

apparatus,—the obtaining of search warrants, and assistance, the revocation of the license of any person obstructing any Officer of Excise in the execution of his duty, or for failure to pay duties or penalties when due,—the protection of Officers of Excise, the penalties for any violation or contravention of the said Acts, and the recovery thereof, the mode of dealing with perishable articles seized, the appropriation of penalties and forfeitures,—and generally all the provisions of the said Acts in so far as they can be applied, and subject always to the provisions of this Act and to those of any regulations to be made under it by the Governor in Council, shall extend and apply to persons licensed under this Act, and to the premises occupied or used by them, and the machinery and apparatus used in the manufacture for which licenses may be granted under this Act, as fully to all intents and purposes as to persons licensed under the said Acts and the premises occupied or used by them and the machinery and apparatus used by them.

Dutiable articles may be received by persons licensed to manufacture, as into a warehouse.

14. Any person, duly licensed as aforesaid, may receive into the place for which his license is granted, as into a Bonded Warehouse, and without payment of the duty thereon, all such spirits, and other articles as are commonly used in the manufacture of the goods for which the license is granted, on a permit for that purpose to be granted by the Collector of Inland Revenue, in such form and on such bond being entered into and on such conditions as shall be prescribed in any regulation in that behalf, but no less quantity of such spirits or other article shall be so received at any one time than might be taken out of bond for consumption.

Payment of duties on goods manufactured &c.

15. The goods so manufactured in bond, shall remain in the place for which the license was granted, in like manner and subject to the like restrictions and to the supervision of the officers of excise, as by law provided with respect to other goods manufactured in this Province and subject to Excise,—and the duty thereon shall be paid in like manner within five days of the close of every half month, unless such goods are then exported or warehoused as they may be in the manner provided with respect to other goods subject to excise.

Cancelling bond for dutiable articles received, on certain conditions.

16. Whenever the Collector of Inland Revenue is satisfied that the quantity of goods manufactured in bond by any person licensed as aforesaid, and on which the duty has been paid or which have been warehoused or entered for exportation, is such that the quantity of spirits or other article received by such person under any permit granted as aforesaid must have been consumed in the manufacture of such goods, then such Collector shall give a certificate thereof to such person, who shall thereby be discharged from any obligation to pay the duty on such spirits or article ;—but if the spirits or other article for which any such permit has been given, remain in the place to which such permit relates longer than six months