

EXCISE DUTIES.

Goods.	Rate of Duty.	Remarks.
Alcohol used in manufacturing-warehouses in the production of—		
Perfumed spirit	36s. per proof gallon	
Toilet preparations	34s. per proof gallon	
Culinary and flavouring essences	20s. per proof gallon	
Medicinal preparations (excepting medicated wine or wine mixed with food) containing more than 50 per cent. of proof spirit	4s. 6d. per proof gallon	
Medicinal preparations (excepting medicated wine or wine mixed with food) containing not more than 50 per cent. of proof spirit	Free	
Beer—		
(a) Where the specific gravity of the worts used in the production of the beer does not exceed 1,047 : per gallon of beer	1s. 6d.	
(b) Where the specific gravity of the worts exceeds 1,047, the duty per gallon shall be 1s. 6d., increased by $\frac{1}{16}$ d. for every unit of specific gravity above 1,047		
[NOTE.—The specific gravity of distilled water at 60° Fahrenheit is taken at 1,000, and the specific gravity of worts is considered in relation thereto.]		
Tobacco, cut	6s. 5d. per lb.	
Other tobacco	6s. 3d. per lb.	
Cigars and snuff	6s. per lb.	
Cigarettes—		
Not exceeding in weight 2½ lb. the thousand ..	21s. per thousand	
Exceeding in weight 2½ lb. the thousand ..	8s. 6d. per lb.	
Cigarette papers	1¼d. for every 60 cigarette papers	
Motor-spirits manufactured in New Zealand ..	Duty at the rate for the time being prescribed by the British Preferential Tariff in respect of goods included in tariff item 394 (7)	An application was received for the exemption from excise duty of benzol, a by-product in the manufacture of gas. The quantity likely to be made in New Zealand under existing conditions is relatively small compared with the total quantity of motor-spirits consumed in the Dominion. We think that the question of reducing or remitting the duty on such spirits should be postponed until either the production of crude petroleum in New Zealand on a commercial basis takes place or until, through technical and scientific advancement, it is found possible to obtain petrol on a large scale from the utilization of coal.
Sugar, whether of Number 22 colour or over (Dutch standard) or not	1d. per lb.	
Invert sugar and invert syrup	1d. per lb.	
Treacle, molasses, golden syrup, maple-sugar, and maple-syrup	Free	