

Imposes a duty upon Wines, Gin, Brandy, Rum, &c. over and above duty imposed by permanent Revenue Acts.

That from and after the commencement of this Act, and during the continuance thereof, there shall be raised, levied and paid, the following Impost Duties on the several articles hereinafter mentioned, imported into this Island: that is to say, on all Wines of every denomination, and on all Gin, Brandy and Rum, imported into this Island, and on all other Distilled Spirituous Liquors, Eleven-pence per Gallon, over and above the sum of Ten-pence per Gallon, on all such Liquors imported into this Island, under two several Acts of the General Assembly of this Island; the one passed in the Twenty-fifth year of the Reign of His late Majesty King George the Third, intituled "*An Act to amend, render more effectual, and to reduce into one Act, the several Laws made by the General Assembly of this Island, relative to the duties of Impost on Wines, Rum, Brandy, and other Distilled Spirituous Liquors, and for allowing a Drawback upon all Wines, Rum, Brandy and other Distilled Spirituous Liquors exported from this Island,*" and the other in the Thirty-fifth year of the same Reign, intituled "*An Act for raising a Duty on Wine, Rum, and other Distilled Spirituous Liquors, and for imposing a Duty on Porter, Ale and strong Beer,*" and on all kinds of Goods, Wares and Merchandize soever, except as is hereinafter excepted, which shall be imported or brought into this Island, from any place or Country whatsoever, after the passing hereof, and which shall be used, sold, expended or consumed within this Island; which said Impost Duties shall be levied, paid and collected at the following rates, that is to say, Five pounds on every One hundred pounds worth of Goods of any kind, which shall be imported for Sale or Consumption as aforesaid, by any person or persons whomsoever, which said Duty of Impost shall be calculated on the Invoice price of each One hundred pounds worth of such Goods as aforesaid, and so in proportion for a greater or lesser quantity thereof; and

Ad valorem
duty on Goods
& Merchandize.