

22.08	Ethyl alcohol or neutral spirits, undenatured, containing not less than 140 percent of proof spirit; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:	
22.08.01 T	Rectified spirits of wine for fortifying wines	C
22.08.09 M	Other	C
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages: Cordials, liqueurs and bitters:	
22.09.01 Y	Containing not more than 40 percent of proof spirit	A
22.09.11 V	Containing more than 40 percent of proof spirit but not exceeding the strength of proof	A
22.09.19 N	Other	A
	Spirituous beverages, the strength of which can be ascertained by Sikes's hydrometer:	
	Other kinds:	
22.09.91 R	Containing not more than 40 percent of proof spirit	A
22.09.95 W	Containing more than 40 percent of proof spirit but not exceeding the strength of proof	A
22.09.99 Z	Other	A"
(b) and adding the following classifications:		
"22.05	Wine of fresh grapes, grape must with fermentation or with fermentation arrested otherwise than by the addition of alcohol:	
22.05.01 R	Champagne	A
22.05.09 Z	Other sparkling wine containing not more than 23 percent volume	A
	Wine (except sparkling wine) and grape must, containing not more than 14 percent volume	
22.05.11 W	In bottles	A
22.05.19 W	Otherwise packed	A
	Wine (except sparkling wine) and grape must, containing more than 14 percent but not more than 23 percent volume	
22.05.21 Y	In bottles	A
22.05.29 R	Otherwise packed	A
22.05.31 V	Wine and grape must containing more than 23 percent volume	A
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts:	
22.06.01 X	Vermouths containing not more than 23 percent volume	A
	Wine of fresh grapes (except vermouth) flavoured with aromatic extracts:	
26.06.11 T	Containing not more than 14 percent volume	A
22.06.21 P	Containing more than 14 percent but not more than 23 percent volume	A
22.06.31 Z	Vermouths and other wines of fresh grapes, flavoured with aromatic extracts, containing more than 23 percent volume	A
22.07	Other fermented beverages (for example, cider, perry and mead):	
22.07.01 N	Cider and perry containing not more than 9 percent volume	B
Other kinds:		
	Containing not more than 23 percent volume	
22.07.11 Y	Sparkling	B
22.07.19 R	Other than sparkling	B
22.07.21 V	Containing more than 23 percent volume	B
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80 percent volume or higher: denatured spirits (including ethyl alcohol and neutral spirits) of any strength:	
22.08.01 T	Rectified spirits of wine for fortifying wines	C
22.08.09 M	Other	C
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages: Cordials, liqueurs and bitters:	
22.09.01 Y	Containing not more than 23 percent volume	A
22.09.11 V	Containing more than 23 percent volume but not exceeding 57 percent volume	A
22.09.19 N	Other	A
	Spirituous beverages, the strength of which can be ascertained by OIML hydrometer:	
	Other kinds:	
22.09.91 R	Containing not more than 23 percent volume	A
22.09.95 W	Containing more than 23 percent volume but not exceeding 57 percent volume	A
22.09.99 Z	Other	A"
6. Tanning and dyeing extracts; tannins and their derivatives; dyes, colours, paints, and varnishes; putty, fillers and stoppings; inks—Chapter 32 of the Schedule is amended by:		
(a) deleting the following heading:		
"Pigments in linseed oil, white spirit, spirits of turpentine, varnish or other part or enamel media"		
(b) and adding the following heading:		
"Pigments dispersed in linseed oil, white spirit, spirits of turpentine or other media of a kind used in the manufacture of paints or enamels"		
7. Furskins and artificial fur; manufactures thereof—Chapter 43 of the Schedule is amended by:		
(a) deleting the following classification:		
"43.02.39M	Other	
	Wet blue	F
	Other	D"
(b) and adding the following classifications:		
"43.02.41C	Rabbit skins	
	Wet blue	F
	Other	D
43.02.51L	Opossum skins	
	Wet blue	F
	Other	D
43.02.59F	Other	
	Wet blue	F
	Other	D"
8. Aluminium and articles thereof—Chapter 76 of the Schedule is amended by:		
(a) Deleting the following classification:		
"76.02.09Z	Other	C"
(b) and adding the following classifications:		
"76.02.11N	Bars and rods	C
76.02.16W	Angles, shapes and sections	C"
9. Boilers, machinery and mechanical appliances; parts thereof—Chapter 84 of the Schedule is amended by:		
(a) deleting the following classification:		
"84.25.47N	Rotary	B"
(b) and substituting the following classification:		
	"Rotary:	
84.25.46Q	With a blade size of 610 mm or greater	B
84.25.48Y	Other	B"
The amendments in Part I shall apply from the income year that commenced on 1 April 1982.		
PART II		
Blue fin tuna (deep frozen)—these goods have been made qualifying goods by:		
(a) amending the description under Heading No.03.01 in Chapter 3 by adding after the words "Tuna, blue fin", the words "(Chilled, i.e., between +1°C and -0°C)"		
(b) amending the description under Heading No.03.01 in Chapter 3 by adding after the words "X Tuna, blue fin" the word "(frozen)"		
(c) adding below "X Tuna, blue fin (frozen)" under Heading No.03.01 in Chapter 3, a new line "Tuna, blue fin (deep frozen, i.e.,		
	-45°C or below)	D"
The effect of this amendment is to make the above species eligible to receive the Export Performance Taxation Incentive.		
This amendment shall apply from the income year that commenced on 1 April 1982.		