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[No. 237.]

5th Session, 8th Parliament, 29-80 Victoria, 1866.

BILL.

**An Act to amend the Acts relating to
duties of Excise and to alter the duties
thereby imposed on Spirits.**

**Received and read 1st time, Friday, 27th July,
1866.**

Second reading, Tuesday, 31st July, 1866.

Hon. Mr. GALT.

Printed by G. E. DESBARATS.

An Act to amend the Acts respecting Duties of Excise, and to alter the Duty thereby imposed on Spirits.

WHEREAS it is expedient to alter the duties of Excise on Spirits distilled or manufactured within this province and otherwise to amend the Acts respecting duties of Excise : Therefore, Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows :

Preamble.

1. In lieu and instead of the duty of Excise imposed on Spirits distilled or manufactured in this province, by the Act passed in the session held in the twenty-seventh and twenty-eighth years of Her Majesty's reign, and intituled : *An Act to amend and consolidate the Acts respecting duties of Excise and to impose certain new duties*, there shall be imposed, levied and collected on all spirits distilled or manufactured in this province a duty of Excise of sixty cents on every wine gallon of such spirits of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any quantity less than a gallon ;

New duty imposed.

The said duty shall be held to have been imposed and to have been payable (instead of the duty imposed as aforesaid by the Act hereinbefore cited) on the twenty-seventh day of June, in the present year one thousand eight hundred and sixty-six, on all spirits distilled or manufactured or taken out of warehouse for consumption in this Province on or after the said day, and on all spirits on which the duty of excise had not been paid before the said day ; and as regards the said duty and the collection thereof or any penalty for the non-payment thereof, this Act shall be construed and have effect as if it had come into force on the said day ; provided that the Minister of Finance may direct that in any case or cases where the said duty shall have been paid on any spirits taken out of warehouse for consumption between the said day and the seventh day of July, in the present year, the difference between the said duty and the duty for which it is substituted may be returned to the party who has paid the increased duty hereby imposed.

When to commence.

Proviso.

2. All the provisions of the Act herein first above cited and of the Act passed in the twenty-ninth year of Her Majesty's reign, and intituled : *An Act to amend the Act respecting duties*

Former acts to apply.

of *Excise*, and of this Act, shall apply to the duty hereby imposed, and to all matters connected with or relating to the said duty and the payment thereof, in like manner as to the duties imposed by the Act herein first above cited, subject only to the provisions hereinafter made. 5

New provision as to bonds to be given by distillers in consequence of increased duty.

3. Notwithstanding anything to the contrary in the fourteenth section of the Act herein first above cited, a license to carry on the business or trade of a distiller may be granted to any party, provided such party has complied with the other requirements of the said Act, and has, jointly with not less than two and not more than six good and sufficient sureties, entered into a bond to Her Majesty, Her Heirs and Successors, in a sum equal to the amount at which the Collector of Inland Revenue or the Inspector of Excise, estimates the duties to be paid by the party to whom the license is granted, on the products of the distillery for which it is granted, worked to its full capacity, during two months of the time for which the license is to remain in force, the party obtaining the license being bound in the full amount of such estimate, and the sureties each severally for such amount as that the sums for which they are respectively bound shall together be equal to the amount of such estimate; and such bond shall be taken before the Collector of Inland Revenue, who shall cause such sureties to justify as to their sufficiency each for the sum for which he is bound, by affidavit to be made before him and indorsed upon the bond, and shall be conditioned for the rendering of all accounts and the payment of all duties and penalties which the party to whom the license is to be granted will become liable to render or pay under the Acts hereinbefore cited or either of them, or under this Act, and that such party will faithfully comply with all the requirements of the said Acts or of this Act, according to their true intent and meaning, as well with regard to such accounts, duties and penalties as to all other matters and things whatsoever; and such bond shall be kept by the Commissioner of Customs and Excise. 10 15 20 25 30 35

Further provision as to such bonds.

4. Any bond to be hereafter entered into by a distiller, under the fourteenth section of the said Act herein first above cited shall be conditioned to the effect provided in the next preceding section; and all the provisions of the said Act, not inconsistent with this Act, shall apply as well to bonds entered into under this Act, as to those entered into under the said Act; and any bond now in force entered into by a distiller, since the passing of the Act herein secondly above cited, shall be held to be conditioned for the payment of all duties imposed by this Act, and for the observance of all the obligations of the party to whom it was granted, as well under the said Act, and this Act as under the Act herein first above cited. 40 45

Sections 88 and 91 of 27, 28 V. C. 3 amended.

5. The thirty-eighth section of the Act herein first above cited, is hereby amended by adding after the words "determine or

direct and" at the end of the first paragraph thereof, the words "on or before the tenth day of July in each year."

And the sub-section numbered 2 of the ninety-first section of the said Act is hereby amended by inserting after the word
5 "Excise" where it occurs the last time in the said sub-section, the words "or which may be used in the manufacture of goods subject to duties of Excise."

6. The ninth section of the Act herein secondly above cited is hereby amended by adding thereto the following sub-
10 section: Sect. 9 of 29 V.
C. 3 amended.

"3. The Inspecting Officer of Excise having determined the strength of the Beer or Wash, by either of the methods above mentioned, may cause the returns of the distiller to be amended
15 by assessing the duty payable by such distiller, according to the whole quantity of Beer or Wash fermented or manufactured by such distiller during any period not more than one year before the time when the strength of the Beer or Wash is so ascertained, in proportion to the strength so determined, and
20 the quantity of spirits which could have been produced therefrom; and the extra duty so assessed beyond that mentioned in the returns to be so amended, shall be due and payable within five days after the distiller is notified thereof, under the same conditions and penalties to be enforced in the same
25 manner as the duty mentioned in such return." Correction of
distillers'
returns.

7. From and after the passing of this Act, no spirits shall be removed from the distillery wherein they have been manufactured, nor from any warehouse in which they have been bonded or stored, until the duty on such spirits has been paid
30 or secured by bond in the manner by law required, nor until a permit for such removal has been granted in such form and by such authority as the Governor in Council may from time to time direct and determine; and any spirits removed from such distillery or warehouse before the duty thereon has been so paid
35 or secured, or before such permit has been granted, shall be seized and detained by any officer of Excise, having a knowledge of the fact, and shall be and remain forfeited to the Crown. Conditions on
which only
spirits may be
removed.

8. Any Officer of Excise, or Customs, or any Constable or Peace Officer, having general authority therefor from any
40 superior Officer of Excise, may stop and detain any person or vehicle carrying packages of any kind containing spirits, and may examine such spirits and require the production of a permit authorizing the removal thereof, and if such permit is produced, the Officer shall endorse the time and place of examination thereon; but if no such permit is produced, then such
45 spirits, if the quantity thereof be greater than five gallons, may be detained, if such officer has cause to believe that they have been unlawfully removed, until evidence to his satisfaction be adduced that such spirits were being lawfully removed, and if Detaining
persons removing
spirits unlawfully.

such evidence be not adduced within thirty days, the spirits so detained shall be forfeited to the Crown.

9. The Governor in Council may, in his discretion, authorize the manufacture in bond of such *dutiable* goods as he may from time to time see fit to designate, in the manufacture or production whereof spirits or other articles subject to duties of customs or excise are used, by persons licensed to that effect and subject to the provisions hereinafter made, and to the Regulations to be made by the Governor in Council in that behalf; and the goods so manufactured in bond shall, if taken out of bond for consumption in this Province, be subject to duties of excise equal to the duties of customs to which they would then be subject if imported from British or Foreign markets and entered for consumption in this Province.

License for
manufacturing
in bond.

10. Before any person shall be entitled to carry on any such manufacture in bond, he must apply for and obtain a license so to carry on the manufacture of some certain kind or kinds of goods, to be mentioned in the application and license, in some certain premises to be therein described, and such application shall be made to the Collector of Inland Revenue, in the form to be prescribed by the Minister of Finance and shall state the names of the parties proposed by the applicant as his sureties and such other particulars as the Minister of Finance shall think proper to require; and such licence shall terminate on the thirtieth day of June next after it is granted, and the party obtaining it shall pay therefor, to the Collector of Inland Revenue, the sum of *Fifty dollars* before it is delivered to such party; Provided that a Bonded Manufacturing Licence, if applied for at any time after the first day of January in any year, may be granted for the remaining part of the half year ending on the thirtieth day of June then next, on payment of the sum of *Twenty-five dollars* to the Collector of Inland Revenue, the party applying having previously complied with all the other requirements of this Act.

Proviso.

Security to be
given.

11. Every such license shall be known as a Bonded Manufacturing Licence, and no such license shall be granted to any party until he has, jointly and severally with good and sufficient sureties to the satisfaction of the Collector of Inland Revenue, entered into a bond to Her Majesty, Her Heirs and Successors, in the sum of four thousand dollars, and in a further sum equal to the amount at which the said Collector of Inland Revenue estimates the maximum amount of duties to be paid by such party during any two months of the time it is to remain in force; and such bond shall be taken and the sureties shall justify their sufficiency in like manner as is provided with respect to the bonds to be given under the Act herein first above cited, and all the provisions of the said Act and of the Act secondly above cited, with respect to bonds to be entered into by persons licensed under either of them, shall, so far as they are applicable

Form of bond:
justification of
sureties, &c.

and not inconsistent with the provisions of this Act or of the Regulations to be made under it, apply to the bonds to be entered into under this Section, and to the enforcement thereof, and the conditions of the bond shall be similar to those of the bonds required under the said Acts, with such further conditions as may be required under this Act or by any such Regulations as aforesaid.

12. Before any place shall be licensed as a Bonded Manu-
 10 factory under this Act, the building and premises constituting
 such place must have been surveyed and approved by the
 proper officer of Excise, and all the requirements of the
 said Acts as hereby extended and of any order in Council in
 that behalf must have been complied with as respects such
 place.

Manufactory must have been inspected and approved.

13. Every person holding a bonded manufacturing license,
 15 and the premises for which such license is granted, shall be
 subject to the like provisions, restrictions, obligations, and
 penalties, as a person holding a license as a licensed distiller,
 and the premises for which his license is granted are subject to
 20 under the Acts hereinbefore cited; and all the provisions of the
 said Acts for enforcing such restrictions, obligations and penal-
 ties, and with respect to the description and enumeration to be
 furnished of the premises for which the license is granted, and of
 the machinery and apparatus to be used, the notice to be given to
 25 the Collector of Inland Revenue of the intention to work at any
 time, the obligation to afford assistance to any officer of excise,
 the obligations consequent upon any intention to alter or add
 to the premises, machinery or apparatus,—the inscriptions
 over the entrance of places, premises or apartments subject
 30 to excise, the books, accounts and papers to be kept by the
 person licensed, and his obligations with respect to the same,
 and the powers of the Minister of Finance, the collector
 of Inland Revenue, or of any Officer of Excise with respect
 35 and books of the person licensed with respect to the business
 for carrying on which he is licensed, the mode of stating the
 quantities of any articles, in such books and accounts, the
 seizure of books, papers and accounts required by the said Acts
 in case of seizure of his premises, the times and forms of re-
 40 turns to be made by the person licensed, the particulars to be
 entered therein and the attestation thereof, and the payment of
 duties, the powers of the Officer of Excise to make further
 examination and to put further questions with reference to such
 returns and duties, the mode of calculating the duty payable on
 45 any goods subject to Excise, the warehousing of such goods,
 the powers of Officers of Excise generally, for entering into pre-
 mises and examining machinery and apparatus, and for disco-
 vering concealed apparatus or utensils, and for taking samples
 of goods manufactured subject to excise, the power of the offi-
 50 cers of Excise to provide and apply locks to any apartment or

Provisions of former Acts to extend to manufacture of goods in bond.

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

without such certificate being granted in respect thereof, then such person shall make an ex-warehouse entry, and pay the duty on so much of such spirits or article as shall not be certified to have been so consumed, and such duty shall be held to
5 be a duty of excise and collected and accounted for as such.

17. The Governor in Council may from time to time make such regulations as to him may seem necessary for carrying into effect and enforcing the provisions of this Act respecting the manufacture of goods in bond, or the warehousing of such
10 goods when manufactured, and for declaring the true intent and meaning of such provisions in any case of doubt, and for declaring how far any of the provisions of the Acts hereinbefore cited shall be modified in their application to the manufacture of goods in bond and matters thereunto relating, or for substituting other provisions of the like nature in the place of any of
15 them which cannot in his opinion conveniently be so applied; and may by such regulations require any bond or any oath or affirmation which he shall deem requisite for the purposes aforesaid, and may for breach of such regulations impose any penalty
20 not exceeding *five hundred* dollars in any case, or the forfeiture of the goods or articles or things in respect of which they shall have been violated: And every such regulation may by the Governor in Council be repealed, amended or re-enacted, and all the provisions of the Acts hereinbefore cited, and of the Act respecting duties of Customs and the collection thereof, with respect
25 to Regulations made under them respectively shall apply to Regulations to be made under this Act.

Governor in council to make Regulations for carrying out this Act.

18. All Regulations made by the Governor in Council under this Act, and published in the *Canada Gazette*, shall, after such publication, have the force of law, and any infraction, breach or violation of any such regulation, shall subject the holder of a bounded manufacturing license or any other person in the said Regulations mentioned, to such penalty or forfeiture as may by the said regulations be imposed for such
30 offence, and the same shall be enforced in like manner as penalties and forfeitures imposed by the Acts herein before cited, or either of them.

Publication and effect of Regulations.

19. Goods manufactured in Bond under this Act, and the premises wherein the manufacture is carried on, shall be held
40 to be "subject to Excise," within the meaning of the Acts herein before cited and amended, and this Act shall be read and construed as forming one Act with the said Acts and as part of them, and all words and expressions in this Act shall have the same meaning as is assigned to them respectively in
45 the said Acts, and the words "this Act" in either of the said Acts or in this Act, shall include the said Acts and this Act, unless there is something in the context inconsistent with this provision.

Interpretation clause.