

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

SCHEDULES

FIRST SCHEDULE

Section 1.

BEER (DUTIES AND DRAWBACKS)

PART I

BEER OTHER THAN BLACK BEER OF GRAVITY OF TWELVE HUNDRED DEGREES OR MORE

Specific gravity of worts before fermentation	Rates																	
	Excise duty			Excise drawback			Preferential customs duty			Full customs duty			Drawback on preferential customs duty			Drawback on full customs duty		
	1	2		3			4			5			6			7		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1030 degrees or less.		11	9 ½	5	11	11 ½	5	12	2 ½	6	12	2 ½	5	11	11 ½	6	11	11 ½
Exceeding 1030 degrees	6s. 7 ½d.	11	9 ½	5	11	11 ½	5	12	2 ½	6	12	2 ½	5	11	11 ½	6	11	11 ½
	and 6s. 7 ½d. for each additional degree.			and 6s. 7 ½d. for each additional degree.			and 6s. 7 ½d. for each additional degree.			and 6s. 7 ½d. for each additional degree.			and 6s. 7 ½d. for each additional degree.			and 6s. 7 ½d. for each additional degree.		

Supplementary provisions as to drawbacks

- 1 As respects beer the worts whereof before fermentation were of a specific gravity of less than 1030 degrees the amount of drawback shall be limited as follows.
- 2 The amount of excise drawback allowable shall not exceed by more than twopence for every 36 gallons the amount of duty which is shown to the satisfaction of the Commissioners to have been paid.
- 3 The amount of customs drawback allowable shall not exceed the amount of duty which is shown to the satisfaction of the Commissioners to have been paid, less threepence for every 36 gallons.

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

PART II

BLACK BEER OF GRAVITY OF TWELVE HUNDRED DEGREES OR MORE

Specific gravity of worts before fermentation	Rates											
	Excise duty			Excise drawback			Customs duty			Customs drawback		
	1	2		3		4		5				
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1200 degrees	11	15	7	11	15	9	11	16	0	11	15	9
Exceeding 1200 degrees		15	7		15	9		16	0		15	9
	and 1s. 5d. for each additional degree.			and 1s. 5d. for each additional degree.			and 1s. 5d. for each additional degree.			and 1s. 5d. for each additional degree.		