

full force and effect in all respects, and the Duties therein specified, computed and determined as is in this Act prescribed, shall be collected, received and paid in all other respects, in the manner prescribed in the said recited Act, and subject to all the provisions and penalties contained in the said recited Act.

5. This Act shall be in force as long as the Act to which it is an amendment.

CAP. XX.

An Act relating to Distilleries.

Section.

1. Penalty for using an unlicensed Distillery: Price and Contents of Licence.
2. Duty on Spirituous Liquors distilled in the Province.
3. Quantity distilled, how ascertained.
4. At inspection, whole quantity to be ex-

Section.

- hibited on oath: Payment of Duty or Warehousing optional.
5. Penalty for improper removal.
6. Proceedings in case of forfeiture or penalty.
7. Chapter 18 Rev. Stat. repealed.

Passed 9th April 1860.

BE it enacted by the Lieutenant Governor, Legislative Council, and Assembly, as follows:—

1. No Distillery for the manufacture of spirituous Liquors shall be used in this Province, unless an annual Licence be obtained therefor from the Provincial Treasurer, under the penalty of one hundred pounds for every time the same shall be so used without Licence, and the forfeiture of the still, stock, material and things used therein and therefor: No such Licence shall be granted but on the payment of the sum of ten pounds, nor to any other person than the owner of the Distillery, nor until oath be made before the Treasurer of such ownership: The Licence shall contain the name of the Licensee, the Parish and County where his House and Distillery are situate, the sum paid for the Licence, the time of its commencement, and of its termination, which last shall always be on the thirty first day of December in each year.

2. For every gallon of spirituous Liquors other than Gin or Whiskey distilled in the Province, by Licence, the following Duties shall be paid to the Queen for the use of the Province,— Ten pence per gallon of the strength of proof by Sykes's Hydrometer, and so in proportion for any greater or less strength; and for every gallon of Gin or Whiskey so distilled, two shillings and six pence per gallon: On and after the first

day of November next, the Duty to be paid to the Queen as aforesaid, for every gallon of spirituous Liquors so distilled, except Gin or Whiskey, shall be seventeen cents per gallon, of the strength of proof by Sykes's Hydrometer, and so in proportion for any greater or less strength; and for every gallon of Gin or Whiskey so distilled, fifty cents per gallon.

3. The quantity of spirituous Liquors distilled at any Distillery so licensed, shall be ascertained by gauging, and the strength of such spirituous Liquors shall be tested by Sykes's Hydrometer, by or in the presence of an Officer of the Provincial Revenue, acting under the direction of the proper Officer, whenever and as often as such proper Officer may direct; and for this purpose every Still House, or Distillery, or other building used for the purpose of distilling spirituous Liquors, shall be at all times open and subject to the inspection of the proper Officer of the Treasury Department, or of any such person or persons as he may appoint; and such person or persons may enter in the day time, between sunrise and sunset, into any such Still House, Distillery, or other building; but if the doors be closed and admission denied, the Officer or person after first demanding admission and stating the object, may forcibly enter into the same.

4. At the time of any such inspection, the Licensee shall exhibit the whole quantity distilled by him since the date of the last previous visit of the Revenue Officer, and shall furnish the Revenue Officer with a statement under oath of himself and his chief workman, specifying that the quantities of spirituous Liquors then and there produced, are the whole that has been distilled by him since the previous visit and gauge by the Officer of the Revenue; and the quantity of spirituous Liquors being so ascertained, the Licensee shall forthwith pay to the proper Officer of the Treasury Department the Duty herein and hereby imposed; and under the Warrant of the proper Officer, and in the presence of the Officer who gauged such Liquor, remove the same to some building outside of the said Distillery, or he may warehouse the same in the manner prescribed by Chapter 28, Title III, of the Revised Statutes, 'Of Warehousing Goods,' and deposit the said Liquor in one of the general Warehouses appointed by the proper Officer, subject to the rules and regulations of

the said Chapter 28, Title III, of the Revised Statutes, 'Of Warehousing Goods.'

5. Any spirituous Liquors so distilled, removed without Warrant from the proper Officer, as above provided, or having been illegally removed, found in possession of any person or persons, shall be forfeited; and the Licensee from whose Still House or Distillery such Liquors shall have been removed, and the person or persons in whose possession such Liquor may be found, shall severally forfeit and pay the sum of one hundred pounds.

6. The mode of proceeding in case of forfeiture, and all penalties imposed by this Act, shall be sued for, recovered and applied in the manner provided in Chapter 29, Title III, of the Revised Statutes, 'Of Seizures, Forfeitures, and Modes of Proceeding,' and each and every provision of the said Chapter shall apply to forfeitures under this Act when applicable.

7. Chapter 18, Title III, of the Revised Statutes, 'Of the Duties on Distilled Spirits,' is hereby repealed.

CAP XXI.

An Act relating to the Protection of the Revenue.

Section.

1. Penalty for frauds as to Warehousing or removing Goods.
2. Recognizances under Sec. 9, Cap. 29, Rev. Stat. to be forthwith transmitted to Clerk of Crown.
3. Governor in Council to regulate Importations by land;

Section.

4. Such Importations to be between sunrise and sunset.
5. Forfeiture for importing by land by night on unprescribed roads.
6. Form of condemnation under Chap. 12, Rev. Stat.

Passed 9th April 1860.

BE it enacted by the Lieutenant Governor, Legislative Council, and Assembly, as follows:—

1. Any person who shall enter any goods for warehousing, and shall not duly deposit the same, or shall take such goods from the Warehouse without due entry or clearance, or if such goods have been cleared for exportation or for removal to another Port in the Province, such person shall not duly convey them therefrom and ship them, or shall afterwards reland them without permission of the proper Officer, shall, in addition to the forfeitures of the goods, provided in the second Section of Chapter 28, Title III, of the Revised Statutes 'Of Ware-