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*Status: This is the original version (as it was originally enacted).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

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## SCHEDULES.

### THIRD SCHEDULE

#### SPIRITS.

#### PART II

##### MODIFICATIONS OF PROVISIONS RELATING TO CHARGE OF EXCISE DUTY ON SPIRITS.

- 1 The excise duty on spirits made in a distillery shall not be charged by reference to the low wines made therein, and accordingly in subsection (1) of section forty-six of the Spirits Act, 1880, the words " the low wines " and the whole of subsection (3) of that section shall cease to have effect.
- 2 Subsection (5) of the said section forty-six (which relates to wastage in the spirit store) shall cease to have effect.
- 3 Where the excise duty on spirits made in a distillery is charged in respect of the wort or wash, the degree of attenuation may be ascertained by reference to the lowest gravity of the wash as declared by the distiller as if that gravity had been found by the officer before its distillation, and accordingly subsection (2) of the said section forty-six shall have effect as if after the words " the lowest gravity of the wash " there were inserted the words " as declared by the distiller or. "