

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 Twentieth day of April, 1773, in the Thirteenth Year of His said Majesty's Reign, being the Fourth Session of the Fifth General-Assembly convened in the said Province.

13 George III – Chapter 1 (Session 1)

An Act in further Amendment of the several acts of the General Assembly of this Province, relating to the Duties of Impost and Excise, on Rum and other distilled Spirituous Liquors, and for continuing 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 Spirituous Liquors, Cider, Loaf Sugar and Wines therein mentioned."

Whereas in and by the twenty second 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 also in and by the nineteenth section of an act, made in the same year of his 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 duty of excise 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 so issued, & 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 therefore discharged.

And whereas great frauds have been and are daily committed by means of, and under the said indulgence.

I. Be it enacted by the Governor, council and assembly, that from and after the first day of July next, no such indulgence shall be granted, nor drawback allowed, unless it shall appear by due proof that such rum, or other spirituous liquors, shall have been actually carried out of this province.

And whereas the distance of time between the stated sessions and terms of the courts in the several counties (Halifax excepted,) occasions great inconvenience in recovering the forfeitures and penalties arising on a breach of the several acts, relating to the duties of impost and excise as well in respect to the government as to the parties concerned.

II. Be it 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; any law usage or custom to the contrary notwithstanding.

III. And be it also enacted, that the several acts recited and mentioned in 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 spirituous liquors, cider, loaf sugar and wines therein mentioned." Together with the amendments thereto made by the said act, and also the alterations and amendments made to the same 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 of this present year, one thousand seven hundred and seventy three.