

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Thursday, the Fourteenth Day of February, 1822, in the Third year of the Reign of our Sovereign Lord George the Fourth, by the Grace of God, of the United Kingdom of Great Britain and Ireland, King, Defender of the Faith &c. &c. and ended on the Third Day of March, in the Second Year of the Reign of our Sovereign Lord George the Fourth, being the First Session of the Twelfth General Assembly, convened in the said Province.

3 George IV – Chapter 8

An Act to amend and continue the several Acts of the General Assembly, 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 the Province.

Be it enacted by the Lieutenant-Governor, Council and Assembly, that the act of the General Assembly, passed in the fifty-fifth year of His late 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 the Province." Also, the Act, made in the sixtieth year of His late Majesty's reign, entitled, "An Act to revive, continue and amend, the several Acts of the General Assembly, 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 the Province:" and every matter, clause and thing, in the said acts contained, except so far as the same are hereby altered and amended, be continued, and the same are hereby continued until the twenty-fifth day of March, which will be in the year of our Lord one thousand eight hundred and twenty-three, and no longer.

II. And be it further enacted, that in case any person shall export or carry in any ship or vessel any quantity of rum, or other distilled spirituous liquors, exceeding four hundred gallons, out of this province to Canada, and shall in all things comply with the provisions of the act, of which this is an amendment, relating to the exportation of wine and other articles therein specified, he shall have credit with the collector of impost and excise, for the district, in which the same shall be imported, for the whole of the duty imposed by the said acts upon rum and other distilled spirituous liquors, save one penny per gallon; and in case the duty upon the said articles so exported shall have been paid, such exporter shall be entitled to receive a warrant upon the treasurer of the province, to the amount of the said duty so paid, save the penny per gallon as aforesaid.

And whereas, the great increase of smuggling makes it necessary to give greater encouragement to persons making seizures, and to authorise all persons employed by the collector of impost and excise at Halifax, as waiters or extra waiters, to make seizures:

III. Be it therefore enacted, that each and every person employed by the collector of impost and excise for the district of Halifax, as a waiter, extra waiter, or temporary waiter, shall have all the powers and authority to enter on board of any ship or vessel, and to seize any ship, vessel, boat, cart, wagon, truck, sled or horse, and to sue for any penalty or penalties that are now by law possessed by the collector, land waiter or guager; and the person making any seizure, or prosecuting for any penalty, shall be entitled to one half of such seizure or penalty, and no officer or person employed in the service of the provincial revenue, shall be entitled to any part of any seizure or penalty, save and except the officer or person who shall actually have made the seizure, or shall have been the means of recovering any such penalty or penalties.