

At the General Assembly of the Province of Nova Scotia, begun and holden at Halifax, on Thursday, the Thirteenth Day of February, 1823, in the Fourth 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. being the Third Session of the Twelfth General Assembly, convened in the said Province.

4 George IV – Chapter 11

An Act to alter an Act, passed in the thirty-second year of His late 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."

Be it enacted by the Lieutenant-Governor, Council and Assembly, that, from and after the publication of this act, if any goods, wares or merchandise, shall be found in the custody or possession of any shopkeeper or trader, of the value of five pounds, or upwards, without a certificate that the duty of excise has been paid or secured thereon, pursuant to the provisions of the act, passed in the thirty-second year of His late Majesty's reign, entitled, "An Act for the further increase of the Revenue by raising a Duty of Excise on all Goods, Wares or Merchandise, imported into this Province," such shopkeeper or trader shall be subject, for such offence, to a penalty not less than five pounds, nor exceeding fifty pounds, to be recovered by bill, plaint, or information, in any of His Majesty's courts of record, by any person who will prosecute and sue for the same: one half of the penalty to go to the informer, the other half to the King, for the use of the province.

II. And be it further enacted, that this act, and every matter and thing therein contained, shall be and continue in force until the twenty-fifth day of March, which will be in the year of Our Lord one thousand eight hundred and twenty-four, and no longer.