

Laws of His Majesty's Province of Upper Canada in North America, passed in the year 1823.
York: Charles Fothergill, 1823.

4 George IV – Chapter 13

An Act Prescribing the Mode of Measuring the Contents of Wooden Stills, also for fixing the rate of Duty to be paid on all Stills used for the Distillation of Spirituous Liquors within this Province. Passed 19th March, 1823.

Most Gracious Sovereign,

Whereas it is expedient more particularly to define the Manner in which Wooden Stills shall be measured or guaged in this Province, and to ascertain and declare what proportion of the same shall be liable to the payment of Duties, also to continue the Duty on all Stills used for the purpose of distilling Spirituous Liquors within this Province, wherefore, Be it enacted by the King'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 appointed by virtue of and under the authority of an Act passed in the Parliament of Great Britain, entituled "*An Act to repeal certain parts of an Act passed in the fourteenth year of His Majesty's reign, entituled '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 each and every Wooden Still or Stills which shall or may be used for the Distillation of Spirituous Liquors shall be measured or guaged, and shall be liable to the payment of Duties in manner and form as is hereafter directed.

II. And be it further enacted by the authority aforesaid, That from and after the passing of this Act, every person requiring a Licence to use or work a Wooden Still, shall expressly state in the requisition for that purpose to be made to the Inspector of the District in which such Still shall be situate, the whole number of Gallons, the entire capacity of the Still for which a Licence, so required, shall or may be capable of containing, which requisition may be in the following form:—

"I, A. B. do require a licence to work one Wooden Still, the entire capacity of which by admeasurement (or being guaged as the case may be) is capable of containing _____ Gallons and no more, as witness my hand, this _____ day of _____

To J. L. Inspector of the District of _____

A. B. owner and proprietor of the said Still.

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which requisition shall be filed and preserved by the Inspector, as is heretofore by Law required.

III. And be it further enacted by the authority aforesaid, That it shall and may be lawful for the said Inspector, and he is hereby required to deduct one half the amount specified in such requisition, as necessary allowance for the operation of Steam in Wooden Stills, and the remaining

half of the contents thereof shall be subject and liable to the payment of all such Duties as now are may hereafter be imposed by this or any other law enacted to be paid on Stills in this Province, Provided nevertheless, that every Wooden Still having an additional Tub or Vessel, whether placed on the top or in any other manner attached to such Still, serving the purpose of a Cap or receiver of Steam, and also every Tub or Wooden Still that shall be separated into different divisions for that purpose of receiving and running the low wines, or for heating and preparing the beer or wash for charging such Still, or that may be so divided as aforesaid, for any purpose whatever, every such Tub or Wooden Still shall be liable to and chargeable with the payment of Duties upon the whole capacity of the same.

IV. And be it further enacted by the authority aforesaid, That it shall and may be lawful for the Inspector of each and every District, when and so often as he shall think it proper to ascertain the contents of any Wooden Still or Stills by measuring or guaging the same, at his discretion to bore one or more hole or holes in the said Inspector may be the better enabled to measure or guage the same. Provided nevertheless, that every Still which shall be specified in the requisition to have been measured, shall be measured, and every Still specified to have been guaged, shall be guaged.

V. And be it further enacted by the authority aforesaid, That any person or persons who shall use or work any Wooden Still or Stills without having first obtained a Licence for that purpose, or who shall use any other or larger Wooden Still or Stills than are specified in his 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 in which there shall be any false head or heads, by which such Still shall be separated into different divisions, and who shall not state the same in his or their Requisition at the time of applying for and taking out a Licence for the same, and shall be convicted thereof before any two or more of His Majesty's Justices of the Peace in and for the District in which the offence shall be charged to have been committed, shall be liable to all the pains, penalties, and forfeitures, and shall be disposed of in the same manner and form as are directed by any Law now in force, or that may hereafter be passing for laying and collecting a Duty on Stills.

VI. And be it further enacted by the authority aforesaid, That the Tub or Receiver of the beer or wash only, shall be deemed and taken to be a Still and subjected to the payment of Duties, according to the intent and meaning of this Act.

VII. And be it further enacted by the authority aforesaid, That in addition to the Duty of one shilling and three pence per gallon, now raised, levied, collected and paid yearly and every year, there shall be raised, levied, collected and paid unto His Majesty, His Heirs, and Successors, to and for the purpose of distilling Spirituous Liquors, the sum of one shilling and three pence lawful money of this Province for every Gallon which such Still or Stills shall contain agreeably to measurement prescribed by Law for ascertaining the contents of the same.

VIII. And be it further enacted by the authority aforesaid, That the said duty hereby granted to His Majesty shall be raised, levied, collected and paid in the same manner, and under the same

penalties and restrictions as are imposed by any former Act of this Province, imposing a duty on Stills for the purpose of Distilling Spirituous Liquors.

IX. And be it further enacted by the authority aforesaid, That it shall and may be lawful for each and every Inspector to demand and receive the same fees for filing a regulation and for issuing a licence, and also to take and retain to and for his own use, the like per centage on all monies that may or shall come into his hands for licences issued by virtue of this Act as is granted by a certain Act passed in the forty-third year of the reign of His late Majesty, entitled, "An Act for the better securing to His Majesty, His Heirs and Successors, the due collection and receipt of certain duties therein mentioned.

X. Provided always, and be it further enacted by the authority aforesaid, That nothing in this or any other Act contained, shall authorise any Inspector to receive in any one year more than One Hundred Pounds as per centage.

XI. And be it further enacted by the authority aforesaid, That all monies collected by virtue of this Act shall be paid into the hands of His Majesty's Receiver general of this Province, by the Inspector or Inspectors receiving the same, to and for the public uses of this Province, and to be accounted for to His Majesty, His Heirs and Successors, through the Lords Commissioners of His Majesty's Treasury for the time being, in such manner and form as His Majesty shall be graciously pleased to direct.

XII. And be it further enacted by the authority aforesaid, That this Act shall be and the same is hereby declared to be in force until the fifth day of January, one thousand eight hundred and twenty-seven, and from thence to the end of the then next ensuing Session of Parliament.