

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 5 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* 10 *to repeal certain Acts therein mentioned, and to impose a Duty on Distillers and on the Spirituous Liquors made by them, and to provide for the collection of such Duties*, all the enactments, requirements and provisions whereof, in so far as they are not inconsistent with this Act, are hereby extended, and shall apply 15 to Brewers and persons acting as Brewers, and to the Beer, Ale, Porter, Lager Beer or other Malt Liquor made by them, and to the duty thereon, and to the premises, machinery and utensils used by them, in like manner as to Distillers and persons acting as Distillers and to Spirits distilled or manufactured by 20 them, and to the duty thereon, and to the premises, the utensils and machinery used by them ; and the Revenue Inspectors shall respectively have the same powers and duties with regard to Brewers as they have with regard to Distillers under the said Act, which shall be construed and have effect as if the provisions of this 25 Section formed part thereof, varying the words of the form of oath given in the tenth Section of the said Act, so as to agree with the case ;

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

5. Beer, ale, porter, lager beer or other malt liquor subject to duty under this section may be warehoused under regula- 30 tions to be made by the Governor in Council in that behalf, in like manner and under like conditions as spirits distilled in the province may be warehoused under the Act passed in the twelfth year of Her Majesty's Reign, intituled, *An Act to* 12 V. c. 14. *continue and amend the Act imposing duties on spirits distilled in this province, and to provide for the warehousing of such* spirits ;

Malt liquor made in the province may be warehoused.

6. The officer referred to in the said Act passed in the ninth year of Her Majesty's Reign as "District Inspector," shall hereafter be known and designated as the "Revenue Inspec- 40 tor" of the District, County or other place in which he shall be appointed or directed to act, but his powers and duties shall not be in any way affected by this provision; nor shall it affect any suit, proceeding, document, or matter whatever in which he may have been designated as District Inspector ; and every 45 District, County or place for which a Revenue Inspector shall be appointed or directed to act shall be known as a Revenue Division.

District Inspectors, to be called Revenue Inspectors hereafter.