

Status: This is the original version (as it was originally enacted).

SCHEDULES.

FIRST SCHEDULE

Section 1.

BEER (RATES OF DUTY AND DRAWBACK).

PART I

Rate of Excise Duty.

	£	s.	d.
For every 36 gallons of worts of a specific gravity of 1,027 degrees or less	7	0	7½
For every 36 gallons of worts of a specific gravity exceeding 1,027 degrees—			
For the first 1,027 degrees	7	0	7½
For every additional degree in excess of 1,027 degrees		5	2½
and so in proportion for any less number of gallons.			

PART II

Rate of Excise Drawback.

	£	s.	d.
For every 36 gallons the worts whereof were, before fermentation, of a	7	0	9½

As respects beer the worts whereof were, before fermentation, of a specific gravity of less than 1,027 degrees, the amount of drawback allowable shall not exceed by more than twopence for every 36 gallons the amount of duty which is shown to the satisfaction of the Commissioners to have been paid.

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	£	s.	d.
specific gravity of 1,027 degrees or less			
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity exceeding 1,027 degrees—			
For the first 1,027 degrees	7	0	9½
For every additional degree in excess of 1,027 degrees		5	2½
and so in proportion for any less number of gallons.			

As respects beer the worts whereof were, before fermentation, of a specific gravity of less than 1,027 degrees, the amount of drawback allowable shall not exceed by more than twopence for every 36 gallons the amount of duty which is shown to the satisfaction of the Commissioners to have been paid.

PART III

Rate of Customs Duty in case of Beer being an Empire Product.

	£	s.	d.
For every 30 gallons the worts whereof were, before fermentation, of a specific gravity of 1,027 degrees or less	7	1	0½
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity exceeding 1,027 degrees—			
For the first 1,027 degrees	7	1	0½
For every additional degree in excess of 1,027 degrees		5	2½

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	£	s.	d.
and so in proportion for any less number of gallons.			

PART IV

Rate of Customs Duty in case of Beer not being an Empire Product.

	£	s.	d.
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity of 1,027 degrees or less	8	1	0½
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity exceeding 1,027 degrees—			
For the first 1,027 degrees	8	1	0½
For every additional degree in excess of 1,027 degrees		5	2½
and so in proportion for any less number of gallons.			

PART V

Rate of Customs Drawback in case of Beer being an Empire Product.

	£	s.	d.
For every 36 gallons the worts whereof were, before fermentation, of a	7	0	9½

As respects beer the worts whereof were, before fermentation, of a specific gravity of less than 1,027 degrees, the amount of drawback allowable shall not exceed the amount of duty which is shown to the satisfaction of the Commissioners to have been paid, less threepence for every 36 gallons.

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	£	s.	d.
specific gravity of 1,027 degrees or less			
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity exceeding 1,027 degrees—			
>For the first 1,027 degrees	7	0	9½
For every additional degree in excess of 1,027 degrees		5	2½
and so in proportion for any less number of gallons.			

As respects beer the worts whereof were, before fermentation, of a specific gravity of less than 1,027 degrees, the amount of drawback allowable shall not exceed the amount of duty which is shown to the satisfaction of the Commissioners to have been paid, less threepence for every 36 gallons.

PART VI

Rate of Customs Drawback in case of Beer not being an Empire Product.

	£	s.	d.
For every 30 gallons the worts whereof were, before fermentation, of a specific gravity of 1,027 degrees or less	8	0	9½
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity exceeding 1,027 degrees—			
For the first 1,027 degrees	8	0	9½

As respects beer the worts whereof were, before fermentation, of a specific gravity of less than 1,027 degrees, the amount of drawback allowable shall not exceed the amount of duty which is shown to the satisfaction of the Commissioners to have been paid, less threepence for every 36 gallons.

	£	s.	d.
for every additional degree in excess of 1,027 degrees		5	2½
and so in proportion for any less number of gallons.			

As respects beer the worts whereof were, before fermentation, of a specific gravity of less than 1,027 degrees, the amount of drawback allowable shall not exceed the amount of duty which is shown to the satisfaction of the Commissioners to have been paid, less threepence for every 36 gallons.