

No. XVI.

COLONIAL SPIRITS.

An Act to increase the Duty on Spirits distilled
in New South Wales and its Dependencies.
[29th September, 1840.]

Preamble.

3 Victoria No. 9.

WHEREAS by an Act of the Governor and Legislative Council of New South Wales passed in the third year of the reign of Her present Majesty Queen Victoria intituled “ *An Act to consolidate and amend the Laws for the distillation of Spirits in the Colony of New South Wales and for the issue of Licenses for distilling rectifying and compounding Spirits therein and for repealing certain Laws relating thereto* ” it was amongst other things enacted that from and after the first day of April one thousand eight hundred and forty there should be levied and collected upon all spirits made or distilled in New South Wales or its Dependencies from grain whether grown within or imported into the said Colony or its Dependencies or from any article the produce of the said Colony or its Dependencies a rate or duty of five shillings for every gallon imperial measure of such spirits not exceeding the strength of hydrometer proof and in the same proportion for spirits of greater strength and whereas by an Act

Seamen and Water Police.

Act passed in the present year of the reign of Her said Majesty intituled "*An Act for increasing the Duties on Spirits Wine and other Goods and Merchandise imported into the Colony of New South Wales and its Dependencies*" the duties on spirits imported into the said Colony have been increased and it is consequently expedient that the duties to be levied upon spirits distilled therein should also be increased. Be it therefore enacted by His Excellency the Governor of New South Wales with the advice of the Legislative Council thereof That from and after the passing of this Act instead of the duty directed to be levied and collected as aforesaid under the said first recited Act there shall be levied and collected upon all spirits made or distilled in the said Colony of New South Wales or its Dependencies from *grain* whether grown within or imported into the said Colony or its Dependencies or from any article the produce of the said Colony or its Dependencies a rate or duty of six shillings and sixpence for every gallon imperial measure of such spirits not exceeding the strength of hydrometer proof and in the same proportion for spirits of greater strength.

Duty on home distilled spirits raised to 6s. 6d. per imperial gallon.

2. Provided always and be it declared and enacted That nothing herein contained shall be deemed or construed to alter or affect the said first recited Act except in respect of the rate of duty as hereinbefore provided.

Not otherwise to affect 3 Victoria No. 2.