

## No. XIII.

An Act to authorize and regulate for a limited time the warehousing under bond and the exportation free of duty of Spirits distilled within the Colony of New South Wales.  
[30th October, 1846.]

Preamble.

9 Vict. No. 26.

Spirits distilled in  
the Colony may be  
removed to and  
warehoused in any  
bonded warehouse in  
Sydney free of duty.

Under what auth-  
ority such spirits may  
be so removed.

WHEREAS by an Act of the Governor and Legislative Council of New South Wales passed in the ninth year of the reign of Her present Majesty intituled "An Act to amend the Acts now in force respecting the distillation of Spirits and more effectually to prevent illicit distillation" the production of the certificate of the Colonial Treasurer of the said Colony that the duty imposed by law on the Spirits intended to be removed from the registered stores in the said Act referred to had been paid is required to authorize the Inspector of Distilleries or other officer appointed in that behalf to permit of the removal of such spirits from such stores And whereas it is expedient to permit of the warehousing under bond and the exportation of Spirits distilled in the said Colony without such payment of duty Be it therefore enacted by His Excellency the Governor of New South Wales with the advice and consent of the Legislative Council thereof That from and after the passing of this Act it shall be lawful to remove from any registered store referred to in the said recited Act spirits distilled in the said Colony and to warehouse the same in any warehouse appointed by the Collector of Customs for that purpose in the City of Sydney without the payment of any duty on the first entry thereof in the manner and upon the fulfilment of the conditions and regulations hereinafter mentioned any provision in the said recited Act to the contrary notwithstanding.

2. And be it enacted That upon the delivery of the warrant hereinafter mentioned to the Inspector of Distilleries or other officer in charge of any such registered store such Inspector or other officer shall deliver the spirits therein described to the officer appointed to convey the same to the bonded warehouse together with a permit specifying the quantity and strength of the said spirits and the time during which such permit shall remain in force which in no case shall exceed three hours.

*Bonded Colonial Spirits.*

3. And be it enacted That it shall be lawful for the Collector of Customs to appoint any of the bonding warehouses now or hereafter under his supervision for the purpose of lodging under bond the said spirits provided the said warehouse will admit of entirely separate storeage for the same.

4. And be it enacted That in every case where spirits distilled in the Colony and deposited in any such registered store are wanted to be removed to such bonding warehouse an entry of the same in the usual and proper form for warehousing goods under bond shall be duly passed at the Custom House and the person entering the same shall give security by bond in double the amount of duty which would be payable thereon if taken out of the said registered store for home consumption with one sufficient surety to be approved of by the Collector of Customs that the said spirits shall be duly warehoused to the satisfaction of the said Collector of Customs and thereupon the said Collector of Customs shall grant a warrant for the removal of such spirits from the said registered store of the distillery to the bonding warehouse named in the warrant and the officer in charge of such bonding warehouse on receiving such spirits shall give a receipt for the same to the Inspector of Distilleries and the said spirits shall be re-gauged by the proper officer at the same time and all deficiencies as well as the amount of duties which would have been payable thereon if entered for home consumption if any shall be made good by the licensed distiller and after such spirits have been so deposited in such bonding warehouse and re-gauged as aforesaid they shall be subject to the same rules and regulations in respect to re-gauging and leakage as imported spirits are when in bond.

5. And be it enacted That spirits distilled in the Colony so warehoused being first duly entered at the Custom House may be delivered under the authority of the Collector of Customs without payment of duty for the purpose of removal to any port within the boundaries of the said Colony under bond to the satisfaction of the said Collector of Customs for the due arrival of such goods at such port and for the payment of the duty payable thereon before being landed to the officer appointed to receive the same.

6. And be it enacted That it shall and may be lawful to export spirits distilled in the Colony to parts beyond the seas without payment of duty.

7. And be it enacted That before any spirits distilled in the Colony and deposited in any such bonding warehouse shall be exported to places beyond the boundaries of the Colony without payment of duty the person exporting the same shall pass an entry outwards in the usual manner and shall enter into bond in double the amount of the duty which would be payable thereon if entered for home consumption with one sufficient surety to be approved of by the Collector of Customs that the same shall be landed at the place for which they shall be entered outwards or be otherwise accounted for to the satisfaction of the said Collector of Customs.

8. And be it enacted That in every case where spirits distilled in the Colony and deposited in any such bonding warehouse as aforesaid are wanted for home consumption the usual bills of entry for the payment of the duty shall be passed at the Custom House one of which bills shall be delivered to the Colonial Treasurer and the amount of duty due thereon paid to him or to any other officer appointed by the Governor for that purpose who shall grant a receipt for the same and upon the production of that receipt to the Collector of Customs he shall grant a warrant for the delivery of the spirits in the same manner and form as is provided in the case of imported spirits to be delivered from the warehouse.

*Insolvency.*

Colouring matter  
may be added to the  
spirits in registered  
store.

9 Vict. No. 26.  
Annual Returns to  
be made.

Commencement and  
duration of Act.

9. And be it enacted That from and after the passing of this Act it shall be lawful for any distiller to add any colouring matter to the spirits made by him whilst such spirits are in the vats of the registered store anything contained in the forty-eighth section of the herein first recited Act to the contrary notwithstanding.

10. And be it enacted That within one month after the thirty-first day of December in each year after the passing of this Act returns shall be made up and published in the *New South Wales Government Gazette* of all Colonial distilled spirits received into the bonding warehouses during the preceding year of all Colonial distilled spirits cleared both for home consumption and for exportation from the said warehouses for the same period and of all Colonial distilled spirits remaining therein on the last day of the year.

11. And be it enacted That this Act shall commence and take effect from and after the passing thereof and shall thenceforward continue in force for two years but no longer.