

- under proof, but all such liquors shall be computed as of the strength of fifteen per cent. under proof, as follows, viz. :—
- (a) Ethyl alcohol or the substance commonly known as alcohol, hydrated oxide of ethyl, or spirits of wine; gin of all kinds, n.e.s.; rum, whiskey and all spirituous or alcoholic liquors, n. o. p. \$2 p. gall.
 - (b) Amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil \$2 p. gall.
 - (c) Methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit, or any substance known as wood spirit or methylated spirit; absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy; cordials and liqueurs of all kinds, n.e.s.; mescal, pulque, rum shrub, schiedam and other schn pps; tafia, angostura, and similar alcoholic bitters or beverages \$2 p. gall.
 - (d) Spirits and strong waters of any kind mixed with any ingredient or ingredients and being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, n.e.s. \$2 p. gall. & 30 p.c.
 - (e) Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes and other toilet preparations containing spirits of any kind, when in bottles or flasks weighing not more than four ounces each, when in bottles, flasks or other packages weighing more than four ounces each \$2 p. gall. & 40 p. c.
 - (f) Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia \$2 p. gall. & 30 p. c.
 - (g) Vermouth and ginger wine, containing not more than forty per cent. of proof spirits 75c. p. gall.
If containing more than forty per cent. of proof spirits. \$2 p. gall.
 - (h) In all cases where the strength of any of the foregoing articles cannot be correctly ascertained by the direct application of the hydrometer, it shall be ascertained by the distillation of a sample, or in such other manner as the Minister of Customs directs.
149. Wines of all kinds, except sparkling wines, including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-six per cent. or less of spirits of the strength of proof, whether imported in wood or in bottles (six quart or twelve pint bottles to be held to contain a gallon), twenty-five cents per gallon, and for each degree of strength in excess of twenty-six per cent. of spirits as aforesaid an additional duty of three cents until the strength reaches forty per cent. of proof spirits; and in addition thereto, thirty per cent. *ad valorem*. 25c. p. gall. and 3c. per gall. for each degree from 26 up to 40, and 30 p. c.
150. Starch, including farina, corn starch or flour, and all preparations having the qualities of starch, not sweetened or flavoured, 2 c. p. lb.; when sweetened or flavoured. 2 c. p. lb.
the weight of the package to be in all cases included in the weight for duty. 4c. p. lb.
151. Stereotypes, electrotypes and celluloids for almanacs, calendars, illustrated pamphlets, newspaper advertisements or engravings, and all other like work for commercial, trade or other purposes, n.e.s., and matrices or copper shells of the same 2c. p. sq. in.
152. Stereotypes, electrotypes and celluloids of books, and bases, and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid ¾c. p. sq. in.
153. Stereotypes, electrotypes, and celluloids of newspaper columns, and bases for the same, composed wholly or partly of metal or celluloid, three-fourths of one cent. per square inch, and matrices or copper shells of the same, two cents per square inch. ¾c. p. sq. in.
2c. p. sq. in.