



WESTERN AUSTRALIA.

ANNO OCTAVO

VICTORIÆ REGINÆ.

No. V.

An Act to repeal the Duties on certain Goods imported into Western Australia, and to impose other Duties in lieu thereof.

WHEREAS an Act of the Legislative Council of this Colony Preamble. was passed in the Session which was held in the Fourth and Fifth years of the reign of Her present Majesty Queen Victoria, intituled "An Act to revise, renew, and amend an Act intituled "an Act to impose certain Duties on Imported Spirituous

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Liquors ;” and whereas an Act of the said Council was passed in the Sixth year of the reign of Her Majesty, intituled “ An Act to impose a duty on all goods imported into Western Australia, and not already subject to duty ;” and whereas it is expedient to alter the mode of charging the duty upon certain goods, and to increase the amount of duty chargeable upon other goods imported into this Colony—Be it enacted, by His Excellency the Governor of Western Australia, by and with the advice and consent of the Legislative Council thereof, that so much of the said recited Act of the Fourth and Fifth years of the reign of Her Majesty as enacts that there shall be imposed on all Wines imported into this colony a duty of Fifteen Pounds for every Hundred pounds according to their value, and on all sorts of Tobacco imported into this colony a duty of One Hundred Pounds for every Hundred pounds according to its value, and also that the said recited Act of Council of the Sixth year of the reign of Her Majesty shall be and the same are hereby repealed except so far as the continuance of the same, or any of the provisions of the same may be necessary for the recovery of any duties charged or chargeable under either of the Acts, and that from and after the passing of this Act there shall be charged, raised, collected, levied and paid upon all the live stock, and upon all the goods, wares, and merchandize imported into this colony, as enumerated in the Schedule hereunto annexed, the several duties and amounts respectively therein specified.

Part of 4 & 5 Vict. No. 1 repealed.

6th Vict. No. 3. repealed.

And the several rates of duties mentioned in the schedule imposed.

Tobacco entered for the lesser duty to be fumigated at expense of the owner.

Governor may suspend operation of Act in certain cases.

II. AND be it enacted, that when any Tobacco shall be entered for the lesser duty specified in the said Schedule upon that article, it shall be lawful for the Collector or Sub-Collector of the Port of Entry to cause such Tobacco to be subjected to any process whereby the same may be rendered unfit for human consumption, and that the actual cost of the materials employed in such process shall be chargeable upon such Tobacco in addition to the duty thereon, and shall be leviabie in the same manner as such duty.

III. AND be it enacted, that in any case of emergency it shall be lawful for the Governor in Executive Council by Proclamation to exempt from duty as aforesaid any article of consumption which may be deemed a necessary of life.

IV. AND be it enacted, that the provisions of an Act passed

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in the Fourth and Fifth year of the reign of Her present Majesty, ^{Duties to be levied under} intitled "An Act to renew and amend an Act intitled 'an Act ^{general Customs Act, 4} for the regulation of the Customs of Western Australia,' " ^{& 5 Vict. No. 2,} shall be deemed and taken to apply to all duties which may become due and leviable under this Act.

V. AND be it enacted, that this Act may be amended or re- ^{Act may be amended.}pealed by any Act to be passed during this present Session.

JOHN HUTT,
GOVERNOR.

Passed the Council, the 25th }
day of July, 1844. }

EDWARD C. SOUPER,
Clerk of Council.

SCHEDULE REFERRED TO IN THE ANNEXED ACT.

On each and every Gallon of Wine, the produce of any part of the British Empire, Sixpence.

On each and every Gallon of Wine, the produce of any other place, One shilling and Sixpence.

On each and every Gallon of Ale or Beer of every sort, Sixpence.

On each and every Gallon of Pickles (including Vinegar), and of Preserved Fruits in bottle, One shilling.

On each and every Gallon of Vinegar, Sixpence.

On each and every pound weight of Salted or Cured Provisions, One penny.

On each and every pound of Butter, One penny.

On each and every pound weight of damaged Tobacco, or Tobacco to be used solely for the purpose of sheep-washing, Three-pence.

On each and every pound weight of other Tobacco, One shilling and Sixpence.

On each and every pound weight of Cigars, Five shillings.

On each and every pound weight of Snuff, Five shillings.

On each and every bushel of oats and other grain (including Bran) not being food for man, Sixpence.

On all Live Stock not being direct from the United Kingdom, Ten pounds for every Hundred pounds according to their value.

On all Goods, Wares, and Merchandize imported into this colony, and not already or otherwise subject to a specific duty, a duty of Five pounds for every Hundred pounds according to their value.