

Ordinances of the Lieutenant Governor and Council of His Majesty's Province of Cape Breton passed in the year 1802. National Archives of the United Kingdom CO 219/2.

42 George III – Chapter 4

An Ordinance for Granting to His Majesty a Duty of Impost on Rum and other Distilled Spirituous Liquors.

Whereas the prosperity and improvement of this Island has been greatly retarded for want of Mills and Roads of communication throughout the same, and for want of sufficient Funds for those and for other Public Purposes lending to the benefit and Improvement of said Island.

And Whereas His Majesty hath been graciously pleased to grant permission that a Revenue be raised in this His Majesty's Island of Cape Breton and its Dependencies by a Duty on all Rum and other Distilled Spirituous Liquors Imported into the same for those purposes, as well as from the benevolent Consideration that it will find to promote the Industry and improve the Morale of the People of the Island

Be it therefore Ordained and Ordered by His Honor Major General Despard President of Council and Commanding His Majesty's Forces in said Island and its Dependencies &c- by and with the advice and consent of His Majesty's Council and by the Authority of the same, It is hereby Ordained and Ordered that from and after the first Day of January One thousand eight hundred and two, there shall be paid by the Importers of all Rum and other Distilled Spirituous Liquors, that shall be Imported or brought into this Island or its Dependencies, the Rate or Duty of one Shilling Currency for each and every Gallon of Rum or other Spirituous Liquors so Imported and Landed

2nd And be it Ordained and Ordered that the Rate or Duty before mentioned shall be paid by the Importer or Importers of any Rum or other Distilled Spirituous Liquors unto such Person or Persons as shall be appointed by the Governor Lieutenant Governor, President or Commander in Chief for the time being to Enter, Collect, and receive the same at and before the Landing of any such Rum or other Distilled Spirituous Liquors ~ Provided Nevertheless that when the Duty so to be paid by any such Importer shall exceed the sum of Five Pounds and not more than Twenty Pounds the Collector or Receiver of the said Duty is hereby Authorised to give Credit for the payment thereof within one Month after such Importation, and in like manner of the same shall exceed the sum of Twenty Pounds the said Collector or Receiver is hereby empowered to give credit for the payment thereof within Three Months after such Importation

Provided always that sufficient security shall be given for the payment of said Duties within the said several Terms and Limitations.

3rd And be it further Ordained and Ordered that all Masters of Ships, Coasting, Fishing, and all other Vessels whatever, coming into any Harbour or Port within this Island or its

Dependencies, shall before breaking bulk, and within Twenty four Hours after his or their Arrival, make report and Entry in writing and upon Oath to the Collector or Receiver residing at, or near unto the Port or Place of such Arrival, of all Rum or other Distilled Spirituous Liquors on board the said Ship or Vessel specifying the Kinds of Casks in which the same is contained together with the marks and numbers thereof and that he has not landed nor suffered to be landed, Sold, Bartered or Exchanged any Rum or other Distilled Spirituous Liquors at any Port or Place within this Island or its Dependencies, or on the Coasts thereof since his Sailing from the Port or Place where the same was Laden on board such Ship or Vessel for Exportation, which Oath the Collector or Collectors aforesaid is and are hereby empowered to administer and shall be as follows

You A.B. do swear that the Report which You have now made, read and subscribed contains a just and True Account of all the Rum and other Distilled Spirituous Liquors laden on board the _____ at _____ and that You have not Landed nor suffered to be Landed, Sold, Delivered, Bartered, or Exchanged, any Rum or other Distilled Spirituous Liquors at any Port or Place within this Island or its Dependencies or on the Coasts thereof since Your sailing from _____ So help You God

4th And be it also Ordained and Ordered that if any Rum or other Distilled Spirituous Liquors not duly Entered and Reported agreeable to the directions of the Ordinance, be found on board of any Ship or Vessel after Entry and Report made and not contained in such Entry and Report the same shall be and is hereby declared to be forfeited (excepting a necessary Quantity for Sea Shores, and being reported as such) and shall and may be seized by said Collector or Collectors, or by the Land Waiters, or Gaugers. Acting under him or them, which said Collector or Collectors, Land Waiters, or Gaugers upon Information made to them or any of them Respectively, in such Cases are hereby empowered to search either on board or on Shore for any such Rum or other Distilled Spirituous Liquors not contained in the Entry and Report as aforesaid

5th And be it also Ordained and Ordered that if any Rum or other Distilled Spirituous Liquors, shall be found on board of any Ship or Vessel, which have not been duly Entered or shall be proved to have been Landed, Sold, Delivered, bartered, or Exchanged, contrary to the Intent and Meaning of this Ordinance, or if any Master of any Ship or Vessel, shall refuse or neglect to yield strict obedience to the Directions prescribed by this Ordinance, in either of such Cases he shall on Conviction thereof by the Oath of One credible Witness forfeit and pay a fine of One hundred Pounds Current Money, and if any Rum or other Distilled Spirituous Liquors shall be Landed from on board of any Ship or Vessel contrary to the Intent and Meaning of this ordinance, and be found in the Custody of any Person on Shore, such Rum or other Distilled Spirituous Liquors shall be forfeited, and the Person with whom it is found shall forfeit and pay Twenty Pounds unless he can prove the same to have been legally Entered and Landed and the Duties paid or secured, And all and every Person or Persons knowingly Aiding or Assisting in Landing Removing or Concealing any Rum or other Distilled Spirituous Liquors contrary to the intent and meaning of this Ordinance shall on Conviction thereof as aforesaid forfeit and pay the Sum of Five Pounds for each and every such Offence

6th And be it Ordained and Ordered that all Actions, Suits or Prosecutions, Accruing and Arising from the due Execution of this Ordinance whether for the Revenue or Duty aforementioned, or for Fines, Forfeitures, or Penalties shall be sued for and prosecuted before His Majesty's Supreme Court, or Court of Exchequer, by His Majesty's Attorney General for this Island, upon the relation of the Collector or Receiver in whose District the cause of Action or Prosecution shall happen

7th And be it further Ordained and Ordered that each and every Collector or Receiver appointed or to be appointed for the purposes of this Ordinance shall keep a regular Book of Entries and Receipts and shall once in every three Months (or oftner if required) Account with and pay into the Hands of such Person as the Governor Lieutt. Governor President or Commander in Chief of this Island for the time being shall or may Appoint as Treasurer to receive the same which Treasurer shall not on any pretence whatsoever Issue pay, or Expend any sum so by him received without a warrant under the hand and seal of the Governor, Lieutenant Governor, President or Commander in Chief for the time being (for that purpose) all such Sum or Sums of Money as shall or may come into the hands of such Collectors or Receivers or any of them by virtue of this Ordinance saving only and deduction therefrom the sum of two Shillings in the Pound for all Monies received – Accounted for and paid over by them or any of them as aforesaid which Sum of two Shillings in the Pound shall be in full Compensation to the said Collectors and every of them for their Services and Expences in carrying into effect and execution this Ordinance agreeable to the true intent and meaning thereof.

8th And be it also Ordained and Ordered that all and every Collector and Collectors Appointed for the Purpose of this Ordinance shall upon their Appointment take an Oath to the due performance of the sundry Services enjoined them by the same, and shall moreover enter into such Sureties for the due performance of the said Office as shall be required by the Governor, Lieutenant Governor, President or Commander in Chief for the time being

9th And be it Ordained and Ordered that all Fines, Forfeitures, and Penalties, Accruing and Arising from the execution of this Ordinance shall be applied and paid as follows, that is to say one half or Moiety of all or any such Fines, Forfeitures or Penalties to and for the use of the Person who shall inform and sue for the same, And the other half or Moiety together with the Nett Revenue Arising from the Impost Duty herein before mentioned, shall be applied and paid for the purposes herein before mentioned, and for no other purposes whatsoever

10th And lastly be it Ordained and Ordered that this Ordinance and every thing therein contained shall be inforce and Continue for and during the space of Two Years from and after the first Day of January aforesaid and no longer

Approved, Ordained and
Ordered Accordingly in Council
this fourteenth Day of Decr

1801 and in the 42nd Year of
His Majesty's Reign –

Signed { John Despard Major Genl
& President of Council

Passed in Council
the 14 December 1801

Signed { A.C. Dodd
Richd Stout
Wm Cox
Wm Campbell
D. Taitt

A true Copy

Will Plant: Dy: Clk: Council