This Public Bill originated in the Legislative Assembly, and having this day passed, is now ready for presentation to the Legislative Council for its concurrence.

Legislative Assembly Chamber, Sydney, 7 February, 1861. CHA. TOMPSON, Clerk of Legislative Assembly.

New South Wales.



ANNO VICESIMO QUARTO

VICTORIÆ REGINÆ.

No.

An Act to alter the Duty on Colonial Spirits.

WHEREAS it is expedient to alter the Duties upon Spirits Distilled Preamble. in this Colony distinguishing between those Distilled from imported materials on which Duty has been paid and those Distilled from materials not subject to Duty—Be it therefore enacted by the Queen's 5 Most Excellent Majesty by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled and by the authority of the same as follows:—

1. The Act nineteenth Victoria number fifteen is hereby repealed. Repeal of 19 Vic.

2. In lieu of the Duties now payable upon Spirits Distilled in No. 15.

10 the Colony there shall be paid from and after the commencement of this Colonial Spirits.

Act the Duties following that is to say—

Upon such Spirits when made or distilled from imported sugar for every gallon thereof Nine Shillings and Fivepence.

Upon such Spirits when made or distilled from grain or other materials not subject to Duty for every gallon thereof Ten Shillings.

15

3. Provided that nothing herein shall render liable to the pay- winegrower's ment of any Duty any Brandy distilled by any maker of Wine Brandy made for in the Colony for fortifying any Wine the actual produce of his exempted.

20 own vineyard in conformity with the provisions of the Act thirteenth Victoria number twenty-seven especially those contained in the nineteenth and twentieth sections thereof.

4. Every person who shall before the day of the commencement As to Contracts of this Act have made or entered into any contract or agreement for the sale before commencement of the sale and delivery free of duty upon or at any time after such day of any Colonial
53—

(b)

made

Colonial Spirits Duties Act.—1861.

made Spirits whereupon any additional Duty shall be payable under the provisions of this Act shall be at liberty to add to the price contracted for so much money as will be equivalent to the additional Duty which shall by reason of this Act have been paid or shall be payable by him on 5 such Spirits and shall be entitled to be paid the same accordingly by the purchaser of such Spirits and to sue for and recover the same against such purchaser Provided that it shall be at the option of such purchaser by notice in writing under his hand to be served on the other party to such contract within two months after such day to declare the contract 10 null and void and the same shall be null and void accordingly.

5. This Act shall be deemed to have commenced and come into commencement and operation on the first day of February in this present year and shall be Short title. styled and may be cited as the "Colonial Spirits Duties Act of 1861."

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The state of the s Sydney: Thomas Richards, Government Printer, +1861.

[Price, \frac{1}{2}d.]

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