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(Hon. Mr. Reynolds.)

Excise Duties.

ANALYSIS.

<p>Title. Preamble.</p> <p>1. Short Title.</p> <p>2. Repeal of section 60 of "Distillation Act, 1868."</p> <p>3. Rate of duty on colonial-distilled spirits.</p> <p>4. Provision enabling New Zealand Distillery Company to continue their business until 30th</p>	<p>June, 1875. Provision enabling "W. J. Cawkwell and Co." to continue their business until 30th June, 1875.</p> <p>5. Appropriation of certain moneys to "The New Zealand Distillery Company" and to "W. J. Cawkwell and Co." for discontinuing business.</p> <p>6. Interpretation.</p>
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A BILL INTITULED

AN ACT to alter the Duty on Spirits distilled in New Zealand, and to provide for the Compensation of certain persons who have entered into the business of Distillation under the provisions contained in "The Distillation Act, 1868."

WHEREAS it is expedient to equalize the rate of duty to be levied upon spirits to be hereafter distilled in the Colony of New Zealand under the provisions of "The Distillation Act, 1868," (hereinafter referred to as "the said Act,") with the rate of duty upon spirits imported into the said colony: And whereas since the passing of the said Act, two distilleries have been established under the provisions of the said Act — the one at Dunedin, in the Province of Otago, by a company consisting of three persons, carrying on business in copartnership together under the style of "The New Zealand Distillery Company," and the other at Auckland, in the Province of Auckland, by three persons, carrying on business in copartnership together under the style of "W. J. Cawkwell and Co.:" And whereas the said several persons have notified their willingness to relinquish the said respective businesses in consideration of the payments hereinafter provided for:

BE IT THEREFORE ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. The Short Title of this Act shall be "The Excise Duties Act, 1874."
2. Section sixty of the said Act shall be and the same is hereby repealed.
3. From and after the time of the passing of this Act there shall be levied collected and paid towards the Consolidated Revenue of the colony, upon every gallon of spirits that has been or may be made or distilled in the colony, except as hereinafter provided, from whatever material the same may be made or distilled, a duty equal in amount to that charged for the time being upon a gallon of spirits imported into the colony; and such duty shall be paid upon the gallon standard measure of spirits of the strength of proof by Sykes's hydrometer; and so in proportion for any greater or less strength than

proof, or on any quantity less than a gallon, and also upon any deficiencies occurring in any licensed distillery, ascertained in the manner directed in the said Act.

Provision enabling New Zealand Distillery Company to continue their business until 30th June, 1875.

4. It shall be lawful for "The New Zealand Distillery Company" before mentioned to make and distil, at their distillery in Dunedin 5
 aforesaid, before the thirtieth day of June, one thousand eight hundred and seventy-five, such a quantity of spirits as together with the quantity of spirits made and distilled by them at their said distillery since the first day of July, one thousand eight hundred and seventy-four, shall not exceed in the whole seventy thousand gallons 10
 of spirits.

Provision enabling "W. J. Cawkwell and Co." to continue their business until 30th June, 1875.

It shall be lawful for the said firm of "W. J. Cawkwell and Co.," before mentioned, to make and distil at their distillery in Auckland aforesaid, before the thirtieth day of June, one thousand eight hundred and seventy-five, such a quantity of spirits as together with the quantity of spirits made and distilled by them at their said distillery since the first day of July, one thousand eight hundred and seventy-four, shall not exceed in the whole fifteen thousand gallons of spirits. 15

Notwithstanding anything to the contrary in the last preceding section contained, the duty to be levied collected and paid upon every gallon of spirits so to be made and distilled before the said thirtieth day of June, one thousand eight hundred and seventy-five, by the said two firms respectively as aforesaid, and upon every gallon of spirit which has heretofore been made and distilled at the said distilleries respectively, shall be a duty of one-half of that charged for the time being upon a gallon of spirits imported into the colony; and such duty shall be paid upon the gallon standard measure of spirits of the strength of proof by Sykes's hydrometer, and so in proportion for any greater or less strength than proof. 20

Appropriation of certain moneys to "The New Zealand Distillery Company," and to "W. J. Cawkwell and Co." for discontinuing business.

5. There may be issued and applied out of the Consolidated Fund, 30
 during the period of two years, to be computed from the first day of September, one thousand eight hundred and seventy-four, any sum or sums not exceeding in the whole the sum of twenty-seven thousand five hundred pounds, for the purpose of paying to the said respective firms of "The New Zealand Distillery Company" and "W. J. Cawkwell and Co.," as and by way of consideration for discontinuing to carry on 35
 their respective businesses as aforesaid, on the terms and conditions under which they were before the passing of this Act permitted to carry such businesses on, that is to say,—

To the New Zealand Distillery Company ... £20,000

To W. J. Cawkwell and Co. ... £7,500 40

Such sums to be paid by monthly instalments or payments to "The New Zealand Distillery Company," and the firm of "W. J. Cawkwell and Co.," respectively, as the duty on spirits made or distilled by them respectively shall be paid levied and collected in the Colony: Provided always that if prior to the thirtieth day of September, 45
 one thousand eight hundred and seventy-six, a sufficient sum shall not have been received from the duties paid levied or collected on such spirits in the colony to pay the whole of the said sum of twenty-seven thousand five hundred pounds in the proportions aforesaid, then and in such case the balance then remaining unpaid to the said 50
 "New Zealand Distillery Company" of the said sum of twenty thousand pounds and to the said "W. J. Cawkwell and Co." of the said sum of seven thousand five hundred pounds, shall forthwith thereafter be paid to them out of the Consolidated Fund.

Provided that no payment shall be made to either of the said firms until all the members thereof respectively shall have signified to the Commissioner of Customs in writing their decision to relinquish their respective businesses on the terms contained in this Act. 55

Interpretation.

6. This Act shall be read and construed with "the said Act," and the duties imposed under this Act shall be charged levied collected and paid under the provisions of the said Act and any Act amending the same. 60