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Excise (Spirits) Act, 1863

Section 2 - Rules of Ascertaining That Spirits to Be Removed Have Been Rendered Unfit for Human Consumption, Etc

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[Inserted by the A.O.1937.] [In each State the Board of Revenue, or other authority specially authorized in that behalf by the [Substituted ibid., for "L.G.".] [Central Government], shall prescribe from time to time, subject to the approval of the [Subs., ibid., for "L.G.".] [Central Government] rules

for ascertaining and determining that spirits proposed to be removed for the purposes aforesaid have been effectually and permanently rendered unfit for human consumption, as required by section 1 of this Act;

for causing such spirits to be so rendered, if necessary, by its own officers at the expense of the person who wishes to remove them; and for fixing the value of the spirit on which the ad valorem duty shall be levied.