

concentration at 22·8 per cent., and let the tax on these diluted spirits be reduced to the rate of 50s. per proof gallon. At the same time let the tax on spirits at 30° under proof be raised from 72s. 6d. to 95s. per proof gallon. By this means the rate of taxation of the strong spirits will become nearly twice as great as that of the weaker spirits. No one except the drinker of neat spirits should object, as the average person, who drinks his spirits in moderate dilution, will be getting a very substantial reduction of taxation.

In order to bring the taxation of wine into conformity with that of spirits and beer, it will be necessary to raise the present tax of 3s. a gallon on claret to 6s., and the present tax of 8s. a gallon on port and sherry to 16s. Thereby the tax on a gallon of claret will be increased to 7 pence for each 1 per cent. of alcohol present, whilst that on port and sherry (containing 20 per cent. alcohol) will be increased to 9·6 pence. It will then conform to the tax on spirits at 60° under proof, which works out at 10·6 pence for each 1 per cent. of alcohol. By means of these alterations in the tax on beers, wines, and spirits, the taxation will be applied at a rate which increases with fair regularity in proportion to the alcoholic concentration, instead of waxing, waning, and waxing again with no sort of system as it does at present. It is not suggested for a moment that this scheme will cure drunkenness, but it is maintained that it will increase sobriety because it will:

(a) Discourage the drinking of strong and easily intoxicating beers, whilst encouraging the drinking of non-intoxicating beer.

(b) Strongly discourage the drinking of neat spirits