

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 tending 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

consideration that it will tend to promote the
Industry and improve the Morals of the People
of said Island.

Be it therefore Ordained and
Ordered by His Honor Major General Despard
President of Council and Commanding His
Majestys Forces in said Island and its Dependencies
Sc: by and with the advice and consent of His
Majestys 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.

And

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 Pound: and not more than Twenty
 Pound: the Collector or Receiver of the said
 Duty is hereby Authoused to give Credit for the
 payment thereof within one Month after
 such Importation, and in like manner if
 the same shall exceed the sum of Twenty
 Pound: the said Collector or Receiver is hereby
 empowered to give credit for the payment thereof within
 Three Months after such Importation.

Provided

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

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 both 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, Battered, 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 —

And

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 this Ordinance, be found on board of any Ship or Vessel, or Landed from 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 Stores, 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 aforesaid —

And

And he it also Ordained and Ordered, that if any Rum or other Distilled Spirituous Liquour, 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 such 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 Liquour, 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 Liquour 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 Landd
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
11

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 aforesaid, 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

Relation of the Collector or Receiver in whose District
the cause of Action or Prosecution shall happen

16

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 Lieut.
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 thus
pay, or Expens 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
deducting therefrom the sum of two Shillings in
the Pound for all Monies so received
Accounted for and paid over

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}
8th And be it also Ordained
and Ordered that all and every Collector and
Collectors appointed for the purposes 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

And

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 in force
 and Continue for and during the space
 of Two Years from and after the first Day
 of

of January aforesaid and no longer —

Approved, Ordained and
Ordered Accordingly in Council
this fourteenth Day of Dec^r
1801 and in the 42nd Year of

His Majesty's Reign —

Signed } John Despard Major Gen^l
& President of Council

Passed in Council
the 14 December 1801 }

Signed { A. C. Dodd
Rich. Stout
Wm. Cox
Wm. Campbell
D. Satt

True Copy

Will^m Pant. Dy. Clk. Council

