

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Wednesday the first day of July, 1761, and in the first year of His Majesty's Reign, and there continued by several prorogations until Thursday the 22d day of March, 1764, in the Fourth Year of His Majesty's Reign.

4 George III – Chapter 6 (Session 1)

An Act in addition to an act, made and pass'd in the Third Year of His Majesty's Reign, intituled an Act, for altering and amending several Acts of this Province, relating to the Duties of Impost upon Wines, Beer, Rum, and other distilled Spirituous Liquors.

Be it enacted by the Lieutenant-Governor, Council, and assembly, that from and after the publication hereof, whensoever it shall happen, that any wines, beer, rum, or other distilled spirituous liquors upon prosecution in any of his Majesty's courts, shall be condemn'd for illegal importation and declared to be forfeited, the court before whom the same shall be condemn'd for illegal importation as aforesaid, are hereby authorised and directed to proceed in a summary way, to impose a fine or penalty of ten pounds upon any person or persons occupying any dwelling-house, cellar, store, out-houses, stables, yard or other inclosure, whatsoever, where such wines, beer, rum, or other distill'd spirituous liquors shall be found.

And whereas the masters of vessels or other persons importing wines, beer, rum, or other distill'd spirituous liquors into this province, frequently clear out parts of the said wines, beer, rum, or other distilled spirituous liquors by them imported, under pretence of their not being able to dispose of the same; and whereas sundry frauds have been committed therein to the great prejudice and loss, of His Majesty's revenue.

Be it therefore enacted, that from and after the publication hereof, the master of any ship or vessel importing any wines, beer, rum, or other distill'd spirituous liquors as aforesaid, shall be liable to pay or secure to be paid in manner as directed in and by an act made and pass'd in the third year of His Majesty's reign, intituled, "An act for altering and amending several acts of this province relating to the duties of impost upon wines, beer, rum, and other distilled spirituous liquors," the whole duties of impost on all such wines, beer, rum, or other distill'd spirituous liquors as shall be contained in his, or their, report to the collector or receiver, or collectors or receivers, of the said duties.

Provided always, that there shall be allowed on all such wines, beer, rum, or other distilled spirituous liquors on their being exported out of the said province, a drawback of the whole duties paid or secured to be paid on said wines, beer, rum, or other distilled spirituous liquors, except [illegible] on their producing a certificate as is prescribed by the afore recited Act, and together with such certificate, there shall be produced an affidavit made by the exporter, before some magistrate of the port or place where the said wines, beer, rum, or other distilled spirituous liquors shall have been landed, that the same was bona fide landed there according to the tenor of the said certificate.

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And be it further enacted, that all fines and penalties incurred by this act, shall be applied and disposed of in manner as in the beforementioned act is directed.

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