

14. And they are then used to produce perfumery, for which others would require spirits on which a substantial duty is paid?—I suppose all do the same thing. Our prices, at any rate, are pretty much on a level—they are about equal.

15. But your profits may be very different?—No; they are rather small.

16. If you use a thing that costs 6d. a gallon in duty, as against a thing that pays 16s. a gallon duty, there is considerably more profit?—As a matter of fact, I have come to this conclusion, that my prices will have to go up. I cannot continue on the present basis, even supposing there is no alteration made in the law. I have not got anything beyond a fair business profit—in fact, not quite that.

17. The basis of your manufacture is methylated spirit deodorised, or rectified, or whatever you may term it?—No, not rectified. I simply kill one thing with the other. We have been doing that all over the world; it is the same everywhere.

18. *Mr. Glasgow.*] You say that you have to deal with the methylated spirit in some way before you can use it for making perfumes?—Yes, a little.

19. Have you any objection to stating to the Committee exactly what you do? You say you do not distil?—No, not in the slightest degree.

20. Have you any objection? Is there not a formula for doing it?—No. There has been a lot of talk about it, I know; but there is none. I simply overcome one thing with another.

21. Is it the case that you purchased the formula from another person?—In a kind of a way, yes. I purchased the business, really. There was supposed to be a formula. I know that that person made a lot of talk about his ability to do certain things, which amounts to nothing.

22. Will you kindly state what you do?—I would rather not, because in a certain kind of way it is a trade secret. But I tell you this: it is simply overcoming one influence with another.

23. By those words I understand you to mean that the smell and taste of the naphtha are overcome by the addition of the essential oils of which the perfume is made?—Yes, the smell, not the taste.

24. Is there not something done with the methylated spirit before the essential oils are added for the making of perfumery?—Yes, there is something done—yes and no. We treat it in a certain way. The component parts have to be put together in a certain way.

25. The component parts of what?—The essences and various things. There are a number of different oils, and so on, which enter into the composition of any of these perfumes.

26. But you have just said that you have to overcome the taste and smell of the naphtha in the methylated spirit by the addition of essential oils?—Yes, on the same principle as that by which I would overcome the bitterness of tea with sugar and milk.

27. I think you have already admitted that you do something to the spirit before adding the essential oils for making perfumery, but you decline to state the formula or the operation—there is an operation?—The whole thing, of course, in a way, is a trade secret. Different persons have different methods of manufacturing.

*Mr. Glasgow:* I think, Mr. Chairman, the fact has been elicited that the spirit is treated in some way for the purpose of divesting it of its nauseous taste and smell before the perfumery is made. That is the whole point that I wish to establish.

28. *Mr. Duthie.*] Could you make it clearer to the Committee as to whether, by the process you submit the spirit to, it is thereby rendered palatable or fit for use for drinking purposes?—Most emphatically I say that methylated spirit should never be used for that purpose. I should be very sorry to entertain such an idea in my mind.

29. But do you bring it into such a condition that people could use it for an adulterant?—No, nothing of the kind. We do not do it. I am prepared to say that I consider any one who would do such a thing ought to be liable to five years. I would not object to anything of that kind in the Bill.

30. There is nothing in your process that in any way alters the character of the spirit so that it could be taken or used as an adulterant?—None whatever. We do not take anything out of it at all.

31. *Mr. Glasgow.*] Except the taste and smell?—Well, we overcome the smell. We do not take anything out of the spirit; we add to it.

32. *Mr. Duthie.*] Wood-naphtha is a component part of methylated spirit, and that is not removed at all?—No; I do not attempt to remove it. We add the necessary ingredients to the spirit. As for taste, we do not think of it; it is the odour. The smell is entirely changed; I grant that. The peculiar smell of the naphtha is completely disguised, I consider. It is overcome by the essential oils.

33. Do you make that alteration to such an extent that men might use this spirit as an adulterant?—It never passes out of our hands except as perfumery. We do not pass any spirits out of our hands neat.

34. It is not what you do exactly, but what could be done by means of this process. By this process could some more-evil-minded man than you so make use of the spirit?—I suppose any one could if he wished to do so.

(At this stage Mr. Aitken took the chair, Mr. Mackenzie having to leave the room.)

35. *The Acting-Chairman.*] Mr. Duthie's question is this: Could not an hotelkeeper apply the same process that you apply, and add the spirit to a certain quantity of whisky?—No, I think not. I should say he could not, as far as I know, and I know a good deal about it. I have been for many years now engaged in connection with methylated spirits. I have no idea that it could be done. Well, a person might take it and drink it as scent. That is the only thing. As far as I know, a person could not take the taste and smell out of the methylated spirit sufficiently without—well, some very elaborate process of redistillation.