

*At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on the Sixth Day of June, 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 Fifth Day of June, 1771, in the Eleventh Year of his said Majesty's Reign, being the Second Session of the Fifth General Assembly convened in the said Province.*

11 George III – Chapter 14

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

Whereas in and by the 22nd section of an 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, it is enacted, that all rum or other spirituous liquors, which shall be issued for the use of His Majesty's navy shall be deemed so far an exportation thereof as to be intituled to a drawback of three pence per gallon. And whereas great frauds have been committed by the relanding or converting such rum or other spirituous liquors to the use of persons on shore, contrary to the intent and meaning of the said indulgence.

I. Be it enacted by the Governor Council and Assembly, that from and after the publication of this Act, if any rum or other spirituous liquors on which the abovementioned drawback shall have 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, which fine shall be sued for, levied and recovered in manner as is prescribed and directed for other fines and penalties, in the aforerecited Act.

II. And be it enacted, that an 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, and the Act made in the tenth year of His said Majesty's reign, in addition to the said Act, with the amendment thereto made by the Act, shall be and continue, and the same are hereby continued in force, from the expiration thereof until the first day of July 1772.