

## No. VII.

### SPIRITS DUTIES.

## An Act to define the Duties chargeable on Spirits. [16th August, 1847.]

#### Preamble.

9 Vic. No. 20.

Imposing certain Duties on

Home distilled Spirits  
Imported Whiskey and Rum

Other imported Spirits,  
Excepting Colonial Spirits in certain cases.

Rule of computation.

Duty on Liqueurs and on Wine &c. containing above twenty-five per cent. of alcohol.

**W**HEREAS an Act was passed by the Governor and Legislative Council of New South Wales in the ninth year of the reign of Her Most Gracious Majesty Queen Victoria intituled "*An Act to reduce for a limited time the Duties on Spirits imported into or distilled in the Colony of New South Wales*" And whereas the said recited Act will expire on the first day of January next ensuing and it is expedient to make further and other provision for the payment of Duties on Spirits in manner hereinafter contained Be it therefore enacted by His Excellency the Governor of New South Wales with the advice and consent of the Legislative Council thereof That so soon as this Act shall commence and take effect the following Rates and Duties on Spirits and no other shall be respectively imposed and levied that is to say First upon all Spirits made or distilled in the Colony or its Dependencies a duty of three shillings and sixpence per gallon Second upon all Rum and Whiskey imported into the said Colony or its Dependencies a duty of three shillings and sixpence per gallon and Third upon all other Spirits whatsoever imported into the said Colony or its Dependencies a duty of six shillings per gallon Provided always that until further provision shall be made in that behalf nothing herein contained shall be deemed to make chargeable with Duty any Spirits made by any person from grapes the produce of his or her own vineyard in the said Colony or its Dependencies who shall under any law in force for the time being be duly licensed to keep a still for such purpose and provided also that such person do not sell or dispose of any such Spirits otherwise than as part of and mixed with the wine made from such grapes in a proportion not exceeding that hereinafter mentioned.

2. And be it enacted That the aforesaid Rates and Duties respectively shall be computed and charged according to the gallon of imperial standard measure and at the strength of proof as indicated by the instrument known as Sykes' hydrometer and so in proportion respectively for any greater or less quantity or strength.

3. Provided always and be it enacted That all Spirits Liqueurs Cordials or Strong Waters respectively sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained in manner aforesaid and all Wine or other liquor whatsoever which shall contain a greater proportion than twenty-five per centum of alcohol of the specific gravity of eight hundred and twenty-five at the temperature of sixty degrees according to Fahrenheit's thermometer shall pay a duty thereon at the rate of six shillings per gallon as if the same were of the strength of proof.

*Electoral Lists.*

4. And be it enacted That no Spirits shall be deemed to be Rum or Whiskey within the meaning of this Act so as to entitle the owner or importer thereof to the payment of the lower rate of Duty thereon hereby imposed unless upon proof to the satisfaction of the Collector or other Chief Officer of Customs at the port of importation that any such Spirits described as Rum were wholly made or distilled from the produce of the sugar-cane or described as Whiskey were wholly made or distilled from wheat malt barley oats or rye or any mixture thereof and in failure of such proof any such Spirits shall be chargeable with the full amount of Duty at the rate of six shillings per gallon according to the rule of computation hereinbefore laid down. Provided always that any Spirits in the bonded warehouses at the time of the passing of this Act if brought into home consumption when the same shall come into effect shall be deemed to be of the description under which they have been entered at the Custom House and shall be chargeable with duty accordingly.

What shall be deemed  
Rum and Whiskey.

Spirits now in bond  
to be charged accord-  
ing to description  
under which entered.

5. And be it enacted That this Act shall be deemed to apply to all Spirits or other liquors as aforesaid entered for home consumption upon which previously to this Act taking effect the Duty shall not have been paid.

To what Spirits Act  
shall apply.

6. And be it enacted That this Act shall commence from and after the first day of January one thousand eight hundred and forty-eight and shall thenceforward continue in full force and effect.

Commencement of  
Act.