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No. 269

2nd Session, 3rd Parliament, 12 Victoria, 1849.

BILL.

An Act to continue and amend the Act imposing duties on Spirits distilled in this Province, and to provide for the Warehousing of such Spirits.

Received and read a first time, Monday, 23rd
April, 1849.

Second reading Friday, 27th April, 1849.

Hon. Mr. HINCKS.

PRINTED BY LOVELL AND GIBSON.

BILL.

An Act to continue and amend the Act imposing Duties on Spirits distilled in this Province, and to provide for the Warehousing of such Spirits.

WHEREAS it is expedient to amend the Act passed Preamble.
 in the ninth year of Her Majesty's Reign, and intitled, "*An Act to repeal certain Acts therein mentioned,* 9 V. c. 2.
 "and to impose a Duty on Distillers and on Spirituous
 5 "*Liquors made by them, and to provide for the collection of*
 "*such Duties,*" and to continue the said Act as so amended: Be it therefore enacted, &c.

And it is hereby enacted by the authority of the same, Part of Sect. 5 repealed, as to Spirits hereafter to be made.
 That so much of the fifth section of the Act mentioned in
 10 the Preamble to this Act, as fixes the Duty to be paid on
 Spirits, Strong Waters and Spirituous Liquors, at two pence per gallon, Imperial measure, shall be and is hereby
 repealed, in so far only as regards Spirits, Strong Waters
 or Spirituous Liquors distilled, manufactured or made
 15 after the passing of this Act, but shall remain in force as
 to those distilled, manufactured or made before the passing
 of this Act; and all parts of the said Act not inconsistent
 with this Act shall remain in force and shall apply
 to the duty hereinafter mentioned and imposed, in the same
 20 manner as without this Act they would apply to the duty
 mentioned and imposed by the said Act.

II. And be it enacted, That the duty to be paid (under
 the provisions of the said Act in so far as the same are not
 inconsistent with those of this Act,) on Spirits lawfully
 25 distilled, manufactured or made within this Province after
 the passing of this Act, shall be one penny currency per
 gallon, wine measure, for Spirits not exceeding the
 strength of proof by Sykes' Hydrometer, and so in proportion
 for any greater strength than the strength of
 30 proof, and for any greater or less quantity than a gallon,
 and such duty shall be computed and charged upon
 the quantity of Spirit to be ascertained after the first process
 of rectification. What duty shall be paid on Spirits made after the passing of this Act.

III. Provided always, and be it enacted, That it shall
 35 be lawful to deposit in any duly established "*Customs Warehouse*" any Spirits subject to duty under this Act or
 the Act hereby amended (and in like manner, and under
 the like regulations so far as they may be found applicable,
 as articles imported into the Province) upon the payment of
 40 five per centum on the duty to which the same would be Spirits may be warehoused on certain conditions.

subject if not so warehoused, which per centage shall always be paid to the District Inspector before such warehousing shall be allowed ; and in like manner such Spirits may be exported without further payment of duty, or may be taken out of warehouse for consumption, on payment of the duty thereon, less the five per centum aforesaid. 5

Governor in Council may make regulations for the warehousing of spirits.

IV. And be it enacted, That it shall be lawful for the Governor in Council to make such regulations as shall to him seem necessary for adapting any regulations then in force relative to the warehousing of goods liable to duties of customs, to the warehousing of spirits under this Act, or to make such other regulations touching the warehousing of such spirits as to him shall seem meet ; and all the provisions of the Act passed in the tenth and eleventh years of Her Majesty's Reign, and intituled, " *An Act for repealing and consolidating the present Duties of Customs in this Province, and for other purposes therein mentioned,*" or of the Act of the present Session amending the same, shall apply to regulations to be made under this Act, as if the same related to the warehousing of goods subject to Duties of Customs under the said Acts or either of them. 10 15 20

Interpretation clause.

V. And be it enacted, That the word "Spirits" wherever it occurs in this Act shall mean and include all Spirits, Strong Waters and Spirituous Liquors of any kind. 25

Act 9, V. c. 2, continued.

VI. And be it enacted, That the Act herein first above mentioned and hereby amended, shall be continued and shall remain in force as amended by this Act, until repealed or altered by competent authority. 30