IX. And be it further enacted, That if any Goods of the value of Five Pounds or Certificates of upwards, and subject to the said Duties of Excise, shall bereafter be found in the possession or custody of any Shopkeeper or Trader, without a Certificate that the Duty been paid, may be demanded of of Excise hath been paid or secured thereon, such Shopkeeper or Trader shall be shopkeepers subject, for such offence, to a penalty not less than five pounds, nor more than fifty pounds.

X. And he it further enacted, That whoever shall have in possession any article sub- Violations of this ject to Excise Duty, under this Act, or the Act hereby continued, of the value of Fifty Pounds or upwards, and whereon such Duty shall not be paid or secured, as required by Law, with respect to the articles chargeable with Impost Duty-such persons shall be subject to the like penalties, and the Goods to the like forfeitures, as articles chargeable with Impost would be in similar circumstances; and all penalties and forfeitures in respect to Goods chargeable with Excise Duties, shall be sued for, prosecuted, condemned, and recovered, and be applied, and be distributed, in the like manner as penalties or forfeitures incurred, in respect to articles subject to the said Impost Duties.

XI. And be it further engoted, That out of the Monies which shall hereafter be se- Allowance to cured, collected, and paid, in Cash, into the Treasury of the Province, by the Collector Collector of Imof Impost and Excise, for the District of Halifax, by wirtue of the Act hereby continued, or by virtue of this Act, there shall be allowed and paid to the said Collector the sum of three pounds ten shillings for every hundred pounds so by him collected and paid into the Treasury. Provided always, That if the amount of the Commission granted by this Act, or any other Act of the General Assembly, to the Collector of Impost and Excise, for the District of Halifax, shall exceed in the whole the sum of Seven Hundred Pounds, for the year ending on the eighteenth day of March, One Thousand Eight Hundred and Twenty-Seven, the surplus shall be accounted for, and paid by the said Collector into the Treasury of the Province.

XII. And be it further enacted, That all Monies which shall be paid into the Trea- Revenue applied sury by virtue of this and the before recited and continued Act, shall from time to to the payment of time be drawn for by the Governor, Lieutenant-Governor, or Commander in Chief, for the time being, by warrant under his Hand and Seal, pursuant to the instructions and directions of His Majesty, in payment and discharge of any Monies appropriated, or to be appropriated, by any Act or Acts of the General Assembly.

XIII. And he it further enacted, That this Act shall continue and be in force from Continuance of the twenty-fifth day of March, in the present year, until the twenty-fifth day of March, which will be in the year of our Lord One Thousand Eight Hundred and Twenty-Seven and no longer.

CAP. XXXVIII.

An ACT to facilitate the Establishment of Banks for Savings.

BE it enacted by the Lieutenant-Governor, Council and Assembly, That whenever Incorporation of any Bank or Institution for Savings, and for receiving the Deposits of the Poor, Saving Banks or of the Labouring Classes, shall be formed in this Province, it shall be lawful for the Licutenant-Governor, with the advice of His Majesty's Council, to incorporate the Trustees, or persons appointed to manage the affairs thereof, by Letters Patent under the Great Seal of the Province, and to grant thereby all such corporate rights and privileges as shall be necessary for the management and well-being of the Institution, or as are usually granted thereto in England.