

THE HOUSE OF COMMONS OF CANADA.

BILL 7.

An Act to amend The Excise Act, 1934.

1934, c. 52;
1935, c. 29;
1936, c. 37;
1938, c. 29;
1939 (1st sess.)
c. 43.

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

Schedule
amended.

1. The Schedule to *The Excise Act, 1934*, chapter fifty-two of the statutes of 1934, as enacted by section one of chapter thirty-seven of the statutes of 1936 and as amended by section one of chapter forty-three of the statutes of 1939 (1st session), is repealed and the following substituted therefor:— 5

“SCHEDULE.

The following duties of excise shall be imposed, levied and collected:— 10

Spirits
distilled
in Canada.

1. SPIRITS.

On every gallon of the strength of proof distilled in Canada, except as hereinafter otherwise provided, seven dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon: 15

Proviso.

Provided that spirits used in any bonded manufactory in the production of goods manufactured in bond shall be subject to the following duties of excise and no other, that is to say, 20

(a) On every gallon of the strength of proof used in the manufacture of patent and proprietary medicines, extracts, essences and pharmaceutical preparations, one dollar and fifty cents and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon; 25

(b) On every gallon of the strength of proof used in any bonded manufactory in the production of perfume or perfumed spirits, one dollar and fifty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon; 30