

*Laws of Her Majesty's Province of Upper Canada*, passed in the year 1849. Montreal: Stewart Derbshire & George Desbarats, 1849.

12 Victoria – Chapter 14

**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.**

Whereas 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 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on Spirits, Strong Waters and Spirituous Liquors, at two pence per gallon, Imperial measure, shall be and is hereby repealed, in so far only as regards Spirits, Strong Waters or Spirituous Liquors distilled, manufactured or made since the twenty-fifth day of April last past, but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.

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.

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.

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.

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.

VI. And be it enacted, That the Act herein first above mentioned and hereby amended, shall be continued and shall remain in force as<sup>1</sup> amended by this Act, until repealed or altered by competent authority.