

*An Act to repeal certain Acts therein mentioned, and to impose a Duty on Distillers and the Spirituous Liquors made by them, and to provide for the collection of such Duties ;* and all the provisions of the said Acts not inconsistent with this Act, shall apply to the duty hereby imposed, and all words and expressions used in this Section, shall have the same meaning as in the said Acts ; and the word "manufactured," in this Section, shall be equivalent to the words "distilled, manufactured or made," in the said Acts. 5

Rectifying establishments to be distilleries.

XIII. And for the avoidance of doubt, it is hereby declared and enacted, That any establishment or place used for the rectifying of spirits or spirituous liquors by any process, is a distillery within the meaning of the Act last above cited, and must be licensed under the said Act,—under the penalties therein provided. 10 15

Certain Oaths may be taken before Revenue Inspector.

XIV. Any oath directed by the Act last aforesaid to be taken before a Justice of the Peace, may hereafter be taken before a Revenue Inspector, with the same legal effect and under the same penalties for any wilfully false statement therein. 20

XV. And whereas it is expedient to impose a duty on Brewers, and on beer and other malt liquors manufactured by them ; It is therefore enacted as follows :

Brewers to take out licenses.

1. No person, other than a person licensed as hereinafter mentioned, shall, after this Act comes into force, brew or make any beer, ale, porter, lager beer, or other malt liquor of any kind, or act as a brewer in this Province, under a penalty of Ten Pounds currency for each day on which such offence shall be committed, and on pain also of forfeiting every mash-tub, fermenting vessel, machine or utensil of any kind used by him as a brewer or for making any such malt liquor as aforesaid, or adapted for making the same, and being in his possession or on his premises ; 25 30

How and by whom such licenses shall be issued.

2. The Revenue Inspector for any Revenue Division shall issue a License to act as a Brewer in some certain premises in some certain place within such Division, to be described in the License, to any person or partnership of persons who, being a subject or subjects of Her Majesty, having his or their place of business in such Revenue Division, and having previously complied with the requirements of this section in that behalf, shall apply for such License by a written requisition to the Inspector signed by such person, or, in the case of a partnership, by one of the parties ; and such License shall remain in force until the fifth day of January inclusive next after the date thereof, and the party in whose favor it shall be granted shall pay to the Inspector issuing it, the sum of ten dollars, as a duty to Her Majesty on such License ; 35 40 45

Duty on licenses.