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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 Twelfth day of October, 1773, in the Thirteenth Year of His said Majesty's Reign, being the Fifth General-Assembly convened in the said Province.

13 George III – Chapter 5 (Session 2)

An Act in further 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 and Wines therein mentioned.

Whereas great frauds have been, and are daily 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.

- 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 four, no drawback shall be allowed on rum or other distilled spirituous liquors brought to any of the ports or places of this province (Halifax and Canso excepted.)
- II. And be it also enacted, that an act made in the twelfth year of his present Majesty's reign, intitled, "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 spiritous liquors, cider, loaf-sugar and wines therein mentioned," 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, intitled, "An Act for granting to his Majesty a duty of impost on loaf-sugar and cider," and also, an act made last session of the general assembly, intitled, "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 spiritous liquors, and for continuing an act made in the twelfth year of his present Majesty's reign, intitled, '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," so far as the same relate to the duties of impost and excise on beer, rum and other distilled spiritous liquors and wines, together with the 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, one thousand seven hundred and seventy four.