

New Zealand.



ANALYSIS.

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| <p>Title.</p> <p>1. Short Title.</p> <p style="text-align: center;">PART I.</p> <p style="text-align: center;">CUSTOMS DUTIES.</p> <p><i>Alteration of Tariff and Consequential Provisions.</i></p> <p>2. This Part to be read with Customs Act, 1913.</p> <p>3. Alteration of Tariff with respect to goods mentioned in First Schedule hereto. Repeal.</p> <p>4. Percentage increase of Customs duties in respect of goods mentioned in Second and Third Schedules hereto.</p> <p>5. Special provisions as to Cook Islands.</p> <p>6. Authorizing partial refund of duty on motor-spirits. Consequential repeals and savings.</p> <p>7. Special provisions as to refunds of duty on motor-spirits used for scientific purposes. Repeals.</p> <p style="text-align: center;"><i>Miscellaneous Provisions.</i></p> <p>8. Section 46 of principal Act amended.</p> <p>9. Section 47 of principal Act amended.</p> <p>10. General provisions as to validity of Orders in Council under principal Act.</p> <p>11. Validation of Import Control Regulations. Saving.</p> | <p style="text-align: center;">PART II.</p> <p style="text-align: center;">EXCISE DUTIES.</p> <p style="text-align: center;"><i>Beer Duty.</i></p> <p>12. This Part to be read with Part III of Finance Act, 1915.</p> <p>13. Fixing rates of duty on beer brewed in New Zealand. Repeal.</p> <p style="text-align: center;"><i>Tobacco Duty.</i></p> <p>14. Percentage increase of excise duty on tobacco manufactured in New Zealand.</p> <p style="text-align: center;"><i>Gold Duty.</i></p> <p>15. Imposing additional export duty on uncoined gold.</p> <p style="text-align: center;">PART III.</p> <p style="text-align: center;">MISCELLANEOUS.</p> <p>16. Portion of the revenue received under this Act to be paid into the War Expenses Account.</p> <p>17. Minister may grant exemptions in respect of Customs duties and sales tax to accredited representatives of other countries.</p> <p>18. Ratification of certain resolutions imposing duties of Customs and excise.</p> <p>19. Saving of existing rights of action. Schedules.</p> |
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1939, No. 30.

Title. AN ACT to impose Duties of Customs and Excise, and to amend the Customs Acts.

[29th September, 1939.]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

Short Title. 1. This Act may be cited as the Customs Acts Amendment Act, 1939.

PART I.

CUSTOMS DUTIES.

Alteration of Tariff and Consequential Provisions.

2. This Part of this Act shall be read together with and deemed part of the Customs Act, 1913 (hereinafter in this Part referred to as the principal Act).

3. (1) On the passing of this Act and thereafter while this section remains in force, but subject to the provisions of the Customs Acts, Customs duties shall be levied, collected, and paid on goods of the kinds or classes mentioned in Part II of the First Schedule hereto in accordance with the following provisions, namely:—

(a) On such goods being the produce or manufacture of some part of the British dominions and imported into New Zealand or entered therein for home consumption after the passing of this Act, the rates of Customs duties shall be the rates set forth in Column No. 1 of Part II of the said Schedule:

(b) On such goods being the produce or manufacture of a country not forming part of the British dominions and imported into New Zealand or entered therein for home consumption after the passing of this Act, the rates of Customs duties shall be the rates set forth in Column No. 2 of Part II of the said Schedule.

This Part to be read with Customs Act, 1913. See Reprint of Statutes, Vol. VII, p. 97

Alteration of Tariff with respect to goods mentioned in First Schedule hereto.

(2) So much of the First Schedule to the Customs Acts Amendment Act, 1934, as is set out in Part I of the First Schedule hereto is hereby consequentially repealed, and Part II of the Schedule hereto is hereby substituted therefor, and shall be deemed to form part of the Tariff.

4. (1) In respect of goods of the kinds or classes mentioned in the Second Schedule to this Act that are imported into New Zealand or entered therein for home consumption after the passing of this Act, there shall, in addition to the duties fixed in respect of such goods by or pursuant to any Act, and notwithstanding anything to the contrary in any Act, but subject to the provisions of section one hundred and forty-three of the principal Act, be payable a duty equal to twenty-five per centum of the duties fixed as aforesaid (exclusive of surtax).

Repeal.
1934, No. 14

Percentage
increase of
Customs duties
in respect of
goods
mentioned
in Second
and Third
Schedules
hereto.
1934, No. 14

(2) In respect of goods of the kinds or classes mentioned in the Third Schedule to this Act that are imported into New Zealand or entered therein for home consumption after the passing of this Act, there shall, in addition to the duties fixed in respect of such goods by or pursuant to any Act, and notwithstanding anything to the contrary in any Act, but subject to the provisions of section one hundred and forty-three of the principal Act, be payable a duty equal to fifteen per centum of the duties fixed as aforesaid (exclusive of surtax).

5. (1) The duties provided for in the foregoing provisions of this Act shall be in force in the Cook Islands on and from a date to be determined by the Governor-General by Order in Council, and until an Order in Council under this section comes into force the duties in force in those islands on the passing of this Act shall continue to be in force.

Special
provisions as
to Cook
Islands.

(2) On the coming into force of any such Order in Council the duties provided for in the foregoing provisions of this Act in respect of any goods shall be in force in the Cook Islands, and the duties in force in those islands with respect to such goods on the passing of this Act shall cease and determine:

Provided that nothing herein shall affect the provisions of Part XXI of the principal Act.

Authorizing
partial refund
of duty on
motor-spirits.

6. (1) Subject to the provisions of the next succeeding section, this section applies with respect to all motor-spirits purchased by the consumer after the first day of August, nineteen hundred and thirty-nine, and used otherwise than as fuel for—

(a) Any motor-vehicle (not being an agricultural tractor) for which an annual license fee is payable under section eleven of the Motor-vehicles Act, 1924; or

(b) Any motor-vehicle in respect of which an annual fee is payable under section eighteen of the Motor-vehicles Act, 1924.

(2) The term “agricultural tractor” as used in paragraph (a) of the last preceding subsection means a tractor which, being a motor-vehicle in respect of which an annual license fee is payable under section eleven of the Motor-vehicles Act, 1924, is used solely for agricultural purposes and is not used on any road or street except when proceeding to or from a farm.

(3) Persons using any motor-spirits with respect to which this section applies shall, on application in the prescribed form to the Registrar of Motor-vehicles, be entitled, in accordance with the next succeeding subsection, to refunds in respect of Customs duties thereon, or, in the case of motor-spirits manufactured in New Zealand, to refunds in respect of any duty imposed pursuant to section eleven of the Customs Acts Amendment Act, 1931.

(4) The refunds authorized by this section shall be computed as follows:—

(a) A refund at the rate of sixpence a gallon shall be made in respect of all motor-spirits to which this section applies:

(b) In respect of any such motor-spirits used otherwise than as fuel for any ship (as defined in section two of the principal Act), or otherwise than as fuel for any aircraft, a refund at the rate of fourpence a gallon shall be made in addition to the refund prescribed by the last preceding paragraph:

(c) In respect of any such motor-spirits used as fuel for any vessel engaged exclusively in the fishing industry for commercial purposes, or as fuel for any aircraft, a refund at the rate of sixpence a gallon shall be made in addition to the refund prescribed by paragraph (a) of this subsection.

See Reprint
of Statutes,
Vol. VIII,
pp. 804, 808

Ibid., Vol. VII,
p. 223

(5) Every application for a refund under this section shall be supported by such declarations or other documentary evidence as the Registrar of Motor-vehicles may require or as may be prescribed by regulations made for the purposes of this section.

(6) Every person commits an offence and is liable on summary conviction to a fine of fifty pounds who for the purposes of any application under this section makes any declaration or furnishes any information that is false in any material particular.

(7) Applications for refunds under this section shall be made in respect of the periods ending respectively on the last day of March, June, September, and December in any year. Application for any such refund shall, except as provided in the next succeeding subsection, be made in the month following the close of the period in respect of which it is made, or may be made within two months following the close of any such period; but where application is made after the expiration of one month from the close of the appropriate period the amount of the refund otherwise payable shall be reduced by an amount equal to ten per centum thereof.

(8) Notwithstanding anything in the last preceding subsection, a refund of duty pursuant to this section may in any special case be made before the close of any period in respect of motor-spirits used within that period.

(9) No refund of duty shall be allowed under this section unless application therefor is made in accordance with the provisions of subsection seven or of subsection eight hereof.

(10) (a) The following enactments are hereby consequentially repealed:—

(i) Section eight of the Motor-spirits Taxation Act, 1927:

(ii) Section five of the Customs Acts Amendment Act, 1932-33:

(iii) Section eighteen of the Finance Act, 1932-33 (No. 2):

(iv) The Motor-spirits Taxation Amendment Act, 1928:

(v) Section seven of the Finance Act, 1933 (No. 2):

(vi) Section thirteen of the Customs Acts Amendment Act, 1934.

**Consequential
repeals and
savings.**

See Reprint
of Statutes,
Vol. VII,
pp. 210, 212

1932-33, No. 35
1932-33, No. 45

1933, No. 41

1934, No. 14

(b) Section eleven of the Customs Acts Amendment Act, 1931, is hereby consequentially amended by omitting from subsection four thereof the words "and as to the refund thereof in certain circumstances".

(11) Notwithstanding the repeal of any enactment by the last preceding subsection, refunds of duty may be made in respect of any motor-spirits purchased by the consumer on or before the first day of August, nineteen hundred and thirty-nine, as if those enactments remained in force.

(12) For the purposes of this section Customs duties shall be deemed to have been paid on all imported motor-spirits purchased by the consumer after the first day of August, nineteen hundred and thirty-nine, as if they had been imported into New Zealand or entered therein for home consumption after that date.

(13) For the purposes of section six of the Motor-spirits Taxation Act, 1927, the rate of Customs duties payable in respect of motor-spirits shall be deemed to be the rate of sixpence a gallon, and the residue referred to in section nine of that Act shall be ascertained by making the deductions therein referred to from the revenue that would be derived from Customs duty at the said rate of sixpence a gallon. All Customs duties on motor-spirits, in excess of sixpence a gallon, shall be deemed for all purposes to be ordinary Customs revenue.

(14) If the powers conferred on the Minister by section fourteen of the Customs Acts Amendment Act, 1934, are exercised in respect of any motor-spirits to which this section applies, the amount of duty remitted or refunded by the Minister under that section shall be taken into account in computing the amount of any refund under this section.

7. (1) If in respect of any motor-spirit the Minister is satisfied that it has been or is intended to be used for manufacturing or scientific purposes, or for any similar purposes, and that it has been so treated as to be rendered unfit for use as fuel for motor-vehicles, he may in his discretion exempt such spirit from the duty imposed thereon under Tariff item 394 (7), or

See Reprint
of Statutes,
Vol. VII, p. 209

Special
provisions as
to refunds of
duty on
motor-spirits
used for
scientific
purposes.
Ibid., p. 223

from any duty imposed thereon pursuant to section eleven of the Customs Acts Amendment Act, 1931, as the case may be, or may remit or refund any such duty to such extent (if any) as he thinks fit.

(2) Nothing in the last preceding section shall apply with respect to any motor-spirits in respect of which the Minister has granted any exemption or refund under this section.

(3) The provisions of subsection two of section twelve of the Customs Acts Amendment Act, 1930, and so much of the Third Schedule to the Customs Acts Amendment Act, 1934, as relates to the said subsection, are hereby repealed.

Repeals.
See Reprint
of Statutes,
Vol. VII, p. 218
1934, No. 14

Miscellaneous Provisions.

8. Section forty-six of the principal Act is hereby amended by repealing subsection seven thereof (as set out in the Fifth Schedule to the Customs Amendment Act, 1921) and substituting the following subsections:—

Section 46
of principal
Act amended.
See Reprint
of Statutes,
Vol. VII, p. 114

“(7) The powers conferred on the Governor-General by subsection two of this section shall extend to authorize—

“(a) The prohibition of the importation of any specified goods:

“(b) The prohibition of the importation of goods of any specified class:

“(c) The prohibition of the importation of all goods except goods of a specified class or of specified classes:

“(d) The prohibition of the importation of all goods whatsoever (without specification of such goods or of the class or classes to which any such goods belong).

“(8) The prohibition of the importation of any goods as aforesaid may be general or may be limited to the importation of such goods from any specified place or by or from any specified person or class of persons. Any such prohibition (whether general or limited) may be absolute or conditional. A conditional prohibition of the importation of any goods may allow their importation pursuant to a license or permit to be issued by the Minister or by any other prescribed person, or may allow their importation with the consent

of the Minister or of any other prescribed person, or may allow their importation upon or subject to any other prescribed conditions whatsoever.

“(9) Where by any Order in Council under this section the Minister or any other person is empowered to issue a license or permit authorizing the importation of any goods, any such license or permit may be issued upon or subject to such terms and conditions (if any), not inconsistent with the provisions of the Order in Council, as may be imposed or approved by the Minister.”

Section 47
of principal
Act amended.
See Reprint
of Statutes,
Vol. VII, p. 115

9. Section forty-seven of the principal Act is hereby amended by repealing subsection two thereof, and substituting the following subsections:—

“(2) The powers conferred on the Governor-General by the last preceding subsection shall extend to authorize—

“(a) The prohibition of the exportation of any specified goods:

“(b) The prohibition of the exportation of goods of any specified class:

“(c) The prohibition of the exportation of all goods except goods of a specified class or of specified classes:

“(d) The prohibition of the exportation of all goods whatsoever (without specification of such goods or of the class or classes to which any such goods belong).

“(2A) The prohibition of the exportation of any goods as aforesaid may be general or may be limited to the exportation of such goods to any specified place or by or to any specified person or class of persons. Any such prohibition (whether general or limited) may be absolute or conditional. A conditional prohibition of the exportation of any goods may allow their exportation pursuant to a license or permit to be issued by the Minister or by any other prescribed person, or may allow their exportation with the consent of the Minister or of any other prescribed person, or may allow their exportation upon or subject to any other prescribed conditions whatsoever.

“(2B) Where by any Order in Council under this section the Minister or any other person is empowered to issue a license or permit authorizing the exportation of any goods, any such license or permit may be issued upon or subject to such terms and conditions (if any), not inconsistent with the provisions of the Order in Council, as may be imposed or approved by the Minister.”

10. (1) No Order in Council or regulation under the principal Act shall be invalid because it leaves any matter to the discretion of the Minister or of any other person, or because it authorizes the Minister or any other person to give any consent or to issue any license, permit, or other instrument upon or subject to conditions to be imposed or approved by the Minister.

General provisions as to validity of Orders in Council under principal Act.

(2) All Orders in Council and regulations heretofore issued and purporting to have been made under the authority of the principal Act shall be and be deemed at all times heretofore to have been as valid in all respects as if the foregoing provisions of this section had been in force when such Orders in Council or regulations were made.

11. (1) The Import Control Regulations 1938 (Serial Number 1938/161), are hereby declared to be and to have always been valid.

Validation of Import Control Regulations.

(2) Nothing in this section shall be construed to affect any judgment heretofore given by any Court.

Saving.

PART II.

EXCISE DUTIES.

Beer Duty.

12. This Part of this Act shall be read together with and deemed part of Part III of the Finance Act, 1915.

This Part to be read with Part III of Finance Act, 1915.

13. (1) Duty in accordance with Part III of the Finance Act, 1915, shall be payable on all beer brewed in New Zealand of which the worts are pitched for fermentation after the passing of this Act, as follows:—

See Reprint of Statutes, Vol. VII, p. 246

(a) Where the specific gravity of the worts used in the production of the beer does not exceed 1,047, the duty shall be at the rate of two shillings per gallon of the beer; and

Fixing rates of duty on beer brewed in New Zealand.

(b) Where the specific gravity of the worts exceeds 1,047, the duty per gallon shall be at the rate aforesaid, increased by one-sixteenth of a penny for every unit of specific gravity above 1,047.

(2) Such duty shall be deemed to be revenue of Customs within the meaning of the Customs Act, 1913, and shall be recoverable accordingly by action at the suit of the Crown.

(3) For the purposes of Part III of the Finance Act, 1915, the specific gravity of distilled water at sixty degrees Fahrenheit shall be taken at 1,000, and the specific gravity of worts shall be considered in relation thereto.

Repeal.
1934, No. 14

(4) Section eighteen of the Customs Acts Amendment Act, 1934, is hereby repealed.

Tobacco Duty.

Percentage
increase of
excise duty on
tobacco
manufactured
in
New Zealand.
1934, No. 14

14. In addition to the duties fixed by subsection one of section twenty-two of the Customs Acts Amendment Act, 1934, there shall be payable on all tobacco manufactured in New Zealand that is entered for home consumption after the passing of this Act, a duty equal to twenty-five per centum of the duties fixed as aforesaid.

Gold Duty.

Imposing
additional
export duty
on uncoined
gold.
1932-33, No. 35

15. (1) In addition to the duty imposed by section thirteen of the Customs Acts Amendment Act, 1932-33, on gold exported from New Zealand there shall be payable in respect of all gold to which that section applies that is exported from New Zealand after the passing of this Act, a duty equal to seventy-five per centum of the excess of the London market value of that gold (expressed in New Zealand currency), as on the date when the gold is laden upon the exporting ship or when it is posted to an overseas address, as the case may be, over the value of that gold if the value were computed at the rate of nine pounds five shillings and eightpence (New Zealand currency) for every ounce troy weight of gold of the fineness of twenty-four carats.

(2) For the purposes of this section one hundred pounds sterling shall, as at the passing of this Act, be deemed to be the equivalent of one hundred and twenty-five pounds in New Zealand currency. If, after the passing of this Act, any question arises as to the relationship between the currency of New Zealand and sterling, it shall, for the purposes of this section, be determined by the Minister, whose decision shall be final.

(3) Any Order in Council under section fourteen of the Customs Acts Amendment Act, 1932-33, whether issued before or after the passing of this Act, by virtue whereof any gold that is exported after the passing of this Act is exempt from the duty imposed by section thirteen of that Act, shall apply so as to exempt such gold from the duty imposed by this section.

PART III.

MISCELLANEOUS.

16. (1) Notwithstanding anything to the contrary in any other Act, there shall be paid into the War Expenses Account—

Portion of the revenue received under this Act to be paid into the War Expenses Account.

(a) All revenues derived from the additional Customs duties imposed by section four of this Act:

(b) The revenues derived from the duty imposed by section thirteen of this Act on beer brewed in New Zealand, to the extent of threepence a gallon of such beer:

(c) All revenues derived from the additional duty imposed by section fourteen of this Act on tobacco manufactured in New Zealand:

(d) All revenues derived from the additional duty imposed by section fifteen of this Act on gold exported from New Zealand.

(2) For the purposes of this section duties imposed by virtue of certain resolutions of the House of Representatives passed on the twenty-sixth day of September, nineteen hundred and thirty-nine, shall be deemed to have been imposed by the corresponding provisions of this Act.

Minister
may grant
exemptions in
respect of
Customs duties
and sales tax
to accredited
representatives
of other
countries.
1932-33, No. 33

17. (1) Notwithstanding anything to the contrary in the Customs Act, 1913, or in the Sales Tax Act, 1932-33, or in any other Act, the Minister may in his discretion, but subject to the provisions of this section, exempt, in whole or in part, from Customs duties or from sales tax, any imported goods that are entered for home consumption by or on behalf of any person in respect of whom the Minister is satisfied—

(a) That he is an accredited representative of the Sovereign or of the Government of any other country; and

(b) That he is resident in New Zealand only for the purpose of carrying out his duties as such accredited representative, and that he is not engaged, otherwise than in the course of his duties as such representative, in carrying on any trade, business, or profession in New Zealand.

(2) Any exemption granted under this section may apply with respect to specified goods or to goods of specified classes or may apply generally to all goods that may be entered for home consumption by or on behalf of the person entitled to the benefit of the exemption.

(3) Any exemption granted under this section otherwise than in respect of any specified goods may be at any time revoked by the Minister.

(4) If any goods in respect of which an exemption from Customs duty and sales tax has been granted pursuant to this section are subsequently sold or otherwise disposed of by or on behalf of the person receiving the benefit of such exemption, such goods shall thereupon become liable to Customs duty and sales tax as if they had been entered for home consumption at the time of such sale or disposal, and the person for whose benefit the exemption was granted shall thereupon become liable for the payment of Customs duty and sales tax thereon.

18. (1) The resolutions of the House of Representatives passed respectively on the first day of August, nineteen hundred and thirty-nine, and on the twenty-sixth day of September, nineteen hundred and thirty-nine, purporting to impose duties of Customs or excise, or a duty on the export of gold, shall

Ratification
of certain
resolutions
imposing
duties of
Customs and
excise.

be deemed to have taken effect and to have had the force of law, according to their tenor, and, except where a contrary intention appears in any such resolution, to have so continued until the passing of this Act.

(2) The resolutions mentioned in the last preceding subsection shall be deemed to be revoked on the passing of this Act:

Provided that all duties which, by virtue of the said resolutions, have become due and payable since the passing thereof and before the passing of this Act, and all penalties and forfeitures which have been incurred, shall be recovered and enforced notwithstanding the revocation of the said resolutions by this section.

19. All duties of Customs and excise that have become due and payable, and all penalties and forfeitures that have been incurred prior to the passing of this Act, shall be recovered and enforced in the same manner as if this Act had not been passed. Saving of existing rights of action.

SCHEDULES.

Schedules.

FIRST SCHEDULE.

PART I.—PROVISIONS OF TARIFF (AS SET OUT IN THE FIRST SCHEDULE TO THE CUSTOMS ACTS AMENDMENT ACT, 1934) REPEALED BY THIS ACT.

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS XII.—GREASES, OILS, PAINTS, POLISHES, WAXES, ETC.			
394	Oils in vessels capable of containing 1 gallon or more, viz. :— (7) <i>Motor-spirits</i>	10d. per gallon	10d. per gallon.
395	Oils in vessels having a capacity of less than 1 gallon, viz. :— (2) <i>Motor-spirits</i>	20% ad val., or 10d. per gallon, whichever rate returns the higher duty	20% ad val., or 10d. per gallon, whichever rate returns the higher duty.

PART II.—PROVISIONS SUBSTITUTED FOR PROVISIONS OF TARIFF SPECIFIED IN PART I OF THIS SCHEDULE.

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS XII.—GREASES, OILS, PAINTS, POLISHES, WAXES, ETC.			
394	Oils in vessels capable of containing 1 gallon or more, viz. :—		
	(7) <i>Motor-spirits</i>	1s. 2d. per gallon	1s. 2d. per gallon.
395	Oils in vessels having a capacity of less than 1 gallon, viz. :—		
	(2) <i>Motor-spirits</i>	20% ad val., or 1s. 2d. per gallon, whichever rate returns the higher duty	20% ad val., or 1s. 2d. per gallon, whichever rate returns the higher duty.

SECOND SCHEDULE.

GOODS (AS SPECIFIED IN THE FIRST SCHEDULE TO THE CUSTOMS ACTS AMENDMENT ACT, 1934) IN RESPECT OF WHICH 25 PER CENTUM ADDITIONAL CUSTOMS DUTIES ARE IMPOSED.

Item No.	Tariff Items.
CLASS II.—TOBACCO.	
74	Cigarettes n.e.i.
75	Cigarettes, exceeding in weight 2½ lb. per 1,000.
76	Cigars, including the weight of every band, wrapper, or attachment to any cigar.
77	Snuff.
79	Tobacco, cut.
80	Tobacco n.e.i., including the weight of every label, tag, or other attachment.
81	(1) Tobacco, unmanufactured, entered to be manufactured in New Zealand in any bonded tobacco-factory licensed under the Tobacco Act, 1908, for manufacturing purposes only, into cigarettes. (2) Tobacco, unmanufactured, entered to be manufactured in New Zealand in any bonded tobacco-factory licensed under the Tobacco Act, 1908, on declaration that it will be used only in the manufacture of tobacco, cigars, or snuff.

THIRD SCHEDULE.

GOODS (AS SPECIFIED IN THE FIRST SCHEDULE TO THE CUSTOMS ACTS AMENDMENT ACT, 1934) IN RESPECT OF WHICH 15 PER CENTUM ADDITIONAL CUSTOMS DUTIES ARE IMPOSED.

Item No.	Tariff Items.
CLASS III.—SPIRITS AND ALCOHOLIC BEVERAGES.	
83	Ale, beer of all sorts, porter, cider, and perry, when containing more than 2 per cent. of proof spirit.
84	Spirits, viz. :— (1) Cordials, bitters, and liqueurs, when exceeding the strength of 40 per cent. of proof spirit, but not exceeding the strength of proof. (2) Cordials, bitters, and liqueurs, when exceeding the strength of proof. (3) Spirits, and spirituous mixtures, the strength of which can be ascertained by Sikes's hydrometer or other similar instrument, viz. :— (a) <i>Rum</i> . (b) Other kinds. (4) Spirits and spirituous mixtures, sweetened, n.e.i., when not exceeding the strength of proof. (5) Spirits, and spirituous mixtures, sweetened, n.e.i., when exceeding the strength of proof. (6) Spirits, and spirituous mixtures, containing more than 40 per cent. of proof spirit, but not exceeding the strength of proof, in combination with other ingredients. (7) Spirits, and spirituous mixtures exceeding the strength of proof, in combination with other ingredients.
90	Wine containing not more than 40 per cent. of proof spirit, viz. :— (1) Sparkling, all kinds. (2) Other kinds.
91	Wine of any kind containing more than 40 per cent. of proof spirit.