

No. XXI.

An Act to indemnify the Officers of Customs and others for having permitted the Importation of Liqueurs Cordials and Spirituous Syrups on payment of less than the accustomed Duty.
[2nd October, 1838.]

CUSTOMS OFFICERS'
INDEMNITY.

WHEREAS certain Duties are by Law imposed and levied on Spirits imported into the Colony of New South Wales and whereas certain Spirituous Syrups Cordials and Liqueurs the strength of which cannot be ascertained by the Hydrometer have been hitherto charged the same Duties as are levied on Spirits and whereas on or about the month of February in the year one thousand eight hundred and thirty-seven doubts were entertained as to the expediency of the same and upon which the Governor of the said Colony authorized the importation of all Spirituous Syrups Cordials and Liqueurs as aforesaid on the payment of five per cent. *ad valorem* Duty since which time the Officers of Her Majesty's Customs have levied no more than five per cent. *ad valorem* Duty for the same and whereas it is now deemed expedient that the same Duty shall be levied on such Liqueurs Cordials and Spirituous Syrups as upon Spirits imported into the said Colony and whereas it is also expedient to indemnify all Officers in any way concerned in permitting the importation of the said Liqueurs Cordials and Spirituous Syrups since the said month of February one thousand eight hundred and thirty-seven at a less rate of Duty than is chargeable upon Spirits imported into the said Colony 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 tenth day of October instant all Spirituous Syrups Cordials and Liqueurs the strength of which cannot be ascertained by the hydrometer shall be liable to the same Duties as are by law imposed and levied upon Spirits imported into the said Colony of New South Wales.

All Liqueurs liable
to same duty as
Spirits.

2. And be it further enacted That the Governors of the said Colony for the time being and the respective Officers of the Customs in the said Colony and all persons whatever acting or having acted by or under the orders and directions of the said Governors or Officers of Customs shall be and are hereby indemnified for any orders which they may respectively have given or obeyed since the said month of February in the year aforesaid by reason of which any Duty or Duties which was or were then or has or have since become legally due or payable on the importation of the said Spirituous Syrups Cordials and Liqueurs ceased to be levied and collected and the said Governors and other persons aforesaid are also hereby indemnified for any and every omission on the part of each and every of them respectively to cause such Duty or Duties to be levied and collected since the said month of February in the year aforesaid.

Governors Officers of
Customs and others
indemnified.