

XVI. And whereas it is expedient to impose a Provincial Duty on Tavern-keepers and others selling spirituous liquors by retail, it is therefore enacted as follows :

Duty on licenses for Taverns, &c.

1. There shall be paid to Her Majesty, Her Heirs and Successors, on each License issued after the passing of this Act to sell spirituous liquors, to be drunk upon the premises, in any hotel, tavern, house, vessel or place, a duty of twelve dollars if such place be within the Municipal limits of any City,—a duty of ten dollars, if the same be within the Municipal limits of any incorporated Town,—and a duty of five dollars, if the same be not within the limits of any such City or Town, or the License be for a vessel ; and such duty shall be paid to the Revenue or District Inspector or Municipal Officer issuing or delivering the License, before it shall be issued or delivered, and shall be over and above all other duties or sums payable thereon ; and no such License shall be of any effect unless such duty be paid but the party holding it shall be held to be unlicensed, and be liable to all the penalties imposed by any Act or by any By-law on persons selling spirituous liquors without License ;

How to be collected.

2. The sums received for such duty by any Municipal Officer shall be by him accounted for and paid over, on demand, to the Receiver General, deducting four per cent. for his trouble in collecting the same, and if not so paid over, shall be a debt due to the Crown by such Municipal Officer, and may be recovered from him with costs, in any way in which debts due to the Crown may be recovered ; and such Municipal Officer shall, as regards such duty, be held to be an Officer employed in the Collection of the Revenue and liable accordingly, and evidence of his having issued or delivered any such license shall be held to be evidence of his having received the duty hereby imposed thereon ;

Lists of licenses to be furnished to the Revenue Inspector.

3. The Chamberlain, Treasurer, Clerk or other Officer of any Municipality, having the requisite official documents or information in his custody, shall at all times, on demand, furnish to the Revenue Inspector for the District, County or Revenue Division in which such Municipality lies, lists of all such Licenses as aforesaid issued after the passing of this Act in or by authority of such Municipality, and of the persons to whom, and the houses, vessels or places for which they were respectively granted, under a penalty of Fifty Pounds for any refusal to furnish such lists ;

Sums received to be duties within 8 V. c. 4.

4. The sums received for duties under this section shall form part of the Consolidated Revenue Fund or this Province, and shall be duties within the meaning of the Act, passed in the eighth year of Her Majesty's Reign, and intituled, *An Act to provide for the management of the Customs and of matters relative to the Collection of the Provincial Revenue.*