

under proof, but all such liquors shall be computed as of the strength of fifteen per cent. under proof, as follows:—

(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.	\$2.12½ per gall.
(b) Amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil.	\$2.12½ per 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 schnapps; tafia, angostura and similar alcoholic bitters or beverages	\$2.12½ per gall.
(d) Spirits and strong waters of any kind, mixed with any ingredient or ingredients, and being known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, N.E.S.	\$2.12½ per 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	50 p. c.
When in bottles, flasks or other packages weighing more than four ounces each.	\$2.12½ per gall. & 40 p. c.
(f) Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia.	\$2.12½ per 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.	\$2.12½ per 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.	
10. Champagne and all other sparkling wines, in bottles containing each not more than a quart and more than one pint.	\$3.30 p. doz.
Containing not more than a pint each and more than one-half pint.	\$1.65 p. doz.
Containing one-half pint each or less.	82c. p. doz.
Bottles containing more than one quart each shall pay, in addition, at the rate of one dollar and six-five cents per gallon on the quantity in excess of one quart per bottle, the quarts and pints in each case being old wine measure in addition; to the above specific duty, there shall be an <i>ad valorem</i> duty of thirty per cent	\$1.65 p.gall. add'l for all over 1 qt. p. bottle. 30 p. c.
11. Salt, coarse (not to include salt imported from the United Kingdom or any British possession, or salt imported for the use of the sea or gulf fisheries, which shall be free of duty).	5c. p. 100 lbs.
12. Salt, fine, in bulk.	5c. p. 100 lbs.
13. Salt in bags, barrels or other packages, the bags, barrels or other packages to bear the same duty as if imported empty	7½c. per 100 lbs.

FREE LIST.

All cane sugar and, or beet-root sugar not above number fourteen, Dutch Standard, in colour, all sugar sweepings, all sugar drainings or pumpings drained in transit, all melado and, or concentrated melado, all molasses and, or concentrated molasses, N.O.P., all cane juice and, or concentrated cane juice, N.O.P., all beet-root juice, and or concentrated beet-root juice, N.O.P., all tank bottoms, N.O.P., and concrete, when imported direct without transhipment from the country of growth and production Free.