

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Thursday the Eleventh day of February, 1819, in the Fifty-Ninth 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 First Session of the Eleventh General Assembly, convened in the said Province.

59 George III – Chapter 24

An Act for raising an additional Duty of Excise, and for appropriating the same.

Be it enacted, by the Lieutenant-Governor, Council and Assembly, that, from and after the publication hereof, an additional duty of excise shall be levied, collected and paid, to His Majesty, his heirs and successors, on all goods, wares, and merchandise, upon which a duty of two pounds and ten shillings for every hundred pounds worth of such goods is now by law charged and payable, which shall be imported or brought within this province, and which shall be sold and expended, or consumed, within the same; which said duty of excise shall be levied, paid and collected, at the following rate, that is to say:—a duty of excise of one pound five shillings on every hundred pounds worth of such goods, which shall be imported by any person or persons whomsoever; which said duty of one pound five shillings per centum, shall be calculated on the first cost of each one hundred pounds worth of such goods as aforesaid, and so in proportion for a greater or less quantity thereof; to be raised, levied, collected and paid, by the ways, means, rules, provisions and directions, and under the exemptions, regulations, forfeitures and penalties, expressed, prescribed and declared, in an act, 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."

II. And be it further enacted, that there shall be raised, levied, collected and paid to His Majesty, his heirs and successors, upon all wine, brandy, molasses, sugar, and all other articles, upon which a duty, calculated and charged upon the weight or measure thereof, is now payable, and which shall be imported or brought into this province, to be paid by the importer thereof, the following additional duty, that is to say: five pounds per centum upon the amount of the duty now levied and paid thereon; and the said additional duty of excise shall be calculated at the rate of five pounds on every hundred pounds which the said duty, now levied and paid upon such articles respectively, may amount to, and so in proportion for a greater or less amount; and shall be raised, levied, collected and paid, by the ways, means, rules, provisions and directions, and under the exemptions, regulations, forfeitures and penalties, expressed, prescribed and declared, in an act, passed in the fifty-fifth year of His Majesty's reign, entitled, "An Act for granting to His Majesty 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."

III. And be it further enacted, that if any of the goods, wares and merchandise, upon which the additional duties hereby imposed shall be paid or secured, shall be exported from the province under the limitations, regulations and provisions, of the acts by which duties are already imposed, and payable thereon, or under the regulations of the act relating to drawbacks passed this session, that then the exporter shall be entitled to a drawback of the additional duties hereby imposed.

IV. 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 by virtue of this act.

V. And be it further enacted, that the monies raised and collected under this act, shall be applied to the payment of such bounties as may be hereafter agreed upon by the legislature for the encouragement of the agriculture and fisheries of the province, and the surplus, if any, shall be placed to the credit of the province.

VI. And be it further enacted, that this act, and every matter and thing herein contained, shall be and continue in full force and virtue until the eighteenth day of March, which will be in the year of our Lord one thousand eight hundred and twenty, and no longer.