

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 first day of November 1784, in the Twenty Fifth¹ Year of his said Majesty's Reign, being the Fifth General Assembly convened in the said Province.

25 George III – Chapter 11

An Act to exempt all Molasses, Rum and other distilled Spirituous Liquors imported in to this Province, or purchased for the Use of his Majesty's Careening Yard or Navy, from paying the several Impost Duties imposed thereon by the Laws of this Province.

Whereas his most gracious Majesty has been pleased to recommend, that all molasses, rum and other distilled spirituous liquors imported into this province, or purchased therein for the use of his careening yard or navy, should be exempted and free from the several duties laid or imposed thereon from time to time, by the laws of this province; and we being ever willing readily and chearfully to comply with the wishes of our most gracious sovereign, in conformity thereto:

I. Be it enacted by the Governor, Council and Assembly, that from and after the first day of January next, if it shall or may be necessary for the storekeeper of his Majesty's careening yard, or for the contractor for supplying his Majesty's navy, to import into this province, for the use of the said yard or navy, any molasses, rum or other distilled spirituous liquors, it shall and may be lawful for the Governor, Lieutenant Governor or Commander in Chief for the time being, by and with the advice of his Majesty's council, to order the collector of impost and excise for the district where such importation shall be made, to grant a permit for such rum or other spirituous liquors to be landed and stored, free and clear of all duties or other rates and charges imposed thereon by the several laws of this province, which order the said collectors of impost and excise are bound to obey, provided always, that before such order shall be given, the naval storekeeper, if such importation shall be made for the use of his Majesty's Careening yard, or the contractor for his Majesty's navy his or her agent, if such importation shall be made for the use thereof, shall produce a certificate under the hand of the commissioner of the said yard or of the commander in chief for the time being of his Majesty's navy on the Nova Scotia station, of the quantity of molasses, rum or other distilled spirits so imported, and that the same was absolutely necessary for the use of the said careening yard or navy.

II. And be it further enacted, that if it shall or may be necessary for the said naval storekeeper, contractor or his or her agent, to purchase any molasses, rum or other distilled

¹ While the original version of the acts of 1784 state that the regnal year is 23 Geo III, the acts compiled by Uniacke in 1805 have changed this to the correct regnal year, 25 Geo III. As the 1805 Uniacke compilation is treated as the legal standard for Nova Scotia Legislative history, we are using the corrected Uniacke version of the regnal year.

spirits from any person or persons within this province, for the uses as aforesaid, on which any rates or duties have been paid or secured by virtue of the laws of this province on such naval storekeeper, contractor, his or her agent, making the declaration and producing the certificates directed in and by the eighth and ninth section of an act made this present session, intituled, "An Act for raising a Duty of Excise on Wines, Rum, &c. and for preventing Frauds in the Revenue," as also a certificate from the collectors of impost and excise of the amount of the duty paid or secured to be paid on the molasses, rum or other distilled spirits so to be purchased for the uses aforesaid; it shall and may be lawful for the Governor, Lieutenant-Governor or Commander in Chief for the time being, with the advice of his Majesty's council, to direct an order to the treasurer of this province, (which order such treasurer shall be bound to obey) to pay over to the person or persons from whom such purchase shall be paid, and in case such rates and duties shall only be secured to be paid, then to give credit on the bond or security taken for the same for the amount thereof.

III. And be it further enacted, that this act and every matter and thing therein contained, shall continue and be in full force and virtue until the first day of January, which will be in the year of our Lord one thousand seven hundred and eighty-six.