

It will be seen that under the proposed system the taxation rises fairly steadily as the alcoholic concentration rises, instead of waxing and waning and then waxing again.

It may be wondered how far this scheme, if adopted, would meet with popular approval, and what effect it would have on the sobriety of the nation. Certainly the part of the scheme relating to the issue of cheaper spirits would be most popular, and it would cause a considerable increase of spirit drinking. This increase would be balanced largely if not entirely by the reduction in the consumption of wine which would certainly result from the increase of taxation, for there is a reciprocal relationship between the two classes of liquor. As can be seen from the figures in the Table, between the years 1922 and 1925 the *per capita* consumption of spirits fell from 0.36 to 0.33 gallon, whilst the consumption of wine rose from 0.26 to 0.36 gallon. If we suppose that the spirits contained 40 per cent. of alcohol and the wine 15 per cent., then it is found that the total amount of alcohol consumed in the form of spirits and wine was almost constant.

Year.	Gallons Consumed in the Form of—				
	Spirits.	Wine.	Alcohol in Spirits.	Alcohol in Wine.	Total Alcohol.
1922 (for United Kingdom)	0.36	0.26	0.144	0.039	0.183
1923 (for Great Britain only)	0.33	0.30	0.132	0.045	0.177
1924 (for Great Britain only)	0.33	0.35	0.132	0.052	0.184
1925 (for Great Britain only)	0.32	0.36	0.128	0.054	0.182