sale of the goods and chattels of the offender, under the warrant of such Justice, if not forthwith paid; and one moiety of such penalty shall belong to Her Majesty, and the other to the informer or prosecutor.

That vessels shall be liable to Duty.

VII. And be it enacted, that the said duty of one shilling and sixpence, curreney, per gallon, shall be paid and calculated upon the entire capacity of every Beer Still, Faint Still, Doubler or other Vessels of any kind or description whatever, in which the Beer or Wash is heated or prepared, or which may in anywise act as a Still, or be used as attached to, or connected by pipes or otherwise, with, or be assistant or auxiliary to the vessels ordinarily denominated the Beer Still, and every vessel of any kind or denomination whatever, and by whatever name it may be known, into which the Beer or Wash is put, or into which the steam therefrom is carried or forced, or any vessel by which the process of distillation is carried on, so as to increase the quantity of Spirit produced from the use of the Vessel into which the Beer or Wash is actually put, excepting only any Worm or Vessel intended expressly for the condensation of such steam, and which is immersed in any cistern or vessel of cold water for the purpose of effecting such condensation, and also excepting from the operation of this Law, any Still or Stills kept and used for the sole purpose of rectifying the high wines or spirits of the first extraction from the Beer or Wash; and further that no allowance shall, in calculating the contents of any Still, be made for steam room, or working of the steam, or for any other cause whatever; and that every Tub or Vessel placed on the top of, or connected with, any Still or vessel containing Beer or Wash, serving for the purpose of a cap, or receiver of the steam, shall be considered as part of the Still in calculating the duty payable on the same.

Inspector may guage Still VIII. And be it enacted, that from and after the said first day of January next, each District Inspector, and those acting under him, shall, and may, measure and guage any Still or Vessel within his District for the use of which a duty is hereby imposed, in such manner as he, or they, shall deem most advisable for the purpose of testing the accuracy of the requisition made by, or on behalf of the owner as aforesaid.

Penalty on false statement by owner of Still. respecting its capacity.

IX. And be it enacted, that for any wilful false statement made in any such requisition as to the contents of any Still or Stills therein mentioned, the owner or proprietor thereof, shall forfeit to Her Majesty the sum of fifty pounds, currency, to be recovered in any manner in which a debt to the Crown of a similar amount may be recovered in Lower Canada; and in such case, as well as in any case, where the capacity of any Still or Stills shall have been mistated by error, the owner or proprietor shall, as soon as such mistatement shall be discovered, pay to the Inspector such sum, as with the sum paid on obtaining the Licence, will