

of *Excise*, and of this Act, shall apply to the duty hereby imposed, and to all matters connected with or relating to the said duty and the payment thereof, in like manner as to the duties imposed by the Act herein first above cited, subject only to the provisions hereinafter made. 5

New provision as to bonds to be given by distillers in consequence of increased duty.

**3.** Notwithstanding anything to the contrary in the fourteenth section of the Act herein first above cited, a license to carry on the business or trade of a distiller may be granted to any party, provided such party has complied with the other requirements of the said Act, and has, jointly with not less than two and not more than six good and sufficient sureties, entered into a bond to Her Majesty, Her Heirs and Successors, in a sum equal to the amount at which the Collector of Inland Revenue or the Inspector of Excise, estimates the duties to be paid by the party to whom the license is granted, on the products of the distillery for which it is granted, worked to its full capacity, during two months of the time for which the license is to remain in force, the party obtaining the license being bound in the full amount of such estimate, and the sureties each severally for such amount as that the sums for which they are respectively bound shall together be equal to the amount of such estimate; and such bond shall be taken before the Collector of Inland Revenue, who shall cause such sureties to justify as to their sufficiency each for the sum for which he is bound, by affidavit to be made before him and indorsed upon the bond, and shall be conditioned for the rendering of all accounts and the payment of all duties and penalties which the party to whom the license is to be granted will become liable to render or pay under the Acts hereinbefore cited or either of them, or under this Act, and that such party will faithfully comply with all the requirements of the said Acts or of this Act, according to their true intent and meaning, as well with regard to such accounts, duties and penalties as to all other matters and things whatsoever; and such bond shall be kept by the Commissioner of Customs and Excise. 10 15 20 25 30 35

Further provision as to such bonds.

**4.** Any bond to be hereafter entered into by a distiller, under the fourteenth section of the said Act herein first above cited shall be conditioned to the effect provided in the next preceding section; and all the provisions of the said Act, not inconsistent with this Act, shall apply as well to bonds entered into under this Act, as to those entered into under the said Act; and any bond now in force entered into by a distiller, since the passing of the Act herein secondly above cited, shall be held to be conditioned for the payment of all duties imposed by this Act, and for the observance of all the obligations of the party to whom it was granted, as well under the said Act, and this Act as under the Act herein first above cited. 40 45

Sections 88 and 91 of 27, 28 V. C. 3 amended.

**5.** The thirty-eighth section of the Act herein first above cited, is hereby amended by adding after the words "determine or