Status: This is the original version (as it was originally enacted).

$S\,C\,H\,E\,D\,U\,L\,E\,S$

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.