

## SCHEDULES

## SCHEDULE 1

Section 1.

## SPIRITS (RATES OF CUSTOMS AND EXCISE DUTIES)

Table 1: Spirits other than imported perfumed spirits

Description of spirits	Excise duty			<i>Customs duties</i>								
	£	s.	d.	Full rate			Commonwealth rate			Convention rate		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1. British spirits (per proof gallon)	12	17	6	—			—			—		
2. Imported spirits other than per - fumed spirits												
(a) not- comprised below in this paragraph (per proof gallon)				13	0	0	12	17	6	12	17	6
(b) liqueurs, cordials, mixtures and other preparations in bottle, entered in				17	11	0	17	7	6	17	7	6

*Status: This is the original version (as it was originally enacted).*

Description of spirits	Excise duty	Customs duties								
		Full rate			Commonwealth rate			Convention rate		
such man - ner as to indicate that the strength is not to be tested (per gallon).										
<p>each of the above rates of duty being, in the case of spirits not warehoused or warehoused for less than 3 years, increased by 1s. 6d. per proof gallon or, for spirits within paragraph 2(b) of this table, by 2s. 0d. per gallon.</p>										

Table 2: Imported perfumed spirits

Description of spirits	Rates of customs duties (per gallon)					
	In cask			In bottle		
	£	s.	d.	£	s.	d.
Perfumed spirits—						
warehoused for 3 years or more		12	0	9	13	0
warehoused for 2 years or more, but less than 3 years		13	7	9	14	7
not warehoused for 2 years	9	14	5	9	15	5

*Status: This is the original version (as it was originally enacted).*

Description of spirits	Rates of customs duties (per gallon)					
	In cask			In bottle		
or more						