

late by Law the Commercial intercourse of the Province of Upper Canada with the United States of America," a duty of six-pence per Bushel was imposed on Salt imported from the said United States, which duty has been continued in force by subsequent enactments: *And whereas* difficulties are frequently experienced at the several Ports of Entry in ascertaining and determining the exact quantities of Salt on which the said Duty should be paid: *And whereas* it is important to the just protection of the Revenue that an uniformity of practice upon this point should be established throughout the Province: *Be it therefore enacted* by the Queen's most Excellent Majesty, by and with the advice and consent of the Legislative Council and Assembly of the Province of Upper Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of Great Britain, entitled, "An Act to repeal certain parts of an Act passed in the fourteenth year of His Majesty's reign, entitled, 'An Act for making more effectual provision for the Government of the Province of Quebec, in North America, and to make further provision for the Government of the said Province,'" and by the authority of the same, That from and after the passing of this Act the said Duty of Six pence per Bushel shall be paid, levied and collected, upon every Bushel of fifty-six pounds weight of Salt imported at any Port of Entry in this Province from the United States of America.

The duty of six-pence per bushel on Salt declared to be payable on every 56 lbs. weight.

## CHAP XIX.

*AN ACT to authorise certain Duties to be imposed and collected on Wooden Stills within this Province, and for other Purposes therein mentioned.*

[Passed 10th February, 1840.]

**WHEREAS** the law authorising the levying a Duty upon Wooden Stills has expired, and it is expedient that a Duty should be continued on the same, and to provide for the more effectual collection thereof; and also for the sufficient remuneration of the Inspectors of Districts: *Be it therefore enacted* by the Queen's most Excellent Majesty, by and with the advice and consent of the Legislative Council and Assembly of the Province of Upper Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of Great Britain, entitled, "An Act to repeal certain parts of an Act passed in the fourteenth year of His Majesty's reign, entitled, 'An Act for making more effectual provision for the Government of the Province of Quebec, in North America,

Preamble.

Section 6, 43d Geo. 3,  
chap. 9;

Section 10, 5th Geo. 3,  
chap. 1;

Section 5, 59th Geo. 3,  
chap. 6;

Repealed, so far as  
relates to per centage of  
Inspectors of Districts.

After 1st March, 1840,  
a duty of 1s. 6d. per  
gallon imposed on stills  
used for distilling  
spirituous liquors.

Licenses to be applied  
for to the District  
Inspector;

At what time:

Persons not having taken  
a license during the  
current year, required to  
do so.

and to make further provision for the Government of the said Province," and by the authority of the same, That the sixth clause of an Act passed in the forty-third year of the reign of King George the Third, Chapter Nine, entitled, "An Act for the better securing to His Majesty, His Heirs and Successors, the due collection and receipt of certain Duties therein mentioned": also the tenth clause of an Act passed in the fifty-eighth year of the reign of His said Majesty King George the Third, Chapter First, entitled, "An Act to impose a Duty upon persons selling Wine, Brandy, and other Spirituous Liquors, by Wholesale": and also the fifth clause of an Act passed in the fifty-ninth year of His late Majesty King George the Third, entitled, "An Act granting to His Majesty an additional Duty on Stills used for the distillation of Spirituous Liquors for sale, and for ascertaining the manner in which certain Wooden Stills shall be gauged in this Province," so far as the above recited Acts relate to any per centage that the Inspectors of Districts are authorised to retain for their own use, or to any limitation thereof, be and the same are hereby repealed.

II. *And be it further enacted by the authority aforesaid,* That from and after the first day of March next, there shall be raised, levied, collected and paid, yearly, and every year, unto Her Majesty, Her Heirs and Successors, to and for the use of this Province, and towards the support of the Civil Government thereof, of and from all persons having and using a Still, or Stills, or hereafter to have and use a Still or Stills, for the purpose of distilling Spirituous Liquors for sale, a sum not exceeding One Shilling and Six Pence, of lawful money of this Province, for every Gallon which such Still, or Stills, or other vessels more particularly described in a subsequent clause of this Act, shall or may be capable of containing.

III. *And be it further enacted by the authority aforesaid,* That every person or persons desirous of obtaining a License under this, or any former Act now in force, for keeping a Still or Stills, shall and is, and are hereby directed and required to apply for the same, in manner hereinafter prescribed, to the District Inspector within the period of one month from the first day of March in the present year, and the sixth day of January, in each and every succeeding year; and further, that all persons not having taken out License for the now current year, before the passing of this Act, shall be required to take out the same, according to the provisions and regulations contained in this Act; or in default thereof shall be proceeded against as directed by this or any former Acts on this subject, not heretofore or hereby repealed.

IV. *And be it further enacted by the authority aforesaid,* That from and after the passing of this Act, every person requiring a License to work or use a Still or Stills, shall furnish a requisition according to the following form to the District Inspector, containing the entire capacity of the said Still or Stills, and the exact location of the same.

Requisition to be furnished by persons wanting a license;

“I, A. B. do hereby require a License for a Distillery, situate on Lot No. — in the — Concession (or as the case may be) of the Township of —, in the — District; and I hereby declare that the entire capacity of every Beer Still, Faint Still, Double or other Vessel containing or intended to contain the Beer or Wash for running the low wines, or in any way acting as a Still in the said Distillery, without any deduction on account of allowance for steam, or any other cause whatever is — Gallons; and that no other vessel than is mentioned in this requisition is used, or intended to be used as a Still, or in any way to answer the purpose of a Still in the said Distillery. As witness my hand this — day of —, one thousand eight hundred and —. Signed, A. B. owner and proprietor of the said Distillery. To C. D. Inspector of the — District.

Form thereof.

V. *And be it further enacted by the authority aforesaid,* That from and after the passing of this Act, the District Inspector, and any person or persons acting under him or by his directions, shall and may at any time between sunrise and sunset enter into any Distillery, Still House or other place where a Still is kept, or supposed to be kept, whether the same be Licensed or Unlicensed, and to make all and every necessary search or searches therein or in any part thereof, and to admeasure or gauge such Still or Stills, and to make all and every necessary inquiry and examination upon or about any such premises, either for the purpose of ascertaining the correctness of the requisition sent in to the District Inspector, or of ascertaining whether any Still or Stills might or might not be in operation in or upon such premises without having the required License.

District Inspector may enter any Distillery to search and examine between sunrise and sunset;

For the purpose of ascertaining the correctness of the requisition;

Or whether stills are used without license.

VI. *And be it further enacted by the authority aforesaid,* That from and after the passing of this Act, any person or persons refusing to permit the District Inspector, or those acting under him, from entering into any Distillery, Still House or other place containing a Still or Stills between sunrise and sunset as aforesaid, or of obstructing, preventing or hindering the said District Inspector, or any of those acting under him in his or their lawful search or entry as aforesaid, shall forfeit and pay not exceeding the sum of Ten Pounds, to be recovered in a summary manner before

Penalty for refusing or hindering entry and search by District Inspector;

How recovered

Imprisonment.

one or more Justice or Justices of the Peace, or to be imprisoned in default of payment for a period not exceeding the space of three months, as is more particularly set forth and directed by the fourth Section of an Act passed in the forty-fourth year of the reign of King George the Third, entitled, "An Act to explain and amend an Act passed in the forty-third year of His Majesty's reign, entitled, 'An Act for the better securing to His Majesty, His Heirs and Successors, the due collection and receipt of certain duties therein-mentioned,'" which said Act is and remains in full force and virtue, save and except where its provisions are altered or repealed by this Act.

So much of 2d section 4th William 4, chap. 4, as prevents any part of the penalty being paid to the Informer, repealed.

VII. *And be it further enacted by the authority aforesaid,* That so much of the second Section of an Act passed in the sixth year of the reign of His late Majesty King William the Fourth, entitled, "An Act to repeal and amend certain parts of an Act passed in the thirty-sixth year of the reign of King George the Third, entitled, 'An Act to amend an Act for regulating the manner of Licensing Public Houses, and for the more easy conviction of persons selling Spirituous Liquors without License, and for other purposes therein-mentioned,'" as provides that no part of the Fines levied under the authority of this or any former Act shall be paid to any Informer, any provision in any former Statute of this Province to the contrary notwithstanding, be and the same is hereby repealed.

How the duty of 1s. 6d. per gallon on woollen Stills is to be calculated.

VIII. *And be it further enacted by the authority aforesaid,* That the Duty of One Shilling and Sixpence per Gallon shall be calculated on the entire capacity of every Beer Still, Faint Still, Double or other Vessel of any kind or description whatever, in which the Beer or Wash is heated or prepared, or which may in any wise act or be used as attached to or connected with by Pipes, or otherwise assistant or auxiliary to the Vessel ordinarily denominated the Beer Still, and every Vessel of any kind or description whatever or known by any name whatever into which the Beer or Wash is put, or into which steam is put or forced, or any Vessel by the use of which the process of Distillation is carried on with greater facility or productiveness than would be effected by the use of one Beer Still only; and further that no allowance be made in calculating the said Duty for the practice or working of the steam, or for any other cause or reason whatever; and that every Tub or other Vessel placed on the top or in any way attached to any Still or Vessel containing Beer or Wash, serving for the purpose of a cap or receiver of steam, shall be liable according to its capacity to the payment of the Duty above-mentioned.

IX. *And be it further enacted by the authority aforesaid,* That from and after the passing of this Act, the District Inspector, and those acting under him, shall and may measure and gauge any Still or Stills in his jurisdiction, as he or they may deem most convenient or advisable, for the purpose of testing the accuracy of the requisition furnished by the owner thereof, whether the same be specified to have been measured or gauged or not, any thing herein, or in any other Act or Acts, contained to the contrary notwithstanding.

District Inspectors may measure or gauge Stills to ascertain correctness of investigation.

X. *And be it further enacted by the authority aforesaid,* That for the better enabling the Inspector of the District to ascertain the number of Distilleries in his District, there be put, placed, assessed, imposed, levied and collected, in each and every Distillery in this Province, the yearly tax or rate of Five Shillings, to be levied and accounted for in like manner as the taxes now levied and imposed on ratable property in each District; and that each Assessor do and is hereby required and empowered to return in his Assessment Roll or List in a separate column or division, the number of Distilleries or Stills, with the name of the owner or owners thereof within his Township, District or Division; and that the Clerk of the Peace in each District shall, and he is hereby required and empowered to make an Annual Abstract from the Assessment Rolls or Lists, of the number of such Distilleries or Stills, which said Abstract or a copy thereof he is hereby directed to deliver, when thereto required, to the District Inspector.

Every Distillery to be subject to an annual District rate or assessment of 5s :

Assessor to include every Distillery in his roll, with the name of the owner, &c. :

Clerk of the Peace to make an annual abstract of the number of Distilleries, and to furnish same to District Inspector.

XI. *And be it further enacted by the authority aforesaid,* That any person or persons who shall use or work a Wooden Still or Stills without having first obtained a License for the same, or who shall use any other or larger Wooden Still or Stills than may be specified in his, her or their requisition, or who shall have or use any Tub or Vessel as a Cap, or otherwise attached to any such Wooden Still or Stills for the purpose of receiving the steam, or who shall have or use any Wooden Still or Stills on which there shall be any false head or heads by which such Still may be separated into different divisions, or who shall use any Beer Still, Faint Still, Double, or other Vessel in which the Beer or Wash may be heated or prepared, in which the low Wines are run, and who shall not state and specify the same in his, her or their requisition at the time of applying for and taking out such License as aforesaid, and shall be convicted thereof before any two or more of Her Majesty's Justices of the Peace in and for the District in which the offence may be committed, shall forfeit and pay a Fine or Penalty not exceeding Ten Pounds, to be levied by distress and sale of the Goods and Chattels of the offender, and be incapacitated

Penalty for distilling without a proper license:

How to be recovered.

from receiving a License to work any Still or Stills for the space of two years next following such conviction.

Power of District Inspector in gauging or measuring Stills.

XII. *And be it further enacted by the authority aforesaid,* That when and so often as the District Inspector, or those under him, may be desirous of gauging or measuring any Wooden Still or Vessel on which duty is chargeable, he or they may bore one or more holes in the same not exceeding two inches in diameter for the said purpose.

Penalty for neglecting to appear or refusing to give evidence on complaint made by District Inspector;

XIII. *And be it further enacted by the authority aforesaid,* That any person or persons neglecting or refusing to appear before any Justice or Justices to give evidence, when summoned in any complaint made by the District Inspector, or those acting under him, for any breach or evasion of the Laws relating to the granting of Licenses, shall for every such offence (upon proof of the service of a Summons to appear, and on the absence of reasonable excuse being offered for such non-attendance) forfeit and pay a sum not exceeding Twenty Pounds, to be recovered by distress and sale of the Goods and Chattels of the party offending, and to be paid into the hands of the Local Officers now entitled to receive the Fines and Penalties imposed by the Laws for the punishment of Petty Trespasses, and in default of such distress, to be committed to the Common Gaol of the District for a period not exceeding six months.

How to be recovered;

Imprisonment in default of distress.

One moiety of penalties to the Receiver General for public uses.

XIV. *And be it further enacted by the authority aforesaid,* That all moneys collected, and the moiety of all penalties imposed by virtue of this or any other Act of this Province on the same subject, shall be paid into the hands of Her Majesty's Receiver-General for the general uses of this Province.

Inspector's per centage regulated.

XV. *And be it further enacted by the authority aforesaid,* That every Inspector shall be authorised to retain Twelve Pounds and Ten Shillings out of every Hundred Pounds of Duties he shall collect, until such Duties shall amount to the sum of One Thousand Pounds, and the sum of Five Pounds out of every Hundred Pounds of Duties he shall collect over and above the said sum of One Thousand Pounds.

Limitation of per centage to £300 per annum.

XVI. *And be it further enacted by the authority aforesaid,* That no Inspector shall be authorised to retain a sum exceeding Three Hundred Pounds, either as per centage or otherwise, on the amount of Duties by him collected in each year, any thing in this or any other Act of this Province contained to the contrary notwithstanding.

XVII. *And be it further enacted by the authority aforesaid, That in respect of such Inspectors as shall or may collect Duties to the amount of One Thousand Pounds and upwards annually, this Act shall be taken to be and is hereby declared to be in force from the first day of January last.*

As to per centage, this Act to take effect from 1st January, 1840.

## CHAP. XX.

*AN ACT for further regulating the manner of granting Licenses to Inn-keepers, and to the Keepers of Ale and Beer Houses, within this Province.*

[ Passed 10th February, 1840. ]

**W**HEREAS the several Acts now in force in this Province for granting Licenses to Inn-keepers, and also providing for Licensing Houses for the Sale of Beer, Ale and Cider, and other Liquors not Spirituous, require amendments: *Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Legislative Council and Assembly of the Province of Upper Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of Great Britain, entitled, "An Act to repeal certain parts of an Act passed in the fourteenth year of His Majesty's reign, entitled, 'An Act for making more effectual provision for the Government of the Province of Quebec, in North America, and to make further provision for the Government of the said Province," and by the authority of the same, That the first clause of an Act passed in the fourth year of the reign of His late Majesty King George the Fourth, entitled, "An Act to repeal part of, continue and amend, the Laws now in force imposing a Duty on Licenses to Inn-keepers within this Province," so far as relates to the adjournment of the General Quarter Sessions to the last Monday in December, be and the same is hereby repealed.*

Preamble.

1st section 4th Geo. 4, chap. 18, partially repealed.

II. *And be it further enacted by the authority aforesaid, That the fifth clause of an Act passed in the thirty-fourth year of the reign of King George the Third, entitled, "An Act for regulating the manner of Licensing Public Houses, and for the more easy convicting of persons selling Spirituous Liquors without License," and the first, second, third and eighth clauses of an Act passed in the fourth year of the reign of His late Majesty King George the Fourth, entitled, "An Act to restrain the selling*

5th section 34 Geo. 3, chap. 12, and;

1st, 2d, 3d, and 8th sections 4th Geo. 4th, chap. 15, repealed.