

An Act to amend the Inland Revenue Act.

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. The paragraph substituted for paragraph (*g*) of section 121 of *The Inland Revenue Act*, chapter 34 of the Revised Statutes, by section 3 of chapter 46 of the statutes of 1891, is hereby amended by striking out the word “one” in the fourteenth line and substituting therefor the word “two.” R.S.C., c. 34, section 121 amended.

2. Paragraph (*a*) of subsection 1 of section 131 of the said Act is hereby repealed and the following is substituted therefor:— Section 131 amended.

“(a.) Upon the grain used for its production, at the rate of one gallon of proof spirits for every twenty and four-tenths pounds,—or, in a distillery where malt only is used, upon the malt used for its production, at the rate of one gallon of proof spirits for every twenty-four pounds;” Computation of duty.

3. The paragraphs substituted for paragraphs (*b*) and (*c*) of section 260 of the said Act by section 4 of chapter 27 of the statutes of 1898, are hereby amended by inserting after the words “one-fourth” in the fifth and eighth lines respectively, the words “one-third.” Section 260 amended.