From: British North America Legislative Database; University of New Brunswick bnald.lib.unb.ca

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on the Twentieth day of February 1800, in the Fortieth Year of the Reign of our Sovereign Lord George the Third of Great-Britain, France, and Ireland, being First 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.

40 George III – Chapter 8

An Act to alter, amend, and continue, an Act, made and passed in the thirty-second year of His Majesty's Reign, entitled, "An Act for the further increase of the Revenue, by raising a Duty of Excise on all Goods, Wares, and Merchandise, imported into this Province."

Whereas it is found expedient to exempt certain articles herein after mentioned, from the duties imposed on them by the said recited act; and to make certain other articles herein after also enumerated, subject to the duties imposed by the said act, instead of the higher duties, to which they are now liable by virtue of other revenue acts of this province:

- I. Be it therefore enacted, by the Lieutenant-Governor, Council and Assembly, that all unwrought iron, anchors, grapnels, sail cloth, cordage, hemp, twine, lines, and fish hooks, which, from and after the thirty-first day of July next, shall be imported into this province, shall be free and exempt from any duty or excise whatsoever.
- II. And be it further enacted, that all porter, ale, loaf sugar, and gun powder, which shall remain on hand, in this province, on the thirty-first day of July next, or which shall thereafter be imported into this province, shall be subject to the excise duties imposed by the said act, and such duties shall be raised, collected and paid, in the manner, and subject to the penalties and forfeitures, prescribed by the said recited act.
- III. And be it further enacted, that this act, and every clause and thing therein contained, and also the act hereby altered and amended, 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 one, and no longer.