

*At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on the Twentieth day of February 1800, and thence continued by several Prorogations to the twenty-fifth day of February, 1802, in the Forty-second Year of the Reign of our Sovereign Lord George the Third, by the Grace of God of the United Kingdom of Great-Britain, and Ireland, King, Defender of the Faith, &c. being the Third Session of the Eighth General Assembly, convened in the said Province. From Richard John Uniacke, The Statutes at Large passed in the General Assembly held in His Majesty's Province of Nova Scotia: A complete index and abridgement of the whole. John Howe and Son, 1805.*

42 George III – Chapter 14

**An Act in alteration, and amendment, of an Act, made in the Thirty-Third year of the reign of His present Majesty, entitled, “An Act for providing for the support of His Majesty’s Government, by laying an additional duty on Wine, Rum, and other articles therein mentioned, and for encouraging the agriculture, fisheries and commerce, of this Province.”**

Whereas the duties at present payable by Law upon low priced wines, are found too high, and in many cases amount to a prohibition; and whereas a beneficial trade might be carried on between the inhabitants of this province and the Azores Islands, provided the said duties were reduced:

I. Be it therefore enacted, by the Lieutenant Governor, Council and Assembly, that, from and after the thirty first day of July next, there shall be raised, levied, collected, and paid to His Majesty, His heirs, and successors, for the support of the government of this province, upon all wine, the produce of any of the islands called the Azores, or Western Islands, which shall thereafter be imported into this province, the rate and duty of three pence, and no more, upon each and every gallon of wine, so imported and brought, which three pence shall be in stead and in lieu of all duties imposed by the herein recited act, or any other act: any thing in the said acts to the contrary notwithstanding.

II. And be it further enacted, that in case one third part of the said wine, so to be imported from the said Azores, or Western Islands, shall have been purchased and paid for with the produce of this Province, the person or persons so importing the same, shall be entitled to a deduction of one penny on each and every gallon so imported, upon their making the affidavit, and complying with the directions of the herein before recited act with respect to rum, sugar, molasses and coffee, purchased with the produce of the province.

III. And be it further enacted, that in case any of the wines, the produce of said islands, shall hereafter be exported from the province, a drawback of the duties paid or secured thereon, shall be granted and allowed, agreeably to the rules and regulations mentioned and expressed in the before recited act.

IV. And be it further enacted, that this act, and every matter, clause and thing therein, shall be and continue in force, to the thirty-first day of July, which will be in the year of our Lord one thousand eight hundred and three.