

difference between the highest gravity of the wort and the lowest gravity of the wash before distillation, and so in proportion of litres of wort and wash and any less number of degrees of attenuation.

(3) The gravity of the wort or wash for the purposes of Subsection (2) shall be taken as that declared by the distiller-

Provided that if either gravity is found by the proper officer before distillation, and the gravity so found is, in the case of wort, higher, or, in the case of wash, lower than that declared by the distiller, the gravity to be taken shall be that so found by the proper officer.

(4) There shall be ascertained the quantity computed at proof of the spirits and feints produced at the distillery after deducting the feints remaining at the end of the last preceding distillation period.

(5) If the quantity calculated under Subsection (2) exceeds the quantity ascertained under Subsection (4), the excise duty on spirits shall be charged and become payable immediately on that excess:

Provided that the Commissioner General may make such allowance as in his opinion is reasonable from any charge under this Section on proof to his satisfaction that the charge arises wholly or in part on account of the removal of wash for the separation of yeast.

(6) In this Section, the expression "distillation period" means the period prescribed by regulations for the purpose of taking account of feints and spirits produced.

188. (1) For the purpose of this Act the strength, weight or volume of spirits shall be ascertained in accordance with the provisions of this Section.

(2) Spirits shall be deemed to be at proof if the volume of the ethyl alcohol contained therein made up to the volume of the spirits with distilled water has a weight equal to that of twelve-thirteenths of a volume of

Ascertainment of strength, weight and volume of spirits

distilled water equal to the volume of the spirits, the volume of each liquid being computed as at 10.55 degrees Centigrade.

(3) The expressions "degree of proof", "degrees over proof" and "degree under proof" shall be construed by reference to a scale on which one hundred degrees denotes the strength of spirits at proof, and-

(a) one hundred and one degrees, or one degree over proof, denotes the strength of spirits which would be at proof if there were added thereto such quantity of distilled water as would increase by one per cent the volume of the spirits computed as at ten degrees Centigrade;

(b) ninety-nine degrees, or one degree under proof, denotes the strength of spirits which would be at proof if there were removed therefrom such quantity of distilled water as would reduce by one per cent the volume of the spirits computed as at ten degrees Centigrade,

and so in proportion for any other number of degrees.

(4) The equivalent at proof of spirits not at proof shall for the purposes of this Act be deemed to be their volume-

(a) multiplied by the number of degrees of proof representing their strength; and

(b) divided by one hundred.

(5) The Commissioner General may make regulations prescribing the means to be used for ascertaining for any purpose the strength, weight or volume of spirits, and any such regulations may provide that in ascertaining for any purpose the strength of spirits any substance contained therein which is not ethyl alcohol or distilled water may be treated as if it were, and different regulations may be made for different purposes.