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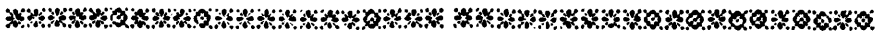
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Commentaires supplémentaires:

Pagination is as follows: p. 181-186.

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 Fifteenth Day of *June*, Anno Domini 1776, in the Sixteenth Year of His said Majesty's Reign, being the Fifth GENERAL-ASSEMBLY convened in the said Province.



C A P. I.

An A C T in further Addition to and for continuing an Act made in the Fifteenth Year of his present Majesty's Reign, entitled, *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.	<i>Geo. 3. cap. 8.</i>	9.
10.	_____	4.
	_____	5.
12.	_____	1.
15.	_____	1.

***** E it Enacted, by the Lieutenant-Governor, Council
 B ***** and Assembly, That from and after the Publication
 ***** of this Act, the several Duties of the Impost and
 ***** Excise payable by the Laws of this Province on
 Wines, Beer, Rum, and other distilled Spirituous Li-
 quors shall be levied collected and paid in the District where such
 Wines, Beer, and other distilled Spirituous Liquors shall be con-
 sumed, and in case that Security shall have been taken for the
 Payment of such Duty, the same shall be transmitted by
 the Collector or Receiver of the Duties, who shall have taken
 such Security to the Collector or receiver of the District in which

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

D

such

the District where such Wines, &c. are consumed that amount thereof may be received.

such Wines, Beer, Rum, and other distilled Spirituous Liquors as are consumed, that he may receive the Amount thereof according to Law.

And to prevent Frauds, and for the Better securing the Payment of the said Duties.

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

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

Acts relating to Duties of Import and Excise

continued to 31st Dec. 1778.

III. *And be it also Enacted*, That an Act made in the fifteenth Year of his present Majesty's Reign, entitled, ' 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,' together with the several Acts, recited and mentioned in the said Act and the additions thereto made by this Act shall be and continue and the same are hereby continued in Force from the Expiration thereof until the Thirty First Day of December, One Thousand Seven Hundred and Seventy Eight.

C A P. II.

15. Geo. 3. cap. 2.

An Act for continuing an Act made in the Fifteenth Year of his present Majesty's Reign, intituled, *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.*

****Be it Enacted*, by the Lieutenant-Governor, Council and ****Assembly*, That an Act made in the Fifteenth Year of his present Majesty's Reign, intituled, *An Act for granting to his Majesty an Excise on Melasses and brown Sugar,* sold

Continued to the 31st Dec. 1778.

sold within or brought into this Province, and for the more effectual improving and extending the Trade of this Colony to the West-Indies, shall be and continue, and the same is hereby continued in Force, from the Expiration thereof, until the Thirty First Day of December, One Thousand Seven Hundred and Seventy Eight.

C A P. III.

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



E it Enacted by the Lieutenant-Governor, Council and Assembly, That the Governor, Lieutenant-Governor, or Commander in Chief for the Time being, be, and he is hereby impowered, 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 Fifteenth Day of October next, and also by posting up Advertisements in the most noted Places within the following Districts, viz. in the District of the River St. John's, comprehending the Settlements thereon or its Neighbourhood, from Point Lebreau to Quaco-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 Town of Yarmouth, Argyle and 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 West 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 Picteu, Tatamagouche, 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 November, and the Fifteenth Day of December next,, for the Sale at Public Auction at such Place or Places as to the said Commissioners shall seem most expedient and proper,

The Governor, &c. to appoint not less than three Persons.

who shall be sworn

and shall give Notice by Advertisement in the Nova-Scotia Gazette, and also by Advertisements in the District of the River St. John, the District of Passamaquoddy,

the District of Yarmouth.

the District of Liverpool,

and the District of Canso,

and fix a certain Day for Sale at Public Auction;

for

to the Person who shall bid highest for Farming the Duties of Impost & Excise on Beer, Rum, and other Spirits, Wines, brown Sugar and Melasses contained in those Districts, to begin 1st January 1777, & to continue to the 31st December, 1778. such Farmers invested with Powers given by Law to the Collectors.

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 contained in the said several Districts before-mentioned, and the Bays, Rivers and Creeks, contiguous or belonging and adjoining thereto, to begin the First Day of *January*, One Thousand Seven Hundred and Seventy Seven, and to continue to the Thirty First Day of *December*, One Thousand Seven Hundred and Seventy Eight, and such Farmers shall be fully invested with all the Powers and Authorities in every Respect as are given by Law of the Collectors of the Duties of Impost and Excise.

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

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 empowered 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.

to pay the same at 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.

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.

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

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 prescribed by the Laws in that Case made and provided.

V. *And*

V. *And be it also 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.

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

VI. *And be it also further Enacted*, That the Duties of Excise on all Wines, Melasses, 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 farmed 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 the said Duties, and if the former Farmer shall have received any Duties for such Stock which shall be delivered over to the new Farmer, he shall pay such Sums so received to the Farmer as aforesaid.

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

and if former Farmers shall have received the Duties, he shall pay the same to new Farmer.

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

VII. *Be it Enacted*, That all Beer, Rum and other distilled Spirituous Liquors and Wines, Sugar and Melasses, which at the Expiration of the said Thirty First Day of December One Thousand seven Hundred and Seventy Eight, 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 the 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 December, 1778. shall be liable to pay Duties.

and Farmer shall account to the Treasurer for all Monies received for Stock on Hand.

C A P. IV.

6. Geo. 3. cap. 1.
8. Geo. 3. cap. 5.
11. Geo. 3. cap. 10.

An A C T in further Amendment of an Act, made in the Sixth Year of his present Majesty's Reign, intituled, *An Act for prescribing the Forms of Writts and the Manner of issuing the same.*

Preamble. ********* *HEREAS* the Manner of filing of Declarations, **W** and the Time of the Return of Writts, fix'd and prescribed ********* by an Act made in the Sixth Year of his present Majesty's Reign, intituled An Act for prescribing the Forms of Writts and the Manner of issuing the same, *hatb been found inconvenient.* For Remedy whereof:

Manner and Times filing Declarations in the Courts at Halifax.

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

Manner & Times for filing Declarations in all other Courts.

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

two Return Days at the Court at Halifax.

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

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

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

At