

without such certificate being granted in respect thereof, then such person shall make an ex-warehouse entry, and pay the duty on so much of such spirits or article as shall not be certified to have been so consumed, and such duty shall be held to
5 be a duty of excise and collected and accounted for as such.

17. The Governor in Council may from time to time make such regulations as to him may seem necessary for carrying into effect and enforcing the provisions of this Act respecting the manufacture of goods in bond, or the warehousing of such
10 goods when manufactured, and for declaring the true intent and meaning of such provisions in any case of doubt, and for declaring how far any of the provisions of the Acts hereinbefore cited shall be modified in their application to the manufacture of goods in bond and matters thereunto relating, or for substituting other provisions of the like nature in the place of any of
15 them which cannot in his opinion conveniently be so applied; and may by such regulations require any bond or any oath or affirmation which he shall deem requisite for the purposes aforesaid, and may for breach of such regulations impose any penalty
20 not exceeding *five hundred* dollars in any case, or the forfeiture of the goods or articles or things in respect of which they shall have been violated: And every such regulation may by the Governor in Council be repealed, amended or re-enacted, and all the provisions of the Acts hereinbefore cited, and of the Act respecting duties of Customs and the collection thereof, with respect
25 to Regulations made under them respectively shall apply to Regulations to be made under this Act.

Governor in council to make Regulations for carrying out this Act.

18. All Regulations made by the Governor in Council under this Act, and published in the *Canada Gazette*, shall, after such publication, have the force of law, and any infraction, breach or violation of any such regulation, shall subject the holder of a bounded manufacturing license or any other person in the said Regulations mentioned, to such penalty or forfeiture as may by the said regulations be imposed for such
30 offence, and the same shall be enforced in like manner as penalties and forfeitures imposed by the Acts herein before cited, or either of them.

Publication and effect of Regulations.

19. Goods manufactured in Bond under this Act, and the premises wherein the manufacture is carried on, shall be held
40 to be "subject to Excise," within the meaning of the Acts herein before cited and amended, and this Act shall be read and construed as forming one Act with the said Acts and as part of them, and all words and expressions in this Act shall have the same meaning as is assigned to them respectively in
45 the said Acts, and the words "this Act" in either of the said Acts or in this Act, shall include the said Acts and this Act, unless there is something in the context inconsistent with this provision.

Interpretation clause.