

Acts of the General Assembly of His Majesty's Province of New-Brunswick passed in the year 1823. Fredericton, NB: George K. Lugin, Printer to the King's Most Excellent Majesty, 1823.

4 George IV – Chapter 29

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 the 27th March, 1823.

I. Be it enacted by the Lieutenant- Governor, Council, and Assembly, That from and after the passing of this Act, there be, and is 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 Sixpence for every Gallon of Rum and other distilled Spirituous Liquors made in this Province, to be paid by the Manufacturers of the same.

II. And be it further enacted, That the Owner or Owners of any Distillery or Distilleries in this Province, or in case such Distillery 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 in 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 do solemnly swear, that the account which I have now rendered and subscribed, of the Rum and other distilled Spirituous Liquors which have been manufactured or distilled at my, or the Distillery of _____ (as the case may be) is a true and just account of all the Rum and other distilled Spirituous Liquors that have been manufactured or distilled at the said Distillery since the _____ day of _____ up to the day of the date hereof. 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 first being had and obtained from the Treasurer or his Deputy (as: the case may be). So help me God.

III. And be it further enacted, That immediately upon the making the said 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 like manner as is directed in and by the second Section of an Act intituled "An Act for raising a Revenue in this Province," and under and subject to the like pains, penalties, and forfeitures, as is prescribed in and by the third Section of the said last mentioned Act.

IV. 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 just and true account of all Rum & other distilled Spirituous Liquors

that have been manufactured at such Distillery, agreeably to the provisions of the second Section of this Act, that then and 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 the 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.

V. 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—viz.

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 _____.

VI. 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 provisions 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 Twenty-five Pounds, to be recovered by information to be made and filed by His Majesty's Attorney General 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 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 is directed in and by the said third Section of the said herein before recited Act for raising a Revenue in this Province.

VII. And be it further enacted, That this Act shall continue and be in force until the first day of April, which will be in the year of our Lord one thousand eight hundred and twenty-four, and no longer.