



THE EXCISE (SPIRITS) ACT, 1863



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¹[THE EXCISE (SPIRITS) ACT, 1863]

ACT No. XVI OF 1863

[10th March, 1863]

An Act to make special provision for the levy of the Excise-duty payable on Spirits used exclusively in Arts and Manufactures or in Chemistry.

Preamble. WHEREAS it is expedient to make special provision for the levy of the excise-duty payable on spirits used exclusively in arts and manufactures or in chemistry ; It is enacted as follows:—

1. Duty payable on removal of such spirits from distillery. Spirits intended to be used exclusively in arts and manufactures or in chemistry may be removed from any licensed distillery in any part of ²[Pakistan] on payment of duty ³[not exceeding five] per cent. on the value of the spirits :

Proviso. Provided that no spirits shall be so removed until they have been effectually and permanently rendered unfit for human consumption.

¹Short title given by the Short Titles Act, 1897 (14 of 1897).

For Statement of Objects and Reasons, see Calcutta Gazette, 1862, p. 4063, and for Proceedings in Council relating to the Bill, see *ibid.*, Supplement, p. 449 ; and *ibid.*, 1863, p. 106. The Act was declared to be in force in all the Provinces and the Capital of the Federation, except the Scheduled Districts, by the Laws Local Extent Act, 1874 (15 of 1874), s. 3.

The Act was repealed :-

in Bombay by the Bombay Abkari (Amdt.) Act, 1912 (Bom. 12 of 1912); in the Punjab, by the Punjab Excise Act, 1914 (Pun. 1 of 1914) ;

This Act has been extended and shall be deemed to have been so extended to the whole of Pakistan on the 14th day of October, 1955, by Ord. 21 of 1960, s. 3 and 2nd Sch.

²Subs. *ibid.*, for “the Province and the Capital of the Federation”, which was subs. for “British India” by A. O., 1949, Arts. 3(2) and 4.

³Subs. for “calculated at ten” by s. 6 of Act 8 of 1894.