

NOTES

1. **Formulae**

- (a) *Wines*: Normally, all that is required is a statement of the approximate volume, mass or percentage by bulk, and approximate strength where applicable, of the constituents (but see Note 2 regarding declaration of strengths).
- (b) *Spirits, etc.*: The volume or mass of all ingredients per 100 litres of final product should be given and, additionally, in respect of spirituous ingredients, the strength and equivalent volume as litres of absolute alcohol. Ingredients consisting of or containing imported spirits must be declared accordingly.
- (c) *Non-excisable commodities* : The volume or mass of all ingredients per 100 litres/100 kilograms of final product is all that is required unless spirits or methylated spirits are to be used other than at the original strength at which they are obtained, in which case the strength at which they will be incorporated in the formula must be stated.

2. **Strengths of Wines, Spirits, etc.**

Important – Always indicate whether the strength declared is the true strength, i.e. the percentage of absolute alcohol by volume at 15° Celsius, or the “alcohol concentration”(Gay-Lussac).It should be noted that true strength will exceed the “alcohol concentration”(Gay-Lussac) when the latter is ascertained at temperatures in excess of 15° Celsius and this may affect tariff classification of the product or its eligibility for rebate.

- (a) *Wines*: For the final product, the maximum true strength should be declared.
- (b) *Spirits, etc.* : Nominal strengths (Gal-Lussac) at which spirits will be used or produced should be quoted throughout.

3. **Pack**

State (bulk) volume per container and, if applicable the number of containers per case and equivalent volume per case as litres of absolute alcohol