

twice the alcoholic strength of beer, pays 3s. per gallon, or only 3·5 pence for each 1 per cent. of alcohol. Port and sherry pay rather more for each 1 per cent. of alcohol than average beer, whilst spirits, which pay 72s. 6d. per proof gallon, or 50s. 9d. per gallon when at the usual strength of 30° under proof, pay at a rate which is three or four times greater—for each 1 per cent. of alcohol—than that paid by beer, and nearly five times greater than that paid by claret. It will be shown in Chapter VII. that the intoxicating power of a liquid depends almost entirely on its alcoholic content, and is scarcely influenced by the small quantities of other non-alcoholic constituents. The intoxicating properties increase in more rapid proportion than the percentage of alcohol present. Hence it follows that a scientific scheme of differential taxation ought to be so arranged that the tax, per unit of alcohol, increases regularly in proportion to the concentration. Supposing, for instance, that the above scheme of taxation is held to be correct in so far as it applies to spirits and to beer, then it is clear that the taxation on claret, port, and sherry is much too low, and ought to be about double its present figure.