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SCHEDULES

SECOND SCHEDULE

Sections 1 & 2.

BEER OTHER THAN BLACK BEER (RATES OF CUSTOMS AND EXCISE DUTIES AND DRAWBACKS)

	Excise rates (per 36 gallons)			Customs rates (per 36 gallons)								
				Full			Commonwealth			Convention		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1. Duty	6	3	0	7	3	5	6	3	5	6	13	5
2. Drawb	6 ack	3	2	7	3	2	6	3	2	6	13	2

each of the above rates of duty and drawback being, in the case of beer of an original gravity exceeding 1030 degrees, increased by 7s. 3 ½ d. for each additional degree. The above rates shall take the place of those provided for by Part I of the First Schedule to the Finance Act, 1959, and as regards drawback shall have effect subject to the supplementary provisions there contained; and in section one of that Act for any reference to rates set out in a column of the said Part I there shall be substituted a reference to the appropriate rates under this Schedule.