



**WESTERN AUSTRALIA.**  
**ANNO QUARTO & QUINTO,**  
**VICTORIÆ REGINÆ.**

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**No. 1.**

**An Act to revise, renew and amend An Act  
entitled "An Act to impose certain Duties  
on Imported Spirituous Liquors."**

**W**HEREAS in the second year of the Reign of Her present Preamble.  
Majesty Queen Victoria, an Act was passed entitled "An 2. Vic. 2.  
Act to impose certain Duties on Imported Spirituous Liquors:" And Expedient to renew and  
amend.  
whereas it is expedient, that the said Act should be renewed with  
such amendments and alterations as are hereinafter stated.

4th & 5th Vict. No. 1.      1841.

Scale of Duties.

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 4s. 6d. per 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 four shillings and sixpence 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 imported from United Kingdom or British Colony, 6s. | 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 British Colonies or Dependencies, 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 imported from any foreign place 7. 6d.              | 3rd— | On spirits of foreign production and manufacture imported into the said Colony from any foreign place, a duty of seven shillings and sixpence 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. ad valorem.                                      | 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 ad valorem.                                    | 5th— | On all sorts of tobacco imported into this Colony, a duty of one hundred pounds for every hundred pounds according to its value.  |

2 Vic. 3.

II. AND be it further 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.

Act may be amended.

III. AND be it enacted, that this Act may be amended or repealed by any Act to be passed in this present session.

“JOHN HUTT,”  
GOVERNOR.

*Passed the Council }  
12th March., 1841. }*

WALKINSHAW COWAN,  
Clerk of the Council.