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Excise (Spirits) Act, 1863

Section 1 - Duty Payable on Removal of Such Spirits from Distillery

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Spirits intended to be used exclusively in arts and manufactures or in chemistry may be removed from any licensed distillery in any {Substituted by the A.O. 1950, for "Province" which had been subs. by the A.O.1948, for "part of British India".} [State] on payment of duty {Substituted by Act 8 of 1894, s.6, for "calculated at ten".} [not exceeding five] percent. on the value of the spirits:

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