

SCHEDULE 8.—SPIRITS, WINES, AND OTHER BEVERAGES

Comparison of rates of duty in the tariff act of 1922 and the tariff act of 1930

[The equivalent ad valorem rates are calculated from the quantity and value of imports in the calendar year 1928]

Paragraph		Commodity	Unit of quantity	Imports, calendar year 1928			Computed duties on 1928 imports		Rate of duty		Actual or computed ad valorem rate	
Act of 1922	Act of 1930			Quantity	Value	Value per unit	Act of 1922	Act of 1930	Act of 1922	Act of 1930	Act of 1922	Act of 1930
801	801	Administrative provisions.										
		Brandy and other spirits, etc.:										
802	802	Brandy	(1)	(1)								
802	802	Gin	(1)	(1)								
802	802	Whisky	(1)	(1)								
802	802	Rum	(1)	(1)								
802	802	All other distilled liquors	(1)	(1)								
802	802	Spirits, cordials, liquors, and compounds containing spirits.	Proof gallon.	32,807	\$131,271	\$4.001	\$164,035	\$164,035	\$5 per proof gallon	\$5 per proof gallon	124.96	124.96
802	802	Compounds and preparations of which distilled spirits are the component material of chief value.	(1)	(1)								
802	802	Angostura bitters	Prf. gallon.	44,957	213,711	4.754	116,888	224,785	2.60 per proof gallon	\$5 per proof gallon	54.69	105.18
		Total, paragraph		77,764	344,982		280,923	388,820		do.	81.43	112.71
803	803	Champagne and all other sparkling wines: Containing not more than 24 per cent of alcohol in bottles containing ½ pint or less.										
803	803	Containing more than ½ and not more than 1 pint.										
803	803	Containing more than 1 pint and not more than 1 quart.	Gallon	1,605	11,273	7.024	9,630	9,630	\$6 per gallon	\$6 per gallon	85.43	85.43
804	804	Still wines	do.	32,771	72,703	2.219	40,964	40,964	\$1.25 per gallon	\$1.25 per gallon	56.34	56.34
		Ale, porter, stout, beer, and fluid malt extract: Malt extract, solid or condensed—										
		Malt liquors (ale, beer, porter, and stout)—										
805	805	In bottles or jugs										
805	805	In other coverings										
		Fluid malt extract—										
805	805	In casks										
805	805	In bottles or jugs	Gallon	567	958	1.69	567	567	\$1 per gallon	\$1 per gallon	59.19	59.19
805	805	Malt liquors and fluid malt extract	Pound	40	22	.55	13	13	60 per cent	60 per cent	60.00	60.00
805	805	Malt extract, solid or condensed										
		Total, paragraph			980		580	580			59.18	59.18
1610	806	Juices of lemons, limes, oranges, or other citrus fruits, fit for beverage purposes.	Gallon	70,181	86,603	1.23	Free.	49,127	Free.	70 cents per gallon	Free.	56.73
		Cherry juice, prune juice, prune wine, and other fruit juices and sirups:										
806	806	Containing less than one-half of 1 per cent alcohol.	do.	22,223	50,168	2.26	15,556	15,556	70 cents per gallon	do.	31.01	31.01
806	806	Containing less than one-half of 1 per cent alcohol from Cuba.	do.	37	53	1.43	21	21	70 cents per gallon less 20 per cent.	70 cents per gallon less 20 per cent.	39.63	39.63
806	806	Containing one-half of 1 per cent or more alcohol.	do.	550		9.29						
		Grape juice, grape sirup, and similar grape products:	Prf. gallon	239	5,107	21.37	1,580	1,580	70 cents per gallon and \$5 per proof gallon.	70 cents per gallon and \$5 per proof gallon.	30.94	30.94
806	806	Containing or producing less than 1 per cent alcohol.	Gallon	2,244	6,662	2.97	1,571	1,571	70 cents per gallon	70 cents per gallon	23.58	23.58
806	806	Containing or producing over 1 per cent alcohol.	do.	660		2.01						
		Total	Prf. gallon	495	1,327	2.68	2,937	2,937	70 cents per gallon and \$5 per proof gallon.	70 cents per gallon and \$5 per proof gallon.	221.33	221.33
		Total, paragraph			63,317		21,665	21,665			34.22	34.22
		Total, paragraph			149,920		21,665	70,792			14.45	47.22
750	807	Berries and fruits of all kinds containing 5 per cent or more of alcohol.		(2)	(2)				35 per cent and \$5 per proof gallon.	35 per cent and \$5 per proof gallon.		
807	808	Ginger ale and ginger beer containing no alcohol, or not more than ½ per cent alcohol.	Gallon	70,591	81,664	1.15	10,589	10,589	15 cents per gallon	15 cents per gallon	13.05	13.05
807	808	Lemonade, soda water, and other similar beverages containing no alcohol and beverages, n. s. p. f., containing not more than ½ per cent of alcohol.	do.	258,077	376,810	1.46	38,712	38,712	do.	do.	10.27	10.27
		From Cuba	do.	4	2	.50			15 cents per gallon less 20 per cent.	15 cents per gallon less 20 per cent.	24.00	24.00
		Total, paragraph	do.	328,672	457,976		49,301	49,301			10.76	10.76

Footnotes at end of schedule, page 52.