

tory or warehouse as to its accuracy. Duties are payable on the 6th and 21st of each month, except in cases specified in Act. Goods may remain in warehouse at owner's risk for any period not exceeding two years, under bonds for twice the amount of duty. Warehoused goods may be transferred, exported or removed from one warehouse to another, under regulations by the Governor in Council, except malt.

When goods are removed from warehouse for consumption—the duty must be first paid, and no draw-back is allowed if after that they are exported, and no entry ex warehouse will be granted until all conditions imposed by law and regulations have been complied with. But a manufacturer in bond may receive spirits or other articles into his factory as into bonded warehouse. Whenever collector is satisfied that spirits or other excisable articles have been used up in manufactures on which duty has been paid, or which have been warehoused or exported, he may give certificate and cancel bond, but all not so used in six months must pay duty as ex-warehouse. Brewers exporting beer, and giving two days' notice of intention, will receive draw-back equivalent to excise duties. No spirits are to be removed from distillery or warehouse without payment of duty or permit, on pain of forfeiture, nor between the hours of 6 p.m. and 7 a.m., nor in less packages than 4½ gallons; and any person found so removing them may be detained, together with vehicle and spirits, which are forfeited, unless proof of payment of duty is made within thirty days. The G. in C. may make regulations to carry out or modify certain portions of Act.

No officer of Inland Revenue can deal in articles subject to excise or customs duties. They may break up partition or other part of building, or dig into any ground surrounding them, in order to inspect fully any apparatus, or to ascertain if anything is kept out of view. On stating his errand and demanding admittance, and not being admitted, he may by day himself break into any manufactory; by night he may do so if accompanied by peace officer. He may, upon obtaining search warrant, search any place for concealed apparatus. He has the same powers as customs officer under writ of assistance.

In addition to penalty of \$200 for manufacturing without license, the person so manufacturing shall forfeit double excise duty and license duty, and forfeit apparatus and goods found in unlicensed factory. Any person having apparatus not reported shall forfeit them and \$100. For having package of unstamped tobacco, \$200, besides forfeiting goods. All apparatus and stock of material and manufactures found on premises of those who have been guilty of revenue frauds are forfeited. All manufactures on which duty is not paid at the proper time are forfeited. Malster fraudulently putting grain on cistern forfeits \$5.00 and all grain and malt in malt house. Same for removing malt without account being taken. For using stamped packages for goods on which duty has not been paid, or failing to obliterate brand or stamp on packages sold on delivery, a fine of \$100 and imprisonment of from one to twelve months. Any person having and using apparatus, &c., not reported, or altered without reporting, or concealed in portions and not made known to officers, or using such apparatus for purposes not notified, or refusing or neglecting to designate properly the capacity of such apparatus or parts of it, or to admit officers on duty, or to allow inspection, or who shall deceive or mislead officers, shall forfeit \$500, and \$1.00 more for each day on which such offence has been committed, and all apparatus not entered, described, &c., as required, shall be forfeited. Any person refusing to aid officer in his duty when called upon shall forfeit \$50 to \$100, and be imprisoned 3 to 6 months. Manufacturers failing or neglecting or allowing their employees to fail or neglect to keep proper books, or make accurate returns in any way, or refusing to produce books when required, forfeit \$500 and double license fees and duties, and all the stock and materials about which such neglect or fraud has arisen or information has been refused. For using uninspected beams, scales, weights or measures, he forfeits \$200 and \$50 per day, and they are forfeited. The use of any close receiver, high wine tub, low wine tub or dautler perforated by more holes than are necessary for legitimate use, even though they are stopped, subjects the manufacturer to a penalty of five hundred dollars and forfeiture of the vessel. Breaking Crown's locks, or seals, abstracting goods or counterfeiting labels, or performing any such vessel as above is made a felony. Any person failing to make proper returns to pay over at proper time license fees and duties accrued, or to pay penalty or forfeiture within one month, forfeits his license. Obstructing an officer in discharge of his duty is made a misdemeanor punishable by imprisonment for 6 to 12 months, and assaulting them or persons assisting them is punishable by imprisonment from 6 months to 5 years. Taking away seized goods in vessel or carriage with or without violence is a felony, punishable by imprisonment of from 6 months to 2 years. Any person refusing or neglecting to give evidence when summoned incurs a penalty of \$100. All other violations of Act are punishable by penalty of \$200. Similar immunities and protection are afforded to excise as to customs officers, (see the Customs Act anterior.)

Duties are recoverable in any of the courts as a debt to Her Majesty. Perishable articles seized may be dealt with as when seized by customs authorities. Apparatus, engines, &c., seized may be removed or otherwise secured in the possession of the officers, and may not be used by the person from whom taken until condemned or released in due course of law. Stock and apparatus of articles seized must be forthwith posted up in office of clerk or prothonotary and of the collector. Delays for procedure of claimant same as in customs cases. Seizures not claimed also dealt with in like manner. Articles may in like manner be delivered up, security being given for double value. Payment of penalty discharges no duty. Penalties and proceeds of forfeitures are to be dealt with similarly to those under customs laws. The power of the Canada vine-growers association to distil brandy or other spirit is limited to that made from the products of their own vineyards without extraneous saccharine matter. Their works are placed under inspection of Revenue officers.

The Act 31 Vic., cap. 50, imposes an additional duty on spirits. (See table.) It renders petroleum (meaning thereby all sorts of mineral or rock oil or naphtha) subject to excise. All refiners must take out a license, and without it cannot have apparatus in his possession. He is subjected for infraction of the law to similar penalties as spirit refiners or distillers, &c., under cap. 8. It is illegal to import or sell, or, unless licensed, to possess petroleum which will not bear the fire test of 115 deg. Fahrenheit. Refined petroleum is subject to inspection, and any person holding or selling it uninspected is guilty of a misdemeanor, and liable to imprisonment for six months or a fine of \$500. The G. in C. may make regulations for the warehousing of petroleum, and for its storage. Petroleum held in contravention of the law or regulations is forfeited. Officers are to be named to be inspectors. The general clauses of the Inland Revenue Act (cap. 8) are extended to operations under this Act.

The Act 31 Vic., cap. 51, provides for securing the payment of duty on tobacco manufactured in Canada. Raw or leaf tobacco can only be imported at Halifax, St. John (N.B.), Miramichi, Quebec, Montreal, St. Johns (Que.), Prescott, Kingston, Toronto, Hamilton, Clifton, Sarnia, Windsor and London, and such other ports as the G. in C. may direct, on penalty of forfeiture if elsewhere brought in. It shall all be bonded. All tobacco grown in Canada, when it passes out of the possession of the grower, must be carried directly to a tobacco manufactory or warehouse, unless sold to a licensed tobacco dealer, who may take tobacco for consumption either from the grower or out of bond upon payment of the duty. The bond taken for tobacco warehoused is to be for 15 cts. per lb., conditioned for its delivery to a tobacco manufacturer, or dealer, on a proper permit and payment of duty, or its exportation or destruction. It may remain in bond for two years. All stems, sweepings, waste and refuse not used in the factory are to be destroyed. If any person other than a licensed manufacturer of imported, or the dealer or the grower of Canadian, has in his possession more than 10 lbs. of raw or leaf tobacco (which he may have bought for his own use, and on which duty is paid,) it may be seized and forfeited. The G. in C. may make regulations to enforce the provisions of this Act. Provision is made for the storing and keeping of articles seized. The last section of cap. 8, relating to the Vine Growers' Association, is repealed, leaving their charter intact.