

11. And for the avoidance of doubt, it is hereby declared and enacted, That any establishment or place used for the rectifying of spirits or spirituous liquors by any process, is a distillery within the meaning of the Act last above cited, and must be licensed under the said Act, under the penalties therein provided.

Rectifying establishments to be distilleries.

12. Any oath directed by the Act last aforesaid to be taken before a Justice of the Peace, may hereafter be taken before a Revenue Inspector, with the same legal effect and under the same penalties for any wilfully false statement therein.

Certain Oaths may be taken before Revenue Inspector.

13. And whereas it is expedient to impose a duty on Brewers, and on beer and other malt liquors manufactured by them ; It is therefore enacted as follows :

1. No person, other than a person licensed as hereinafter mentioned, shall, after this Act comes into force, brew or make any beer, ale, porter, lager beer, or other malt liquor of any kind, or act as a brewer in this Province, under a penalty of Ten Pounds currency for each day on which such offence shall be committed, and on pain also of forfeiting every mash-tub, fermenting vessel, machine or utensil of any kind used by him as a brewer or for making any such malt liquor as aforesaid, or adapted for making the same and being in his possession or on his premises ;

Brewers to take out licenses.

Penalty for acting without license.

2. The Revenue Inspector for any Revenue Division shall issue a License to act as a Brewer in some certain premises in some certain place within such Division, to be described in the License, to any person or partnership of persons who, being a subject or subjects of Her Majesty, having his or their place of business in such Revenue Division, and having previously complied with the requirements of this section in that behalf, shall apply for such License by a written requisition to the Inspector signed by such person, or, in the case of a partnership, by one of the parties ; and such License shall remain in force until the fifth day of January inclusive next after the date thereof, and the party in whose favor it shall be granted shall pay to the Inspector issuing it, the sum of ten dollars, as a duty to Her Majesty on such License ;

How and by whom such licenses shall be issued.

Duty on licenses, and their duration.

3. There shall be paid to Her Majesty, Her Heirs and Successors, a duty of one cent for each gallon, Wine measure, of beer, ale, porter, lager beer, or other malt liquor, brewed or made in this Province after the passing of this Act, and such duty shall be payable by the brewer or maker thereof ;

Duty on malt liquor made in the province.

4. The duties, penalties and forfeitures mentioned in or imposed by this Section shall be collected, recovered and applied in like manner as those mentioned in or imposed by the Act passed in the ninth year of Her Majesty, and intituled, *An Act*

Act 9 V. c. 2, to apply to Brewers and Breweries.