

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 20

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

Whereas in and by the nineteenth section of an Act made in the eighth year of His present Majesty's reign, intitled 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 duty of exise on rum and other distilled spirituous liquors, it is enacted, that such distilled spirituous liquors as shall be issued for the use of His Majesty's navy, shall be deemed exported, and that the collectors or receivers of the duties shall credit the stock on hand of the merchant, distiller or other person for so much as shall have been issued, and in case the duty of excise thereon shall have been paid, or secured to be paid, the same shall be repaid or the bond given therefor discharged, and whereas great frauds have been committed by the relanding and 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 duty of excise shall have been repaid, or for which the stock account of any person shall have had credit, or bond discharged, as aforesaid, 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, intitled an act to amend, render more effectual, and reduce into one Act the federal laws made by the General Assembly of this Province, relating to the duty of excise on 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 this Act, shall be and continue, and the same are hereby continued in force from the expiration thereof, until the first July one thousand seven hundred and seventy two.