

An Act to impose an additional excise Duty on Whiskey.

**W**HEREAS it is expedient to increase the duty payable Preamble.  
on Spirits manufactured in this Province: Therefore,  
Her Majesty, by and with the advice and consent of the Legis-  
lative Council and Assembly of Canada, enacts as follows:

5 I. In addition to the duty imposed by the second section of  
the Act passed in the twelfth year of Her Majesty's Reign and Additional  
intituled, *An Act to continue and amend the Act imposing duties* duty imposed  
*on Spirits distilled in this Province, and to provide for the ware-* on Spirits ma-  
*housing of Spirits,* on Spirits lawfully manufactured within nufactured,  
10 this Province, there shall be payable on all such Spirits manu- &c., after the  
factured upon or after the day of  
or which having been so manufactured before that day, and  
warehoused under the said Act, shall, upon or after the same  
be taken out of warehouse for consumption, a further duty of  
15 one half penny currency per gallon wine measure, so that the  
total duty payable on such Spirits shall be one penny and one  
half penny currency per gallon.

II. This Act shall be construed as one Act with the Act last Interpretation  
above cited, and with the Act thereby amended, passed in the clause.  
20 ninth year of Her Majesty's Reign, and intituled, *An Act to*  
*repeal certain Acts therein mentioned, and to impose a duty on*  
*Distillers and the Spirituous Liquors made by them, and to pro-*  
*vide for the collection of such duties;* and all the provisions of  
the said Acts not inconsistent with this Act, shall apply to the  
25 duty hereby imposed, and all words and expressions herein  
used shall have the same meaning as in the said Acts; and  
the word "manufactured," in this Act, shall be equivalent to  
the words "distilled, manufactured or made," in the said Acts.