

ACT NO. XIII OF 1890.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 28th
March, 1890.)

An Act to amend the Excise Act, 1881, and the Bengal Excise Act, 1878, and to apply to Malt Liquor certain provisions of the Sea Customs Act, 1878, respecting Spirit.

WHEREAS it is expedient to amend the Excise Act, 1881, and the Bengal Excise Act, 1878, and to apply to malt liquor certain provisions of the Sea Customs Act, 1878, respecting spirit; It is hereby enacted as follows:—

1. (1) This Act may be called the Excise (Malt Liquors) Act, 1890; and

Title and commencement.

(2) It shall come into force at once.

Excise Act, 1881.

2. After section 7 of the Excise Act, 1881, the following shall be inserted, namely:—

Insertion of new section after section 7, Act XXII, 1881.

“7A. No fermented liquor shall be removed from a brewery licensed under section 5 until—

Duty on fermented liquor.

(a) duty has been paid thereon at the rate for the time being leviable under the Indian Tariff Act, 1882, on like liquor imported by sea into any part of British India except Aden and Perim, or at such lower rate as the Local Government, having regard to the circumstances of the brewery or of the local area in which the brewery is situate, may from time to time prescribe, or

(b) a bond for such duty has been executed.”

3. For

M 2

XXII of 1881.
Ben. VII of 1878.
VIII of 1878.

XXII of 1881.

VI of 1882.

Substitution of new section for section 8, Act XXII, 1881.

Power to make rules as to distilleries and breweries licensed under section 5.

3. For section 8 of the said Act the following shall be substituted, namely :—

“ 8. The Chief Revenue-authority may, from time to time, make rules as to—

- (a) the granting of licenses for distilleries, stills and breweries under section 5 ;
- (b) the notices to be given by the proprietor of a licensed distillery or licensed brewery when he commences and discontinues work ;
- (c) the size and description of the stills in such distillery ;
- (d) the storing and passing out of the spirit made in such distillery, or of the fermented liquor made in such brewery, and the contents of the passes ;
- (e) the inspection and examination of such distillery or brewery and the warehouses connected therewith, and of the spirit or fermented liquor made and stored therein ;
- (f) the furnishing of statements of the spirit and the stills, coppers, casks and other utensils in such distillery, or of the fermented liquor and the mashtuns, underbacks, wort-receivers, coppers, heating tanks, coolers, and collecting, fermenting and other vessels in such brewery.”

Addition to section 23 (2), Act XXII, 1881.

4. To sub-section (2) of section 23 of the said Act, as amended by Act II of 1887, the following shall be added, namely :—

“ or such lower duty as the Local Government, having regard to the rate or rates of duty for the time being leviable under clause (a) of section 7A, may from time to time prescribe.”

Amendment of clause (b) of section 36, Act XXII, 1881.

5. In clause (b) of section 36 of the said Act the words, figure and letter “ or section 7A ” shall be inserted after the word and figure “ section 7 ”, and the words

words "or any fermented liquor from a brewery" after the word "distillery".

Bengal Excise Act, 1878.

6. In section 18 of the Bengal Excise Act, 1878, as amended by the Act of the Governor General in Council No. IX of 1885, the words "or fermented" shall be inserted after the word "spirituous", wherever that word occurs, and the words "or brewery" after the word "distillery".

Amendment of section 18, Bengal Act VII, 1878.

7. In section 19 of the said Act as amended by the Act of the Lieutenant-Governor of Bengal in Council No. IV of 1881, the words "or fermented" shall be inserted after the word "spirituous" in both the places where that word occurs.

Amendment of section 19, Bengal Act VII, 1878.

8. Nothing in either of the two last foregoing sections shall affect any Act passed by the Lieutenant-Governor of Bengal in Council after the commencement of this Act.

Effect of two last foregoing sections on legislative authority of Bengal Council.

Drawback of Excise-duty on Export of Malt Liquor.

9. The provisions of section 150 of the Sea Customs Act, 1878, with respect to the allowance of a drawback of excise-duty paid on spirit manufactured in British India and exported to a foreign port, and with respect to the regulation of the drawback by the quantity of such spirit, shall apply also, so far as they can be made applicable, to fermented liquor made in British India from malt and so exported and to the drawback of the excise-duty paid on such liquor.

Application of provisions of section 150, Act VIII, 1878, to malt liquor.