

*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 1

**An Ordinance in Amendment of and Addition to and Ordinance made and passed the 14th Day of December last, Entitled an Ordinance for Granting to His Majesty a duty of Impost on Rum and other distilled Spirituous Liquors**

Whereas there is no provision made in the said recited Ordinance for allowing a drawback of Duty on Rum and other distilled Spirituous Liquors that may be Imported into this Island and afterwards Exported or reshipped for Exportation therefrom for remedy whereof

Be it Ordained & Ordered By His Honor the President, 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 whensoever any Person or Persons from and after the publication hereof, shall export or ship for Exportation out of this Island or its Dependencies any Rum or other Distilled Spirituous Liquors, that have Entered at the Office of the Collector or Collectors of Impost, And upon which the Duty of Impost has been paid, or secured to be paid, by virtue of the before recited Ordinance, the Owner or Stockholder of such Rum or other Distilled Spirituous Liquors, or the Master of the Vessel Onboard of which the same is intended to be Exported, shall first obtain and take a Permit from the Collector out of whose District the Exportation is to be made, to Authorise such Exportation, which Permit shall specify the Quantity of Rum or other Distilled Spirituous Liquors, then to be Exported not being less than two hundred Gallons

And be it Ordained & Ordered that when any Rum or other Distilled Spirituous Liquors shall be Shipped or Laden on board of any Ship or Vessel for Exportation by Virtue of such permit. The master of such Ship or Vessel, or the Stockholder shall make any subscribe the following Affidavit before the Collector of the District \_\_\_\_\_ "I. A.B. do swear the \_\_\_\_\_ Hundred Gallons of \_\_\_\_\_ for which I have obtained a permit from this Office is now actually Shipped on board the Ship \_\_\_\_\_ Whereof C.D. is Master, bound for \_\_\_\_\_ and is really and Bona Fide a part of the Stock of the said A.B. Entered at this Office and is now Shipped of the same Proof and Quality as when the same was Imported, and that the same or any part is not intended to be Landed, Sold, bartered, or Exchanged in any part of this Island or its Dependencies which Affidavit shall be filed in the said Collectors Office, And the said Stockholder or Owner of such Rum or other Distilled Spirituous Liquors shall be Entitled to a drawback of Duty of ten pence per Gallon on the Quantity specified in the said Permit and Affidavit, when and as soon as he, she, or they shall produce to the said Collector of Impost a Certificate from the Collector, or other Chief Officer of the Customs out of this Island and its Dependencies, specifying that the same has actually been landed within his district, And provided also that no permit shall be given by any Collection, nor drawback of Duty allowed for or upon any less Quantity than two hundred Gallons of Rum or other Spirituous Liquor to be Exported, or Shipped at one time

And be it Ordained & Ordered by the Authority aforesaid, that if any Master of any Ship or Vessel, or any Stockholder, or owner of any Rum or other Distilled Spirituous Liquors, so Exported or Shipped for Exportation as afore-said, shall be Convicted on the Oath of one Credible Witness, of having Relanded, Sold, Bartered or Exchanged the same or any part thereof within this Island or its Dependencies (unless the same shall again have been Entered at the Office of some Collector of Impost in this Island or its Dependencies) He She or They, and their Aiders, Abbettors and Assistants shall be subject and liable to the like Penalties and Forfeitures as are mentioned in the before recited Ordinance for Importing, Landing & selling Rum or other Distilled Spirituous Liquors in this Island or its Dependencies, without making Entry thereof agreeable to the directions of said Ordinance

And Whereas no Provision is made in the before recited Ordinance for the payment of a Treasurer. Be it therefore Ordained and Ordered by the Authority aforesaid, that such Person as the Governor Lieutenant Governor, President, or Commander in Chief for the time being shall or may Appoint as Treasurer by virtue of the before recited Ordinance shall be empowered and He is hereby empowered to retain the Sum of one Shilling in the Pound, on all Sum or Sums of Money that shall or may come into his hands as Treasurer of Provincial Revenue, which Sum of One Shilling in the Pound shall be allowed to him on his Accounts, and shall be in full Compensation for his services in said Office of Treasurer

Approved, Ordained & Ordered  
in Council 26th Day of March  
1802 and in the 42nd Year of  
His Majesty's Reign

Passed in Council  
20th March 1802

A true Copy  
Will Plant: Dy: Clk: Council