

still further, and wines of Empire origin now pay 2s. per gallon if they contain less than 27° of proof spirit (or 15·4 per cent. of alcohol), and 4s. if they contain more. Non-Empire wines pay 3s. if they contain less than 25° of proof spirit, and 8s. if they contain more. Hence Empire wines not only obtain a considerable rebate in actual tax, but some further rebate in respect of alcoholic strength.

The measure of differential taxation already attained on alcoholic liquors of all degrees of concentration may be tabulated thus:

<i>Liquor.</i>	<i>Alcoholic Content.</i>		<i>Taxation (per Gallon).</i>	<i>Taxation for each per Cent. of Alcohol.</i>
	<i>Per Cent. of Proof Spirit.</i>	<i>Per Cent. (by Volume).</i>		
Average beer (gravity 1,043°)	<i>Degrees.</i> 8	4·6	<i>s. d.</i> 1 8	<i>d.</i> 4·3
Strong beer (gravity 1,055°)	10	5·7	2 3	4·7
Claret (non-Empire)	18	10·3	3 0	3·5
Port and sherry (non-Empire)	35	20·0	8 0	4·8
Whisky and other spirits	70	40·0	50 9	15·2

The relationship between the gravity and the alcoholic content of beers is not exact, but the figures quoted are probably a fair average. They show that beer with a gravity of 1,043°, which is the average of all the beer consumed in Great Britain in 1923-25, pays 7d. per gallon less than strong beer of 1,055° gravity, but if reckoned in terms of alcoholic strength, it pays 4·3 pence for each 1 per cent. of alcohol (by volume), as compared with the 4·7 pence paid for each 1 per cent. of alcohol in strong beer. Claret, which has about