

*At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Thursday the Sixth day of February, 1812, and continued by several Prorogations to Thursday the Fifth day of February 1818, in the Fifty-Eighth 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 Eighth Session of the Tenth General Assembly, convened in the said Province.*

58 George III – Chapter 1

**An Act to continue and amend the several Acts of the General Assembly, for the further increase of the Revenue, by raising a duty of Excise on all Goods, Wares and Merchandise, imported into this Province.**

Be it enacted, by the Lieutenant-Governor, Council and Assembly, that the act, made in the thirty-second year of His present 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." Also, the act, made in the forty-eighth year of his said Majesty's reign, for repealing so much of the aforesaid act as exempts, from such duty certain articles therein enumerated, and for declaring what goods, wares and merchandise, shall hereafter be exempt from such duty of excise. And also, the act made in the fifty-fourth year of his present Majesty's reign, entitled, "An Act to continue the several acts of the General Assembly for the further increase of the revenue, by raising a duty of excise on all goods, wares and merchandise, imported into this province"; and every matter, clause and thing therein contained, be continued and the same are hereby continued, until the eighteenth day of March, which will be in the year of our Lord one thousand eight hundred and nineteen, and no longer.

And whereas, the several acts of impost and excise, the penalties, forfeitures, provisions, conditions and regulations, of which are extended to the foregoing acts, have been repealed, and are expired, and it is considered necessary to provide for the more effectually carrying the said Acts into execution:

II. Be it therefore enacted, that the several duties imposed by the said acts shall be secured, and made payable quarterly, in the manner directed in and by an act, passed in the fifty-fifth year of His present Majesty's reign, entitled, "An Act for granting to His Majesty's certain duties on Wine, Brandy, Gin, 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." And any person or persons who shall have in his or their possession: any goods, wares or merchandise, subject to the excise duty imposed thereon by the acts hereby continued, of the value of fifty pounds, or upwards, such person or persons shall be subject to the like penalties, and the goods to the like forfeitures; and such penalties and forfeitures prosecuted, condemned, sued for and recovered, by the same ways and means, and be applied and distributed, as is directed in the said act passed in the fifty fifth year of his present Majesty's reign, and the several rules

and regulations contained in the last mentioned act for preventing frauds in collection of the several duties imposed in and by the said last mentioned act shall be the same are hereby applied to prevent frauds in collecting the duties of excise imposed in and by the said acts of which this act is an amendment.