

for the retailing of brandy, rum, whisky or other spirituous liquors, or wine, ale, beer, porter, cider or other vinous or fermented liquors, the following duty or duties respectively, that is to say: for every license to keep an Inn, Hotel or Tavern, or other house or place of public entertainment, and for retailing brandy, rum, whisky or other spirituous liquors, wine, ale, beer, porter, cider or other vinous or fermented liquors, the sum of *five pounds* current money of this Province, over and above the duty payable under the authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, in the fourteenth year of the Reign of His late Majesty King George the Third, intituled, "*An Act to establish a fund towards further defraying the charges of the Administration of Justice and support of the Civil Government within the Province of Quebec in America,*"; for every license to keep an Inn, Hotel or Tavern, or other house or place of public entertainment, and for retailing wine, ale, beer, porter, cider or other vinous or fermented liquors, but not brandy, rum, whisky or other spirituous liquors, the sum of *one pound*, over and above the said Imperial duty; for every license to keep a "Temperance Hotel" for the reception of travellers and others, but not for retailing brandy, rum, whisky or other spirituous liquors, nor wine, ale, beer, porter, cider or other vinous or fermented liquors, the sum of *one pound*; for every license to vend or retail in any store or shop, brandy, rum, whisky or other spirituous liquors, and wine, ale, beer, porter, cider or other vinous or fermented liquors, in quantity not less than three-half pints at any one time, the sum of *three pounds*, over and above the said Imperial duty; for every license to retail on board any steamboat or other vessel, brandy, rum, whisky, or other spirituous liquors, wine, ale, beer, porter, cider or other vinous or spirituous liquors, the sum of *five pounds* over and above the said Imperial duty; and for every license to retail on board any steamboat or other vessel, wine, ale, beer, porter, cider or other vinous or fermented liquors, but not brandy, rum, whiskey or other spirituous liquors, the sum of *one pound* over and above the said Imperial duty; and whenever the Act of the Imperial Parliament hereinbefore mentioned shall be repealed, the duty thereby imposed shall nevertheless continue in force by virtue of this Act as if herein re-enacted.

Imperial Act  
14 Geo. 3 c. 88.

To be over  
and above  
Imperial duty.

By whom  
licences shall  
be issued.

IV. And be it enacted, That the licenses before mentioned shall be granted under the authority of the Governor of this Province, and the duties thereon shall be paid to, and the licenses shall be issued by the Revenue Inspector or Inspectors in the District in which such houses or places of public entertainment, stores or shops shall be situate, and for steamboats and other vessels as hereinafter provided, or by such other person, persons or