



WESTERN AUSTRALIA.

ANNO SEPTIMO,

VICTORIÆ REGINÆ.

No. I.

An Act to impose certain Duties on Imported Spirituous Liquors, and on Wine and Tobacco.

WHEREAS it is expedient to increase the amount of Duties payable on imported spirituous liquors; and whereas it is advisable that various Acts now in force relating to this subject should be repealed, in order that their several provisions should be embodied in one Act; Be it therefore enacted, by His Excellency Preamble.

the Governor of Western Australia, by and with the advice and consent of the Legislative Council thereof, that so much of an Act passed in the fifth year of the Reign of King William the Fourth, No. 3, intituled "An Act to impose certain Duties on imported spirituous liquors," as relates to the amount of such duties, and an Act passed in the second year of Her present Majesty, No. 2, intituled "An Act to amend an Act intituled 'An Act to impose certain Duties on imported spirituous liquors,'" and an Act passed in the fourth and fifth year of the reign of Her present Majesty, No. 1, intituled "An Act to revise, renew, and amend an Act intituled 'An Act to impose certain Duties on imported spirituous liquors,'" be and the same are hereby repealed from and after the passing of this Act, except so far as the continuance of any of them may be necessary for carrying on or giving effect to any proceedings at law or in equity pending at the time of passing this Act, or for enforcing any cause of action or suit, or any right of contract then pending.

Part of the 5th Wm. IV,
No. 2.

2nd Vict. No. 2, and 4 &
5 Vict. No. 1 repealed.

Rate of duties.

II. AND be it therefore enacted, that from and after the passing of this Act, the following duties shall be imposed and levied,—that is to say,—

- British spirits 6s a gallon. 1st. On spirits imported into the said Colony being the production and manufacture of any part of the United Kingdom of Great Britain and Ireland, or of any of the Colonies or Dependencies of the same, a Duty of six shillings for each and every Imperial gallon not exceeding the strength of hydrometer proof, and in the same proportion for like spirits of greater strength.
- Foreign spirits from United Kingdom or British Colonies 8s. a gallon. 2nd. On spirits of Foreign production and manufacture imported into the said Colony from any part of the United Kingdom, or from any bonded warehouse in any of the British Colonies or Dependencies, a Duty of eight shillings for each and every Imperial gallon not exceeding the strength of hydrometer proof, and in the same proportion for like spirits of greater strength.
- Foreign spirits from a foreign place 10s. a gallon. 3rd. On spirits of Foreign production and manufacture imported into the said Colony from any Foreign place a Duty of ten shillings for each and every Imperial gallon not exceeding the strength of hydrometer proof, and in the same proportion for like spirits of greater strength.
- Wines 15 per cent. 4th. On all wines imported into this Colony a Duty of fifteen pounds for every hundred pounds according to their value.
- Tobacco 100 per cent. 5th. On all sorts of tobacco imported into this Colony a Duty of one hundred pounds for every hundred pounds according to its value.

1843.

7th Vict. No. 1.

III. PROVIDED nevertheless, that the Duties chargeable under Act to apply to all spirits this Act shall be taken to apply to all spirits already imported, and already imported which which shall remain in any bonded warehouse after the first day of August. remain in bond after 1st August next.

IV. AND be it enacted, that the Duties aforesaid shall be collected in the manner pointed out by the provisions of an Act for the general regulation of the Customs of this Colony. Duties to be collected under the Customs Act.

V. AND be it enacted, that this Act may be amended or repealed by any Act to be passed during this present Session. Act may be amended.

“JOHN HUTT,”
GOVERNOR.

*Passed the Council }
6th July, 1843. }*

EDWARD C. SOUPER,
Acting Clerk of the Council.