

An Act to amend the Act respecting Duties of Excise.

WHEREAS it is expedient to make better provision for Preamble.
the collection of duties of excise, and for that purpose
to amend the Act passed in the session held in the twenty-
seventh and twenty-eighth years of Her Majesty's Reign, inti-
tuled : *An Act to amend and consolidate the Acts respecting* 27, 28 V. c. 3.
Duties of Excise, and to impose certain new duties ; Therefore,
Her Majesty, by and with the advice and consent of the Legis-
lative Council and Assembly of Canada, enacts as follows :

1. After the tenth section of the Act cited in the preamble Section 10
to this Act, and hereinafter referred to as the Act hereby amended.
amended, the following section shall be held to be inserted
and to make part of the said Act :

“ No building or place shall be licensed as a Tobacco Ma-
nufactory until after a survey thereof has been made by an As to buildings
Officer of Excise duly authorized for that purpose by regu- licensed as To-
lation or otherwise, nor until such officer has reported the bacco Manu-
result of his survey ; and no license shall issue in any case factories.
unless the following conditions are complied with :—

“ 1. All the entrances to such building or place (unless it be Entrances.
used as a snuff mill only) shall be directly from some public
street or highway ;

“ 2. The building or place shall not form a part of, nor be Not to be join-
appurtenant to any shop or premises where tobacco or cigars ed to a shop,
are sold by retail, or in which there are kept any broken pack- &c.
ages of tobacco or cigars, nor shall there be any communica-
tion, passage way, door or window, whereby any person, article
or thing can pass between such manufactory and shop other-
wise than through a street door of the manufactory as herein
provided.”

2. The following subsection shall be held to be inserted Section 33
after subsection two, of the thirty-third section of the Act amended.
hereby amended and to make part of the said section :—

“ 3. And in case of the seizure of any article or thing in any Certain books
Distillery, Brewery or Tobacco Manufactory, for contravention may be taken
of this Act, the seizing officer or any Superior Officer of Excise, in case of sei-
may take possession of and remove all or any books, papers or sure.
accounts kept under the requirements of this Act, and may