

The Statutes of His Majesty's Province of Upper-Canada, Passed in the second session of the seventh provincial parliament of Upper-Canada (1818). York: R. C. Horne, 1818.

58 George III – Chapter 1 (Session 2)

An Act to impose a Duty upon Persons selling Wine, Brandy and other Spirituous Liquors, by Wholesale. Passed 1st April, 1818.

Most Gracious Sovereign,

Whereas for the better support of the Government of this Province, and for promoting the internal improvement of the same, it is expedient to increase the Revenue thereof: We your Majesty's most Dutiful and Loyal Subjects the Commons of Upper-Canada, in Provincial Parliament assembled, Beseech your Majesty that it maybe enacted, and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Assembly of the Province of Upper-Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of Great Britain, entitled "An Act to repeal certain parts of an Act passed in the Fourteenth Year of His Majesty's Reign, entitled 'An Act for making more effectual provision for the Government of the Province of Quebec, in North America, and to make further provision for the Government of the said Province.'" and by the authority of the same, That there shall be raised, levied, collected, and paid to His Majesty, his Heirs and Successors, to and for the Public Uses of this Province, and the support of the Government thereof, the Duties herein after mentioned, for and upon the respective Licences, to be taken out in the manner and by the Persons hereinafter mentioned.

II. And be it further enacted by the authority aforesaid, That from and after the First day of June, next, and from and after the Fifth day of January, in each and every Year ensuing, there shall be taken out a Licence by every Merchant, Shopkeeper, Trader, or Dealer, who may sell or vend any Wines, Brandy, or other Spirituous Liquors by Wholesale, that is to say Three Gallons and upwards, and who have not taken out a Licence to sell, vend, and retail Wines, Brandy, or other Spirituous Liquors, for which Licence there shall be paid, at the time such Licence shall be taken out, the sum of Five Pounds of Lawful Money of this Province.

III. And be it further enacted by the authority aforesaid, That the Licence herein before mentioned shall be granted by the Governor, Lieutenant Governor, or Person administering the Government of this Province, through the Inspector in each and every District, and for every such Licence that shall be delivered by the Inspector, there shall be paid by the person or persons applying for the same, to the Inspector, the sum of Two Shillings and Sixpence, current money, for issuing the same, and no more.

IV. And be it further enacted by the authority aforesaid, That nothing in this Act shall extend or be construed to prohibit any person who shall have or may hereafter take out

a Licence for the distillation of Spirituous Liquors, from selling such Spirituous Liquors as he shall have distilled, without taking out the Licence required by this Act.

V. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for each and every Inspector of this Province, and each and every of them is and are hereby required, to render within One Month after the Fifth day of January in each and every year during the continuance of this Act, to the Inspector General of this Province, a just, true, and faithful account, to be verified on Oath, of all Monies which he or they shall receive under and by virtue of any Act of the Parliament of this Province, and such Inspector and Inspectors as aforesaid, shall also pay or cause to be paid into the hands of the Receiver General of this Province, within Two Months thereafter all such monies as he and they shall have so received.

VI. And be it further enacted by the authority aforesaid, That it shall and may be lawful to and for each and every such Inspector, as aforesaid, and each and every of them is and are hereby required to transmit to the Inspector General of this Province, every three months thereafter, a just, true and faithful account, to be verified on Oath, of all such monies as he and they shall collect and receive, under and by virtue of any Act of the Parliament of this Province, and such Inspector and Inspectors, shall in one month subsequent thereto, pay or cause to be paid into the hands of the Receiver General of this Province, all such monies as he and they shall have so received.

VII. And be it further enacted by the authority aforesaid, That if any Merchant, Shopkeeper, Trader, or Dealer in Wines, Brandy or other Spirituous Liquors, who shall not have taken out a Licence to sell Wines, Brandy or other Spirituous Liquors by Wholesale or Retail, shall sell, vend or expose to sale any Wines, Brandy or other Spirituous Liquors as aforesaid, without first having obtained a Licence for that purpose from such Inspector as aforesaid, he shall forfeit and pay the Sum of Fifteen Pounds, to be recovered on the Oath of one or more credible Witness or Witnesses, other than the Informer, before any two of His Majesty's Justices of the Peace, the nearest to the place where the Offence may have been committed, to be levied by Distress and Sale of the Offender's Goods and Chattels, together with all reasonable Costs both before and after conviction; and in default, of payment of such Fine or Fines, or in default of such Goods and Chattels, to be committed to the common Gaol of the District, for a term not exceeding Four nor less than One Calendar Month.

VIII. And be it further enacted by the authority aforesaid, That the Moiety of every pecuniary Penalty or Satisfaction, by this Act imposed, shall belong to His Majesty, his Heirs and Successors, and shall also be paid by the person or persons respectively receiving the same into the hands of the Receiver General, to and for the use of His Majesty, his Heirs and Successors, for the public uses of this Province, and towards the support of the Civil Government thereof, to be accounted for to His Majesty, through the Lords Commissioners of his Treasury for the time being, in such manner and form as

it shall please His Majesty to direct; and the other Moiety thereof to the Informer or person who shall sue for the same.

IX. Provided also, and be it further enacted by the authority aforesaid, That no information or complaint, shall be received under this Act, if more than Six Calendar Months have elapsed since the time of offence committed.

X. And be it further enacted by the authority aforesaid, That the said Inspector shall retain and take at the rate of five per cent. for every Hundred Pounds he shall so collect as aforesaid, during the continuance of this Act: and all Monies so paid by the said Inspector into the hands of the Receiver General, shall be by him accounted for to His Majesty, his Heirs and Successors, through the Lords Commissioners of His Majesty's Treasury for the time being, in such manner and form as His Majesty, his Heirs and Successors, shall be graciously pleased to direct.

XI. And be it further enacted by the authority aforesaid, That this Act shall be and continue in force for Two Years, and from thence to the end of the then next ensuing Session of the Provincial Parliament.