



CHAPTER 32

An Act to amend the Alcoholic Liquor Act

[Assented to, the 19th of February, 1932]

HIS MAJESTY, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

1. The Alcoholic Liquor Act (Revised Statutes, 1925, R. S., c. 37, chapter 37) is amended by inserting therein, after section 43 thereof, the following section:

“43a. 1. It is forbidden to sell alcohol or spirits in bottles, unless a special stamp issued and cancelled in conformity with the Stamp Act (Chap. 24) be affixed to each bottle.

Special stamp on bottles of alcohol and spirits.

2. Such stamps shall be of the following denominations:

Denominations.

a. Five cents if the capacity of the bottle is thirteen ounces or less; or

b. Ten cents if the capacity of the bottle is over thirteen ounces but not over twenty-seven ounces; or

c. Fifteen cents if the capacity of the bottle is over twenty-seven ounces.

3. Such stamps shall be purchased in advance by the Commission and shall be furnished by the Provincial Treasurer.

Purchase.

4. Such tax to be known as “Unemployment Tax” shall be payable by the purchaser of alcohol or spirits to the Commission which in such case acts as an agent of Provincial Revenue.

“Unemployment Tax”.

The proceeds of the sale of such stamps shall be deposited, by the Provincial Treasurer, into a special fund set apart for the reimbursement, in capital and interest, of the loans made or which will be made for the purpose of aiding the unemployed.”

Disposal of proceeds.

2. This act shall come into force on the day of its sanction.

Coming into force.

