

SCHEDULES

SCHEDULE 1

Section 1(3).

WINE: RATES OF DUTY

| Description of wine | Rates of duty per hectolitre |
|---|--|
| Wine of a strength— | £ |
| not exceeding 15 per cent. | 95.20 |
| exceeding 15 but not exceeding 18 per cent. | 122.90 |
| exceeding 18 but not exceeding 22 per cent. | 144.70 |
| exceeding 22 per cent. | 144.70 plus £13.60 for every 1 per cent, or part of 1 per cent, in excess of 22 per cent.; each of the above rates of duty being, in the case of sparkling wine, increased by £20.90 per hectolitre. |