

The Provincial Statutes of Canada, passed in the year 1841. Kingston: Stewart Derbishire & George Desbarats, 1841.

4 & 5 Victoria – Chapter 31

An Act to impose a duty upon Distilleries in that part of the Province heretofore called Lower Canada. 18th September, 1841.

Most Gracious Sovereign,

Whereas certain duties are payable in that part of this Province called Upper Canada, by persons having and using Stills for Distilling Spirituous Liquors for sale, and it is expedient that similar duties should be payable within that part of this Province called Lower Canada, to aid in carrying on the Public Improvements of the Province; May it therefore please Your Majesty, that it may be enacted, and be it enacted, by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council, and of the Legislative Assembly of the Province of Canada, constituted and assembled by virtue of, and under the authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, and intituled *An Act to Re-unite the Provinces of Upper and Lower Canada, and for the Government of Canada* and it is hereby, enacted, by the authority of the same, that from and after the first day of January next, there shall be raised, levied, collected, and paid yearly, and every year, unto Her Majesty, Her Heirs and Successors, by and from all persons having or using a Still or Stills, for the purpose of distilling spirituous liquors for sale, within that part of this Province called Lower Canada, a sum not exceeding one shilling and six pence, currency, per gallon for each gallon which such Still or Stills, or other vessels used for the purpose of distilling, as aforesaid, and hereinafter more particularly described, shall, or may, be capable of containing.

II. And be it enacted, that it shall be lawful for the Governor, or the Person administering the Government, by an instrument under his hand, to appoint a District Inspector in and for each of the Districts of Quebec, Montreal, Three Rivers, Saint Francis and Gaspé, and from time to time, to remove any such Inspector, and appoint another in his stead.

III. And be it enacted, that every person keeping or using a Still, shall obtain a Licence from the District Inspector, which Licence shall continue and be in force, until the thirty first day of December of the year on which the same is granted, and not afterwards, and shall be renewed annually.

IV. And be it enacted, that each person requiring a Licence to use a Still or Stills, shall make a requisition to the District Inspector in the following form, and stating the entire capacity of the Still, or of the Stills, for which it is required, and the exact location of the same:—

"I, _____, do hereby require a Licence in favor of _____ for a Distillery, situate in (describe the exact situation of the Distillery, and of every vessel within the Still House of the said Distillery, and the dimensions of Stills required to be Licenced) the District of _____; and I

hereby declare, that the entire capacity of every Beer Still, Faint Still, Doubler, or other Vessel containing, or intended to contain, Beer or Wash for running the Low Wines, or in any way acting as a Still in the said Distillery, without any allowance or deduction on account of allowance for steam room, or on any other account whatever, is _____ gallons, and that no other Vessel whatever, except those included in the said measurement, is used, or intended to be used, as a Still, or in any way to answer the purpose of a Still, or of part of a Still, in the said Distillery.

Witness my hand this _____ day of _____ one thousand eight hundred _____
_____ signature of the proprietor or owner of the Distillery, or his Clerk or Agent, cognizant of all the facts stated in the requisition.

To _____ District Inspector for _____.”

V. And be it enacted, that from and after the said first day of January next, 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 is supposed to be kept, within his District, whether the same be licenced or unlicensed, and to make all and every necessary search or searches therein, or in any part thereof, and to measure and gauge such Still or Stills, and to make all and every necessary inquiry and examination upon or about the premises, either for the purpose of ascertaining the correctness of the requisition sent in to such District Inspector, or of ascertaining whether any Still or Stills, for which no licence has been taken out, may be in operation upon the premises.

VI. And be it enacted, that any person or persons refusing to permit the District Inspector, or those acting under him, to enter into any Distillery, Still-House or other place containing, or reasonably supposed to contain any Still, between sunrise or sunset, as aforesaid, or obstructing, preventing or hindering such Inspector, or those acting under him, in his or their lawful entry or search, as aforesaid, shall, for each offence, incur a penalty not exceeding ten pounds, currency, to be recovered in a summary manner before any Justice of the Peace having Jurisdiction in the place where the offence is committed on the oath of one credible witness, other than the informer, and to be levied, with costs, by distress and sale of the goods and chattels of the offender, under the warrant of such Justice, if not forthwith paid; and one moiety of such penalty shall belong to Her Majesty, and the other to the informer or prosecutor.

VII. And be it enacted, that the said duty of one shilling and sixpence, currency, per gallon, shall be paid and calculated upon the entire capacity of every Beer Still, Faint Still, Doubler or other Vessels of any kind or description whatever, in which the Beer or Wash is heated or prepared, or which may in anywise act as a Still, or be used as attached to, or connected by pipes or otherwise, with, or be assistant or auxiliary to the vessels ordinarily denominated the Beer Still, and every vessel of any kind or denomination whatever, and by whatever name it may be known, into which the Beer or Wash is put, or into which the steam therefrom is carried or forced, or any vessel by which the process of distillation is carried on, so as to increase the quantity of Spirit produced from the use of the Vessel into which the Beer or Wash is actually put, excepting only any Worm or Vessel intended expressly for the condensation of such steam, and which is immersed in any cistern or vessel of cold water for the purpose of effecting such condensation, and also excepting from the

operation of this Law, any Still or Stills kept and used for the sole purpose of rectifying the high wines or spirits of the first extraction from the Beer or Wash; and further that no allowance shall, in calculating the contents of any Still, be made for steam room, or working of the steam, or for any other cause whatever; and that every Tub or Vessel placed on the top of, or connected with, any Still or vessel containing Beer or Wash, serving for the purpose of a cap, or receiver of the steam, shall be considered as part of the Still in calculating the duty payable on the same.

VIII. And be it enacted, that from and after the said first day of January next, each District Inspector, and those acting under him, shall, and may, measure and gauge any Still or Vessel within his District for the use of which a duty is hereby imposed, in such manner as he, or they, shall deem most advisable for the purpose of testing the accuracy of the requisition made by, or on behalf of the owner as aforesaid.

IX. And be it enacted, that for any wilful false statement made in any such requisition as to the contents of any Still or Stills therein mentioned, the owner or proprietor thereof, shall forfeit to Her Majesty the sum of fifty pounds, currency, to be recovered in any manner in which a debt to the Crown of a similar amount may be recovered in Lower Canada; and in such case, as well as in any case, where the capacity of any Still or Stills shall have been mistated by error, the owner or proprietor shall, as soon as such mistatement shall be discovered, pay to the Inspector such sum, as with the sum paid on obtaining the Licence, will make up the sum which ought to have been paid, as the duty on such Still or Stills; and such sum if not forthwith paid, may be recovered in the same manner as the forfeiture last mentioned.

X. And be if enacted, that any person who shall use, or work, any Still or Stills without having first obtained a Licence for the same, shall, for each offence, incur a penalty not exceeding the sum of twenty pounds, currency, to be recovered before any two, or more, Justices of the Peace having jurisdiction in the District in which the offence shall have been committed, and to be levied and applied in the manner provided in the sixth Section of this Act; and the person so convicted shall be incapable of obtaining a Licence under this Act, during the year next after such offence.

XI. And be it enacted, that whenever any District Inspector shall, in pursuance of this Act, require to measure or gauge any wooden vessel on which a duty is chargeable under this Act, he, or those employed by him, may bore one or more holes in such wooden vessel, so that no such hole shall exceed two inches in diameter.

XII. And be it enacted, that any person who shall refuse or neglect to appear before any Justice or Justices to give evidence, when summoned, on any complaint made by the District Inspector, or those acting under him, for any breach, or evasion, of the provisions of this Act, shall for every such refusal, or neglect, incur a penalty not exceeding fifty pounds, currency, to be recovered, levied, and applied in the manner provided in the said sixth Section of this Act.

XIII. And be it enacted, that the duties imposed by this Act, shall be paid to the Inspector of the District in which the same shall become due, at the time the Licence shall be taken out, and shall

by him be paid over to the Receiver General within three months after they shall have been so received.

XIV. And be it enacted, that all fines, penalties, and forfeitures recovered under the authority of this Act, or so much thereof as shall belong to Her Majesty, shall be paid over to the Receiver General, and shall, as shall also all duties to him paid under the authority of the same, form part of the consolidated Revenue Fund of this Province, and the due application of all such Monies shall be accounted for to Her Majesty, Her Heirs, and Successors, through the Lords Commissioners of the Treasury for the time being, in such manner and form as Her Majesty, Her Heirs, and Successors shall direct.

XV. And be it enacted, that each District Inspector appointed under the authority of this Act, shall enter into a Recognizance to Her Majesty, Her Heirs, and Successors, jointly and severally, with two good and sufficient sureties, and conditioned for the faithful performance of the duties of his office, and the due payment to the Receiver General of all monies which shall be payable to that Officer by such District Inspector; and such Recognizance shall be in the penal sum of five hundred pounds, currency, if such Inspector be appointed for the District of Quebec, or of Montreal, and in the penal sum of two hundred pounds, currency, if such Inspector be appointed for any other District.

XVI. And be it enacted, that each District Inspector may, out of the duties by him received, retain a sum equal to five per cent on the amount by him collected.