

THE EXCISE (MALT LIQUORS) ACT, 1890

ACT NO. XIII OF 1890

[28th March, 1890]

Long title [*Omitted by the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973), section 3 and 2nd Schedule.*]

WHEREAS it is expedient to apply to malt liquor¹[provisions of the Customs Act, 1969,] respecting spirit;

It is hereby enacted as follows:—

Title

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

(2) [*Repealed by the Repealing and Amending Act, 1914 (Act No. X of 1914).*]

2-5. [*Repealed by the Excise Act, 1896 (Act No. XII of 1896).*]

6-8. [*Repealed by the Bengal Excise Act, 1909 (Act No. V of 1909).*]

Drawback of Excise-duty on Export of Malt Liquor

Application of provisions of Customs Act, 1969, to malt liquor

9. The provisions of²[Customs Act, 1969,] with respect to the allowance of a drawback of excise-duty paid on spirit manufactured in³[Bangladesh] 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 in³[Bangladesh] from malt and so exported and to the drawback of the excise-duty paid on such liquor.

¹ The words, commas and figure “provisions of the Customs Act, 1969,” were substituted, for the words, commas and figure “certain provisions of the Sea Customs Act, 1878,” by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

² The words, commas and figure “Customs Act, 1969,” were substituted, for the words, commas and figures “section 150 of the Sea Customs Act, 1878,” by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

³ The word "Bangladesh" was substituted, for the word "Pakistan" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).