

CAP. XXX.

An Act further to increase the Revenue of the Province, by imposing a duty upon all Rum, and other Spirituous Liquors, that shall be distilled within the same.

Passed 10th February, 1829.

I. **B**E it enacted by the Lieutenant-Governor, Council, and Assembly, That from and after the first day of March next, there be, and are hereby granted to the King's Most Excellent Majesty, His Heirs and Successors, for the use of the Province, and for the support of the Government thereof, the rate or duty of one Shilling and six Pence for every Gallon of Rum, and other Distilled Spirituous Liquors, made in this Province, to be paid by the manufacturers of the same.

Duty of 1s. 6d. per Gallon imposed on Rum and other Spirituous Liquors made in the Province.

II. *And be it further enacted,* That it shall not be lawful for any person or persons whatever, by him, her, or themselves, or by any other person or persons whomsoever, employed by him, her, or them, or for his, her or their benefit to employ or work any Distillery or Distilleries for the making or manufacturing any Rum or other Spirituous Liquors, without having first taken out a Licence for that purpose, in manner herein after mentioned; for which purpose the person requiring the same, shall upon taking out the same, immediately pay down to the Treasurer of the Province, for the use of the Province, the sum of ten Pounds; and that such Licence shall be granted by the Treasurer of the Province, under his hand and seal, and the Treasurer of the Province is hereby authorized and required to grant and deliver such Licences to the person who shall apply for the same under the rules and regulations required by this Act, and upon payment of the duty hereinbefore mentioned.

Persons concerned in Distilleries to take out a Licence and pay £10.

Province Treasurer to grant Licence:

III. *And be it further enacted,* That all Licences given and granted by the said Treasurer, under and by virtue of this Act, shall expire on the thirty-

Licences to expire on 31st December in each year.

thirty-first day of December in each and every year.

Penalty for working any Distillery without Licence or neglecting to renew it.

IV. *And be it further enacted,* That if any person or persons shall, after the time appointed for this Act to go into operation, employ, or work any Distillery or Distilleries of Spirituous Liquor, without having first taken out a Licence for that purpose; or shall not renew the same, yearly, in manner aforesaid, so long as he or she shall continue the business of Distilling, he or she shall forfeit and pay the sum of one hundred Pounds, to be recovered in the same manner as is directed in and by the eighth Section of this Act.

Actual owners of Distillery and Implements only entitled to take out Licence;

Applicants for Licence to be sworn.

V. *And be it further enacted,* That no person or persons shall be capable of taking out, or receiving a Licence as a Distiller, save only the actual owner or owners of the Distillery or Distilleries, intended to be worked by virtue thereof, and of the implements, backs and vessels to be employed or used in carrying on the trade or business of a Distiller; and every such person or persons demanding such Licence, shall take and subscribe an Oath, before the said Treasurer, (and which Oath, the said Treasurer is hereby authorized to administer,) that the said Distillery and Distilleries, and implements, backs and vessels to be used, are his, her, or their own property; and that the trade or business intended to be carried on, is at his, her, or their own risk; and on his, her, their own account, and in every Licence which shall be granted by virtue of this Act, there shall be expressed and specified, the Christian Name or Names, and the Surname or Surnames of the person or persons to whom the same shall be respectively granted, the place or places of his, her, or their respective residence or residences, and the house or place, and the name of the particular County and Parish in which such house or place shall be situate, and which such Distill or Dis-

tills

Contents of Licence

tills are intended to be employed, worked or used, for which such Licence shall be granted, and also specifying the sum paid for the duty for such Licence and the time of commencing, and when such Licence shall cease and expire.

VI. *And be it further enacted,* That the owner or owners of any Distillery or Distilleries in this Province, or in case such Disuillery or Distilleries shall be carried on by any Agent or Agents, Servant or Servants, then such Agent or Agents, Servant or Servants, having the care or management of the same, shall respectively on the first Monday of each and every Month, from and after the publication of this Act, give, and render, on oath, to the Treasurer of the Province, or his Deputy, for the place or district where such Rum or other Distilled Spirituous Liquors shall be made, a just and true account of the quantity of Rum, or other Distilled Spirituous Liquors that hath been manufactured or Distilled in his, her, or their Distillery or Distilleries; and shall make and subscribe before the said Treasurer or his Deputy, the following Oath:—I, A. B., do solemnly swear that the account I have now rendered and subscribed of the (Rum or other Distilled Spirituous Liquors, as the case may be,) which have been manufactured or Distilled at my, or the Distillery of [here state where the Distillery is situate, and by whom owned,] is a just and true account of all the Rum and other Distilled Spirituous Liquors, that have been manufactured or Distilled, at the said Distillery, since the day of to the day of ; and I do further swear that no Rum or other Distilled Spirituous Liquors have been removed or taken away from the said Distillery to my knowledge or belief, without a Permit to remove or take away the same, being first had and obtained from the Treasurer or his Deputy (as the case may be.) So help me God.

Accounts of the quantity Rum, &c. manufactured, to be rendered on Oath monthly to the Treasurer or Deputy

Form of Oath.

VII.

Duties when and in what proportion to be paid.

VII. *And be it further enacted,* That immediately upon the making of the Oath, as aforesaid, by the owner or owners, Agent or Agents, Servant or Servants, as aforesaid, the duties by this Act imposed, shall be paid or secured to be paid in manner following, that is to say; if the same shall not exceed the sum of twenty-five Pounds, to be paid at the time of making the Oath, as aforesaid, and when the same shall not exceed fifty Pounds, it shall be lawful for the said Treasurer or his Deputy or Deputies, respectively, to take a Bond duly executed, by the person making the Oath, as aforesaid, with one or more good and sufficient Surety, in double the amount of the rates and duties, payable upon the articles so Distilled, for payment of the same, in three months; and when the rates and duties arising upon any one entry, so made upon Oath, as aforesaid, shall exceed one hundred Pounds, then it shall and may be lawful for the said Treasurer or his Deputy or Deputies, respectively, to take a Bond executed in like manner for payment of the same; one third in four months, one third in eight months, and one third in twelve months; all which Bonds shall be taken in the name of the King's Majesty, and be payable to His said Majesty, His Heirs and Successors, and conditioned for the amount of the said duties, respectively, at the time or times specified therein, either to the Treasurer for the time being, or his Deputy, if taken at Saint John, or to the Deputy Treasurer for the time being at the port or place where the same may be taken.

Penalty for neglect to render monthly account on Oath.

VIII. *And be it further enacted,* That in case of the neglect or refusal, of any owner or owners, of any Distillery or Distilleries, or the neglect or refusal of his, her, or their Agent or Agents, Servant or Servants, where such Agent or Agents, Servant or Servants have the care or management of the same, to render on Oath, a

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Just and true account, of all Rum and other Distilled Spirituous Liquors that have been manufactured at such Distillery or Distilleries, agreeably to the second Section of this Act; that then, in such case, all the Rum and other Distilled Spirituous Liquors, so manufactured, and the account of which has not been rendered, as aforesaid, shall be forfeited and shall be proceeded against, in like manner as is provided in and by an Act for raising a Revenue in this Province, in cases where dutiable goods have been clandestinely brought or imported into this Province before entry and report made thereon.

IX. *And be it further enacted,* That no Rum or other Distilled Spirituous Liquors shall be removed or carried away from any Distillery or Distilleries in this Province, without a Permit for that purpose, first being had and obtained from the Treasurer of the Province, or one of his Deputies; which Permit shall be in the following form, namely:—Permit A. B. to remove or carry away from the Distillery of _____ situate and being in the Parish or City of _____ Gallons of _____ Given under my hand at _____ the _____ day of _____ C. D., Treasurer or Deputy Treasurer.

No rum or other Distilled Spirituous Liquors to be removed without a Permit.

X. *And be it further enacted,* That in case any Rum or other distilled Spirituous Liquors, made in this Province, shall be found in possession of any person or persons, and which shall have been removed or carried away from any Distillery or Distilleries in this Province, without a Permit for that purpose being first had and obtained agreeably to the provision of this Act, the person or persons, in whose possession the said Rum or other Distilled Spirituous Liquors shall be so found, shall forfeit and pay the sum of fifty Pounds, to be recovered by information to be made and filed by His Majesty's Attorney-General

Penalty for having Rum, &c. in possession without Permit.

Mode of recovering Penalty.

ral in the Supreme Court of Judicature in this Province, upon the filing whereof, the first Process shall be a Capias to be directed to the Sheriff or Coroner of the place where the offender may be found, by virtue of which Process the said offender or offenders shall be held to bail, for his appearance at the return of the Process, to answer the matters charged in such information; and the said Rum or other Distilled Spirituous Liquors shall be forfeited, and proceeded against in like manner, as other dutiable articles are when illegally imported into this Province.

Limitation.

XI. *And be it further enacted*, That this Act shall continue and be in force until the thirty-first day of December, which will be in the year of our Lord one thousand eight hundred and thirty-one.

When to go into operation.

XII. *And be it further enacted*, That this Act shall not go into operation until the first day of March next.

CAP. XXXI.

An Act further to continue and amend the several Acts for raising a Revenue in this Province.

Passed 10th February, 1829.

I. ***BE*** it enacted by the Lieutenant-Governor, Council, and Assembly, That an Act passed in the ninth Year of the Reign of His present Majesty, intituled, "An Act to continue and amend the Revenue Laws of this Province," also a certain other Act passed in the eighth Year of His Majesty's Reign, intituled, "An Act to continue and amend an Act, intituled, "An Act for raising a Revenue in this Province," and also so much of an Act passed in the third Year of His Majesty's Reign, intituled, "An Act for raising a Revenue in this Province," as is now in force, be, and the same are hereby continued, and shall,

together

3 Geo. 4, c. 1,

3 Geo. 4, c. 25,

And part of 3 Geo. 4, c. 9, continued till 1st April, 1820.