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Excise (Spirits) Act, 1863

Preamble 1 - Excise (Spirits) Act, 1863

EXCISE (SPIRITS) ACT, 1863 EXCISE (SPIRITS) ACT, 1863 "This Bill is supplemental to that part of the Bill lately introduced to amend the law relating to the Duties of Customs on Goods imported and exported by sea, which provides that Spirits so imported exclusively for the purposes of Arts and Manufactures or Chemistry shall be admitted at a less rate of Duty than Spirits similarly imported for human consumption as a beverage..... The present Bill proposes to place homemade Spirits intended to be used exclusively in Arts and Manufactures or in Chemistry, on the same footing, as respects Duty, as mentholated Spirits exported by Sea for similar purposes and to render them liable to a Duty of 10 [now not exceeding five] per cent. ad valorem, instead of the comparatively high rate per gallon now charged. The Bill also contains what appear to be suitable provisions to prevent frauds upon the Revenue consequent upon the proposed relaxation of the existing law."-Calcutta Gazette, 1862. p. 4063. 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: