

ACT No. XVI OF 1872.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.
(Received the assent of the Governor General on the 1st August 1872).

An Act for imposing a duty on certain spirits manufactured in British Burma.

FOR the purpose of imposing a duty on spirits manufactured at distilleries in British Burma worked according to the English method; It is hereby enacted as follows:— Preamble.

1. This Act may be called "The Burma Spirit Duty Act, 1872:" Short title.

It extends only to British Burma: Local extent.
It shall come into force on the passing thereof; Commencement.

And it shall be taken as part of the Excise Act, 1871. Act to be read as part of Excise Act, 1871.

2. A duty shall be levied on spirits manufactured at distilleries in British Burma worked according to the English method, at such rate per imperial gallon of the strength of London proof, not exceeding the highest rate of duty for the time being leviable in any other part of British India on similar spirits, as the Local Government, with the previous sanction of the Governor General in Council, from time to time notifies in the local official Gazette. Duty on English spirits manufactured in Burma.

The duty leviable under this section shall be augmented or reduced in proportion to the strength of the spirits on which it is levied.

3. The provisions of the second and third clauses of section twenty-one of the Excise Act, 1871, shall apply to such spirits, as if, for the words "aforesaid duty," the words "duty leviable under the Burma Spirit Duty Act, 1872," were substituted. Excise Act, 1871, section 21, clauses 2 and 3, to apply to such spirits.

4. All

[Price one anna and three pies.]

Burma Spirit Duty.

Legalization
of prior levy
of duties.

4. All duties heretofore levied on such spirits shall be deemed to have been levied in accordance with law, and no suit or other proceeding shall be maintained against any officer or other person in respect of any such levy.