

No. XIV.

ADDITIONAL
CUSTOMS DUTIES.

An Act to impose additional Duties of Customs.
[19th January, 1866.]

BE it enacted by the Queen's Most Excellent Majesty by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled and by the authority of the same as follows:—

29 Vict. No. 3
repealed.
Duties of Customs
to be levied in lieu
of those under the
said repealed Act.

1. The Customs Act of 1865 is hereby repealed.
2. In lieu of the Duties of Customs now payable on the under-mentioned goods there shall be charged the Import Duties following which shall be payable on all such goods now in bond—

	£	s.	d.
On all spirits imported into the Colony the strength of which can be ascertained by Sykes' Hydrometer—the proof gallon... ..	0	10	0
On all spirits and spirituous compounds imported into the Colony the strength of which cannot be ascertained by Sykes' Hydrometer—the liquid gallon	0	10	0
On all imported wines—the gallon	0	3	0
On ale and porter in bottle—the gallon	0	0	6
On ale and porter in wood—the gallon	0	0	3
On malt—per bushel	0	0	6
On hops—per pound	0	0	2
On opium—per pound... ..	1	0	0
On rice—per ton	2	0	0
On dried fruits—per hundredweight	0	10	0

Ad valorem duty to
be levied.

3. There shall be charged on the importation of all goods not liable to duty under the last preceding section of this Act or under any previously existing law other than the package charge imposed by the Package Act of 1865 a duty of Five Pounds for every One Hundred Pounds of the value thereof the following articles excepted which shall be admitted free of duty viz. :—

Animals living
Fresh fruits and garden produce
Fresh meat
Gold dust bullion coin
Guano and manures
Hides and skins
Military and naval stores
Ores unsmelted
Passengers' baggage
Plants trees and shrubs
Printed books
Seeds and esculent roots including bulbs
Specimens of natural history
Tallow and wool
Vine stakes and bark for building purposes
Wheat and flour.

Additional Customs Duties.

4. Provided that all goods imported for the supply of Her Majesty's service shall be exempt from all duties and imposts of every description whatsoever and that nothing in this Act contained shall be deemed to alter or repeal the provisions of the Act passed in the seventh year of Her Majesty's reign to authorize the issue of wine duty free to military officers.

Remission of duties on goods for Her Majesty's service

and on wine for military officers.

5. It shall be lawful for the importer of any goods subject to any duty of Customs to warehouse such goods upon the first entry thereof under the laws in force for the warehousing of goods without payment of duty upon such first entry.

Provision as to warehousing goods in bond.

6. Every person who shall on or before the passing of this Act have made or entered into any contract or agreement for the sale or delivery upon or at any time after the twenty-ninth day of November one thousand eight hundred and sixty-five of any article whereupon any additional duty shall be payable under the provisions of this Act shall be at liberty to add to the price contracted for so much money as will be equivalent to the additional duty which shall by reason of such provisions have been paid or made payable on such articles and shall be entitled by virtue of this Act to be paid the same accordingly by the purchaser of such article and to sue for and recover the same against such purchaser. Provided that in every case where the price contracted for shall be so added to it shall be at the option of such purchaser by notice in writing under his hand to be served on the other party to such contract within fourteen days after the passing of this Act to declare the contract null and void and the same shall be null and void accordingly.

Duties on articles contracted for before Act to be delivered after it to be paid by purchaser.

Purchaser may abandon contract.

7. This Act shall be deemed to have come into operation in so far as regards the duties imposed by the second section thereof on the twenty-ninth day of November one thousand eight hundred and sixty-five and in so far as regards the duties imposed by the third section thereof on the twenty-first day of December one thousand eight hundred and sixty-five.

Commencement of Act.

8. And whereas it was deemed expedient to close the Custom House on the said twenty-ninth day of November as a preliminary to the alteration of the said duties. Be it enacted that all Officers of Customs and all other persons concerned in closing the Offices of the said Customs and in refusing to transact the ordinary business thereof shall be and they are hereby indemnified freed and discharged from and against all actions suits prosecutions and penalties whatsoever for or on account of or connected with the closing of the said Customs or the refusal to receive any moneys in payment of duties on the said day on which the said Custom House was so closed or the refusal to transact the ordinary business thereof and no such action suit or prosecution shall be instituted by or against any person whatever for any such closing or refusal as aforesaid.

Officers of Customs indemnified.

9. This Act may be cited as the "Additional Customs Duties Act of 1865."

Short title.