From: British North America Legislative Database; University of New Brunswick bnald.lib.unb.ca

Laws of His Majesty's Province of Upper Canada, passed in the year 1832. York: Robert Stanton, 1832.

2 William IV – Chapter 20

An Act to impose an additional Duty on Licenses to Vend Wines, Brandy and Spirituous Liquors. Passed 28th January, 1832.

Whereas an Act passed in the Fifty-fourth Year of the Reign of His late Majesty King George the Third, entitled "An Act to grant to His Majesty an additional Duty on Shop and Tavern Licenses," hath expired, and it is expedient for the purpose of raising a Revenue for the Improvement of the Roads and Bridges in this Province to continue an additional Duty on Licenses to Shop Keepers for Retailing Wine, Brandy, and other Spirituous Liquors: And whereas it is also expedient to require persons Selling Wines or Spirituous Liguors on board of Steam Boats to pay an additional Duty for a License to vend the same.—Be it therefore 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 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 in addition to the sum of One Pound and Sixteen Shillings Sterling, and the additional sum of Twenty Shillings Currency, directed and required to be paid by Law before the passing of this Act, upon every License hereafter to be granted by the Governor, Lieutenant Governor, or Person Administering the Government of this Province, to Shop-keepers, for retailing Wine, Brandy, and other Spirituous Liquors within this Province, which shall still be and continue to be levied, collected and paid by the several Acts now in force for that purpose, there shall, from and after the passing of this Act, be raised, collected and paid, under the same restrictions and penalties as are in the said Acts contained, the further sum of Two Pounds, Currency.

II. And be it further enacted by the authority aforesaid, That each and every person who shall sell or vend Wine, Brandy, or other Spirituous Liquors, on board of any Steam Boat or Vessel in this Province, shall be entitled to receive a Licence for that purpose, without entering into Bonds or Recognizance to keep an Inn, according to the Laws of this Province, upon payment of the sum of Two Pounds, in addition to the sum of One Pound Sixteen Shillings Sterling, and the additional sum of Twenty Shillings Currency, now directed and required to be paid by Law.

III. And be it further enacted by the authority aforesaid, That any person or persons who shall after the passing of this Act vend or sell any Wines or Spirituous Liquors on board of any Steam Boat without having previously obtained such Licence, such person or persons shall be subject to all the penalties now imposed by the Laws of this Province upon persons selling Wines or Spirituous Liquors without Licence.

From: British North America Legislative Database; University of New Brunswick bnald.lib.unb.ca

IV. And be it further enacted by the authority aforesaid, That the money paid under the authority of this Act shall be accounted for to His Majesty through the Lords Commissioners of His Majesty's Treasury, in such manner and form as His Majesty shall be graciously pleased to direct.

V. And be it further enacted by the authority aforesaid, That the Revenue arising, or which may be received under this Act shall be subject to the disposition of Parliament for the purpose of improving the Public Highways and Bridges in this Province, and shall not be applicable to any other purpose whatsoever.

VI. And be it further enacted by the authority aforesaid, That this Act shall be and continue in force for the term of four years, and from thence to the end of the then next ensuing Session of Parliament, and no longer.