

Iron; and Railway Rails and Chairs; Oakum; Sails and Rigging for new Ships; Sheathing Paper; Silk Plush for Hatters' purposes; Block Tin; Tin Plates; Lead, in pig or sheets; Zinc, in pig or sheets; Bar and Sheet Steel; Brimstone, crude and roll; Sulphuric Acid; Muriatic Acid; Chloride of Lime; Soda Ash; Copperas; Alum; Phosphorus; Prussiate of Potash; Carboys; Nitre and Saltpetre;

\$1 00

On the following articles, for every hundred dollars of the true and real value thereof, viz:—

Boots and Shoes, of whatever material, and parts of the same; Leather Manufactures; Chairs, and prepared parts of or for Chairs; Clocks, Wheels, Machinery and Materials for Clocks; Household Furniture, (except Baggage, Apparel, Household effects, Working Tools and Implements, used and in use of persons or families arriving in this Province, if used abroad by them and not intended for any other person or persons, or for sale); Looking Glasses; Oranges and Lemons; Brushes; Hats and Hat Bodies; Piano Fortes; Snuff and Cigars; Carriages, Wagons, Sleighs, and other vehicles, and parts thereof; Veneer, and other Mouldings; Frames for Pictures and Looking Glasses; Wooden Wares of all kinds; Matches; Corn Brooms; and all Agricultural Implements, and parts thereof, (except Spades, Shovels, Scythes, and Reaping Hooks); Trunks; Valises; Portmanteaus;

\$15 00

Iron Castings, viz:—Cooking, Close, Box, and Round Stoves, and parts thereof, except Square Stoves, designated as Canada Stoves; Apparatus for Cooking Stoves; Franklin Stoves; Register Grates; Fire-frames, and parts thereof; Kitchen Ranges; Boilers; Cast Iron Furnaces, and parts thereof;

And on all other Goods, Wares, and Merchandise not herein otherwise charged with Duty, and not hereinafter declared to be free from Duty, for every one hundred dollars of the true and real value thereof,

\$12 50

2. The Table of Exemptions mentioned in the fifth Section of the said recited 'Act imposing Duties for raising a Revenue,' shall only be construed to apply to the Duties imposed by the said recited Act, and this Act.

3. So much of the seventh Section of the said recited 'Act imposing Duties for raising a Revenue,' as authorizes the Governor in Council by Proclamation to admit articles, the growth, production, or manufacture of the West Indian possessions or of the United States of America, into this Province free of Duty, is hereby repealed.

4. Subject to the provisions of this Act, the said recited 'Act imposing Duties for raising a Revenue,' shall remain in 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' 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' 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' 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