

TABLE SHOWING THE AMOUNT OF DUTY CHARGEABLE ON THE FRACTIONAL PARTS OF A GALLON OF SPIRITS, CALCULATED AT 9s. PER GALLON.

32nd parts.	Amount.	32nds.	Amount.	32nds.	Amount.	32nds.	Amount.
	s. D.		s. D.		s. D.		s. D.
1	0 3	9	2 6	17	4 9	25	7 0
2	0 7	10	2 10	18	5 1	26	7 4
3	0 10	11	3 1	19	5 4	27	7 7
4	1 2	12	3 5	20	5 8	28	7 11
5	1 5	13	3 8	21	5 11	29	8 2
6	1 8	14	3 11	22	6 2	30	8 5
7	2 0	15	4 3	23	6 6	31	8 9
8	2 3	16	4 6	24	6 9	32	9 0

TABLE SHOWING THE DUTY RECEIVABLE ON SPIRITS FROM 1 GALLON TO 100, CALCULATED AT 9s. PER GALLON.

Galls.	Amount.	Galls.	Amount.	Galls.	Amount.	Galls.	Amount.
	L. S.		L. S.		L. S.		L. S.
1	0 9	26	11 14	51	22 19	76	34 4
2	0 18	27	12 3	52	23 8	77	34 13
3	1 7	28	12 12	53	23 17	78	35 2
4	1 16	29	13 1	54	24 6	79	35 11
5	2 5	30	13 10	55	24 15	80	36 0
6	2 14	31	13 19	56	25 4	81	36 9
7	3 3	32	14 8	57	25 13	82	36 18
8	3 12	33	14 17	58	26 2	83	37 7
9	4 1	34	15 6	59	26 11	84	37 16
10	4 10	35	15 15	60	27 0	85	38 5
11	4 19	36	16 4	61	27 9	86	38 14
12	5 8	37	16 13	62	27 18	87	39 3
13	5 17	38	17 2	63	28 7	88	39 12
14	6 6	39	17 11	64	28 16	89	40 1
15	6 15	40	18 0	65	29 5	90	40 10
16	7 4	41	18 9	66	29 14	91	40 19
17	7 13	42	18 18	67	30 3	92	41 8
18	8 2	43	19 7	68	30 12	93	41 17
19	8 11	44	19 16	69	31 1	94	42 6
20	9 0	45	20 5	70	31 10	95	42 15
21	9 9	46	20 14	71	31 19	96	43 4
22	9 18	47	21 3	72	32 8	97	43 13
23	10 7	48	21 12	73	32 17	98	44 2
24	10 16	49	22 1	74	33 6	99	44 11
25	11 5	50	22 10	75	33 15	100	45 0

No. 1.

RULE FOR COMPUTING OVERPROOFS ON SPIRITS, IN CASKS CONTAINING TWENTY GALLONS AND OVER.

MULTIPLY the number of gallons by the strength per cent.; set off the decimal point, and divide by 100: the remainder will give the number of gallons of overproof to be added to the liquid quantity.

No duty is to be charged upon any fractional part of a gallon, on the strength of spirits, unless it amounts to 84-100th parts; but any fraction exceeding that amount to be charged with duty as a gallon.

EXAMPLE 1.

87 gallons rum, 15.9. o.P.
87 gallons.
15.9 o.P.

783
1305

1383.3=13 gallons.

87
100

100 galls. for duty.

EXAMPLE 2.

56 gallons brandy, 1.5. o.P.
56 gallons.
1.5 o.P.

84.0=1 gallon.

56

57 gallons for duty.

No. 2.

RULE FOR COMPUTING THE OVERPROOF ON SPIRITS IN ULLAGE CASKS CONTAINING LESS THAN TWENTY GALLONS.

FIND the decimal for the number of gallons in the following table, which place beside the number of gallons; then multiply by the strength per cent.; set off the decimal point, and divide by 10: the whole number remaining will be tenths of a gallon.

NOTE.—In charging the overproof on spirits in ullage casks, &c., no charge must be made unless it amounts to one-tenth of a gallon, and that one-tenth must be complete, viz., 99-100th parts not being charged as one-tenth.

EXAMPLE.

3 gallons and 23 gills brandy, 5.3. o.P.
3.71
5.3

1113
1855

19.663 = $\frac{1}{10}$ = 3 gills.

Liquid quantity, 3 23 gals. gills.
Add over proof, 0 3

Proof for duty, 3 26