

## No. XI.

CUSTOMS DUTIES.

An Act for increasing the Duties on Spirits Wine and other Goods and Merchandise imported into the Colony of New South Wales and its Dependencies. [15th September, 1840.]

Preamble.  
59 Geo. III. c. 114.

3 Geo. IV. c. 96  
recited.

WHEREAS an Act of Parliament was passed in the fifty-ninth year of the reign of His late Majesty King George the Third intituled “*An Act to stay proceedings against any Governor or other persons concerned in imposing and levying Duties in New South Wales to continue until the first day of January one thousand eight hundred and twenty-one certain Duties and to empower the said Governor to levy a Duty on Spirits made in the said Colony*” And whereas the said Act was continued from time to time by divers other Acts of Parliament and was altered by an Act passed in the third year of the reign of His late Majesty King George the Fourth intituled “*An Act to continue until the first day of January one thousand eight hundred and twenty-four an Act passed in the fifty-ninth year of His late Majesty relating to imposing and levying Duties in New South Wales to authorize the imposing and levying other Duties on Goods imported into the said Colony and to suspend for ten years the payment of Duty on the importation of certain Goods the produce of New South Wales*” and whereas by the said last recited Act after continuing the said Act of the fifty-ninth year of the reign of His late Majesty King George the Third until the first day of January one thousand eight hundred and twenty-four it was enacted that from and after the passing of the said Act it should be lawful for the Governor or other person administering the Government of New South Wales for the time being to impose by Proclamation made or Order or Orders issued in the said Colony for that purpose the several  
and

*Customs Duties.*

and respective duties therein mentioned and whereas it was by the said last recited Act further enacted that it should be lawful for the Governor or other person administering the Government of New South Wales as aforesaid by any Proclamation or Order or Orders to be by him for that purpose issued to discontinue or reduce any such duties from time to time as occasion might require and from time to time to revive any duties so discontinued or reduced and again to levy the same provided that it should not be lawful for any Governor or other person administering the Government of the said Colony as aforesaid to order the levying or raising of any higher rate of duty than is authorized by the said Act and whereas by a certain other Act of Parliament passed in the ninth year of the reign of His said late Majesty King George the Fourth intituled "*An Act to provide for the Administration of Justice in New South Wales and Van Diemen's Land and for the more effectual Government thereof and for other purposes relating thereto*" the said recited Act of the fifty-ninth year of the reign of His late Majesty King George the Third was made perpetual and whereas it was by the said last recited Act passed in the ninth year of the reign of His late Majesty King George the Fourth further provided and enacted that all and every the powers and authorities vested by the said recited Acts of the fifty-ninth year of His late Majesty King George the Third and of the third year of His late Majesty King George the Fourth respectively or by either of them in the Governor of New South Wales or the person administering the Government thereof as aforesaid should thenceforth be vested in and exercised by the Governors of New South Wales and Van Diemen's Land respectively acting with the advice and consent of the respective Legislative Councils of the said Colonies and that the produce of the several duties imposed and made payable under or by virtue of the said Acts of Parliament or either of them or under and by virtue of that Act should be applied in such manner and to such purposes as the said Governors and Councils might from time to time by any Law or Ordinance appoint and the application thereof should be accounted for to His Majesty in such manner as the Lord High Treasurer or the Commissioners of His Majesty's Treasury should appoint and whereas it is expedient in order to meet the increased expenditure of the Colony of New South Wales that the duties now payable upon spirits wine and other goods and merchandise imported into the said Colony should be increased in manner hereinafter mentioned 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 That from and after the passing of this Act the several duties now chargeable and payable upon spirits wine and other goods and merchandise imported into the said Colony and its Dependencies shall cease and determine and that in place thereof the following duties shall be respectively charged and paid on all spirits wines goods and merchandise imported into the said Colony and its Dependencies that is to say—

Duties heretofore levied on spirits wine and other goods and merchandise imported into the Colony of New South Wales to cease and determine

And the following duties imposed in lieu thereof viz.—

*First*—Upon all spirits the produce and manufacture of the United Kingdom or of Her Majesty's Plantations and Possessions in the West Indies and in North America imported directly from the United Kingdom into the said Colony and its Dependencies a duty of nine shillings sterling for each and every gallon imperial measure of such spirits not exceeding the strength of hydrometer proof and so in proportion for spirits of a greater strength.

On spirits the produce of the United Kingdom or of British Possessions in the West Indies or North America 9s. per imperial gallon.

*Second*—Upon all other spirits imported into the said Colony and its Dependencies a duty of twelve shillings sterling for each and every gallon imperial measure of such spirits

On other spirits 12s. per imperial gallon.

*Parish Roads.*

On wine £15 for every £100 in value.

On tea sugar flour meal wheat rice and other grain and pulse £5 for every £100 in value.

On imported unmanufactured tobacco 1s. 6d. per lb. and on manufactured tobacco and snuff 2s. per lb.

And on all other goods wares and merchandise not being the produce or manufacture of the United Kingdom £10 for every £100 in value.

Not to interfere with the provisions of the Act 3 Victoria No. 29 exempting flour wheat &c. from duty and wharfage rates until 31st December 1840.

not exceeding the strength of hydrometer proof and so in proportion for spirits of a greater strength.

*Third*—Upon all wine imported into the said Colony and its Dependencies a duty of fifteen pounds sterling on every hundred pounds in value of such wine and so in proportion for every greater or less value such value to be ascertained in the manner prescribed by the Act hereinbefore recited passed in the third year of the reign of his said late Majesty King George the Fourth.

*Fourth*—Upon all tea and sugar and upon all flour meal wheat rice and other grain and pulse imported into the said Colony and its Dependencies a duty of five pounds sterling on every hundred pounds in value thereof and so in proportion for every greater or less value such value to be ascertained in the manner prescribed as aforesaid.

*Fifth*—Upon all unmanufactured tobacco imported into the said Colony a duty of one shilling and sixpence sterling for each and every pound-weight avoirdupois of such tobacco and upon all manufactured tobacco and snuff so imported a duty of two shillings sterling for each and every pound avoirdupois of such tobacco and snuff.

*Sixth*—Upon all other goods wares and merchandise not being the produce or manufacture of the United Kingdom imported into the said Colony and its Dependencies from the United Kingdom or elsewhere a duty of ten pounds sterling for every hundred pounds in value of the same and so in proportion for every greater or less value such value to be ascertained in manner aforesaid.

2. Provided however and be it enacted That nothing herein contained shall be held to repeal vary or alter the provisions of an Act passed in the present Session of the Legislative Council of the said Colony intituled "*An Act to exempt from Duty and Wharfage Rates for a certain time Flour and Meal and Bread or Biscuit and Wheat and other Grain and Pulse imported into New South Wales.*"