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No. 245.

2nd Session, 5th Parliament, 19 Victoriae, 1856.

B I L L .

**An Act to impose an additional Excise
Duty on Whiskey.**

Received and read first time, Wednesday 30th
April, 1856.

Second reading, Friday, 2nd May, 1856.

Hon. Mr. CAYLEY.

S. Derbishiro & G. Desbarats, Queen's Printer.

An Act to impose an additional excise Duty on Whiskey.

WHEREAS it is expedient to increase the duty payable Preamble.
on Spirits manufactured in this Province: Therefore,
Her Majesty, by and with the advice and consent of the Legis-
lative Council and Assembly of Canada, enacts as follows:

5 I. In addition to the duty imposed by the second section of
the Act passed in the twelfth year of Her Majesty's Reign and Additional
intituled, *An Act to continue and amend the Act imposing duties* duty imposed
on Spirits distilled in this Province, and to provide for the ware- on Spirits ma-
housing of Spirits, on Spirits lawfully manufactured within nufactured,
10 this Province, there shall be payable on all such Spirits manu- &c., after the
factured upon or after the day of
or which having been so manufactured before that day, and
warehoused under the said Act, shall, upon or after the same
be taken out of warehouse for consumption, a further duty of
15 one half penny currency per gallon wine measure, so that the
total duty payable on such Spirits shall be one penny and one
half penny currency per gallon.

II. This Act shall be construed as one Act with the Act last Interpretation
above cited, and with the Act thereby amended, passed in the clause.
20 ninth year of Her Majesty's Reign, and intituled, *An Act to*
repeal certain Acts therein mentioned, and to impose a duty on
Distillers and the Spirituous Liquors made by them, and to pro-
vide for the collection of such duties; and all the provisions of
the said Acts not inconsistent with this Act, shall apply to the
25 duty hereby imposed, and all words and expressions herein
used shall have the same meaning as in the said Acts; and
the word "manufactured," in this Act, shall be equivalent to
the words "distilled, manufactured or made," in the said Acts.