Import duties on liquor were another source of colonial revenue, yielding about £600 a year between 1682 and 1688. Liquor duties were extended for three years until 1691, charging 3d. a gallon on wine, brandy, rum, and other imported spirits to build a new courthouse for the sitting of the General Assembly. In 1691 the rates were changed to 4d. a gallon on liquor imported in foreign-built ships, 2d. a gallon on ships owned in Virginia in which the importer had an interest, with Virginia-built vessels exempt. In 1695, the English government required that all liquor imported directly from England, Wales, or the town of Berwick upon Tweed be exempted. The rate was made uniform at 4d. a gallon. In 1699 ale and beer were taxed for the first time at 1d. a gallon.²⁴

Annual revenue from duties on liquor (and slaves; see below) contributed about £600 to the provincial budget. An act of 1705, reenacted in 1710, raised rates to 6d. a gallon on rum, brandy, and spirits, except from the West Indies for which it was fixed at 4d. Wine was taxed at 4d. a gallon, and cider, beer, and ale at 1d., with liquor from England free of duty. Virginia shipowners were allowed to import rum from the West Indies on their own account at half this duty. The exports of Great Britain were exempt.²⁵ Governor Spotswood reported in