

*Laws of His Majesty's Province of Upper Canada in North America*, passed in the year 1819.  
York: R. C. Horne, 1819.

59 George III – Chapter 6

**An Act granting to His Majesty an Additional Duty on Stills used for the Distillation of Spirituous Liquors for Sale, and for ascertaining the manner in which certain Wooden Stills shall be gauged in this Province. (Passed 12th July, 1819.)**

Most Gracious Sovereign,

Whereas, the Laws now in force, imposing a Duty on the Distillation of Spirituous Liquors are evaded by a new and improved method of Distillation by steam; and whereas, it is expedient that such Distillers should equally contribute to the support of the Civil Government of the Province; and whereas, it is expedient that the said duty should be increased; We your Majesty's dutiful and loyal Subjects, the Commons of Upper Canada in Provincial Parliament assembled, have freely and voluntarily resolved to give and grant to your Majesty an additional duty on Stills used for Distillation in this Province, and we do most humbly beseech your Majesty that it may be 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 from and after the fifth day of January next, in addition to the duty of one shilling and three pence per gallon now raised, levied, collected, and paid yearly and every year, there shall be raised, levied, collected, and paid unto His Majesty, His Heirs and Successors, to and for the public uses of this Province, and towards the support of the Civil Government thereof, of and from all persons having and using a Still or Stills for the purpose of distilling Spirituous Liquors for sale, the sum of one shilling and three pence, lawful money of this Province, for every gallon which the body of such Still or Stills shall or may be capable of containing in manner herein after mentioned.

II. And be it further enacted by the authority aforesaid, That the said duty hereby granted to His Majesty, shall be raised, levied, collected, and paid in the same manner and under the same penalties and restrictions, as are imposed by any former Act of this Province, imposing a duty on Stills used for the purpose of distilling Spirituous Liquors.

III. And be it further enacted by the authority aforesaid, That each and every Wooden Still now or hereafter during the continuance of this Act, used or to be used as a Boiler or Receiver for the Beer or Wash for the distillation of Spirituous Liquors for sale, shall be guaged and the duty paid on the whole number of gallons such Still, as aforesaid, may be capable of containing.

IV. And be it further enacted by the authority aforesaid, That the due application of the said duty to be raised, levied, and collected, shall be accounted for to His Majesty, His Heirs and Successors, through the Lords Commissioners of His Majesty's Treasury in such manner and form as His Majesty shall please to direct.

V. Provided always, and be it further enacted by the authority aforesaid, That it shall not be lawful for any Inspector or Inspectors to charge any additional fee for issuing any Licence under the provisions of this Act, or to retain to his or their own use more than five per cent for collecting and paying over the duties hereby directed to be paid, any Law, usage, or custom to the contrary notwithstanding.

VI. And be it further enacted by the authority aforesaid, That this Act shall remain and continue in force for the space of two years from the fifth day of January next, and from thence to the end of the then next ensuing Session of Parliament.