

An Act to amend the Acts respecting Duties of Excise, and to alter the Duty thereby imposed on Spirits.

**W**HEREAS it is expedient to alter the duties of Excise on Spirits distilled or manufactured within this province and otherwise to amend the Acts respecting duties of Excise : Therefore, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows :

Preamble.

1. In lieu and instead of the duty of Excise imposed on Spirits distilled or manufactured in this province, by the Act passed in the session held in the twenty-seventh and twenty-eighth years of Her Majesty's reign, and intituled : *An Act to amend and consolidate the Acts respecting duties of Excise and to impose certain new duties*, there shall be imposed, levied and collected on all spirits distilled or manufactured in this province a duty of Excise of sixty cents on every wine gallon of such spirits of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any quantity less than a gallon ;

New duty imposed.

The said duty shall be held to have been imposed and to have been payable (instead of the duty imposed as aforesaid by the Act hereinbefore cited) on the twenty-seventh day of June, in the present year one thousand eight hundred and sixty-six, on all spirits distilled or manufactured or taken out of warehouse for consumption in this Province on or after the said day, and on all spirits on which the duty of excise had not been paid before the said day ; and as regards the said duty and the collection thereof or any penalty for the non-payment thereof, this Act shall be construed and have effect as if it had come into force on the said day ; provided that the Minister of Finance may direct that in any case or cases where the said duty shall have been paid on any spirits taken out of warehouse for consumption between the said day and the seventh day of July, in the present year, the difference between the said duty and the duty for which it is substituted may be returned to the party who has paid the increased duty hereby imposed.

When to commence.

Proviso.

2. All the provisions of the Act herein first above cited and of the Act passed in the twenty-ninth year of Her Majesty's reign, and intituled : *An Act to amend the Act respecting duties*.

Former acts to apply.