

(at 30° under proof) whilst encouraging the drinking of diluted spirits (at 60° under proof).

(c) Discourage the drinking of highly alcoholic wines such as port and sherry.

It is suggested that the scheme of taxation necessary to bring about these changes, whilst causing little or no loss of revenue, will be generally welcomed, as it will give relief to the average drinker who drinks a moderate quantity of beer or diluted spirits because he feels thirsty or desires to induce a feeling of mild exhilaration. On the other hand, it will check the heavy drinker, and especially the drinker of neat spirits.

A scientific scheme of taxation, once in force, can easily be tightened up whenever public opinion admits of it. The taxation can be graduated more steeply, and ultimately spirits at 30° under proof can be taxed out of existence.

The introduction of differential taxation, coupled with a reversion of the hour at which public houses are open from 10.30 to 11.30 a.m., is likely to have an immediate and substantial effect upon sobriety. On the other hand, schemes of reform such as local option, even if they include the right of reorganisation on the Carlisle model, are not likely to exert a rapid or a considerable effect. Nevertheless, they ought to be pursued hopefully, as they will exert a gradual and steadily increasing influence on sobriety.