

Province, over and above all other tonnage duties payable on such vessel ; and the said duty shall be paid by the master or person in charge of such vessel, or by the owner or consignee thereof, to the Collector of Customs at such Port, and such
 5 Collector shall not grant a clearance outwards to such vessel, for any place beyond the Eastern limits of the Province, until such duty is paid ; and if any such vessel, not requiring clearance outwards, shall leave such Port before the said duty on such vessel is paid, the master or person in charge thereof
 10 shall thereby incur a penalty of Fifty Pounds, to be recoverable from him, or from the owner or consignee of the vessel, in like manner as penalties for breach of the laws relative to Duties of Customs : And such duty shall go to the Consolidated Revenue Fund of this Province, in like manner as other Duties
 15 of Customs.

XI. The foregoing provisions of this Act shall be construed as forming one Law with the Act passed in the Session held in the tenth and eleventh years of Her Majesty's Reign, chaptered thirty-one, and intituled, *An Act for repealing and consolidating*
 20 *the present Duties of Customs in this Province, and for other purposes therein mentioned*, and with the Acts herein before cited, amending the same, in so far as they are in force and consistent with this Act ; And all words and expressions used in the said provisions shall have the meaning assigned
 25 to them in the said Acts, and all the provisions of the said Acts with regard to the duties imposed by them, or the regulations to be made under them shall apply to the duties imposed by this Act, and the regulations to be made under it, except in so far as they may be inconsistent with this Act.

Foregoing provisions to be construed as one law with 10, 11 V. c. 31.

XII. And whereas it is expedient to increase the Excise Duty on Spirits manufactured in this Province ; Therefore, in addition to the duties imposed by the second Section of the Act passed in the twelfth year of Her Majesty's Reign, and intituled, *An Act to continue and amend the Act imposing*
 35 *Duties on Spirits distilled in this Province, and to provide for the warehousing of Spirits*, and the Act passed in the Session held in the nineteenth and twentieth years of Her Majesty's Reign, and intituled, *An Act to impose an additional Excise Duty on Spirits*, on Spirits lawfully manufactured in this Pro-
 40 vince, there shall be payable on all such Spirits manufactured after this Act shall come into force, or which having been so manufactured before that time, and warehoused under the Act first cited, shall thereafter be taken out of warehouse for consumption, such further duty as with the duty imposed by the
 45 said Acts, will be equal to six cents per gallon, Wine measure, of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength, which shall be the total duty payable on such Spirits : and this Section shall be construed as if it formed part of the said Acts and of the Act
 50 passed in the ninth year of Her Majesty's Reign, and intituled,

Excise duty on spirits manufactured in this province

This section to be construed as one law with 9 V. c. 2.