

## Act No. 66, 1900.

**EXCISE REDUCTION.** An Act to authorise the Governor to reduce the excise duties on tobacco, cigars, cigarettes, spirits, and beer. [5th December, 1900.]

**B**E 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:—

Short title.

1. This Act may be cited as the "Excise Reduction Act, 1900."

Governor may reduce excise duties on tobacco, cigars, cigarettes, spirits, and beer.

2. It shall be lawful for the Governor at any time before the imposition by the Commonwealth of uniform duties of customs, by proclamation published in the Gazette, to reduce the excise duties then payable respectively on tobacco, cigars, cigarettes, and spirits manufactured, and beer brewed, in New South Wales, and upon such publication such duties shall be reduced accordingly.

The provision relating to excise duties on such articles in any Acts or regulations shall apply in relation to such duties as reduced in pursuance of this Act.

Provision in case of contract before proclamation to purchase or deliver after proclamation.

3. Any person who, before the day of the publication of any such proclamation, has made or entered into any contract or agreement for the purchase or delivery on purchase on or after such day of any tobacco, cigars, cigarettes, spirits, or beer liable to excise duty, and in respect of which a reduction of such duty is made in pursuance of such proclamation, shall be at liberty to deduct from the price of the article so contracted to be purchased or delivered so much money as is equivalent to the reduction as aforesaid of the excise duty payable on such article, or where such price has already been paid or accounted for to recover the money equivalent as aforesaid from the vendor: Provided that in every case where in pursuance of this section such money may be deducted or recovered by the purchaser, the vendor may, by notice in writing served on the purchaser within fourteen days after the day of the publication of such proclamation, declare the contract to be null and void, and the same shall thereupon be null and void.