

***The Excise (Malt Liquors) Act, 1890***  
***Act No. 13 of 1890 [As On 1958]***

**1855**

[28th March 1890.]

An Act [\*\*\*] to apply to Malt Liquor certain provisions of the Sea Customs Act, 1878, respecting spirit.

WHEREAS it is expedient [\*\*\*] to apply to malt liquor certain provisions of the Sea Customs Act, 1878, respecting spirit; It is hereby enacted as follows :-

**LEGISLATIVE HISTORY ▼**

- Amended by Act 10 of 1914.
- Adapted by Adaptation of Law Order, 1950; 2 Adaptation of Law Order, 1956
- Repealed in part by Acts 12 of 1896; 10 of 1914.
- Repealed in part in :
  - (a) Bengal by Bengal Act 5 of 1909.
  - (b) the former province of Eastern Bengal and Assam, by E.B., and A. Act 1 of 1910.

**1. Title.** - (1) This Act may be called the Excise (Malt Liquors) Act, 1890; [\*\*\*\*\*]

[(2) \*\*\*\*\*].

**2-5. Amendment of the Excise Act, 1881 (22 of 1881).** - [Repealed by the Excise Act, 1896 (12 of 1896), Section 2 and Schedule.]

**6-7. [Amendment of the Bengal Excise Act, 1878 (Ben.VII of 1878).]** - Repealed in Bengal by the Bengal Excise Act, 1909 (Bengal Act 5 of 1909), and in Assam by E.B. & A. Excise Act, 1910 (E.B. & A. 1 of 1910), Section 2.

**8. Saving of legislative authority of Bengal Council.** - Repealed in Bengal by the Bengal Excise Act, 1909 (Bengal Act 5 of 1909), and in Assam by E.B. & A. Excise Act, 1910 (E.B. & A. 1 of 1910), Section 2.

**Drawback of Excise-duty on Export of Malt Liquor**

**[9. Application of provisions of section 150, Act 8 of 1878 to malt liquor.** - The provisions of section 150 of the Sea Customs Act, 1878, with respect with the allowance of a drawback of excise-duty paid on spirit manufactured in [the territories which, immediately before the 1st November 1956, were comprised in Part A States and Part C States] and exported to a foreign port, and with respect to the regulation of the draw

back by the quantity of such spirit, shall apply also, so far as they can be made applicable to fermented liquor made in [the said territories] from malt and so exported and to the drawback of the excise-duty paid on such liquor.]