

105

(Hon. Mr. Reynolds.)

## Excise Duties.

### ANALYSIS.

Title.  
Preamble.  
1. Short Title.

2. Duty on spirits distilled in New Zealand to be increased after certain dates.  
3. "The Distillation Act, 1868," to apply.

### A BILL INTITULED

AN ACT to alter the Duty on Spirits distilled in New Zealand. Title.

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

1. The Short Title of this Act shall be "The Excise Duties Act, 1874;" and it shall be read and construed with "The Distillation Act, 1868." Short Title.

2. In lieu of the duty now levied upon spirits distilled in New Zealand, there shall be raised levied collected and paid unto Her Majesty, her Heirs and Successors, upon every gallon of spirits that may be or has been distilled in the Colony, from whatever material the same may be made or distilled, the following duties, that is to say,— Duty on spirits distilled in New Zealand to be increased after certain dates.

On and after the first day of July, one thousand eight hundred and seventy-five, seven shillings the gallon.

On and after the first day of July, one thousand eight hundred and seventy-seven, eight shillings the gallon.

On and after the first day of July, one thousand eight hundred and seventy-nine, nine shillings the gallon;

and the rates of duty for the time being chargeable hereunder shall be levied collected and paid upon the gallon standard measure of spirits of any strength not exceeding the strength of proof by Sykes' Hydrometer, and so on in proportion for any greater strength than the strength of proof, or any quantity less than a gallon; and also upon any deficiencies occurring in any licensed distillery, ascertained in the manner directed in "The Distillation Act, 1868" (hereafter referred to as "the said Act").

3. The said duties hereby imposed shall be computed charged levied collected and paid under the provisions of the said Act, and any Act amending the same. "The Distillation Act, 1868," to apply.