

Laws of Her Majesty's Province of United Canada, passed in the year 1856. Quebec: Stewart
Derbshire and George Desbarts, 1856.

20 Victoria – Chapter 42

An Act to impose an additional Excise Duty on Spirits. Assented to 19th June, 1856.

Whereas it is expedient to increase the duty payable on Spirits manufactured in this Province:
Therefore, Her Majesty, by and with the advice and consent of the Legislative Council and
Assembly of Canada, enacts as follows:

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 intituled, *An Act to continue and amend the Act imposing duties on Spirits distilled in this Province, and to provide for the warehousing of Spirits*, on Spirits lawfully manufactured within this Province, there shall be payable on all such Spirits manufactured upon or after the fifth day of July next, 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 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 above cited, and with the Act thereby amended, 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 the Spirituous Liquors made by them, and to provide for the collection of such duties*; and all the provisions of the said Acts not inconsistent with this Act, shall apply to the 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.