

No. XIV.

An Act for granting Duties of Customs. [14th CUSTOMS DUTIES.
September, 1855.]

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 by and with the advice and consent of the
Legislative Council thereof as follows:—

1. The Acts of Council sixteenth Victoria number seven and ^{Acts repealed 16} eighteenth Victoria number twenty-four are hereby repealed except ^{Vic. No. 7 18 Vic.} _{No. 24.} in so far as such Acts or either of them may have operated to repeal any former enactment.

2. In lieu and instead of all Duties of Customs heretofore ^{Duties levied.} levied upon goods wares and merchandise imported into the Colony of New South Wales there shall be payable the several Duties of Customs mentioned in the Schedule hereto and no others.

3. Provided that all goods imported for the supply of Her ^{Remission of duties} Majesty's service shall be exempt from all duties and imposts of every ^{on goods for Her} description whatsoever and that nothing in this Act contained shall be deemed to alter or repeal the provisions of the Act passed in the ^{and on wine for} seventh year of Her Majesty's reign to authorize the issue of wine ^{military officers.} duty free to military officers.

4. It shall be lawful for the importer of any goods subject to ^{Provisions as to} any duty of Customs to warehouse such goods upon the first entry ^{warehousing goods} _{in bond.} 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.

5. There shall be allowed upon the exportation of refined sugar ^{Drawbacks.} made in this Colony the amounts of drawback following that is to say—

Upon *refined sugar* having been duly clarified and thoroughly dried in the stove and being of an uniform whiteness throughout at the rate of for every hundredweight 6s. 8d.

Upon *refined sugar known as bastard sugar* at the rate of for every hundredweight 5s. 0d.

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

6. This Act shall be deemed to have come into operation on the ^{Act to take effect} _{from 12th September.} twelfth day of September in the present year.

7. And whereas it was deemed expedient to close the Custom ^{Indemnity to Officers} _{for closing Custom} House Offices on the said twelfth day of September and the following _{House.} day as a preliminary to the alteration of the said duties Be it enacted that all Officers of Customs and all other persons concerned in closing the Offices of the said Customs and in refusing to transact the ordinary business thereof shall be and they are hereby indemnified freed and discharged from and against all actions suits prosecutions and penalties whatsoever for or on account of or connected with the closing of the said Customs or the refusal to receive any moneys in payment of duties on the said days on which the said Custom House was so closed or the refusal to transact the ordinary business thereof and no such action suit or prosecution shall be instituted by or against any person whatever for any such closing or refusal as aforesaid.

Colonial Spirit Duties.

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

Purchaser may aban-
don contract.

8. Every person who shall on or before the passing of this Act have made or entered into any contract or agreement for the sale or whereupon any additional duty shall be payable under the provisions of this 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 such provisions have been paid or made payable on such articles and shall be entitled by virtue of this Act to be paid the same accordingly by the purchaser of such article 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 to such contract 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.

SCHEDEULE.

Spirits—

						s.	d.
Brandy and Gin	...	...	...	...	the gallon...	10	0
Whiskey Rum and all other Spirits	...	...	...	...	the gallon...	7	0
Spirits Cordials Liqueurs or Strong Waters sweetened or mixed with any article so that the degree of strength cannot be ascertained by Sykes' hydrometer	...	...	...	...	the gallon...	10	0
Perfumed Spirits...	...	...	...	...	the gallon...	7	0
Wine containing more than 25 per cent. of alcohol of a specific gravity of '825 at the temperature of 60 degrees of Fahrenheit's thermometer for every gal- lon in proportion to strength	...	...	...	...	the gallon...	10	0
Wine not containing more than 25 per cent. of alcohol of a specific gravity of '825 at the temperature of 60 degrees of Fahrenheit's thermometer	...	...	...	...	the gallon...	2	0
Ale Porter and Beer of all sorts in wood	...	...	...	...	the gallon...	0	1
Tea	...	...	...	...	the gallon...	0	2
Sugar—					the pound...	0	3
Refined and Candy	...	...	...	...	the hundredweight..	6	8
Unrefined	...	...	...	...	the hundredweight..	5	0
Treacle and Molasses	...	...	...	...	the hundredweight..	3	4
Coffee and Chicory	...	...	...	...	the pound...	0	2
Cigars	...	...	...	...	the pound...	3	0
Tobacco and Snuff	...	...	...	...	the pound...	2	0
Ale Porter and Beer of all sorts in wood	...	...	...	...	the gallon...	0	1
Ale Porter and Beer of all sorts in bottle	...	...	...	...	the gallon...	0	2