

*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 17

**An Act to alter, and amend, an Act, passed in the Thirty-third year of His present Majesty's reign, entitled, "An Act for providing for the support of His Majesty's Government, in this Province, by laying an additional duty on Wine, Rum, and other articles herein mentioned, and for encouraging the agriculture, fisheries and commerce, of this Province."**

Whereas it has been found inconvenient and detrimental to the revenue to allow a drawback of the impost duty on rum, and other spirituous liquors, molasses, brown sugar, and coffee, imported or brought into the province by persons not resident therein:

I. Be it therefore enacted, by the Lieutenant-Governor, Council and Assembly, that it shall not be lawful for the commissioners of the revenue, to allow to any person or persons, not resident inhabitants as aforesaid, a drawback of the impost duty on rum, or other spirituous liquors, wine, molasses, brown sugar, or coffee, imposed and secured by law, although the produce of this province should afterwards be exported within six months in the same bottom, in which the importation was made; any law, usage or custom, to the contrary notwithstanding. Provided always, that in case such person, or persons, shall export the articles on which such additional duties shall be imposed and collected, or secured, to any port or place out of the province, such person or persons shall, on the usual certificates, besides the drawbacks already allowed by law, therefor, be entitled to receive the whole of the additional duties imposed by the herein before recited act, without any deduction whatsoever.

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