

		Duty.		
		£	s.	d.
Spirits and strong waters (<i>continued</i>) —				
Other spirits, being sweetened or mixed, so that the degree of strength cannot be ascertained as aforesaid, viz.—				
Rum shrub, liqueurs, and cordials, of and from a British Possession in America or the Island of Mauritius, or a British Possession within the limits of the East India Company's Charter, in regard to which the conditions of the Act 4 Vict., cap. 8, have or shall been fulfilled... ..	gallon	0	10	2
Perfumed spirits and Cologne water	"	0	16	6
Unenumerated	"	0	14	0
Spirits or strong waters imported into United Kingdom, mixed with any ingredient, and although thereby coming under some other designation, except varnish, shall nevertheless be deemed to be spirits or strong waters, and be subject to duty as such.				
Succades, including all fruits and vegetables preserved in sugar, not otherwise enumerated	cwt.	0	4	8
Sugar, viz.—				
Candy, brown or white, refined sugar, or sugar rendered by any process equal in quality thereto, and manufactures of refined sugar	"	0	6	0
Not equal to refined, viz.—				
First class	"	0	5	8
Second class	"	0	5	3
Third class	"	0	4	9
Fourth class, including cane juice	"	0	4	0
Molasses	"	0	1	9
Tea	lb.	0	0	6
Tobacco—				
Unmanufactured, viz.—				
Stemmed or stripped—				
Containing 10 lbs or more of moisture in every 100 lbs. weight thereof	"	0 3 0 with 5l. per cent. thereon		
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	"	0	3	6
Unstemmed—				
Containing 10 lbs. or more of moisture in every 100 lbs. of weight thereof	"	0 3 0 with 5l. per cent. thereon		
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	"	0	3	6
Manufactured, viz.—				
Cigars	"	0	5	0
Cavendish or negrohead	"	0	4	6
Snuff, containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	"	0	3	9
" not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	"	0	4	6
Other manufactured tobacco	"	0	4	0
Cavendish or negrohead tobacco manufactured in bond in the United Kingdom from unmanufactured tobacco, on the entry thereof for home consumption	"	0	4	0
Varnish, containing any quantity of alcohol or spirit	gallon	0	12	0
Vinegar	"	0	0	3
Wine containing less than the following rates of proof spirits verified by Sykes' hydrometer, viz.—				

	26 Degrees.		42 Degrees.	
	£	s. d.	£	s. d.
Imported in casks or bottles—				
Red	0	1 0	0	2 6
White	0	1 0	0	2 6
Lees of such wine	0	1 0	0	2 6
And an additional duty of 3d. per gallon for every degree of strength beyond the highest above specified.				

N.B.—Goods not prohibited to be imported into or used in Great Britain or Ireland, composed of any article liable to duty as a part or ingredient thereof, are chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty. (See 23 and 24 Vict., cap. 110.)