

*At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Tuesday the Twenty-first day of July, 1812, in the Fifty-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. &c. being the Second Session of the Tenth General Assembly, convened in the said Province. From Henry H. Cogswell, The Statutes at Large passed in the General Assembly held in His Majesty's Province of Nova Scotia: from the Sixth Session of the Eighth General Assembly, to the Fifty-Sixth year of his Majesty's Reign. John Howe and Son, 1816.*

52 George III – Chapter 2 (Session 2)

**An Act for granting to His Majesty an additional Revenue to defray the expense of the War; and to appoint Commissioners to borrow Money for the use of the Province.**

Be it enacted, by the Lieutenant-Governor, Council and Assembly, that, from and after the twenty-first day of August in this present year of our Lord one thousand eight hundred and twelve, there shall be granted and paid to His Majesty, His Heirs and Successors, a further duty of six pence per gallon on all wine; a further duty of four pence per gallon on all rum; and a further duty of six pence per gallon on all other distilled spirituous liquors, which shall then be and remain in, or which shall thereafter be imported into, this province: to be raised, levied, collected and paid, by the ways, means, rules, provisions and directions, and under the regulations, forfeitures and penalties, expressed, prescribed and declared, in and by an act, passed in the forty-eighth year of His present Majesty's reign, entitled, "An Act for granting to His Majesty certain duties on Wine, Rum, and other Distilled Spirituous Liquors, Molasses, Coffee and Brown Sugar, for the support of His Majesty's Government, and for promoting the Agriculture, Commerce and Fisheries of this Province."

II. Provided always, and be it further enacted, that if any wine, rum, or other distilled spirituous liquors, upon which the duty hereby imposed shall be paid, or secured to be paid, shall be exported from this province, under the limitations and provisions of the said act, of the forty-eighth year of his present Majesty, then the duty hereby imposed shall be endorsed by the collector on the securities of such exporter, or if the same shall have been paid, then such exporter shall be entitled to receive the amount of the said duty, from the treasurer of the province.

III. And be it further enacted, that all and every person and persons who on the said twenty-fifth day of August, shall have in his, her, or their custody or possession, any quantity of wine, exceeding one hundred gallons; of rum exceeding one hundred gallons; or other spirituous liquors, exceeding one hundred gallons, shall render to the collector of the district or place wherein the same shall be, an exact account of the quantity of such wine, rum or spirituous liquors, and shall pay or give security to such collector, for payment of the additional duty thereon imposed by this act, and shall at the foot of such account make and subscribe the following oath, which the said collectors are hereby empowered to administer, that is to say:—

I, A. B. do swear, that the foregoing account now produced by me, is just and true, and that it contains the whole of the wine, rum, and other spirituous liquors in my custody or possession of any other person or persons within this province for me, or on my account. And the said collectors, respectively, shall immediately after the said twenty-fifth day of August, proceed to secure or collect, according to law, the said additional excise duty imposed by this act.

IV. And be it further enacted, that if any wine, exceeding the quantity of one hundred gallons; or any rum, exceeding one hundred gallons; or any other spirituous liquors, exceeding one hundred gallons, on which the duty imposed by this act shall not have been paid or secured, shall, after the said twenty-first day of August be found in the custody or possession of any person or persons whatsoever, it shall be lawful for the collectors, or other seizing officers of excise, respectively, to seize the said wine, rum, or other spirituous liquors, and to prosecute the same to condemnation; and the person or persons in whose custody or possession the same shall have been so found, shall forfeit fifty pounds, which seizures and forfeitures shall be sued for, recovered and applied, in the way and manner directed by the said act herein before mentioned.

V. And be it further enacted, that no fee or per centage whatsoever, shall be allowed to, or retained by, the collector of impost and excise for the district of Halifax, for receiving, collecting, and paying over, any monies to be raised under and by virtue of this act; and that the collectors in all the other districts and ports of this province respectively, shall be allowed and paid two pounds ten shillings on every hundred pounds which shall be collected and paid by them, under and by virtue of this act, within their respective districts and no more; any thing in any former act of the general assembly, to the contrary thereof notwithstanding.

VI. And be it further enacted, that the collectors of impost and excise, in the several districts and ports of this province, shall specify and state distinctly and separately in their accounts, the amount of all monies which shall be received and paid over by them to the treasurer of the province, by virtue of this act; and the same shall also be separately stated in the public accounts, to be hereafter laid before the general assembly of this province.

And whereas the exigencies of the province may make it necessary to procure money, before the monies to be raised by this act shall come into the treasury:

VII. Be it therefore further enacted, that Foster Hutchinson, George Grassie and Winkworth Allan, Esquires, be, and they are hereby, appointed commissioners on the part of the province, to borrow, from time to time, such sum or sums of money, as the Lieutenant-Governor, or Commander in Chief for the time being, shall direct, not exceeding in the whole the sum of twenty thousand pounds: which money, so to be borrowed, shall be paid into the treasury, and applied by the Governor, Lieutenant-Governor, or Commander in Chief for the

time being, to the payment of the several appropriations made this session for the defence of the province.

VIII. And be it further enacted, that it shall and may be lawful for the Governor, Lieutenant-Governor, or Commander in Chief for the time being, by warrant under his hand and seal, to direct the said commissioners to borrow such sum or sums of money as he may think fit to require, and to approve or disapprove of the terms upon which the same may be borrowed; and on the death, removal from the Province, resignation, or misconduct in office, of any of the commissioners by this act appointed, to nominate and appoint others to act as commissioners in their place and stead.

IX. And be it further enacted, that the monies to be raised by virtue of the duties hereby imposed, shall be appropriated and applied to the payment and discharge of the monies so to be borrowed, with the interest thereof, and also to the payment of such part of the several appropriations made this session, for the defence of the province, as shall not be paid and discharged by the monies so to be borrowed.

X. And be it further enacted, that the second, third, fifth, sixth, seventh, eighth, ninth, tenth, eleventh, twelfth, thirteenth, fourteenth, fifteenth, sixteenth, seventeenth, eighteenth, nineteenth, twentieth, twenty-third, twenty-sixth, twenty-seventh, twenty-eighth, twenty-ninth, thirtieth, thirty-second, thirty-third, thirty-fourth, thirty-fifth, thirty-sixth and thirty-seventh, sections of the said act, made and passed in the forty-eighth year of His present Majesty's reign, entitled, "An Act for granting to His Majesty certain duties on Wine, Rum, and other Distilled Spirituous Liquors, Molasses, Coffee, and Brown Sugar," so far as the same are necessary to the securing and collecting of the additional duties imposed by this act, shall be and continue, and the same are hereby continued in full force and effect during the continuance of this act, in as full and ample a manner as the same clauses would be, were the same again herein repeated word for word.

XI. And be it further enacted, that this act shall continue and be in force until the said monies so to be borrowed, with the interest thereof, shall be paid off and discharged, and also until such parts of the appropriations made this session shall not otherwise be paid, shall be paid and discharged, and no longer.