

SCHEDULE XIII—NEW ZEALAND—*continued*
PART I.—MOST-FAVOURLED-NATION TARIFF—*continued*

New Zealand Tariff Item Number.	Description of Products.	Rate of Duty.
81	(1) Tobacco, unmanufactured, entered to be manufactured in New Zealand in any bonded tobacco-factory licensed under the Tobacco Act, 1908, for manufacturing purposes only, into cigarettes .. (2) Tobacco, unmanufactured, entered to be manufactured in New Zealand in any bonded tobacco-factory licensed under the Tobacco Act, 1908, on declaration that it will be used only in the manufacture of tobacco, cigars, or snuff .. NOTE.—The products provided for under Tariff Item 81 shall be exempt from most-favoured-nation Customs duties which exceed the duties on such products under the British Preferential Tariff.	
84	Spirits, viz. :— (3) Spirits, and spirituous mixtures, the strength of which can be ascertained by Sikes's hydrometer or other similar instrument, viz. :— (a) <i>Rum</i> Ex (b) Other kinds, viz. :—Brandy, gin NOTE.—The products provided for under Tariff Item 84 (3) (a) and Ex (b) shall be exempt from surtax.	
Ex 86	Perfumed spirits including Cologne water packed in bottles of a capacity not exceeding 4 fluid ounces Per liquid gallon	90s. or 40%, which-ever rate returns the higher duty ⁽¹⁾ .
90	Wine containing not more than 40 per cent. of proof spirit, viz. :— Ex (1) Sparkling, viz. :—Champagne ; per gallon, or for six reputed quart bottles, or the reputed equivalent in bottles of a larger or smaller reputed capacity	15s. ⁽¹⁾ . Free ⁽³⁾ .
Ex 95	Acids—viz. :—Oleic	Free ⁽³⁾ .
97	Bacteriological products, including viruses, sera, serum extracts, vaccines, antigens, and preparations containing such substances, as may be approved by the Minister	Free ⁽³⁾ .
Ex 100	Chloroform ; ethyl ether ; other general or local anæsthetics, as may be approved by the Minister ; creosote refined ; camphor, creosol, guaiacol, iodoform, menthol, mercurochrome, naphthols, resorcin, thymol, thymol iodide, and such other substances (excluding penicillin) specially suited for use as antiseptics as the Minister may approve	20% ⁽²⁾ . Free ⁽³⁾ .
103	Dextrine n.e.i.	Free ⁽³⁾ .
Ex 105	Drugs and chemicals, viz. :—Acetone ; amyl alcohol ; butyl alcohol ; bromine ; calcium carbide ; carbon bisulphide ; carbon tetrachloride and other chlorides of carbon ; chlorinated hydro-carbons n.e.i. ; catechu ; cochineal ; formic aldehyde, and solutions thereof ; fusel-oil ; gall-nuts ; iodine ; liquorice in blocks of 7 lb. net and over, or soft liquorice extract in bulk in vessels capable of containing 7 lb. net or over ; phosphorous ; pyridine ; quinine, and salts of quinine ; saffron ; strychnine, and salts of strychnine ; turmeric, unground ; wood-naphtha, <i>commercial</i> ; nicotine and its salts	Free ⁽³⁾ .