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# SCHEDULES.

### THIRD SCHEDULE

Section 3.

WINES (RATES OF CUSTOMS DUTY).

### PART I

## Non-Empire Products.

Description of Wine.	Rate of duty per gallon.		
	£	S.	d.
Not exceeding 25 degrees proof spirit		14	0
Exceeding 25 degrees proof spirit and not exceeding 42 degrees proof spirit	1	8	0
For every degree or fraction of a degree above 42 degrees proof spirit, an additional duty		2	4
Sparkling, an additional duty		18	9
Still, in bottle, an additional duty		3	0

#### **PART II**

# Empire Products.

Description of Wine.	Rate of duty per gallon.			
	£	S.	d.	
Exceeding 27 degrees proof spirit and not exceeding 42 degrees proof spirit	1	4	0	

Finance Act 1942 (c. 21)

THIRD SCHEDULE – Wines (Rates of Customs Duty).

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Description of Wine.	Rate of duty per gallon.		
	£	S.	d.
For every degree or fraction of a degree above 42 degrees proof spirit, an additional duty		2	0
Sparkling, an additional duty		12	6
Still, in bottle, an additional duty		2	0