

An Ordinance for granting to his Majesty an Excise on all Rum & Other distilled Spiritous Liquors distilled in or brought into this Island or its Dependencies and for the more effectual improving and Extending the Trade of this Island

Preamble

Whereas every means to prevent the pernicious practice of drinking Spiritous Liquors to a very great Excess have failed owing chiefly to the very low price at which Rum and other distilled Spirits are imported not being subject to either import duty or Excise. And the prejudice and Injury done thereby to the morals Health and Industry of the Inhabitants are become Matters of the most serious and necessary consideration. And it being an avowed and approved maxim in all well regulated States to endeavour to Make those vices which cannot be destroyed nor corrected, subservient as far as law and prudence will allow, to the general benefit and advantage of the Community - And whereas the greatest general advantage to the prosperity of this Government and benefit to its Inhabitants evidently would arise by opening roads and forming practicable Modes of Communication by land from one Settlement

Excise on Spiritous  
Liquors

Settlement to another - And there being no re-  
source of any kind whatever for effecting this  
first and principal object in this infant Colony;

Be it therefore Ordained and Or-  
dred by his Excellency the Lieutenant Governour  
by and with the Consent and advice of His  
Majestys Council and it is hereby Ordained  
and Ordred by the Authority of the same that  
from and after the first day of

next there shall be paid on all rum and other  
distilled Spiritous Liquors ~~which~~ brought  
into this Island or its Dependencies a Duty of

Excise of one shilling for every gallon which  
said Duty of Excise shall be paid and collected  
in manner and form herein after directed, that

is to say all duty of Excise arising by Virtue  
of this Ordinance on Rum or other distilled spi-  
ritous Liquors brought into this Island or

its Dependencies shall be paid at the time of  
entering the said Rum or other distilled  
Spiritous Liquors (if the sum to be paid by any

one person on account of the said duty of Excise  
out of any one Cargo, shall not exceed the sum  
of Twenty pounds, and in case the amount of

the duty of Excise so to be paid by any one  
person

Duty of one  
Shilling

to be paid at  
the time of entering  
said liquors

Person as aforesaid, shall exceed the sum of Twenty pounds. Then it shall and may be lawful for the Collector or Collectors of such duty, to give such persons six Months Credit for the payment thereof, on his procuring one good and sufficient Bondsman to join with him in a Bond or Obligation to such Collector or Collectors and his or their Successors in Office for the use of His Majesty's Government in double the amount of the sum so to be Credited, The Conditions of which obligation shall be that such persons so bound their Heirs Executors or administrators shall will and truly pay to such Collector or Collectors or their successors for the use aforesaid in six Calendar Months from the date thereof the full amount of such sum or sums so to be Credited, without any abatement or deduction whatsoever, and in case the person or persons importing any Rum or other distilled Spiritous Liquors into any Port harbour or Creek within this Island or its Dependencies, shall after entry thereof refuse or neglect to pay or secure the payment of the said duty of Excise herein before mentioned, or to cause the same to be paid or secured, it shall and may be Lawful for the said Collector or Collectors to take into custody, so much of the said <sup>rum</sup> or other distilled Spiritous Liquors as shall be sufficient to pay and discharge the whole

refusal or neglect  
to pay the duty

Collector to seize  
sufficient to pay and  
discharge the duty

whole amount of such duty of Excise as shall be due on such importation, and after publicly advertising the same to have been seized for such neglect it shall and may be lawful for such Collector or Collectors, if no person or persons shall at the end of Ten days after such advertisement appear to pay or secure the payment of the said duty of Excise so due, to set up and sell at publick Auction so much of the said rum or other distilled Spiritous Liquors so seized as shall be sufficient to discharge the Duty of Excise so due and the necessary expences attending the said sale

II. And be it further Ordained and Ordered by the authority aforesaid That if the Masters Owners or Crew of any Vessel or Vessels whatever having on Board any rum or other distilled Spiritous Liquors liable to pay the said duty of Excise after their arrival in any Port Harbour or Creek in this Island or its Dependencies shall on any Account whatsoever, break Bulk or discharge any part of the Cargo or permit or cause the same to be done, until such Cargo shall be reported to the Collector or Collectors of the Duty of Excise for the District

Penalty for  
breaking bulk or  
discharging without  
leave reporting to  
the Collector

District wherein such Port Harbour or Creek shall  
 lay or shall on any account after report so made,  
 break bulk, or discharge any part of the Cargo of  
 said Vessel, before permit in writing for that pur-  
 -pose had from such Collector or Collectors or shall  
 discharge contrary to the Tenor of such permit,  
 or shall after permit obtained, remove or carry away  
 or suffer to be removed or carried away, from the wharf  
 or Landing where the said Collector or Collectors shall  
 direct such landing to be, any of the said Rum or  
 other distilled Spiritous Liquors, before the same shall  
 be gauged by the proper Officer, and the Duty of  
 Excise paid or secured as aforesaid, and a special  
 permit obtained from the said Collector or Collectors  
 for that purpose. That then and in all such cases  
 it shall and may be Lawful for such Collector or Col-  
 -lectors and all others Lawfully Authorized, to seize  
 such Vessel and Cargo, and the same shall be con-  
 -demned and distributed in Manner herein after  
 expressed, And all persons aiding and assisting  
 in such clandestine breaking bulk, discharging or  
 removing any of the said Rum or other distilled spi-  
 -ritous Liquors, shall on Conviction thereof forfeit  
 and pay the sum of £50 Pounds each, to be recovered  
 and distributed in Manner herein after expressed,  
 And all Horses, Carts, Trucks, waggons, Boats,  
 shallops

shallops or other craft of what kind soever found  
 with any such Rum or other distilled Spiritous  
 Liquors Laden in or upon the same, before the  
 said duty of Excise shall be paid or secured as  
 aforesaid and permit had for the removal there  
 of such Horses carts Trucks waggons Wreaths  
 shallops or Craft shall be seized as aforesaid and  
 condemned and distributed in Manner herein  
 after directed.

Excise on spiritous  
 liquors distilled in  
 this Govern<sup>t</sup> -

And be it further Ordained and  
 Ordered by the Authority aforesaid That from and  
 after the first day of                    next there shall  
 be paid a duty of Excise on all rum and other  
 Spiritous Liquors distilled in this Government  
 of 1/6 on every Gallon which said duty of Excise  
 shall be paid and Collected in the Manner and form  
 herein after directed, That is to say all distillers  
 shall on the first day of each and every Month after  
 the said first day of                    next render to  
 the Collector of the Duty of Excise within whose  
 district such distill Houses shall lie - an Account  
 in writing and upon oath, of all rum and other  
 Spiritous Liquors, distilled by them during  
 the month then Last past under the penalty of  
 £50 Pounds each to be recovered and distributed in

Penalty for not  
 rendering an acc<sup>t</sup>  
 to the Collector

the

the manner herein after mentioned, and shall also at the same time of rendering such account pay to the said Collector. The said duty of Excise of  $1/6$  on every Gallon of such rum or other Spiritous Liquors by them distilled, during the said Month then last past. On payment whereof the said Collector is hereby authorized and directed to grant such distiller a Certificate to that effect. And in case such distiller shall at the time of rendering such account as aforesaid refuse or neglect to pay the said duty of Excise, It shall and may be Lawful for such Collector to enter the Dwelling Houses out Houses distilleries shops stores or Cellars of such distiller or distillers so refusing or neglecting to pay the said duty of Excise as aforesaid and to seize and take into his custody all such Rum and other distilled Spiritous Liquors, as the said Collector shall find therein, which said rum and other distilled Spiritous Liquors shall be condemned and sold as herein after is directed, and the net proceeds thereof applied to the publick uses of this Government, and in case any Person or persons <sup>whatsoever</sup> shall obstruct such Collector or shall refuse to permit him to enter & search such dwelling house Out house distillery shop store or Cellar of such distiller so refusing or neglecting to pay the said duty of Excise as aforesaid) or to take and carry away the

certificate to be granted

Penalty for obstructing  
the Collector

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Rum and other distilled Spiritous Liquors  
that may be found therein, such person or persons  
on Conviction thereof shall forfeit and pay  
for every such offence the sum of one hundred  
pounds each to be recovered and distributed as  
herein after is directed, and in case any dis-  
tiller or distillers of rum or other Spiritous Liquors  
shall remove or cause to be removed from his or  
their distillery or distilleries or shall secret  
any rum or other Spiritous Liquors by him or  
them distilled with intent to evade the pay-  
ment of the said duty of Excise, every such  
distiller on conviction thereof shall forfeit and  
pay for every such offence the sum of £100  
to be recovered and distributed in Manner here-  
in after directed

Removing spiritous  
liquors without a  
Permit

And be it further Ordained and  
Ordered by the authority aforesaid, That if any  
person or persons shall transport or Carry  
any rum or other distilled Spiritous Liquors  
The Quantity which shall exceed five Gallons  
from place to place, whether by Land or water,  
without a permit first had and obtained from  
the Collector of the district from whence such  
Articles are to be removed, which permit shall

specify



Specify the place to which such articles are to be carried or shall be found going a road or course contrary to that specified in such Permit, That then and in such case it shall and may be Lawful for the said Collectors or any of them or any other person Legally Authorized to seize such rum or other distilled Spiritous Liquors, found in the possession of any person or persons Contrary to these Rules and Regulations and the same shall be Condemned and distributed in the manner herein after directed.

And be it further Ordained and Ordered by the authority aforesaid, That if any Merchant, Trader, or other person Inhabitant, residing within this Government shall lade or have Laden on board any Ship or Vessel, Two third parts thereof at least being the property of persons Inhabitants residing within this Government, a Cargo which shall be the produce or Manufactory of this Government and Two thirds thereof at Least owned by persons Inhabitants residing within the same and shall export the said Cargo to any of the British Settlements and import from thence in the same Vessel directly into this Government any Rum or other distilled Spiritous Liquors purchased with the said Cargo carried from this Island

Duty paid by  
Inhabitants of this  
Gov<sup>t</sup> trading with  
the produce of this  
Island

as aforesaid, On oath thereof being made by the  
 said Merchant or Trader or master of such  
 ship or vessel which oath the Collector of  
 the duty of Excise for the Port or district where  
 the said ship or vessel shall report his Cargo  
 is hereby Authorized to administer such Rum  
 and other distilled Spiritous Liquors shall  
 only be subject to and pay a duty of Excise  
 of six pence for every Gallon so imported notwith-  
 standing any thing herein before Mentioned  
 to the Contrary: Provided always That if any  
 such Vessel on her Outward bound Voyage shall  
 be sold or lost or damaged in such Manner as  
 to render her unfit to return back with the  
 rum or other distilled Spiritous Liquors so  
 purchased as aforesaid, upon the Master or owner  
 of said vessel producing and delivering to the  
 Collectors of the duty of Excise Authentic  
 Certificates signed by the principal officers  
 of the Customs for the port wherein such Out-  
 ward bound Cargo shall be disposed of, and Two  
 of the principal Merchants at such port, set-  
 ting forth the said causes which prevented such  
 Vessel from returning with the Home ward  
 bound Cargo, That then and in such case  
 it shall and may be Lawful for the Collectors  
 of

Vessels sold Damaged or  
~~otherwise~~ rendered  
 unfit to return

of the said duty of Excise upon the several other  
 goods required by this Ordinance being also made  
 To exempt such rum or other distilled Spiritous  
 Liquors from any more or other duty of Excise  
 except the said Six pence per Gallon

And be it further Ordained and Or-  
 dered by the authority aforesaid That when any per-  
 -son or persons shall apply to the Collectors of the  
 duty of Excise for a Permit to remove either by  
 land or water any rum or other distilled Spiritous  
 Liquors exceeding in quantity five Gallons such per-  
 -son or persons shall make and subscribe an affidavit  
 to the following effect which affidavit The said  
 Collectors or either of them is hereby Authorized to  
 Administer Viz<sup>t</sup>

I A. B. do solemnly swear that the  
 rum or other distilled Spiritous Liquors for which I  
 now require a Permit have paid or secured the  
 duty of Excise laid thereon by Virtue of an Ordi-  
 -nance passed in the Thirtieth year of his Majestys  
 Reign Entitled an Ordinance for granting to his  
 Majesty an Excise on all rum &c. (take in the Title)  
 and that the Articles for which I now require a permit  
 were imported into this Government — in the  
 — from —

And in case such person  
 or persons applying for a Permit shall not be the

Original

Original Importer or distiller and therefore un-  
 able to swear in what Vessel or from whom the  
 said Rum or other distilled Spiritous Liquors  
 came such Person shall swear in Lieu of the  
 latter part of the foregoing affidavit "That  
 the rum or other distilled Spiritous Liquors for  
 which I now require a Permit were purchased  
 by me from \_\_\_\_\_ and at the time of such  
 purchase I received a Lawfull Permit for the  
 same - all which affidavits shall be kept  
 and filed by the said Collectors in their respec-  
 tive Offices.

Permit  
Spiritous

More  
found  
any  
in them

And be it further Ordained and  
 Ordered by the Authority aforesaid that the permits  
 herein before mentioned shall be in the following  
 words that is to say. A Permit to break bulk  
 to be as follows.

Permit to break  
Bulk - -

Permit \_\_\_\_\_ Master of the \_\_\_\_\_  
 to begin to unload the Cargo of the said Vessel  
 at \_\_\_\_\_ Wharf or Landing within the  
 District of \_\_\_\_\_ and to continue to unload  
 the same betwixt sun Rising and sun setting  
 each day Untill such Vessel's Cargo shall be discharged  
 Given under my hand at \_\_\_\_\_ this \_\_\_\_\_  
 day of \_\_\_\_\_ 17 \_\_\_\_\_

And a Permit to remove Rum  
 and other distilled Spiritous Liquors from the  
 place

place of landing after the duties are secured or from any place to another or from any district to another shall be as follows

Permit to remove spiritous liquors

Permit \_\_\_\_\_ to remove \_\_\_\_\_ from \_\_\_\_\_ within the district of \_\_\_\_\_ to \_\_\_\_\_ the duty of Excise thereon having been already paid or secured to be paid in the Collectors Office at \_\_\_\_\_ Given under my hand at The \_\_\_\_\_ Day of \_\_\_\_\_ 17\_\_

More than 5 Gall- found in the custody of any person without a certificate

And be it further Ordained and Co- ded by the Authority aforesaid, That if any rum or other distilled Spiritous Liquors the quantity whereof shall exceed five Gallons or that shall not have been imported into or distilled in this Government before the said first day of \_\_\_\_\_ next shall be found in the custody or possession of any person or persons whatsoever in this Government (Except in the Distillery where the same shall have been distilled and the time not then elapsed in which an account thereof ought to have been rendered to the said Collector or Collectors) without a Certificate from the Collector or Collectors of the duty of Excise, That an account thereof has been rendered to such Collector or Collectors such rum or other distilled Spiritous Liquors shall be liable to be seized condemned and distributed in Manner hereon after Mentioned.

And

Council to appoint  
a Treasurer

Bond to be given

allowance to the  
Treasurer

Council to appoint  
Gaugers

And be it further Ordained and ordered  
by the authority aforesaid That it shall and  
may be Lawful for His Excellency the Lieut.  
Governor or the Commander in Chief for the  
time being to appoint a Treasurer for this  
Island and its Dependencies who shall be  
sworn to the faithful discharge of his duty  
and shall before he enters on his Office execute  
a Bond to his Majesty his heirs and Successors  
with two good and sufficient Sureties in the  
penalty of £500. Conditioned for the faithful  
execution of his Office and who shall have an  
allowance at the rate of £7-10 on every hun-  
-dred pounds by him received and paid in  
Virtue of this Ordinance; which said bond  
shall be lodged in the Secretary's Office of this  
Island. And it shall and may be Lawful  
for his Excellency the Lieutenant Governor  
or the Commander in Chief for the time  
being to appoint as many Gaugers for the  
Different districts of this Government as  
he shall deem necessary who shall be sworn  
to the faithful discharge of their duty and  
who are hereby authorized to Gauge all Rum  
and other distilled Spiritous Liquors brought  
into or distilled in this Government, and  
it shall and may be Lawful for the said  
Gaugers to demand and receive the following  
Fees

Fee for gauging <sup>fee.</sup>  
 For Gauging a Puncheon or pipe six pence  
 A Hoghead or Tierce ————— four d.  
 A Barrel ————— Two d.

Penalty for neglect  
 Duty  
 And all other barks in proportion, and no More  
 to be paid by the Importer or seller to the Gauger  
 And in case any Gauger to be appointed as aforesaid  
 shall neglect to attend upon due notice given for  
 the Gauging any Rum or other distilled Spiritous  
 Liquors imported into or Distilled within this Govern-  
 ment He shall forfeit and pay for every such neg-  
 lect the sum of £5 to be recovered and distributed  
 in Manner herein after Mentioned.

Power to appoint  
 Collectors  
 And be it further Ordained &  
 Ordered by the authority aforesaid That it shall and  
 may be Lawful for his Excellency the Lieutenant  
 Governor or the Commander in Chief for the time  
 being to appoint in each district within this  
 Government one or More Collector or Collectors  
 of the Duty of Excise to arise by Virtue of this Or-  
 dinance, who shall be sworn to the faithful discharge  
 of their duty and shall give Bond in the said  
 Treasurer's Office each with two good and sufficient  
 persons Joined with each of them in the penal sum  
 of £250 Conditioned for their faithful discharge  
 of the duties of such Office, And in case any person

Penalty for persons  
executing the office  
of collector without  
giving bond & taking  
the Oath

or persons commissioned for that purpose shall execute said Office of Collector of Excise before such Bond given and oath of Office taken, he or they shall forfeit and pay each the sum of £50 to be recovered and distributed in Manner herein after mentioned.

allowance to Collectors

And be it further ordained and ordered by the authority aforesaid that there shall be allowed to the Collector or Collectors of Excise out of all and singular the Duties respectively collected and received by them in Virtue of this Ordinance and paid into the Treasury of this Government that is to say to defray the Charges of Collection in the District of Sydney £6 - and no more on every hundred pounds there collected and paid and £8 - and no more on every hundred pounds collected and paid at all and every the other Districts and out posts of this Government, which several allowances shall be in Lieu of all Fees perquisites and Expences whatever.

this ordinance to  
be the rule and guide  
for the Collectors

And be it further ordained and ordered by the authority aforesaid that this Ordinance shall be the Rule and guide of the said Collectors of Excise and the said Collectors of Excise for the time being shall

renders



render all  
 all to the Treasurer

render to the said Treasurer of this Government  
 a Just and true Account in the Form in which they  
 shall be directed from time to time by the said  
 Treasurer to account, and pay into his hands  
 after deducting therefrom the allowance to them herein  
 before given all such sums of Money by them or any of  
 them by Virtue of this Ordinance, The Collector for the  
 District of Sydney in Ten days and every other Col-  
 lector in 30 - Days after the end of each Quarter  
 under the penalty of £50 - for his or their neglect and  
 such Collectors shall keep regular accounts of all  
 Permits and Certificates by them given or received,  
 And no Collector of the said duty of Excise shall be a  
 Dealer or Trader in any Rum or other distilled Spiritous  
 Liquors under the penalty of £50 - and shall be dis-  
 missed from their said employment

And be it further Ordained and Or-  
 dered by the authority aforesaid that the monies aris-  
 ing from the Duty of Excise imposed by this Ordinance  
 shall be applied by the said Treasurer for such public  
 uses of this Government as are or shall be voted  
 and agreed by his Excellency the Lieut. Governor or  
 Commander in Chief for the time being by and with  
 the Consent and advice of his Majesty's Council  
 and to no other use or purpose whatsoever, The  
 said sum so appropriated to be issued by warrant  
 from the Lieut. Governor or Commander in Chief  
 for the time being by and with advice and Consent  
 of his Majesty's Council for the purposes of the  
 said

Collector to be  
 Dealer

Penalty

Monies arising  
 on this ordinance  
 be applied to  
 public uses

said appropriation, And if the said Treasurer shall  
Issue or pay any of the said monies for any other  
purpose he shall forfeit and pay treble the sum  
so Issued and paid, which said forfeiture shall be  
applied to the public uses of this Government  
and be recoverable in his Majesty's Supreme  
Court of Judicature within the same

And be it further Ordained and  
Ordered by the authority aforesaid that the monies  
arising by the Operation of this Ordinance shall  
be accounted for unto his Majesty in the Kingdom  
of great Britain and to the Commissioners of  
His Majesty's Treasury, or High Treasurer  
for the time being, and Audited by the Auditor  
General of His Majesty's plantations or his  
Deputy

And be it further Ordained &  
Ordered by the authority aforesaid that all suits  
to be brought for forfeitures and Penalties on a  
breach of this Ordinance or any part thereof shall  
and may commence by Bill Plaint or Informa-  
tion in his Majesty's Supreme Court of Judi-  
cature for this Island and its dependencies  
and the defendant or Defendants in such suits  
may plead the general Issue and may on Mo-  
tion have a struck Jury to try the said Issue  
or Issues, And in case the said Jury shall  
find a Verdict against the Defendant or  
Claimant, He or they shall pay all costs to be  
taxed, And in case any person or persons when

Monies arising from  
this ordinance to be  
accounted for to His  
Maj<sup>ty</sup> and Com<sup>rs</sup>  
of the Treasury

suits to be brought  
for Penalties

to  
be  
for

when Testimony may be necessary to be used by either party on Trial, shall or are obliged to Leave this Govern-  
 -ment, It shall and May be Lawful to take the  
 Depositions of such Witnesses \_\_\_\_\_ before  
 one of the Judges of the said Court, notice being first  
 given to the adverse party of the time and place of  
 taking such Deposition or Depositions, and such  
 Depositions shall be sealed up by the said Judge  
 and used and admitted as evidence to the Jury  
 on such Trial, and the Money arising from all  
 penalties and forfeitures adjudged Under this  
 Ordinance (except such as are herein before par-  
 -ticularly appropriated) shall after deducting the  
 necessary charges and any extraordinary expences  
 of prosecution not taxed against the Defendant  
 go to and be applied one half thereof to His Majesty  
 and shall be paid into the Treasury of this Govern-  
 -ment for the public uses of this Government,  
 and the other half to him or them who shall seize  
 or inform and sue for the same, and all prose-  
 -cutions in pursuance of this Ordinance shall  
 be Commenced within Twelve Months from the  
 time of the Offence committed.

Provided allways That nothing  
 in this Ordinance contained, shall extend,  
 or be deemed or construed to extend to be in force  
 or to have any effect, until his Majesty's pleasure  
 is known thereon.

to be in force  
 His Majesty's  
 pleasure is known