05/09/2025 The Excise (Malt Liquors) Act, 1890

The Excise (Malt Liquors) Act, 1890

(ACT NO. XIII OF 1890)

[28th March, 1890]

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

WHEREAS it is expedient to apply to malt liquor [provisions of the Customs Act, 1969,]respecting spirit; it is hereby enacted as follows:-

Title 1. ((1) This Act may be called the Excise (N	Malt Liquors) Act, 1890:
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(2) [Repealed by the Repealing and Amending Act, 1914 (Act No. X of 1914).]

[Repealed] 2-5. [Repealed by the Excise Act, 1896 (Act No. XII of 1896).]

[Repealed] 6-8. [Repealed by the Bengal Excise Act, 1909 (Act No. V of 1909).]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

9. The provisions of ¹[Customs Act, 1969,] with respect to the allowance of a drawback of excise-duty paid on spirit manufactured in ²[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

05/09/2025

1969, to malt liquor

applicable, to fermented liquor made in ³[Bangladesh] from malt and so exported and to the drawback of the excise-duty paid on such liquor.

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¹ The words, commas and figure "Customs Act, 1969," were substituted, for the words, commas and figure "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).

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

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