

## No. VII.

### An Act for granting Duties of Customs. [5th CUSTOMS DUTIES. August, 1852.]

WHEREAS it is expedient to alter the Customs Duties of the Preamble.  
Colony Be it therefore enacted by His Excellency the Governor of New South Wales with the advice and consent of the Legislative Council thereof as follows:—

1. The Act of Council passed in the fourth year of the reign Enactments re- of Her present Majesty numbered eleven and the Act of Council pealed. passed in the eleventh year of the said reign numbered seven except <sup>4</sup> Victoria No. 11. so far as the same relates to the Duty thereby made payable on Spirits <sup>11</sup> Victoria No. 7. made or distilled in the Colony or its Dependencies and the Act of Council passed in the fourteenth year of the said reign numbered <sup>14</sup> Victoria No. 8. eight are hereby repealed except so far as the same repeal any former enactment.

2. In lieu and instead of all Duties of Customs heretofore Duties of Customs levied upon goods wares and merchandise imported into the Colony to be levied in lieu of those under the of New South Wales there shall henceforth be payable the several said repealed Acts. Duties of Customs following that is to say—

Upon ale porter and beer of all sorts in wood for every gallon  
one penny

Upon

*Customs Duties.*

Upon ale porter and beer of all sorts in bottle for every gallon two-pence

Upon coffee chocolate and cocoa for every pound weight three farthings

Upon currants raisins and other dried fruits for every pound weight one halfpenny

Upon spirits or strong waters of the strength of proof by Sykes' hydrometer and so in proportion for any greater or less strength at the following rates for every gallon that is to say—

Brandy six shillings

Gin six shillings

Whiskey four shillings

Rum and all other spirits four shillings

Perfumed spirits of whatever strength in bottles for every gallon four shillings

Upon all spirits liqueurs cordials brandied fruits or strong waters respectively sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes' hydrometer at the rate of for every gallon six shillings

Upon refined sugar at the rate of for every hundredweight three shillings and four-pence

Upon unrefined sugar at the rate of for every hundredweight two shillings and six-pence

Upon molasses at the rate of for every hundredweight one shilling and eight-pence

Upon tea for every pound weight three halfpence

Upon manufactured tobacco other than cigars and snuff for every pound weight one shilling and six-pence until the thirty-first day of December one thousand eight hundred and fifty-three and thereafter one shilling

Upon unmanufactured tobacco for every pound weight one shilling until the thirty-first day of December one thousand eight hundred and fifty-three and thereafter eight-pence

Upon cigars and snuff for every pound weight two shillings

Upon wine not containing more than twenty-five per cent. of alcohol of a specific gravity of eight hundred and twenty-five at the temperature of sixty degrees of Fahrenheit's thermometer in wood or in bottle for every gallon one shilling.

Remission of duties  
on goods for Her  
Majesty's service.

and on wine for  
Military Officers.

Importers may ware-  
house goods upon  
first entry without  
payment of duty.

Goods already ware-  
housed liable to the  
duties imposed by  
this Act in lieu of  
former duties.

Drawback allowed  
upon exportation of  
sugar refined in the  
Colony.

3. Provided that all goods imported for the supply of Her Majesty's service shall be exempt from all duties and imposts of every description whatsoever and that nothing in this Act contained shall be deemed to alter or repeal the provisions of an Act of Council passed in the seventh year of Her present Majesty's reign to authorize the issue of wine duty free to Military Officers.

4. It shall be lawful for the importer of any goods subject to any duties of Customs to warehouse such goods upon the first entry thereof under the laws in force for the warehousing of goods without payment of duty upon such first entry and all goods warehoused before the passing of this Act and which remain so warehoused shall be liable on entry for home consumption to the duties hereby imposed in lieu of all former duties.

5. There shall be allowed upon the exportation of refined sugar made in New South Wales the amounts of drawback following that is to say—

Upon refined sugar having been duly clarified and thoroughly dried in the store and being of an uniform whiteness throughout at the rate of for every hundredweight three shillings and four-pence

Upon

*Colonial Spirit Duties.*

Upon refined sugar known as bastard sugar at the rate of for  
every hundredweight two shillings and six-pence

Provided that such sugars respectively shall be shipped under the care  
of the proper officer of the Customs in order that the shipment and  
exportation thereof may be duly certified on the debenture.

Refined sugar for  
drawback to be  
shipped in the  
presence of an officer  
of Customs.