

owing to their high alcoholic concentration, they are all of them much more intoxicating than beer. Claret is often thought to be only slightly intoxicating, though it contains twice as much alcohol as beer. Probably this is because, in this country, it is usually drunk at meal-times, and thereby its concentration in the stomach becomes reduced to a non-intoxicating strength. On an empty stomach, however, it is very intoxicating. On the other hand, spirits, which are notoriously intoxicating, and are known to be specially harmful when drunk neat, are no more intoxicating than claret when diluted in the customary manner with about three times their volume of water. Under the present scheme of taxation the tax on claret and other wines is absurdly low. For each 1 per cent. of alcohol present in a gallon of average beer the tax works out at 4·3 pence, and for each 1 per cent. of alcohol present in a gallon of spirits it works out at 15·2 pence, or three and a half times as much. For each 1 per cent. present in claret, however, it works out at only 3·5 pence, or distinctly less than the beer tax, whilst for port and sherry it works out at 4·8 pence, or slightly more than the beer tax. Evidently, therefore, the tax on wines ought to be raised, whilst that on spirits ought to be brought more into conformity with the wine tax, provided that nothing is done to assist the consumption of neat spirits. I suggest that in future spirits be issued in two concentrations, taxed at very different rates. At present, spirits are usually issued at 30° under proof, which corresponds to an alcoholic concentration of 40 per cent., and the taxation is at the rate of 72s. 6d. per proof gallon. Let spirits be issued in addition at 60° under proof, or at an alcoholic