



ANNO QUARTO
GULIELMI IV. REGIS.

No. 15.

By His Excellency Colonel GEORGE ARTHUR, Lieutenant-Governor of the Island of Van Diemen's Land and its Dependencies, with the advice of the Legislative Council.

AN ACT to confirm and continue certain Duties of Customs and Duties on Spirits.

WHEREAS in pursuance of the powers and authorities vested in the Lieutenant-Governor by an Act of Parliament passed in the fifty-ninth year of King George the Third for authorizing the levy of duties in New South Wales and by another Act of Parliament passed in the third year of His late Majesty King George the Fourth for continuing and amending the provisions of that Act a Proclamation was made and issued by His Excellency bearing date the fourth day of February one thousand eight hundred and twenty-nine for the imposing and levying of certain rates and duties of Customs and a certain rate or duty on Spirits distilled within the Colony—

59th G. 3. c. 11.
3 G. 43. 96.

Proclamation of
4th February
1829.

AND WHEREAS from the date of the said Proclamation hitherto the rates and duties thereby imposed have severally continued to be levied and it is expedient that the said Proclamation and the several provisions thereof should be confirmed and established and an equal amount of rates and duties except as hereinafter mentioned with respect to certain of the duties on Spirits should continue to be levied for the future—

AND WHEREAS by an Act of Parliament passed in the ninth year 9 G. 4. c. 83.

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s. 26 & 27.

of His said late Majesty the said Acts of Parliament were made perpetual but it was by the said last-mentioned Act provided that the powers and authorities by those Acts created should thenceforward be vested in and exercised by the persons administering the Government of New South Wales and Van Diemen's Land respectively with the advice and consent of their respective Legislative Councils—

Act of 4 W. 4,
No. 3.

AND WHEREAS an act was passed in this Island on the twenty-seventh day of September last for introducing into and establishing within this Island and its dependencies the weights and measures now in use in Great Britain and Ireland of a certain new standard denominated the Imperial Standard—

AND WHEREAS the rates and duties by the said Proclamation imposed upon spirits and tobacco (that is to say on spirits at certain rates per gallon and on tobacco at a certain rate per lb.) were imposed and made payable according to the old standard of weights and measures and it would be more convenient that on and from the first day of April next when the said last-mentioned Act will come into operation the said last-mentioned rates and duties should be imposed and made payable according to the said new or Imperial Standard—

Proclamation
confirmed and
continued to April
1st 1834.

BE IT THEREFORE ENACTED by His Excellency Colonel GEORGE ARTHUR Lieutenant-Governor of the Island of Van Diemen's Land and its dependencies with the advice of the Legislative Council that the said recited Proclamation of the fourth day of February one thousand eight hundred and twenty-nine and every provision therein contained shall be and the same are hereby confirmed and established and the several rates and duties thereby directed to be levied and collected shall from and after the passing of this Act until the first day of the month of April next continue to be thereunder levied and collected and the several provisions of the said Proclamation shall in respect of such levy and collection up to the said first day of April next continue to be in force and the same shall be and be deemed to be of the like effect and validity as if they had been contained in and the said rates and duties been imposed by any law passed expressly for that purpose—

Future duties by
the Imperial
standard.

II. AND BE IT ENACTED that on and from the said first day of April next the several rates and duties of Customs and on spirits distilled within this Island or its dependencies shall be and the several rates and duties by this Act hereinafter imposed are hereby declared to be payable according to the said new or Imperial Standard only and that accordingly there shall on and from that day be raised levied collected and paid upon and in respect of the several articles hereinafter mentioned the several rates and duties following that is to say—

First—On spirits made or distilled from malt or grain in this Island or its dependencies (or in New South Wales or its dependencies imported directly therefrom) a duty of four shillings and two-pence for each and every gallon of such spirits not exceeding the strength of hydrometer proof and of any greater degree of strength an additional duty proportionate thereto to be determined and charged in the manner hereinafter directed—

Colonial Spirits
4s. 2d.

Second—On spirits imported into this Island or its dependencies (the produce and manufacture of the United Kingdom or of any of the British colonies or possessions) a duty of nine shillings for each and every gallon of such spirits not exceeding the strength of hydrometer proof and of any greater degree of strength an additional duty in proportion thereto to be determined and charged as aforesaid—

British spirits
and West India
rum per gallon
9s.

Third—On all other spirits imported into this Island or its dependencies a duty of twelve shillings for each and every gallon of such spirits not exceeding the strength of hydrometer proof and if any greater degree of strength an additional duty in proportion thereto to be determined and charged as aforesaid—

All other spirits
per gallon 12s.

Fourth—On all tobacco imported into this Island or its dependencies (not being the growth produce or manufacture of New South Wales or its dependencies imported directly therefrom) a duty of one shilling and sixpence for every pound weight thereof—

Foreign tobacco
1s. 6d. per lb.

Fifth—On all wine imported into this Island or its dependencies (not being the growth produce or manufacture of the United Kingdom or of New South Wales or its dependencies) a duty of fifteen pounds upon every one hundred pounds in value of the same and so in proportion for any greater or less value—

Foreign wine
15l. per cent. ad
valorem.

Sixth—On all tea sugar and other goods wares and merchandize (except as aforesaid) imported into this Island or its dependencies (not being the growth produce or manufacture of the United Kingdom or of New South Wales or its dependencies) a duty of five pounds upon every one hundred pounds in value of the same and so in proportion for any greater or less value—

On all foreign
goods 5l. per cent.
ad valorem.

III. AND BE IT ENACTED that in charging and levying the duties aforesaid on spirits all such spirits shall be taken and deemed to be of the strength of which the hydrometer called Sykes's hydrometer upon trial by the proper officer of the Customs or the Inspector of Distilleries or other officer or officers who are or may hereafter be duly appointed for that purpose shall denote such spirits to be of and that the

Spirits over proof,
how charged.

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additional duty in respect of the spirits exceeding hydrometer proof shall on all such spirits be charged and levied in the manner following (that is to say) one hundred gallons of spirits five per cent. over proof according to Sykes's hydrometer shall be reckoned as equal to one hundred and five gallons of spirits of hydrometer proof and charged with duty accordingly and so in proportion according to the quantity and the degree of strength over proof adding to each quantity of spirits exceeding hydrometer proof the number of gallons to which the excess of their strength over proof is computed as above to be equal and charging on the amount the rate of duty corresponding with the description of the spirits.

Applications of
duties.

IV. AND BE IT ENACTED that the produce of the several duties imposed and made payable by and under this Act or by and under the said Proclamation of the fourth day of February one thousand eight hundred and twenty-nine shall be respectively applied in such manner and to such purposes as by the Act passed in this Island on the twelfth day of October last for providing for the payment of the salaries of the Lieutenant-Governor and of the Judges and the Acts passed in this Island on the same day purporting to be for the appropriation of the Revenue or by any other Acts hereafter duly passed for the appropriation of the Revenue is or shall be in that behalf appointed.

V. AND BE IT ENACTED that all strong waters whatsoever and cordials of every denomination shall be deemed to be spirits within the meaning of this Act and be subject to duty accordingly.

GEORGE ARTHUR.

Passed the Legislative Council this second
day of January one thousand eight
hundred and thirty-four,

JOHN MONTAGU, *Clerk of the Council.*