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At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on the Twentieth day of March, 1793, and continued by several Prorogations to the 6th Day of June, 1797, in the 37th Year of the Reign of Our Sovereign Lord George The Third of Great-Britain, France, and Ireland, being the Fifth Session of the Seventh 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.

37 George III – Chapter 8

An Act to amend, and continue for one year, an Act, passed in the thirty-third year of His present Majesty's Reign, entitled, "An Act for granting to His Majesty certain duties on Wine, Rum, and all other distilled Spirituous Liquors, and Brown Sugar, for the purpose of paying the interest, and reducing the principal, of the Public Debt of this Province."

Whereas it is necessary, for defraying the expence of public buildings, and other expenditures, that the act, whereof this is an amendment, be further continued. And whereas doubts have arisen, whether articles forfeit to His Majesty, on account of illegal importation, or otherwise, are subject, on the sale of such articles, to the duties by law imposed thereon, the same as if they had been legally imported, for remedy whereof:

I. Be it enacted, by the Lieutenant-Governor, Council and Assembly, that all articles, subject to duties by the laws of this province, which shall hereafter become forfeit to His Majesty, on account of illegal importation, or for any other causes whatsoever; shall be liable to all the duties the same are, or may be, liable to, by the laws of the province, in case they had been legally imported; which duties shall be paid by the purchasers of the same.

II. And be it further enacted, by the authority aforesaid, that this act, and the act whereof this is in amendment, and every matter and thing therein contained, shall be, and continue, and the same is hereby continued in force, to the first day of July, which will be in the year of our Lord, one thousand seven hundred and ninety-eight, and no longer.