

the answers so given shall be insufficient, according to the true intent and meaning of this Act.

XI. And be it enacted, That any wilfully false statement in any affidavit required by this Act, shall be deemed to be wilful and corrupt perjury, and any person convicted thereof shall be liable to be punished accordingly.

Wilful false statements to be perjury.

XII. And be it enacted; That each licensed Distiller shall, on being thereunto required by the District Inspector, produce to that Officer at any seasonable time and hour, and shall allow him to take copies and extracts from such books and accounts as may be requisite to enable him to verify any account rendered as aforesaid, and shall, at all times and hours, allow the District Inspector, or any person employed by him, free access to the buildings and premises in which such Distiller shall exercise his calling as such, and more especially at all times when he shall be performing any operation therein by reason of which duty may become payable, under a penalty of Twenty Pounds, currency, for each neglect or refusal to comply with the requirements of this section: Provided always, that no District Inspector shall require any such book or account to be produced to him elsewhere than at the place where such Distiller or Brewer shall carry on his business as such, or require admittance between the hours of sunset and sunrise, except when the Distiller is at work, or he be accompanied by a Peace Officer.

District Inspector to have free access to premises of Distillers and to books and accounts.

Penalty.

Proviso.

XIII. And be it enacted, That each licensed Distiller shall, at the time of rendering such account as aforesaid to the District Inspector, pay over to that Officer the amount of duties which shall by such account appear to be payable; and if any licensed Distiller shall refuse or neglect to render such account or to pay over such duties as aforesaid, according to the true intent and meaning of this Act, he shall, by such refusal or neglect in either case, incur a penalty of Twenty Pounds, currency; and the District Inspector may also, at his discretion, cause a notice to be inserted in the Public Gazette of this Province, declaring the party so refusing or neglecting to have forfeited his License as a Distiller, and such License shall be forfeited accordingly, and shall be null and void from and after the date of such notice, nor shall any new License be granted to the defaulter until after the debt and penalty aforesaid shall have been paid and satisfied.

Duties to be paid when the said account is rendered.

Penalty.

License forfeited.

XIV. Provided always, and be it enacted, That any duties payable under this Act, shall be recoverable at any time after the same ought to have been accounted for and paid, whether an account of the quantity of spirits, strong waters or spirituous liquors as aforesaid, on which they shall be payable, shall or shall not have been rendered as aforesaid; but in the case last mentioned, the party by whom such duties shall be payable, shall incur a penalty equal to three times the amount of such duties, for his neglect to render the accounts relative to the same as hereinbefore required, in addition to any other penalty he may have incurred by such neglect; and all such duties shall be recoverable with full costs of suit in favour of Her Majesty; any law, usage or custom to the contrary notwithstanding.

Duties recoverable although account be not rendered.

Further penalty.

Costs of suit.

XV. And be it enacted, That it shall not be lawful for any Distiller to work his distillery at any time unless he shall have given at least ten days previous notice in writing to the District Inspector, of his intention to work the same at such

Distiller to give notice of the time at which he intends to work.