

property actually seized and sold under any forfeiture.

to or affect any goods or chattels, lands or tenements, actually seized and sold under lawful authority in consequence of any such forfeiture or attainder, by any Public Officer or Minister of Justice, but such goods and chattels, lands and tenements, shall belong to the same parties and be dealt with in all respects as if this Act had not been passed.

This Act and the said pardon to be construed in the most liberal and beneficial manner.

III. And be it enacted, That this Act and the free and general pardon herein mentioned and granted, shall be construed and taken in the most large and beneficial sense and manner in favor of the persons and parties hereinbefore mentioned and every of them, and shall have as full and ample effect in the case of each offender to whom (being so largely and beneficially construed) they can apply, as if Her Majesty's free and unconditional pardon, had been specially granted to such offender for the offence of which he may have been guilty, or as if he had been specially named, and his offence specified and freely pardoned in and by this Act.

Effect against private prosecutors.

IV. And be it enacted, That this Act shall have as full effect against any private prosecutor or party as against the Queen's Majesty, Her Heirs and Successors.

How this Act may be pleaded.

V. And be it enacted, That any person or party hereby pardoned and discharged, may in any prosecution, suit or action against him or her, founded on any offence from which he or she is hereby pardoned and discharged, plead the general issue, and give this Act and the special matter in evidence.

This Act not to affect certain other Acts.

VI. And be it enacted, That this Act shall not extend or be construed to extend to alter or in any wise affect the provisions of a certain Act of the Parliament of this Province, passed in the Session held in the eighth year of Her Majesty's Reign, and intituled, *An Act to vest in John Montgomery and Thomas Ewart the property forfeited to the Crown by the Attainder of the said John Montgomery*, nor to alter or in any wise affect the provisions of a certain other Act of the Parliament of this Province, passed in the Session held in the ninth year of Her Majesty's Reign, intituled, *An Act to reverse the Attainder of Peter Matthews, and to avoid the forfeiture of his estates and property*, nor to alter or in any wise affect the provisions of a certain other Act of the Parliament of this Province, passed in the Session held in the tenth year of Her Majesty's Reign, intituled, *An Act to restore the rights of certain persons attainted of High Treason*.

#### C A P. X I V.

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.

[30th May, 1849.]

Preamble.  
9 V. c. 2.

**W**HEREAS it is expedient to amend the Act passed in the 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 on the Spirituous 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 by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and of the Legislative Assembly of the Province of Canada, constituted and assembled by virtue of and under the authority

authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, and intituled, *An Act to re-unite the Provinces of Upper and Lower Canada, and for the Government of Canada*, and it is hereby enacted by the authority of the same, That so much of the fifth section of the Act mentioned in 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 since the twenty-fifth day of April last past, but shall remain in force as to those distilled, manufactured or made before the date last aforesaid; 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 manner as without this Act they would apply to the duty mentioned and imposed by the said Act.

In what cases only the duty imposed by the said Act shall be payable.

As to other provisions of the 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 distilled, manufactured or made within this Province since the twenty-fifth day of April last past, 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 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 25th April, 1849.

III. Provided always, and be it enacted, That it shall 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 like regulations so far as they may be found applicable, as articles imported into the Province) upon the payment of five per centum on the duty to which the same would be 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.

Spirits made in Canada may be warehoused on certain conditions.

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 regulation 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 Session held 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.

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

10 and 11 V. c. 31.

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.

Interpretation clause.

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.

Act 9, V. c. 2, continued, as hereby amended.