

SCHEDULES :

SCHEDULE 1

Section 1.

SPIRITS (RATES OF CUSTOMS AND EXCISE DUTIES)

TABLE 1: SPIRITS OTHER THAN IMPORTED PERFUMED SPIRITS

Description of spirits	Excise rate	Customs rates			EEC
		Customs rates	Full	Commonwealth and Convention	
	£	£	£	£	
1. British spirits (per proof gallon)	15.4500	—	—	—	
2. Imported spirits other than perfumed spirits—					
(a) not comprised below in this paragraph (per proof gallon)	—	15.5125	15.4500	15.5125	
(b) liqueurs, cordials, mixtures and other preparations in bottle, entered in such manner as to indicate that the strength is not to be tested (per gallon)	—	20.9450	20.8575	20.9450	
(c) ethyl alcohol or neutral spirits, undenatured, of a strength	—	15.5750	15.4500	15.5500	

Status: This is the original version (as it was originally enacted).

Description of spirits	Excise rate	Customs rates			EEC
		Customs rates	Full	Commonwealth and Convention	
of 140 degrees proof or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength (per proof gallon)					
(d) rum (per proof gallon)	—	15.5750	15.4500	15.5500	
<p>each of the above rates of duty being, in the case of spirits not warehoused or warehoused for less than three years, increased by £0.075 per proof gallon or, for spirits within paragraph 2(b) of this Table, by £0.10 per gallon.</p>					