

## No. XVI.

### An Act to increase the Duties of Customs CUSTOMS INCREASED DUTIES. payable on Spirits and Wines. [6th *February, 1880.*]

**W**HEREAS it is expedient to alter the duties imposed by the Preamble.  
“ Customs Duties Act of 1871 ” on imported Spirits and Wines  
Be it therefore 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 :—

1. In lieu of the duties now chargeable on imported Spirits and Duties on Spirits  
and Wines.  
Wines including all such now in bond there shall be paid the duties  
following that is to say—

	£	s.	d.
On all kinds of Spirits the strength of which can be ascertained by Sykes’ hydrometer—the proof gallon	0	12	0
On all Spirits and spirituous compounds the strength of which cannot be ascertained by Sykes’ hydrometer—the liquid gallon	...	...	...
On Sparkling Wines per gallon	0	10	0
On all other kinds of Wines per gallon	0	5	0

2. Every person who shall on or before the passing of this Act Duties on Spirits and  
Wines contracted for  
before Act to be  
delivered after it to  
be paid by purchaser.  
have made or entered into any contract or agreement for the sale or  
delivery upon or at any time after the tenth day of December one  
thousand eight hundred and seventy-nine of any imported Spirits or  
Wines 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

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*Colonial Spirits Duty.*

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Purchaser may  
abandon contract.

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 or Wines 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.

Commencement and  
short title.

3. This Act shall be deemed to have come into force on the tenth day of December one thousand eight hundred and seventy-nine and shall be styled and may be cited as the "Customs Increased Duties Act of 1879."

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