

No. XV.

COLONIAL SPIRITS
DUTY.An Act to alter the Duties on Colonial Spirits.
[19th January, 1866.]

BE it enacted by the Queen's Most Excellent Majesty by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled and by the authority of the same as follows:—

Duties imposed.

1. In lieu of the duties now payable on Spirits distilled within the Colony of New South Wales including all such Spirits now in bond there shall be paid the duties following that is to say—

£ s. d.

On Spirits when made or distilled from sugar upon which Customs Duties have been paid—the proof gallon ... 0 9 5

On Spirits when made or distilled wholly or in any proportion exceeding ten per cent. of the whole from materials upon which no Duty of Customs has been paid—the proof gallon ... 0 10 0

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

2. 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 delivery upon or at any time after such day of any Colonial made Spirits 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 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 in every case where the price contracted for shall be so added to 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 fourteen days after the passing of this Act to declare the contract null and void and the same shall be null and void accordingly.

Purchaser may
abandon contract.

Commencement and
short title.

3. This Act shall be deemed to have come into force on the twenty-ninth day of November one thousand eight hundred and sixty-five and may be cited as the "Colonial Spirits Duty Act of 1865."