found on Hand.

All Beer, Rum, &c. remaining at the Expiration of the 31st Dec. 1776, liable to pay Duties.

