

seven, in accordance with the rate of duty set forth as payable on such goods in the resolutions respecting the duties of customs introduced in the House of Commons on the twenty-second day of the said month, or in any such resolution subsequently introduced in the said House, the duty so paid shall not be affected, nor shall the person paying it be entitled to any refund or be liable to any further payment of duty, by reason of such rate of duty being altered by any resolution introduced subsequently to that in accordance with which such duty was paid and before the passing of this Act.

**SCHEDULE A.**

**GOODS SUBJECT TO DUTIES.**

**ALES, BEERS, WINES AND LIQUORS**

**Ales, Beers, Wines and Liquors.**

Ale, beer and porter, when imported in casks or otherwise than in bottle, sixteen cents per gallon.

Ale beer and porter, when imported in bottles (six quart or twelve pint bottles to be held to contain one gallon), twenty-four cents per gallon.

Cider, not clarified or refined, five cents per gallon.

Cider, clarified or refined, ten cents per gallon.

Lime juice and fruit juices, fortified with or containing not more than twenty-five per cent of proof spirits, sixty cents per gallon; and when containing more than twenty-five per cent of proof spirits, two dollars per gallon.

Lime juice and other fruit syrups and fruit juices, n.o.p., twenty per cent ad valorem.

Spiritous or alcoholic liquors, distilled from any material, or containing or compounded from or with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of the the strength of proof, and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be at a rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degrees of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of fifteen per cent 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.: amyl alcohol or fusel oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy; cordials and liqueurs of all kinds, n. e. c.; mescal, pulque, rum shrub, shiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages, two dollars and forty cents per gallon.

(b.) Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, or medicinal wines—so called—or ethereal and spirituous fruit essences, n.e.s., two dollars and forty cents per gallon and thirty per cent ad valorem.

(c) 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 containing not more than four ounces each, fifty per cent ad valorem.

When in bottles, flasks or other packages, containing more than four ounces each, two dollars and forty cents per gallon and forty per cent ad valorem.

(d.) Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia, two dollars and forty cents per gallon and thirty per cent ad valorem.

(e.) Vermouth containing not more than thirty-six per cent, and ginger wine containing not more than twenty-six per cent of proof spirits, ninety cents per gallon.

If containing more than these percentages respectively of proof spirits, two dollars and forty cents per gallon.

(f.) Medicinal or medicated wines containing not more than forty per cent of proof spirits, one dollar and fifty cents per gallon.

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 or fraction of a degree of strength in excess of the 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