

No. XXXVIII.

SPIRIT DUTIES.

An Act to amend an Act for increasing the Duties on Spirits. [2nd December, 1854.]

Preamble.

18 Vic. No. 24.

WHEREAS by an Act of the Governor and Council of this Colony passed in this present Session and numbered twenty-four the Duties of Customs upon Imported and Colonial Spirits were increased as therein mentioned such increase to take effect immediately upon the passing of the said Act that is to say from and after the tenth day of November in this present year one thousand eight hundred and fifty-four. And whereas contracts may have been made before such last-mentioned day for delivery after such day of Colonial-made Spirits on which the additional Duties imposed by the said Act will attach. Be it therefore enacted by His Excellency the Governor of New South Wales by and with the advice and consent of the Legislative Council thereof as follows:—

Duties on Spirits contracted before Act to be delivered after it to be paid by purchaser.

Purchaser may avoid contract.

Incorporation with former Act.

1. Every person who shall on or before the said tenth day of November one thousand eight hundred and fifty-four have made or entered into any contract or agreement for the sale and delivery free of duty at any time after such day of any Colonial-made Spirits whereupon any additional Duty shall be payable under the provisions of the said Act shall be at liberty to add to the price contracted for so much money as will be equivalent to the additional Duty which shall by reason of the said Act have been paid or shall be payable by him on such Spirits and shall be entitled by virtue of this Act to be paid the same accordingly by the purchaser of such Spirits and to sue for and recover the same against such purchaser. Provided that it shall be at the option of such purchaser by notice in writing under his hand to be served on the other party thereto within two months after the passing of this Act to declare the contract null and void and the same shall be null and void accordingly.

2. This Act shall be read construed and acted upon as if it had been incorporated with and had formed part of the said recited Act.