

No. X.

An Act to grant to Her Majesty certain CUSTOMS DUTIES.
Duties of Customs and to amend the
Customs Regulation Act in certain par-
ticulars and for other purposes. [*2nd*
April, 1884.]

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 :—

1. This Act shall be taken to have come into operation on the Commencement of twentieth day of February one thousand eight hundred and eighty-Act. four.

Customs Duties.

2. Upon the undermentioned articles there shall be levied and collected for the use of Her Majesty upon the importation thereof the following duties and upon all such articles in bond on the twentieth day of February one thousand eight hundred and eighty-four that is to say—

		s.	d.
Stearine.	Stearine per lb.	0	1
Cigarettes.	Cigarettes per lb.	6	0

3. In lieu of the duties heretofore chargeable upon the undermentioned articles there shall be levied and collected for the use of Her Majesty upon the importation thereof and upon all such articles in bond on the twentieth day of February one thousand eight hundred and eighty-four the following duties that is to say—

		s.	d.
Cigars.	Cigars per lb.	6	0
Opium	Opium and any preparation or solution thereof not imported for use as a known medicine... per lb.	20	0
Tobacco.	Tobacco—Delivered from ship's side or from a Customs bond for home consumption—manufactured unmanufactured and snuff... per lb.	3	0
Tobacco.	Tobacco—Unmanufactured entered to be manufactured in the Colony. At the time of removal from a Customs bond or from an importing ship to any licensed tobacco manufactory for manufacturing purposes only into tobacco cigars or cigarettes ... per lb.	1	0

4. On spirits imported into the Colony the strength of which can be ascertained by Sykes' hydrometer—

Allowance for under proof. No allowance beyond 16·5 shall be made for the under proof of any spirits of a less hydrometer strength than 16·5 under proof.

Content of case spirits. Case Spirits—Reputed contents of two three or four gallons shall be charged—

- Two gallons and under as two gallons.
- Over two gallons and not exceeding three as three gallons.
- Over three gallons and not exceeding four as four gallons.

5. In the case of the undermentioned articles imported in bottle duty may be charged on six reputed quarts or twelve reputed pints as equal to a liquid gallon—

- Beer ale porter spruce or other beer.
- Wine sparkling and other kinds.

Provision as to admission of spirits in certain cases. 6. All spirits in bond at the date of the passing of this Act or proved to the satisfaction of the Collector of Customs to have been shipped or cleared to be delivered at any port in New South Wales prior to the said date shall be admitted for duty at the actual strength and quantity ascertained on examination in the prescribed manner Provided that all such spirits be removed and cleared for home consumption or exportation before the thirtieth day of June one thousand eight hundred and eighty-four after which date no allowance shall be made for under proof of spirits except as hereinbefore provided nor for spirits in cases containing a less quantity than reputed two three or four gallon contents.

Remission of duties on goods for Her Majesty's service. Executory contracts. 7. All goods imported for the supply of Her Majesty's Service shall be exempt from any duty under this Act.

8. Every person who shall at any time before the passing of this Act have contracted or agreed for the sale or delivery on or after the respective days upon which the new or increased duties authorized by

Necropolis Act Amendment.

by this Act shall have come into operation of any goods whereon such new or increased duty shall be payable under this Act shall be at liberty to add to the contract price such a sum of money as will be equivalent to the amount of such duty and every such vendor may recover such sum from the purchaser. Provided that in every such case it shall be at the option of the purchaser by notice in writing under his hand to be served on the vendor or his agent being a party to such contract or agreement within fourteen days after the passing of this Act to declare such contract or agreement null and void and the same shall be null and void accordingly.

Purchasers may
abandon contract.

9. The provisions of the "Customs Regulation Act 1879" shall be applicable to the collection and enforcement of the duties authorized to be levied under this Act and all powers and authorities conferred by the said Act as amended hereby upon the Collector or any other officer of the Customs may be exercised and enforced by such officers in the administration of this Act.

Application of
Customs Regulation
Acts,

10. This Act may be cited as the "Customs Duties Act of 1884,"

Short title.