

Provincial Statutes of Canada, passed in the year 1845. Montreal: Stewart Derbishire & George Desbarats, 1845.

8 Victoria – Chapter 29

An Act to repeal an Act of the present Session relative to the duties on Stills, and to make further provision on the same subject. (29th March, 1845.)

Whereas the Act passed during the present Session and intituled, “An Act to amend the laws now in force imposing a duty upon Distilleries in any part of the Province of Canada,” was passed for a temporary purpose, and it is expedient to repeal the same, and also to provide for the duty to be paid on Stills constructed upon the plan known as “Riley’s Patent,” by which, with a smaller capacity, a much larger quantity of Spirits can be distilled in the same time, than by Stills of the ordinary construction, with reference to which the Acts now in force were passed: Be it therefore 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is hereby enacted by the authority of the same, That the Act cited in the Preamble to this Act shall be and is hereby repealed; and except in cases for which other provision is made by this Act, the duties on Stills shall be levied and paid, and licenses for using the same shall be granted in the same manner, upon the same conditions and under the same provisions as before the passing of the said Act.

II. Provided always and be it enacted, That all Licenses heretofore granted under the authority of the Act hereby repealed, shall remain in force for the time for which they were so granted.

III. And be it enacted, That during the present year, one thousand eight hundred and forty-five, Licenses for keeping and using Stills may be granted, to be in force until the then next annual period fixed by Law for the expiration of such Licenses; and the duty to be paid for any such License shall be the same as if the License had been granted for a whole year, unless the party to whom the same shall be granted, shall have obtained a License under the Act hereby repealed, in which case the sum paid for such License shall be deducted from the duty otherwise payable under this Act.

IV. And be it enacted, That the duty to be paid on any Still constructed upon the plan or principle of those known by the name of “Riley's Patent,” shall be forty pounds, currency, yearly, for each such Still, instead of the duty which without this Act would be payable on such Still, and any person who shall (except during the time a License granted to him for such Still under the Act hereby repealed shall be in force) use any Still constructed on the said plan or principle without having specially mentioned the same in his application for a License, and paid the duty imposed upon the same by this Act, shall be held to have used the same without a License.

V. Provided always, That if the amount of duty payable by any party for a License to use any Still or Stills, shall amount to or exceed one hundred pounds, currency, such amount may be paid quarterly, one-fourth at the time of taking out the License and the one-fourth at the end of each three months thereafter until the whole be paid, and the amount due at any time shall be recoverable with costs by any process by which debts to the Crown may be recovered, and the party by whom any such duty shall be due and unpaid shall be deemed to be without a License, until the same be paid in full, and shall be liable to the penalty imposed on persons acting as Distillers without a License, if during the time the same shall remain unpaid, such party shall use any Still or Stills, or act as a Distiller.