

## No. XV.

COLONIAL SPIRIT  
DUTIES.

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An Act to alter the Duty on Colonial Spirits.  
[14th September, 1855.]

Preamble.

**W**HEREAS it is expedient to alter the Duties upon Spirits distilled in this Colony and it is deemed proper to distinguish between Spirits distilled from imported materials upon which Customs Duties have been paid and such as shall be distilled from materials not subject to Duties of Customs 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 :—

*Police Engagements.*

1. In lieu of the duties now payable upon Spirits distilled within this Colony there shall be paid the duties following that is to say— Duties to be levied.

Upon such Spirits when made or distilled from sugar which shall have paid Customs duties for every gallon thereof six shillings and five-pence

Upon such Spirits when made or distilled wholly or in any proportion exceeding ten per cent. of the whole from materials which are not subject to any duty of Customs for every gallon thereof seven shillings.

2. Provided always That nothing in this Act contained shall render liable to the payment of any such duty as aforesaid any brandy which shall be distilled by any maker of wine for the purpose of and for fortifying the wines the produce of his own vineyard to the degree of strength authorized by the Act of Council thirteen Victoria number twenty-seven. Proviso as to wine-growers' brandy under 13 Vic. No. 27.

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

4. Every person who shall on or before the passing of this Act 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 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. Duties on Spirits contracted for before Act to be delivered after it to be paid by purchaser. Purchaser may abandon contract.