

B. Judicial statistics showed twenty persons arrested or summoned during 1945-46 for breaches of the laws and regulations relating to liquor. Nineteen were convicted. Figures for preceding years were:—

	Arrested or Summoned.	Convicted.
1944-45	60	58
1943-44	193	181
1942-43	180	168

C. Spirits and alcoholic beverages imported during the financial year 1945-46:—

Nature of Liquor.	Average Approximate Percentage Alcohol by Weight.*	Quantity imported, 1945-46.	Quantities issued under Medical Permits, 1945-46.	Countries of Origin.
Spirituous liquors—		Gallons.	Gallons.	
Whisky	38.5 to 51.0	1,320	1,238	United Kingdom, Canada, United States of America, Australia.
Brandy	38.5 to 49.3	90	89	France, Australia.
Gin	40.6	380	166	United Kingdom, Australia.
Rum	40.0 to 47.0	..	54	Jamaica, Australia.
Alcoholic beverages—				
Port, sauterne, sherry, and champagne	12.0 to 17.8	530	743	Australia, France.
Vermouth	5.5 to 10.0	109	81	France, Italy, Australia.
Stout	5.5	288	172	Australia.

* The approximate percentages of alcohol by weight given above are those accepted by the Customs Department in New Zealand. Analyses of samples of all brands of ale imported show percentages of alcohol by weight ranging from 1.51 to only 2.39. The ales imported into Western Samoa, therefore, although subject to regulations under the Samoa Act, 1921, do not come within the definition of "intoxicating beverages" as accepted by the Permanent Mandates Commission (minutes of the Tenth Session, page 182) and have accordingly been omitted from the return.

For sacramental purposes, 8 gallons of wine; rectified spirits of wine for industrial purposes, 572 gallons.

D. Production within the Territory is prohibited by law.

E. Revenue derived from duties in importations, 1945-46:—

	£	s.	d.
Medicinal liquor (import duty, $17\frac{1}{2}$ per cent. or 25 per cent., plus surcharge of 15 per cent. and 25 per cent. on British and other respectively; port and Customs service tax, 5 per cent.)	1,894	12	10
Industrial liquor (import duty, $17\frac{1}{2}$ per cent. or 25 per cent., plus surcharge of 15 per cent. or 25 per cent.; port and Customs service tax, 5 per cent.)			Nil

(NOTE.—No duty was payable under this head, as the rectified spirits of wine referred to in paragraph C were all imported by the Administration.)

Sacramental liquor (free of import duty; port and Customs service tax, 5 per cent.)	0	7	0
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These duties are the ordinary *ad valorem* rates applying to all goods not subject to specific rates of duty; there is no authorization for higher specific rates of duty on liquor, for the rate of duty is immaterial, having regard to the fact that all liquor is sold by and for the Administration at prices approximating current retail prices in New Zealand.

F. In view of the position explained in E, there are no other duties, license fees, or taxes.