

219. *Mr. Glasgow.*] You remember samples that we had in the Head Office of flavouring-essences in which the taste of methylated spirit was quite perceptible?—Yes, I think I do.

220. They were in little bottles, put up for sale?—Yes.

221. And they were evidently made not with purified methylated spirit, but with ordinary methylated spirit, because the smell of methylated spirit was quite perceptible?—Yes, I remember that.

222. Of course, the flavouring-essence is used in very small quantities—I mean for manufacturing or domestic purposes. For instance, essence of lemon would only be used a few drops at a time; so that the presence of methylated spirit would really not be very injurious?—No, it would not be injurious in that quantity.

*Mr. Glasgow:* I may state to the Committee that as a matter of fact I submitted these samples of flavouring-essences to the Government Analyst, and he could not say they were injurious to health.

223. *Mr. Millar* (to *Mr. Glasgow*).] According to what you say, we have essences now being adulterated with uncleaned methylated spirit?—Yes.

224. If the word “perfume” were struck out of the Bill where it says “or for rendering the same fit for use as a perfume, or beverage, or as a food for human use,” that would get over the point that you have raised?—Flavouring-essence made with uncleaned methylated spirit would be restricted under the Bill, it being a food for human consumption.

225. *The Acting-Chairman* (to *Mr. Hustwick*).] It is understood that you will make some flavouring-essence with this material [Sample of spirit indicated], and submit it to the Committee?—Yes.

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## APPENDIX

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SIR,—

Department of Trade and Customs, Wellington, 25th October, 1905.

In addition to the information furnished by me this morning with reference to the provisions of the Imperial “Spirits Act, 1880,” section 130, I beg to submit extract from copy of an official memorandum explanatory of the Revenue Bill introduced into the Imperial Parliament in July last: “Now that the use of methylated spirits for industrial purposes is to be facilitated, it is very necessary to have proper safeguards for preventing purification of industrial spirit, and to prevent its being used for any other purpose. Under these circumstances it becomes necessary to strengthen section 130 of ‘The Spirits Act, 1880,’ and to provide not only against the preparation of these methylated spirits as a beverage, but also against any attempt to purify them. It must be remembered that industrial methylated spirits will not be so efficiently denatured under the new law as they were under the old law.” A copy of the Bill referred to in the above memorandum has not been received.

While the Imperial “Spirits Act, 1880,” may not be clear as to whether it would be illegal to add essential oils to methylated spirit for the purpose of making perfumery, I think it is clear that in the Bill which has been introduced this year the purifying of methylated spirit will be penal.

I also submit copy of section 133 of “The Spirits Act, 1880” (Imperial), as follows: “Any liquid containing methylic alcohol\* so purified or otherwise prepared by filtration or any other process as to be free wholly or partially from any flavour or odour which would otherwise pertain to it, shall be deemed to be low wines, and to have been prepared for the purpose of distilling spirits therefrom, and shall be chargeable with duty and otherwise subject to the regulations to which spirits are subject under Part I. of this Act.” I may explain that the “Part I.” referred to in the above section bears on the production of spirit by distillation from fermented materials, and the term “low wines” is applied to impure spirits produced during this process. The operation could only be conducted under supervision, and the spirit is liable to an excise duty of 11s. per gallon. It is therefore illegal to purify methylated spirit except in a distillery under Government supervision.

With reference to estimated loss of revenue, I find it difficult to state anything definite, but I submit the following for consideration: One firm, the New Zealand Drug Company, supplied 250 gallons of methylated spirit in three months—equal to, say, 1,000 gallons a year—the duty on which would be £25. This would supplant 1,000 gallons of perfumed spirit made in bond at £1 = £1,000—loss of revenue, £975; or, 1,000 gallons of imported perfumed spirit at £1 10s. = £1,500—loss of revenue, £1,475. This is assuming that the methylated spirit is only supplied by one firm, the only supply I have cognisance of. If the same process were to go on at the other ports of New Zealand, and if a demand arises for cleaned spirit for use in mixing with spirituous beverages, it is quite clear that the prospects of loss of revenue are very serious.

I attach hereto statistics relating to importation and manufacture in bond of perfumed spirit, medicinal tinctures, &c.

I have, &c.,

W. T. GLASGOW,

Secretary and Inspector.

The Chairman, Extension of Commerce Committee, Wellington.

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\* Wood-naphtha.