

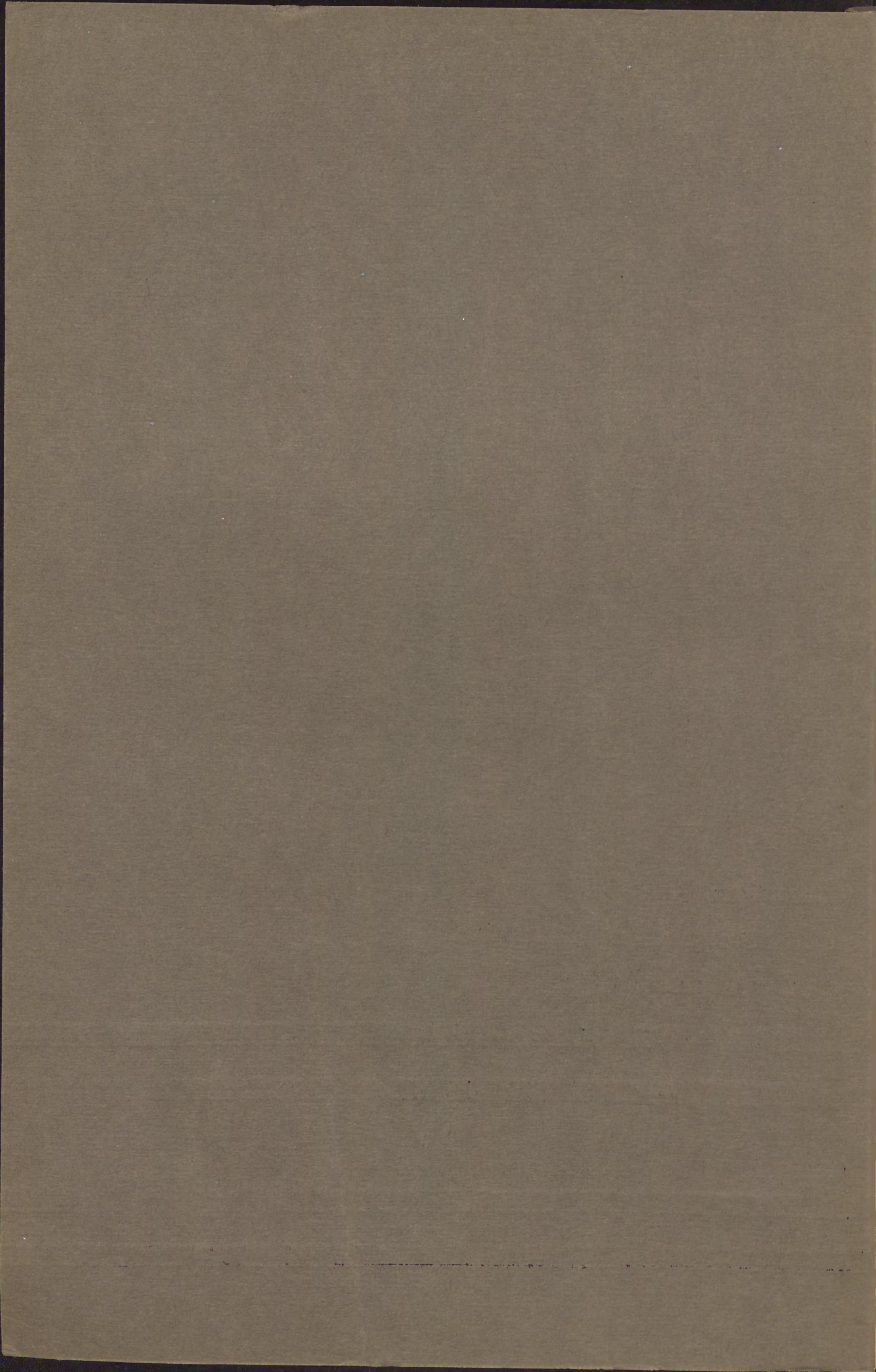


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TARIFFS, &c. (BRITISH INDIA).

RETURN to an Order of the Honourable The House of Commons,  
dated 10 February 1846;—for,

COPIES “of the existing TARIFFS and COMMERCIAL REGULATIONS of BRITISH INDIA and the Dependencies thereof, on EXPORTS and IMPORTS, in the same manner as those laid before The House of the European and American States.”

(Mr. Hume.)

Ordered, by The House of Commons, to be Printed,  
10 March 1846.





ACTS OF THE GOVERNMENT OF INDIA.

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East India House, }  
26 February 1846. }

T. L. Peacock,  
Examiner of India Correspondence.



COPIES of the existing TARIFFS and COMMERCIAL REGULATIONS of BRITISH INDIA, and the Dependencies thereof, on EXPORTS and IMPORTS.

East India House. }  
26 February 1846. }

JAMES C. MELVILL.

ACT No. XIV. of 1836.

Passed by the Right Honourable the Governor-General of India in Council, on the 30th May 1836.

I. It is hereby enacted, that from the 1st June next, such parts of Regulations IX. and X. 1810, Regulation XV. 1825, and of any other Regulations of the Bengal Presidency, as prescribe the levy of transit or inland customs duties, or of town duties; and likewise the schedules of duties and provisions of any kind contained in these or any other Regulations for fixing the amount of duty to be levied upon goods imported into or exported from the said Presidency by sea, shall be repealed: Provided, however, that nothing herein contained shall be construed to prevent the levy of duties at the rates now in force at the custom-houses and chokies established on the line of the Jumna, or on any frontier line, upon goods crossing that line for import into or export from the territory of the East India Company by land, nor to affect the Regulations in force for imposing and levying duties on salt, the produce of Western and Central India.

Regulations imposing transit and town duties in the interior, and fixing rates of import and export duty on sea goods, repealed.

Except as regards the Jumna frontier line.

And duties on Western salt.

II. And it is hereby enacted, that duties of customs shall be levied on goods imported by sea into Calcutta, or into any other place within the provinces of Bengal and Orissa, according to the rates specified in Schedule A. annexed to this Act, and with the exceptions specified therein, and the said Schedule, with the notes attached thereto, shall be taken to be a part of this Act.

Import duties to be levied according to Schedule A. annexed.

III. And it is hereby further enacted, that duties of customs shall be levied upon country goods exported by sea from any port of Bengal or Orissa, according to the rates specified in Schedule B. annexed to this Act, with the exceptions therein specified, and the said Schedule, with the notes attached thereto, shall also be taken to be a part of this Act.

Export duties to be collected on country goods according to Schedule B. annexed.

IV. And it is hereby enacted, that no goods or articles whatsoever, entered in either of the said Schedules as liable to duty, shall be exempted from the payment of such duty or of any part thereof, except under special order from the Governor of Bengal; provided, however, that it shall and may be lawful for the collector of customs, or other officer in charge of a custom-house, to pass free of duty, as heretofore, any baggage in actual use, at his discretion, and in case of any person applying to have goods passed as such, the collector acting under the orders of the Board of Customs, Salt and Opium, shall determine whether they be baggage in actual use, or goods subject to duty under the rules of this Act.

No goods entered therein as liable to duty to be exempted, except by order of Government.

But the collector may pass baggage belonging to passengers at his discretion.

V. And it is hereby enacted, that the Rules and Regulations now established for the levy of duties of customs on goods imported into or exported from Calcutta and other ports of the Presidency of Fort William in Bengal, shall continue to be in force, and shall be observed and applied for the levy of the import and export duties imposed by this Act, unless repealed or altered, or repugnant to the provisions thereof.

Existing rules to be enforced for levying the new import and export duties.

VI. And it is hereby enacted, that it shall be lawful for the Governor of the Presidency of Fort William in Bengal, by an order printed in the "Calcutta Gazette," to fix a place in any river or port in Bengal or Orissa, beyond which place it shall not be lawful for any inward-bound vessel, save and except such dhoonies and country craft as are referred to in Section XXII. of this Act, to pass until the master or commander shall have delivered to the pilot on board, for the purpose of being forwarded by the public dawk or otherwise, as may be ordered by the Board of Customs, Salt and Opium, a manifest made out in the form prescribed by Section 45, Regulation IX. 1810: And it is hereby enacted, that if the manifest so delivered by the master and commander shall not contain a full and true specification of all the goods imported in the vessel, the master or person

Place may be fixed by Governor of Bengal, beyond which an inward-bound vessel is not to proceed until a manifest has been delivered to pilot to be forwarded.

Master to be responsible for its correctness under penalty of 1,000 rupee.



#### 4 EXISTING TARIFFS AND COMMERCIAL REGULATIONS

Goods in excess, or not corresponding with manifest, to be seized and confiscated.

Or charged with increased duties.

The masters of vessels lying below, to deliver manifests on coming to anchor.

If remaining at anchor 24 hours without sending manifest, to be subject to penalty of 1,000 rupees.

No vessel to break bulk unless two copies of manifest have been received.

And entry may be refused until papers of the places of departure are delivered.

Collector may send Custom-house officer on board any vessel—

To remain on board till she sails.

Persons refusing to admit Custom-house officers, or not giving them proper accommodation, liable to fine.

Collector may order a vessel to be searched.

Bulkheads to be broken open if not opened on requisition.

Any concealed goods to be confiscated.

Resistance or refusal of masters punishable with fine of 1,000 rupees.

Goods not to be landed or put on board till entry of the ship is duly made.

Cargo to be sent ashore and laden outwards, according to existing forms.

in charge thereof, shall be liable to a fine of 1,000 rupees; and any goods or packages that may be found on board in excess of the manifest so delivered, or differing in quality or kind, or in marks and numbers, from the specification contained therein, shall be liable to be seized and confiscated, or to be charged with such increased duties as may be determined by the Board of Customs, Salt and Opium; and if any inward-bound vessel shall remain outside, or below the place so fixed by the Governor of Bengal, the master or commander shall in like manner deliver to the pilot, so soon as the vessel shall anchor, a manifest as above prescribed; and if any vessel entering a port for which there is a custom-house established, shall lie at anchor therein for the space of 24 hours, the master and commander whereof shall neglect to deliver the said manifest to the pilot on board, he shall for such neglect be liable to forfeit the sum of 1,000 rupees, and no entry or port clearance shall be given for such vessel until the fine is paid.

VII. And it is hereby enacted, that no vessel shall be allowed to break bulk until the manifest described in the preceding section of this Act, and another copy thereof to be presented at the time of applying for entry inwards, shall have been received by the collector of customs, and order shall have been given by the said collector for the discharge of the cargo, and the said collector may further refuse to give such order if he shall see fit, until any port clearances, cocketts or other papers, known to be granted at the places from which the vessel is stated to have come, shall likewise be delivered to him.

VIII. And it is hereby enacted, that it shall be competent to the collector of customs at any port of Bengal or Orissa, at his discretion, to send one or more officers of customs on board of any vessel at any time, and the custom-house officer so sent, shall remain on board of such vessel by day and by night, until the vessel shall leave the port, or until it be otherwise ordered by the collector of customs.

IX. And it is hereby enacted, that any master or person in charge of such vessel, who shall refuse to receive a custom-house officer on board when so deputed as above provided, or shall not afford such officer suitable shelter and sleeping accommodation while on board, shall be liable to fine not exceeding the sum of 500 rupees for each day during which such officer shall not be received and provided with suitable shelter and accommodation, which fine shall be adjudged by and at the discretion of the Board of Customs, Salt and Opium at Calcutta, and the vessel by the master or person in charge of which such fine shall have been incurred, shall not be moved until the same shall be paid.

X. And it is hereby enacted, that whenever a collector of customs shall see cause to direct that any vessel shall be searched, he shall issue his warrant or written order for the same, addressed to the custom-house officer on board, or to any other officer under his authority, and upon production of such order, the officer bearing it shall be competent to require any cabins, lockers or bulkheads to be opened in his presence, and if not opened upon his requisition, to break the same open, and any goods that may be found concealed, and that shall not be duly accounted for to the satisfaction of the collector of customs, shall be confiscated, and any master or person in charge of a vessel, who shall resist such officer, or refuse to allow the vessel to be searched when so ordered by the collector of customs, shall be liable, upon conviction for every such offence, to a fine of 1,000 rupees, to be adjudged by any magistrate or justice of the peace of the place.

XI. And it is hereby enacted, that no goods shall be allowed to leave any vessel, or to be put on board thereof, until entry of the vessel shall have been duly made in the custom-house of the port, and order shall have been given for discharge of the cargo thereof as above provided; and it shall be the duty of the custom-house officer on board, and of all officers of customs to seize as contraband, any goods which shall have been removed or put on board of any vessel, in contravention of the above provision, or which any attempt shall have been made to remove from, or to put on board of any vessel in contravention of the above provision; and after entry of the vessel at the custom-house in due form, such part of the cargo as may not be intended and declared for re-exportation in the same vessel, shall be sent to land; and export cargo shall be laden on board thereof, according to the rules and practice now in force, and if an attempt be made to land or put on board goods or merchandize in contravention thereof, the goods or merchandize shall be liable to seizure and confiscation.

XII. Provided



XII. Provided however, and it is hereby enacted, that no goods shall be allowed to leave any vessel under the said rules, unless the same be duly manifested, and any goods found on board in excess of the manifest, or not corresponding with the specification and description therein contained, shall be seized by the custom-house officer on board, in order that they may be dealt with as prescribed in Section VI. of this Act; and if goods entered in the manifest shall not be found on board the vessel, or if the quantity found be short, and the deficiency be not duly accounted for, or if goods sent out of the vessel be not landed at the custom-house, or at such other ghaut or place as the collector of customs shall have prescribed or permitted, there to be passed in due form, the master or commander shall be liable to a penalty not exceeding 500 rupees for every missing or deficient package of unknown value, and for twice the amount of duty chargeable on the goods deficient and unaccounted for, if capable of being assessed therewith; provided, however, that nothing herein contained shall be construed to prevent the collector of customs from permitting the master or commander of any vessel to amend obvious errors, or to supply omissions from accident or inadvertence, by furnishing an amended or supplemental manifest, but the receiving of such shall always be discretionary.

Goods unmanifested not to be landed in ordinary form.

But to be seized on board.

Master to be answerable that all goods manifested are forthcoming and duly passed.

Under penalty of 500 rupees for each missing package of unknown value, or double duty if assessable.

Rule for presenting an amended or supplemental manifest.

XIII. And it is hereby enacted, that any custom-house officer whatsoever who shall demand or accept any gratuity not authorized by any existing Regulation or order of Government, in consideration of doing, or of omitting to do any act in his official capacity, shall forfeit for every such offence, the sum of 500 rupees, and any person who shall offer a bribe to any custom-house officer in order to induce such officer to act in a manner inconsistent with his duty, shall forfeit a like sum, and these penalties shall be adjudged on conviction before any magistrate or justice of the peace of the town, district or place where the custom-house may be established by such magistrate, and in default of payment, any person so convicted shall be committed to the civil jail of the city or district until the fine be paid, or for a period not exceeding six months.

Custom-house officers taking unauthorized fees or bribes subject to penalty of 500 rupees.

Same penalty on persons offering.

XIV. And it is hereby enacted, that when goods shall be seized as contraband and liable to confiscation, the collector of customs shall investigate the case, and according to his judgment, shall either release the goods or adjudge them to confiscation, and whenever he shall declare goods to be confiscated, he shall report his proceedings for confirmation and final adjudication by the Board of Customs, Salt and Opium; provided, however, that nothing herein contained shall be construed to prevent the Governor of Bengal from ordering the release of goods seized, or from remitting any penalty whatsoever that may be incurred for contravention of the customs laws.

Collector to investigate and adjudge confiscation.

Board's confirmation necessary.

XV. And it is hereby further enacted, that 20 days, exclusive of Sundays and holidays, shall be allowed for the discharge of the import cargo of vessels not exceeding 600 tons burthen, and 30 days, exclusive of Sundays and holidays, for the discharge of the import cargo of vessels exceeding that burthen, and the said periods shall be calculated from the day of the tidewater or other custom-house officer first going on board; and if the whole cargo be not discharged by the expiration of the above stated periods respectively, the master or commander shall be charged with the tidewater's or other officer's wages and other expenses, for any further period that he or they may be detained on board; and if the owners, importers or consignees do not bring their goods to land within the periods above fixed, it shall be the duty of the master or commander so to do; and if any goods remain on board after the time fixed as above, for the discharge of the import cargo, the collector may order the same to be landed and warehoused for the security of the duties chargeable, and of any freight and primage and other demands that may be due thereon, giving his receipt to the master for the same: Provided always, that in all cases it shall be lawful for the collector or other officer in charge of the custom-house, with the consent of the master of the vessel, to cause any packages to be brought on shore and to be deposited in the Government warehouse for the security of the duties and charges thereon, although 20 days may not have expired from the entry of such vessel; and in case goods so landed and warehoused, or any goods brought to land from any vessel, be not claimed and cleared from the custom-house within three months from the date of landing, it shall be competent to the collector to sell the same on account of the duties, freight and other charges incurred and due thereon.

Twenty or thirty days allowed to clear inwards according to tonnage.

After which the master to pay charges of the Custom-house officer.

Master to land goods if consignees do not.

If these fail, a collector may land and warehouse.

And may land packages before 20 days, with consent of master.

XVI. And it is hereby enacted, that a further period of 15 days, Sundays and holidays excluded, shall be allowed for putting on board export cargo, if the vessel shall

Further period of 15 or 20 days for continuous lading for export.



## 6 EXISTING TARIFFS AND COMMERCIAL REGULATIONS

If the vessel be laid up, tidewater to search and leave, certifying that it is empty.

Twenty and Thirty days, according to tonnage, allowed for lading a vessel outwards after being laid up, but search and certificate that nothing is on board necessary.

When penalty has been incurred by a master—

The Collector may refuse port clearance of the vessel till it be paid.

Goods shipped after port clearance to pay double duty, and five per cent. if free.

In case of re-landing for damage, &c., officer to proceed on board to watch.

And cargo not to be exempt from duty on re-export, unless all the while in charge of custom-house officers.

Proviso for re-importation when duties and drawbacks are to be refunded.

And master to forfeit the value of drawback, goods not forthcoming.

No refund of export duty after port clearance.

Arabs and other Foreign Asiatic vessels to be deemed foreign.

Dhoonies, &c. to be required to anchor in a particular part of the river.

Penalty if not moved said Ghat when required, 100 rupees.

shall not exceed 600 tons burthen, and 20 days, if exceeding that burthen, when the lading and unlading thereof shall be continuous, and the master or commander shall in such case not be charged with the wages and expenses of the custom-house officer on board until after the expiration of such additional periods respectively; and if a vessel having discharged its import cargo shall be laid up, the custom-house officer on board shall be withdrawn so soon as he shall certify that no goods remain on board excepting necessary stores and articles for use, and when a vessel so laid up, shall be entered at the custom-house for receipt of export cargo, a custom-house officer shall be sent on board, and if the said last-mentioned officer shall certify that no goods are on board saving as above excepted, 20 days, exclusive of Sundays and holidays as above, shall be allowed from the date of such certificate for the lading outwards of a vessel not exceeding 600 tons, and 30 days for vessels exceeding that burthen, after which periods respectively, the master and commander shall be charged with the wages and expenses of the custom-house officer on board to the date of the vessel's sailing from the port.

XVII. And it is hereby enacted, that if any person in charge of a vessel shall have become liable to any penalty, fine or demand, on account of any act or omission relating to customs, the collector of customs shall be competent, subject to the orders of the Board of Customs, Salt and Opium, to refuse port clearance to such vessel until the fine shall be discharged.

XVIII. And it is hereby enacted, that upon any goods passed through the custom-house for shipment, the application for which shall be presented after port clearance shall have been taken out, double the prescribed duty shall in all cases be levied, and if the goods be free, five per cent. upon the market value shall be levied thereon.

XIX. And it is hereby enacted, that when a vessel having cleared out from any port shall put back from stress of weather, or it shall for any damage, or from other cause, be necessary that the cargo of a vessel that has cleared out shall be unshipped or re-landed, a custom-house officer shall be sent to watch the vessel and take charge of the cargo during such re-landing or removal from on board; and the goods on board such vessel shall not be allowed to be transhipped or re-exported free of duty, by reason of the previous settlement of duty at the time of first export, unless the goods shall be lodged in such place as shall be allowed by the collector of customs, and shall remain while on land or while on board of any other vessels under special charge of the officers of customs, until the time of re-export, and all charges attending such custody shall be borne by the exporter, or by the applicant for this advantage; provided, however, that in all cases of return to port after port clearance on account of damage or for stress of weather, it shall be lawful for the owner, or for the master and commander to re-enter the vessel and land the cargo under the rules for the importation of goods, and the export duty shall in that case be refunded, and the amount paid in drawback be reclaimed, and the goods be placed in all respects as before being passed for exportation; and if goods on account of which drawback has been paid, be not found on board the vessel, the master shall forfeit the entire value thereof, unless he account for them to the satisfaction of the collector of customs.

XX. And it is hereby enacted, that when goods shall be re-landed before the lading of any vessel is complete, and port clearance has been granted, the duty levied upon such goods shall be returned to the exporter, but no refund shall be made of duty paid on the export of any goods after port clearance shall have been granted for the vessel on which the goods were exported, except the vessel shall have put back for stress of weather, or for damage, and the goods shall have been re-landed under the rule contained in Section XIX. of this Act.

XXI. And it is hereby further enacted, that vessels owned by natives of Arabia, and coming from the ports thereof, and likewise the vessels of any country or port of Asia, not subject to the dominion of the King of the United Kingdom of Great Britain and Ireland, excepting dhoonies and small craft from the Maldives and Nicobar Islands as herein under provided, shall be deemed Foreign vessels.

XXII. And it is hereby enacted, that dhoonies, country craft, and other small vessels not brought into the port of Calcutta by pilots, shall be required to anchor and moor in such part of the River Hooghly as shall be marked out by the collector of customs, with the sanction of the Board of Customs, Salt and Opium; and if any such vessel shall anchor in any other part of the river than as so marked out, and the master or person in charge thereof shall not immediately upon being ordered so to do, move his vessel to the place marked out, he shall

be



be liable to a fine of 100 rupees, to be adjudged by the collector of customs, and the vessel, or any part of its equipment or cargo may be seized and sold in satisfaction of such fine, and goods shall be landed from such vessels, and put on board for export according to such rules, and at such places as shall be prescribed by the collector of customs, and vessels of this description coming from the Maldives, or from the Nicobar Islands, shall be considered as British vessels.

Vessel, its equipment or cargo, may be seized.

Dhoonies, &c. from Maldives and Nicobars to be British vessels.

## SCHEDULE A.

RATES of DUTY to be charged on Goods Imported by Sea into any Port of the Presidency of Fort William in Bengal.

| No. | Enumeration of Goods.   | When Imported on British Bottoms.          | When Imported on Foreign Bottoms.          |
|-----|---|--|--|
| 1   | Bullion and coin - - - - -  | free - - - - -                             | free.                                      |
| 2   | Precious stones and pearls - - - - -  | ditto - - - - -                            | ditto.                                     |
| 3   | Grain and pulse - - - - -   | ditto - - - - -                            | ditto.                                     |
| 4   | Horses and other living animals - - - - -   | ditto - - - - -                            | ditto.                                     |
| 5   | Ice - - - - -   | ditto - - - - -                            | ditto.                                     |
| 6   | Coal, coke, bricks, chalk and stones - - - - -  | ditto - - - - -                            | ditto.                                     |
| 7   | Books printed in the United Kingdom, or in any British Possession.  | ditto - - - - -                            | 3 per cent.                                |
| 8   | Foreign Books - - - - -   | 3 per cent. - - - - -                      | 6 per cent.                                |
| 9   | Marine stores, the produce or manufacture of the United Kingdom, or of any British Possession.  | 3 per cent. - - - - -                      | 6 per cent.                                |
| 10  | Ditto - - ditto, the produce or manufacture of any other place or country.  | 6 per cent. - - - - -                      | 12 per cent.                               |
| 11  | Metals, wrought or unwrought, the produce or manufacture of the United Kingdom, or any British Possession.  | 3 per cent. - - - - -                      | 6 per cent.                                |
| 12  | Metals, ditto - - ditto, excepting tin, the produce or manufacture of any other place.  | 6 per cent. - - - - -                      | 12 per cent.                               |
| 13  | Tin, the produce of any other place than the United Kingdom, or any British Possession.   | 10 per cent. - - - - -                     | 20 per cent.                               |
| 14  | Woollens, the produce or manufacture of the United Kingdom, or any British Possession.  | 2 per cent. - - - - -                      | 4 per cent.                                |
| 15  | Ditto, the produce of any other place or country.   | 4 per cent. - - - - -                      | 8 per cent.                                |
| 16  | Cotton and silk piece goods, cotton twist and yarn, the produce of the United Kingdom, or of any British Possession.  | 3½ per cent. - - - - -                     | 7 per cent.                                |
| 17  | Ditto, the produce of any other place - - - - -   | 7 per cent. - - - - -                      | 14 per cent.                               |
| 18  | Opium - - - - -   | 24 rupees per seer of 80 tolas.            | 24 rupees per seer of 80 tolas.            |
| 19  | Salt - - - - -  | 3-4 rupees per maund of 80 tolas per seer. | 3-4 rupees per maund of 80 tolas per seer. |
| 20  | Alum - - - - -  | 10 per cent. - - - - -                     | 20 per cent.                               |
| 21  | Camphor - - - - -   | 10 per cent. - - - - -                     | 20 per cent.                               |
| 22  | Cassia - - - - -  | 10 per cent. - - - - -                     | 20 per cent.                               |
| 23  | Cloves - - - - -  | 10 per cent. - - - - -                     | 20 per cent.                               |
| 24  | Coffee - - - - -  | 7½ per cent. - - - - -                     | 15 per cent.                               |
| 25  | Coral - - - - -   | 10 per cent. - - - - -                     | 20 per cent.                               |
| 26  | Nutmegs and mace - - - - -  | 10 per cent. - - - - -                     | 20 per cent.                               |
| 27  | Pepper - - - - -  | 10 per cent. - - - - -                     | 20 per cent.                               |
| 28  | Rattans - - - - -   | 7½ per cent. - - - - -                     | 15 per cent.                               |
| 29  | Tea - - - - -   | 10 per cent. - - - - -                     | 20 per cent.                               |
| 30  | Vermilion - - - - -   | 10 per cent. - - - - -                     | 20 per cent.                               |
| 31  | Wines and liqueurs - - - - -  | 10 per cent. - - - - -                     | 20 per cent.                               |
| 32  | Spirits, consolidated duty, including that levied heretofore through the police of Calcutta.<br>And the duty on spirits shall be rateably increased as the strength exceeds of London proof, and when imported in bottles, five quart bottles shall be deemed equal to the imperial gallon. | 9 annas per imperial gallon.               | 16 annas per imperial gallon.              |
| 33  | All articles not included in the above enumeration.   | 3½ per cent. - - - - -                     | 7 per cent.                                |

And when the duty is declared to be ad valorem, it shall be levied on the market value without deduction, and if the collector of customs shall see reason to doubt whether the goods come from the country from which they are declared to come by the importer, it shall be lawful for the collector of customs to call on the importer to furnish evidence as to the place of manufacture or production, and if such evidence shall not satisfy the said collector



## 8 EXISTING TARIFFS AND COMMERCIAL REGULATIONS

of the truth of the declaration, the goods shall be charged with the highest rate of duty, subject always to an appeal to the Board of Customs, Salt and Opium.

And upon the re-export by sea of goods imported, excepting opium and salt, provided the re-export be made within two years of the date of import as per custom-house register, and the goods be identified to the satisfaction of the collector of customs, there shall be retained one-eighth of the amount of duty levied, and the remainder shall be repaid as drawback. And if goods be re-exported in the same ship without being landed (always excepting opium and salt, in regard to which the special rules in force shall continue to apply) there shall be no import duty levied thereon.

### SCHEDULE B.

RATES of DUTY to be charged upon Goods Exported by Sea from any Port or Place in the Presidency of *Fort William* in *Bengal*.

| No. | Enumeration of Goods.   | Exported on British Bottoms.  | Exported on Foreign Bottoms.  |
|-----|---|---|---|
| 1   | Bullion and coin - - - - -  | free - - - - -  | free.   |
| 2   | Precious stones and pearls - - - - -  | ditto - - - - -   | ditto.  |
| 3   | Books printed in India - - - - -  | ditto - - - - -   | ditto.  |
| 4   | Horses and living animals - - - - -   | ditto - - - - -   | ditto.  |
| 5   | Opium purchased at Government sales in Calcutta.  | ditto - - - - -   | ditto.  |
| 6   | Cotton wool, exported to Europe, the United States of America or any British Possession in America. | ditto - - - - -   | 8 annas per maund of 80 tolas to the seer.  |
| 7   | Ditto - - ditto, exported to places other than above.   | 8 annas per maund of 80 tolas per seer.   | 16 annas per maund of 80 tolas to the seer.   |
| 8   | Sugar and rum, exported to the United Kingdom, or to any British Possession.                        | free - - - - -  | 3 per cent.   |
| 9   | Ditto, exported to any other place - - - - -  | 3 per cent. - - - - -   | 6 per cent.   |
| 10  | Grain and pulse of all sorts - - - - -  | 1 anna per bag, not exceeding 2 maunds of 80 tolas to the seer, or if exported otherwise than in bags, $\frac{1}{2}$ an anna per maund. | 2 annas per bag, not exceeding 2 maunds of 80 tolas to the seer, or if exported otherwise than in bags, 1 anna per maund. |
| 11  | Indigo - - - - -  | 3 rupees per maund of 80 tolas to the seer.   | 6 rupees per maund of 80 tolas to the seer.   |
| 12  | Lac dye and shell lac - - - - -   | 4 per cent. - - - - -   | 8 per cent.   |
| 13  | Silk, raw filature - - - - -  | 3 $\frac{1}{2}$ annas per seer of 80 tolas.   | 7 annas per seer of 80 tolas.   |
| 14  | Silk, Bengal wound - - - - -  | 3 annas per seer of 80 tolas.   | 6 annas per seer of 80 tolas.   |
| 15  | Tobacco - - - - -   | 4 annas per maund   | 8 annas per maund.  |
| 16  | All country articles not enumerated or named above.   | 3 per cent. - - - - -   | 6 per cent.   |

And when the duty is declared to be ad valorem, the same shall be levied on the market value of the article at the place of export, without deduction.

And in settling for the duties on exports by sea, credit shall be given for payment of inland customs duty, and drawback shall be allowed of any excess of duty paid upon production of ruwanas under the following conditions, until the 1st April 1837:

1st. That the goods shall be identified, and destination to the port of export proved in the usual manner.

2d. That the ruwanas shall bear date before the 1st April 1836, and the goods shall not have been protected thereby, or by the original thereof, more than two years.

And after the said 1st April 1837, credit shall not be given, nor shall drawback be allowed of any inland customs or land frontier duty paid at any custom-house or chokee of the Jumna frontier line, or of Benares, except only upon the article of cotton wool covered by ruwanas taken out at the custom-houses of the Western Provinces, and proved to have been destined for export by sea when passed out of those provinces.

ACT



## ACT No. XXV. of 1836.

Passed by the Right Honourable the Governor-General of India in Council,  
on the 31st October 1836.

I. It is hereby enacted, that it shall be lawful for the Governor, or Governor in Council of any Presidency, to declare any port within the territories of such Presidency, a warehousing port. Governments of Presidencies to declare warehousing ports.

II. And it is hereby enacted, that it shall be lawful for any person who imports goods into any such warehousing port, to lodge such goods in any public warehouse, or in any private warehouse, licensed in the manner hereinafter described. Importers may then warehouse.

III. And it is hereby enacted, that applications shall be made for the admission of such goods into such warehouses as aforesaid in the Form A. attached to this Act, and the said Form shall be signed by the importer, owner or consignee, and no goods shall be lodged in any such warehouse until they shall have been assessed for customs duty, according to the rules in force at the place of importation, and the keeper of every such warehouse shall be answerable for the weight or gauge reported by the custom-house officers who shall have assessed the said goods, deducting the wastage hereinafter allowed. Making application in Form A. annexed.  
Goods first to be assessed for customs duty.  
Warehouse-keeper to be answerable for weight or gauge of the custom-house, allowing for wastage.

IV. And it is hereby enacted, that when goods shall be passed by tale or by package, every omission or misdescription tending to injure the revenue, shall be an offence punishable with fine, not exceeding ten times the greatest amount of duty which could have been lost to the Government in consequence of such omission or misdescription; and if goods shall have been overstated in quantity or value, the error may be rectified prior to the lodging of the said goods in such warehouse as aforesaid, but not after the said goods have been so lodged. Misdescription of tale goods or packages to injury of revenue punishable by fine of ten times the loss.  
Error of overstatement may be rectified before, not after entry into warehouse.

V. And it is hereby enacted, that no packages of goods shall be admitted into any public or licensed warehouse unless numbered and marked in plain and legible characters, with the initials of the owner, importer or consignee, and with a description of goods contained therein. Packages to be marked and numbered before reception into warehouse.

VI. And it is hereby enacted, that upon goods warehoused under the provisions of this Act, when the import duty chargeable shall exceed the sum of 100 rupees, the importer or consignee shall be allowed to execute a bond for the amount of duty chargeable in the Form hereunto annexed, marked B.; and when such bond shall have been executed, the goods shall be allowed to remain in warehouse for a period not exceeding 15 months, without being liable to the demand of import duty thereon; and the bond to be taken under this section, shall be for twice the amount of import duty assessed on the goods, and shall stipulate for interest to be payable from the date of the demand of any sum due on account of the goods at such rate not exceeding six per cent., as shall be fixed by the Board or other controlling authority of Customs; and the party executing the same, shall be bound thereby for the payment of all duties and charges that shall be claimable on account of the goods, and of any penalties that may be incurred for violation of the custom laws in respect to the same. When the duty exceeds 100 rupees bond may be executed for it in Form B.  
And goods may then remain in warehouse for 15 months without demand of duty.  
Bond to be for twice the duty, and to bear interest from the date of demand.  
The obligee to be bound for all duties and charges claimable on the goods, and for all penalties.

VII. Provided always, that if any owner, importer or consignee shall omit to pay any duty or penalty that may fall due on account of goods warehoused under this Act, it shall be lawful for the collector of customs, at his option, either to proceed upon the bond, or to cause such portion of the goods warehoused on account of which the duty or penalty may be demanded, as to him may seem fit, to be detained in satisfaction thereof; and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the importer, owner or consignee) the goods so detained shall be liable to be sold in satisfaction of the demand; and the proceeds of any sale so made of goods detained shall be written off upon the bond in discharge thereof to the amount received, less the charges of the sale; and if there be any surplus obtained from such sale beyond the amount demanded, such surplus shall be paid over to the owner or consignee of the goods, and no transfer or assignment of the goods shall prevent the collector from proceeding against the goods in the manner above provided, for any demand of customs duties or penalty claimed thereon. But collector to have power to proceed against the goods or under the bond, at his option.  
And to detain goods and sell after 10 days, if the demand be not paid.  
Proceeds of sale to be written off on the bond; and surplus paid over to the owner of the goods.  
No transfer to bar this process.

116.

B

VIII. And



## 10 EXISTING TARIFFS AND COMMERCIAL REGULATIONS

After 15 months, the Board may renew the bond for other 15 months.

VIII. And it is hereby provided, that if at the end of 15 months the owner or consignee of goods shall desire to keep them in warehouse for a further period, the Board or other controlling authority of Customs shall be competent to permit him so to keep them for a like further period not exceeding 15 months, on the bonds being renewed by the parties applying for the same.

Goods re-landed from a vessel put back may be warehoused without bond, and re-shipped under the previous settlement of duties.

IX. And it is hereby enacted, that when a vessel after having cleared from the port shall return, and the owners, agents or shippers of the cargo of such vessel, or any part thereof, shall desire to land the same for re-export, such goods shall be admitted to warehouse, and being so declared and registered, re-export may be made thereof under the previous settlement for duty, unless the bottom in which the re-export is made, be one on account of which the goods are chargeable with increased duty, in which case the goods shall be chargeable only with the difference, and no bond shall be taken on account of duties for such re-landed goods, unless the goods should be liable to duty on being passed through the custom-house for importation.

Exception.

Reserved duty on re-export to be chargeable on removal of goods for shipment, and bonds to be cancelled on payment thereof.

X. And it is hereby enacted, that upon the re-exportation by sea of goods imported and warehoused under bond for the duty, as provided in this Act, within the period during which such goods are by this Act permitted to continue in warehouse, and upon payment of all reserved duty which may be due on account of such goods, and of any charges or penalties that may have been incurred on account of the goods, the bond executed at the time of lodging the goods in warehouse shall be deemed to have been discharged, and be cancelled accordingly.

On removal otherwise than for re-export, or if not cleared in time, full import duty to be levied, with interest and charges.

XI. And it is hereby enacted, that if any goods lodged in warehouse in the manner aforesaid, shall be removed or taken from the warehouse otherwise than for exportation by sea, or if the goods be not cleared from the warehouse and exported at the expiration of the time during which such goods are permitted by this Act to remain in warehouse, the collector of customs shall demand the full amount of import duty chargeable thereon, and any charges or penalties that may have been incurred; and if the amount so claimed be not paid within 10 days from the date of the demand, the collector of customs shall be entitled to realize the same either by putting the bond in suit, or at his option, by causing the goods or any sufficient portion thereof to be sold in satisfaction of the demand.

And collector may cause goods to be sold in satisfaction if not paid in 10 days.

Removal of goods to be noted in the bond, with particulars.

XII. And it is hereby enacted, that whenever any goods warehoused and bonded as aforesaid shall be removed from any public or licensed warehouse, the collector of customs shall cause such removal to be noted on the back of the bond, and every note so made, shall specify the quantity and description of goods removed, the purposes for which they have been removed, the date of removal, and name of the person removing them, and the number and date of the export pass under which they have been taken away, if removed for exportation by sea, and of the import pass or order, if removed for importation and the amount of duty paid.

And the same particulars to be registered in the register of bonds.

XIII. And it is hereby enacted, that a register shall be kept of all bonds entered into for customs duties on goods warehoused as aforesaid, and entry shall be made in the said register of all particulars prescribed in the preceding Section of this Act, as to be noted on the bond, and when the register shall show that the entire quantity of the goods covered by any bond has been withdrawn from warehouse either through importation and the payment of duties, or through re-exportation by sea and payment of the reserve duties upon such re-export, it shall then be competent to, and be the duty of the collector of customs to cancel the bond as discharged in full, and to deliver it so cancelled to the parties who shall have executed, or who shall be authorized to receive the same.

When registry shows all the bonded goods to have been cleared out, bond to be cancelled,

and returned to the obligee.

The Custom-house godowns and other Government godowns to be public warehouses.

XIV. And it is hereby enacted, that the warehouses of the custom-house, together with such other buildings as shall be directed by the Governor in Council, or Governor of the Presidency or settlement, shall be public warehouses for the reception of the goods under the provisions of this Act; and every public warehouse shall be under the lock and key of the person whom the Governor or Governor in Council of the Presidency shall appoint to be keeper of such warehouse, and such keeper shall be responsible for all duties connected with the charge of goods, their reception into, and delivery from the warehouses.

These to be under the collector's or warehouse-keeper's key.

XV. And



XV. And it is hereby enacted, that the Board or other controlling authority of Customs, shall determine what goods shall be admitted into every public warehouse, in what manner and on what terms; and shall, from time to time, fix rates of hire for every public warehouse, or for the custody of goods therein; and a table of the rates so fixed shall be placed in a conspicuous part of every such warehouse.

Board to determine what goods are to be receivable into public warehouse, and the terms and rates of warehouse rent or hire.

Table of rates to be exposed conspicuously.

XVI. And it is hereby enacted, that the owners or consignees of goods lodged in a public or licensed warehouse under this Act, or their agents, shall have access to their goods at any time within the hours of business, in the presence of a custom-house officer, who shall be deputed to accompany them, upon their making application in writing to the collector of customs or to the warehouse-keeper for the purpose.

Owners to have access to their warehoused goods, attended by a custom-house officer during business hours.

XVII. And it is hereby enacted, that the expenses of carriage, packing and stowage of goods, on their reception into or removal from a warehouse, shall, if paid by the collector or warehouse-keeper, be chargeable on the goods, and be defrayed by the owners or consignees, in like manner as the customs duties before the goods are removed; and if the goods be lodged in a public warehouse, the owners or consignees shall further pay monthly the rent and warehouse dues on receiving a bill or written demand from the collector or warehouse-keeper for the same; and if the bill for rent or warehouse dues be not discharged within 10 days from the date of presentation, the collector of customs shall have power (any private transfer or assignment of the goods notwithstanding) to cause to be sold by public auction such sufficient portion of the goods as he may select in liquidation of his demand; and the owners and consignees of goods shall not be entitled to claim from the collector of customs or warehouse-keeper, any compensation for any loss that may occur while the goods are passed into or out of the warehouse, or while they remain therein, unless such loss or injury shall be proved to have been occasioned by the wilful act or neglect of the warehouse-keeper or his officers, or of the officers of customs.

Expenses of carriage, packing, &c. are to be borne by the owners.

And to be realized as customs duties.

Bill for rent to be sent in monthly.

And if not paid in 10 days, goods may be sold in satisfaction.

Collector not answerable for loss by fire or other accident, nor for damage.

XVIII. And it is hereby enacted, that allowance shall be made for the wastage of goods deposited in warehouses according to the following table, as the rate of wastage for one year, and the import duty shall be settled on the quantities registered at the time of importation, wastage at these rates notwithstanding:

Wastage to be allowed as per table.

TABLE of WASTAGE to be allowed upon Goods when applied to be removed either from Public or Private Licensed Warehouses.

| Description of Goods.      | Rate of Wastage.    | Description of Goods.        | Rate of Wastage. |     |
|----------------------------|---------------------|------------------------------|------------------|-----|
| Alkali - - - -             | 5 percent.          | Lac, Lake Stick and Seed -   | 3 percent.       |     |
| Alums - - - -              | 3 „                 | Long Pepper and Long Pepper  | 3 „              |     |
| Aromatic Seeds {           | Anise - 3 „         | Root.                        |                  |     |
|                            | Coriander - 3 „     | Oils, Essential and Fragrant | 8 „              |     |
|                            | Cummin - 3 „        | Resin or Dammer - - -        | 7½ „             |     |
|                            | Calizerah - 3 „     | Sago - - - - -               | 4 „              |     |
|                            | Cardamums - 3 „     | Sugar - - - - -              | 4 „              |     |
| Jowain - 3 „               | Saltpetre - - - - - | 4 „                          |                  |     |
| Beetlenut - - - -          | 7½ „                | Soap - - - - -               | 3 „              |     |
| Brimstone - - - -          | 3 „                 | Silk - - - - -               | 5 „              |     |
| Camphor - - - -            | 2 „                 | Spices {                     | Cloves - - - - - | 8 „ |
| Coffee - - - -             | 5 „                 |                              | Cinnamon - - - - | 2 „ |
| Copperas or Green Vitriol  | 5 „                 |                              | Cassia - - - - - | 2 „ |
| Cotton Wool - - - -        | 2 „                 |                              | Mace - - - - -   | 3 „ |
| Dry Ginger - - - -         | 10 „                |                              | Pepper - - - - - | 6 „ |
| Gums and Drugs, not other- | 3 „                 | Pimento or Allspice -        | 2 „              |     |
| wise specified.            |                     | Tobacco, unprepared - -      | 5 „              |     |
| Iron wrought Bars - -      | 3 „                 | Turpentine - - - -           | 8 „              |     |
| Indigo - - - -             | 5 „                 | Tutenague - - - -            | 2 „              |     |
| Kutch or Terra Japonica -  | 3 „                 |                              |                  |     |

Wines and Spirits in casks—a deduction for ullage of 10 per cent. shall be allowed at the time of being received into warehouses.

XIX. And it is hereby enacted, that the Board or other controlling authority of Customs, shall have power to license warehouses belonging to private persons

Board may license any private warehouses.



License to be revocable at pleasure unless otherwise stipulated.

Applications for license for private warehouse to be in Form C., with particulars filled up.

Collector or warehouse-keeper to have access to all licensed warehouses for himself and his officers.

Proprietors refusing admittance.

Subject to penalty of 1,000 rupees, and withdrawal of license.

Bonds for duty to be put in suit seven days after notice of such penalty or of withdrawal of license.

If goods be found deficient beyond the wastage allowance at time of delivery from warehouse ;

Owner to forfeit 10 times the duty on the deficiency.

If found excessive, 10 times the duty to be paid on the excess, and goods to be detained till paid.

Collector of customs may issue warrant for breaking packages to search and examine goods.

When re-packed to be sealed,

and seal not to be re-broken without sanction of Board.

Except under application from proprietor, then to be re-sealed.

Goods to be stamped on reception into or delivery from warehouse.

for the reception of goods with duty bonded under the rules of this Act, in like manner as prescribed for public warehouses ; and every license so granted to a private warehouse shall be liable to be revoked at pleasure by the Board or other controlling authority of Customs, unless otherwise specifically stipulated in the license.

XX. And it is hereby enacted, that applications for licenses for private warehouses shall be drawn up in the Form marked C. annexed to this Act, and shall specify the particulars therein stated, and the situation of the warehouses, and their distances respectively from the custom-house in English yards.

XXI. And it is hereby enacted, that the collector of customs or other warehouse-keeper shall have access for himself, or for any officer he may depute for the purpose, to any private warehouse licensed as above ; and if the proprietor thereof shall not open the same when required, or shall refuse to admit the collector or warehouse-keeper, or the officer of either upon demand made, at any time within the hours of business at the port, the proprietor of the warehouse shall be liable to a fine not exceeding 1,000 rupees, and further to have the license for the warehouse cancelled and withdrawn, and all bonds executed for duty chargeable upon goods therein deposited, shall become due and be put in suit for the levy of the duty and other demands of customs, after seven days shall have passed from the date when the collector of customs or warehouse-keeper shall give notice of any license being withdrawn.

XXII. And it is hereby enacted, that if goods lodged in a private warehouse shall be found to be deficient at the time of delivery therefrom beyond the allowance for wastage prescribed in the Table annexed to Section XVIII. of this Act, the owner or consignee, or other party who may have lodged the goods in the warehouse, shall, unless the deficiency be accounted for to the satisfaction of the collector of customs, forfeit to Government a sum equal to ten times the duty chargeable on the quantity of goods deficient ; and if goods be found to exceed the registered quantity, such excess, unless similarly accounted for, shall be charged with ten times the ordinary duty thereon ; and when any penalty shall be incurred under this section, the goods shall not be removed until the same is paid.

XXIII. And it is hereby enacted, that the collector of customs shall have authority at any time to issue his warrant or written order, and to cause any goods or packages lodged in a public or private warehouse to be opened and weighed, or otherwise examined, as he may direct ; and after goods shall have been so opened or examined, he shall cause the same to be sealed or marked in such manner as to him may seem fit, and when goods shall have been so sealed or marked (after examination) they shall not be again opened without permission from the Board or other controlling authority of Customs, except when the proprietor or consignee shall apply to have them opened, and in every such case, the packages shall be again sealed or marked as before.

XXIV. And it is hereby enacted, that when goods shall be received into warehouse, or shall be removed therefrom, the packages shall be stamped with a conspicuous seal or stamp, containing the words—

Warehoused and Duty Bonded.

or

Delivered for Exportation.

or

Removed for Importation.

The stamp not to be removed or effaced without sanction of collector,

under penalty of 500 rupees on conviction before a magistrate.

accordingly as the goods may be received or removed for one or other purpose, and any person who shall remove or efface a stamp or seal affixed by an officer of customs, or who shall change the outer cover of any package so marked, or change the contents thereof while goods are in warehouse, without giving notice and obtaining permission of the collector of customs, shall for every such offence forfeit the sum of 500 rupees upon conviction before a magistrate or justice of peace



peace of the place; provided, however, that the owners and consignees of goods shall be at liberty to take out samples of their goods of such limited quantity as shall be deemed by the collector of customs reasonable and proper.

But owners may be allowed by the collector to take samples.

XXV. And it is hereby enacted, that no goods shall be removed from any warehouse, except under application to the collector of customs for the goods to be passed for export or for importation, in like manner as for other goods passed through the custom-house, or for removal to another warehouse, as prescribed in Section XXVIII. of this Act.

Goods not to be removed from warehouse without being passed through the custom-house.

XXVI. And it is hereby enacted, that if any owner or consignee of goods shall in any way break a package for removal of any part of the goods, the entire duty shall be levied for all the goods contained therein.

If a package be broken, duty to be levied on all the goods contained therein.

XXVII. And it is hereby enacted, that applications to remove goods from warehouse shall be made in the Form marked D. hereunto annexed, and 24 hours' notice shall ordinarily be given to the collector of customs or warehouse-keeper of the intention to remove goods.

Applications to remove goods to be made in Form D. and 24 hours' notice to be given of removal.

XXVIII. And it is hereby enacted, that owners or consignees of goods warehoused and bonded for duty under this Act, may remove the same from one public or licensed warehouse to any other, and when they shall desire so to remove goods, they shall make application in the Form marked E. hereunto annexed, furnishing the information specified, and filling up the columns left blank in the said form, with all the particulars therein contained.

Goods may be removed from one warehouse to another, application being made in Form E.

XXIX. And it is hereby enacted, that if goods warehoused and bonded for duty shall be destroyed by fire or other accident, no duty shall be chargeable thereon, provided that if they be destroyed in a private warehouse, notice thereof be given to the collector of customs or warehouse-keeper, within 48 hours of the discovery of the accident; and if goods when lodged in warehouse shall receive damage, they shall be assessed for duty according to their actual value and bond for the same, executed for the unexpired term of warehousing.

No duty to be levied on goods destroyed by fire or other accident, and if damaged, duty to be levied on the damaged value.

XXX. And it is hereby enacted, that whenever any person shall be charged with having committed any act or neglect for which he is liable to penalty under this Act, the collector of customs at the port shall be competent to investigate the case, and to adjudge the penalty or to dismiss the complaint, as to him may seem fit; provided, however, that if the collector shall adjudge any penalty to be incurred, such judgment shall not be conclusive until the case shall have been reported to the Board or other superior authority of Customs, and the award shall have been confirmed by that authority; and it is further enacted, that the Board or other controlling authority of Customs shall have the power of mitigating any penalty that may be incurred on account of warehoused goods, to the extent of reducing the same to a levy of double duty.

Penalties under this Act to be adjudged by the collector of customs.

Subject to confirmation by the Board or other superior authority of Customs.

## A.

## FORM OF APPLICATION for the reception of Goods Imported by Sea in Warehouses.

To the Collector of Sea Customs at Calcutta.

Sir,

Please to order the reception into the Government (or private warehouse of Mr. A. B., situate at \_\_\_\_\_, and licensed by No. \_\_\_\_\_, dated \_\_\_\_\_), of the undermentioned goods, being of the growth or manufacture of (place to be stated), and arrived from (port or place to be mentioned) on the (British or other) ship \_\_\_\_\_, whereof \_\_\_\_\_ is commander, the duty upon which goods has been adjusted in the manner hereafter specified.

| Marks and Number of Packages. | Description of Packages and Goods. | Contents of Goods. | Rate of Value of the Goods. | Amount Value of the Goods as ascertained and entered on the landing of the same. | Rate of Duty both of Customs and Town Duty. | Date and Number of Importation. | Specification of the particulars of Bonds if the Duty upon the Goods has been Bonded. |
|-------------------------------|------------------------------------|--------------------|-----------------------------|--|---|---------------------------------|---|
|                               |                                    |                    |                             |  |   |                                 |   |
|                               |                                    |                    |                             |  |   |                                 |   |
|                               |                                    |                    |                             |  |   |                                 |   |
|                               |                                    |                    |                             |  |   |                                 |   |
| Total - -                     |                                    |                    |                             |  |   |                                 |   |

(Date)

(signed)

(By the owner, agent or consignee of the goods.)



## B.

### FORM of BOND for Import Duty.

Know all men by these presents, that we  
at Fort William, in the province of Bengal, in the East Indies,  
of the same place, are jointly and severally held, and firmly bound unto the East India  
Company in the sum of                  rupees                  to be paid to the said East India Company,  
or their certain attorney, agent, successors or assigns, for which payment well and truly to  
be made, we jointly and severally bind ourselves and each of us, and our respective heirs,  
executors, administrators and representatives, by these presents; sealed with our respective  
seals, dated the                  day of                  in the                  year of Christ  
and the said                  for themselves, and each of them and their  
respective heirs and representatives, covenant and agree, that in case of dispute touching the  
matter of this obligation, or the condition thereof, the same may be heard and determined in  
the Supreme Court of Judicature at

Whereas the above bounden \_\_\_\_\_ hath (or have) applied to the collector of sea customs of the said East India Company at \_\_\_\_\_ for, and have obtained permission to, lodge in a certain public (or licensed) godown, for a period of 15 months, subject to the rules or regulations of Government, the following goods, that is to say (here a large blank should be left for describing the goods), being of the growth or manufacture of \_\_\_\_\_ and imported by sea from \_\_\_\_\_ on board the \_\_\_\_\_ ship imported by sea, and entered in the custom-house books, as No. \_\_\_\_\_ of the register of goods

Now the condition of this obligation is such, that if the above bounden (the principal) his (or their heirs, executors, administrators, representatives or assigns, shall in all things well and truly observe and keep all and singular the rules prescribed in Act No. XXV. of 1836, to be observed and kept by the owners, importers or consignees of goods bonded and warehoused, and by the persons obtaining permission to bond and warehouse goods under the provisions thereof: and if the said (the principal) his (or their, if more than one) heirs, executors, administrators, representatives or assigns, do and shall well and truly pay, or cause to be paid to the collector of customs for the time being for the port, all such dues, whether of customs or of lawful charges, as shall be due or demandable upon the said goods, or on account of penalties incurred in respect to them at or before the expiration of 15 months from the date of these presents, or before or at the expiration of such further time as the Board of Customs shall allow in that behalf, together with interest thereon at the rate of \_\_\_\_\_ per cent. per annum from the date of demand thereof being made by the said collector of customs in writing: and further, if the said goods after being so warehoused, or any part thereof, shall not within the term so fixed, or to be enlarged, be removed from the said public (or licensed) godowns, or in case the said goods or any part thereof shall be removed from the said public (or licensed) warehouse at any time within the said term, either for importation or for exportation by sea, then, and in such case, if the full amount of all such duties, charges and penalties as may be payable or demandable as aforesaid, shall have been first paid and satisfied on the whole quantity of the said goods, then this obligation to be void and of no effect; otherwise, and on breach or failure in the performance of the said several conditions, or any of them, the same to be in full force and virtue. Sealed and delivered, &c.

## C.

### FORM of APPLICATION to obtain License for Private Warehouses.

To the Collector of Customs at Calcutta.

Sir,

PLEASE to submit to the Board of Customs (or other controlling authority of customs) my request to be furnished with a license under Act No. XXV. of 1836, for a warehouse situate at \_\_\_\_\_ and about the distance of \_\_\_\_\_ yards from the custom-house, the dimensions and other particulars of the godown are stated below, and the same is intended for the reception of all goods as a general storehouse (or as the case may be), the period of license not to exceed (mention the time for which period).

### Particulars of Godown.

|                      |   |   |   |   |
|----------------------|---|---|---|---|
| Length, feet, inches | - | - | { | Dry, airy, well flued and puckah built,<br>can contain with perfect safety and con-<br>venience, about tons of goods. |
| Breadth, ditto ditto | - | - |   |   |
| Height, ditto ditto  | - | - |   |   |

The same being my own property (or the property of \_\_\_\_\_) from whom I have engaged the same on a lease of \_\_\_\_\_).

(signed) (By the Applicant.)



## D.

## FORM of APPLICATION for removal of Goods from Warehouses.

To the Collector of Government Customs.

Sir,

PLEASE to order to be passed from the (Government or private) warehouse of Messrs. A. and Co., situate at \_\_\_\_\_ (and licensed under Act No. XXV. of 1836, by No. \_\_\_\_\_ dated \_\_\_\_\_) the undermentioned goods intended for exportation by sea on the British ship \_\_\_\_\_ captain \_\_\_\_\_ bound to \_\_\_\_\_ or for internal consumption; or to be consigned to (any station in the interior, as the case may be) the same having been entered in the books of your office for the said warehouse, under No. \_\_\_\_\_ dated by (me or by Messrs. B. and Co., whose certificate of the transfer of the goods is herewith annexed.)

|  |  |
|--|--|
| Marks and numbers of cases.<br>B. & Co.<br>(Name of the goods.)<br>No. 1 to 4.<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/><br>Sealed.<br>"Warehoused for exportation." | Four cases of (name of goods).<br>1 case, box, bale or parcel, containing (here insert the quantity in each case).<br>1 ditto.<br>1 ditto.<br>1 ditto.<br>Four (cases, boxes, bales or parcels) containing (total contents to be here stated). |
|--|--|

Custom-house value of the above \_\_\_\_\_ rupees, \_\_\_\_\_ and please to receive the amount of duty bonded for the said goods, by bond No. \_\_\_\_\_ dated \_\_\_\_\_, allowing drawback for exportation on British bottom (or as the case may be).

(signed) \_\_\_\_\_ (Either by the owner, agent or consignee of the goods.)

## E.

## FORM of APPLICATION for the removal of Goods from one Warehouse to another, during the period for which the Indulgence of Warehousing may have been obtained.

To the Collector of Government Customs at Calcutta.

Sir,

PLEASE to permit the removal of the undermentioned goods from the (Government or other licensed) warehouse, to (the warehouse into which the removal is intended to be made, must here be distinctly described) for the unexpired period of warehousing due on the goods, the same having been originally entered by virtue of Act No. XXV. of 1836, in the books, of the warehouse department under No. \_\_\_\_\_, dated \_\_\_\_\_ for 15 months (or such other period as may have been allowed, to be here stated) under all the obligations and conditions at present attached to the goods.

| Marks and Numbers of Packages. | Description of Packages and of Goods. | Contents of Packages. | Rate of Value of Goods. | Amount of Value of Goods as entered in Custom-house Books. | Rate of Duty chargeable or paid upon the Goods. | Name of the Persons by whom Goods first passed into Warehouses. |
|--------------------------------|---------------------------------------|-----------------------|-------------------------|--|---|---|
|                                |                                       |                       |                         |  |   |   |
|                                |                                       |                       |                         |  |   |   |
|                                |                                       |                       |                         |  |   |   |
|                                |                                       |                       |                         |  |   |   |

*Note.*—If the goods to be removed shall have been sold or transferred by the original proprietor or agent, a certificate of such sale or transfer shall accompany the application.

(signed) \_\_\_\_\_ (By the owner, agent or consignee of the goods.)



## ACT No. XXXII. of 1836.

Passed by the Right Honourable the Governor-General of India in Council, on the 28th November 1836.

I. It is hereby enacted, that if any person after the 1st day of December 1836, lands or attempts to land in any part of the territories subject to the Government of the Presidency of Fort William in Bengal, any sugar which is not the growth of a British possession into which foreign sugar cannot be legally imported, such sugar shall be seized and confiscated by the collector of customs, or by any other officer thereunto authorized by the Governor of the said Presidency, unless the district in which such sugar is landed, or in which an attempt has been made to land such sugar, be a district in which the Governor-general of India in Council has authorized the importation of such sugar.

II. And it is hereby enacted, that if any owner of sugar the produce of the said territories, or duly authorized agent of such owner, desires to obtain a certificate of origin from the collector, or assistant collector of the land or custom revenue of any district within the said territories, or from any other officer appointed by the Governor-general of India in Council to give such certificates, such owner or agent shall, in the presence of the officer from whom he desires to obtain such certificate, make and subscribe a declaration in the form contained in the Schedule hereunto annexed marked A.

III. And it is hereby enacted, that if the district be one into which the Governor-general of India in Council has not by any order authorized the importation of foreign sugar, or of sugar the growth of any British possession into which foreign sugar can be legally imported, the officer before whom such a declaration as is aforesaid shall have been made, shall grant under his hand and seal to the declarant a certificate in the form contained in the Schedule hereunto annexed marked B.

IV. And it is hereby enacted, that every person who intends to ship sugar from any place within the said territories for any part of the United Kingdom, shall be entitled to produce to the collector of customs at that place, or to any other officer who may have been appointed by the Governor-general of India in Council to act on such occasions in place of the collector of customs, a certificate such as is above described, and also in the presence of the officer to whom he has so produced such certificate, to make and subscribe a declaration in the form contained in the Schedule hereunto annexed marked C.

V. And it is hereby enacted, that the officer to whom such a certificate shall have been so produced, and before whom a declaration in the last-mentioned form shall have been so made and subscribed, shall grant to the person who has made the last-mentioned declaration a certificate in the form contained in the Schedule hereunto annexed marked D.

VI. And it is hereby enacted, that any person who shall in making any declaration under the authority of this Act knowingly affirm an untruth, shall on conviction thereof before such Court as would be competent to try such person for perjury, be punished by fine to an amount not exceeding 5,000 rupees, and imprisonment for a term not exceeding two years.

## SCHEDULE A.

I, A. B., solemnly declare that all the sugar hereinafter described is to the best of my knowledge and belief the produce of the district of

Description of the Sugar to which the Declaration relates.

| Quantity. | Quality. | Number and Denomination of Packages. |
|-----------|----------|--------------------------------------|
|           |          |                                      |

The            day of            18            (signed) A. B.

SCHEDULE



SCHEDULE B.

I, C. D., collector of land revenue (or collector of custom revenue, or being an officer appointed by the Governor-general of India in Council to act in this behalf), for the district of \_\_\_\_\_, do hereby, in conformity with the provisions of Act No. XXXII. of 1836, grant this certificate under my hand and seal, that the sugar hereinunder described is of the produce of the district of \_\_\_\_\_, and that the importation of foreign sugar and of sugar the growth of any British Possessions into which foreign sugar can be legally imported is prohibited in the said district of \_\_\_\_\_.

Description of the Sugar to which this Certificate relates.

| Quantity. | Quality. | Number and Denomination of the Packages. | Name of the Declarant on whose Declaration the Certificate is given. |
|-----------|----------|--|--|
|           |          |  |  |

(L. S.)

(signed) C. D.

SCHEDULE C.

I, E. F., shipper of the sugar hereinunder described, solemnly declare that all the sugar hereinunder described, is to the best of my knowledge and belief the same sugar to which the certificate now produced by me relates.

Description of the Sugar to which the Declaration relates.

| Quantity. | Quality. | Number and Denomination of Packages. | Name of Ship in which the Sugar is Shipped or to be Shipped. | Name of the Master of the Ship. |
|-----------|----------|--------------------------------------|--|---------------------------------|
|           |          |                                      |  |                                 |

(signed) E. F.

SCHEDULE D.

I, G. H., collector of customs (or being an officer appointed by the Governor-general of India in Council to act in this behalf), for the port of \_\_\_\_\_, certify under my hand and seal, that there has been produced to me by E. F., the shipper of the sugar hereinunder described, a certificate under the hand and seal of C. D., collector of land revenue (or collector of custom revenue, or being an officer appointed by the Governor-general of India in Council to act in this behalf), for the district of \_\_\_\_\_, in the territories subject to the government of the Presidency of Fort William in Bengal, which certificate certifies that the said sugar is of the produce of the said district, and that the importation of foreign sugar or sugar the growth of any British possession into which foreign sugar can be legally imported, is prohibited in the said district.

Description of the Sugar to which this Certificate relates.

| Quantity. | Quality. | Number and Denomination of Packages. | Name of the Ship. | Name of the Master of the Ship. |
|-----------|----------|--------------------------------------|-------------------|---------------------------------|
|           |          |                                      |                   |                                 |

(L. S.)

(signed) G. H.



## ACT No. XIV. of 1837.

Passed by the Right Honourable the Governor-General of India in Council,  
on the 12th June 1837.

It is hereby enacted, that whenever any foreign state in Asia or Africa shall permit within the dominions of such state, the importation or exportation of goods in British vessels on the same terms on which it permits the importation or exportation of goods in vessels belonging to the subjects of such foreign state, it shall be lawful for the Governor-general of India in Council, by an Order in Council, to direct that goods may be imported into the territories of the East India Company, or exported thence in vessels belonging to the subjects of such foreign state, on the same terms on which such goods are imported into the said territories, or exported thence on British vessels.

## ACT No. XVI. of 1837.

Passed by the Right Honourable the Governor-General of India in Council,  
on the 3d July 1837.

I. It is hereby enacted, that from the 15th day of July 1837, Regulation XV. 1817, of the Bengal Code, shall be repealed.

II. And it is hereby enacted, that when the customs duties fixed to be levied upon goods exported by sea from any port of Bengal or Orissa shall be ad valorem, the value of such goods shall be declared by the exporter in the manner prescribed by Regulation VI. 1833 of the Bengal Code, for goods imported into Calcutta by sea, and the provisions of that Regulation for cases of disputed value (excepting Section IV. thereof, which prescribes the levy of duty when the goods are taken for Government) shall apply to goods intended to be exported by sea in like manner as for imported goods, and the value so to be declared by the exporter, shall include the packages or materials in which the goods may be contained.

III. And it is hereby enacted, that it shall be lawful for the Governor of the Presidency of Fort William in Bengal, from time to time, by notice in the official Gazette, to fix a value for any article liable to ad valorem duty, and that the value so fixed by the Governor of the said Presidency shall, till altered by a similar notice, be taken to be the value of such article for the purpose of levying duty on the same.

IV. And it is hereby enacted, that every master of a vessel, who shall remove from such vessel or put on board thereof any goods, or cause or suffer any goods to be removed thence or put on board thereof between sunset and sunrise, or on any day when the custom-house is closed for business, without leave in writing obtained from the collector of customs, shall be punished with a fine not exceeding 500 rupees.

V. And it is hereby enacted, that when upon application from the commander of any vessel the custom-house officer shall be removed from on board thereof under the provisions to that effect contained in Section XVI. of the Act XIV. of 1836, if the commander of such vessel shall, before a custom-house officer have again been placed in such vessel, put on board of such vessel, or cause or suffer to be put on board of such vessel any goods whatever, such commander shall be punished with a fine not exceeding 1,000 rupees, and the goods shall be liable to be re-landed for examination at the expense of the shipper or shippers, upon requisition to that effect from the collector of customs.

VI. And it is hereby enacted, that the commander of every vessel, who is bound to receive a custom-house officer on board of such vessel, shall also be bound to receive on board one servant of such officer, and to provide such officer and such servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board, and if any commander of a vessel shall wilfully disobey the directions contained in this section, he shall be punished with fine not exceeding 500 rupees.

VII. And



VII. And it is hereby enacted, that no cargo-boat laden with goods intended for exportation by sea, shall make fast to, or lie alongside of any vessel, unless there shall be on board the boat, or have been received by the custom-house officer on board of the vessel, a custom-house permit or order for the shipment of the goods; and the goods on board of any boat that may so lie alongside, or be made fast to a vessel, if such goods be not covered by a custom-house pass accompanying them, or previously received by the customs officer on board the said vessel, shall be liable to confiscation.

VIII. And it is hereby enacted, that when goods shall be sent from on board ship for the purpose of being landed and passed for importation, there shall be sent with each boat-load or other separate despatch, a boat-note specifying the number of packages and the marks and numbers or other description thereof, and such boat-note shall be signed by an officer of the vessel, and likewise by the customs officer that may be on board; and if any imported goods be found in a boat proceeding to land without a boat-note, or if being accompanied by a boat-note, they be found out of the proper track between the ship and the custom-house wharf or other wharf or ghaut at which they have been permitted to be landed, the boat containing such goods may be detained by any inspector, or by any other officer of the preventive service of the custom-house, duly authorized by the collector of customs, and unless the cause of deviation be explained to the satisfaction of the officers of customs, the goods shall be liable to confiscation.

IX. And it is hereby enacted, that when goods shall be brought to be passed through the custom-house, either for importation or exportation by sea, if the packages in which the same may be contained shall be found not to correspond with the description of them given in the application for passing them through the custom-house, or if the contents thereof be found not to have been correctly described in regard to sort, quality or quantity, or if any goods not stated in the application be found concealed in or mixed up with the specified articles, all such packages, with the whole of the goods contained therein, shall be liable to confiscation.

X. And it is hereby enacted, that if any person, after goods have been landed and before they have been passed through the custom-house, removes or attempts to remove them with the intention of defrauding the revenue, the goods shall be liable to confiscation.

XI. And it is hereby enacted, in modification of the article of Schedule B. of Act No. XIV. of 1836, which provides that when sugar or rum shall be exported on British bottoms to any British possession no duty shall be levied thereupon, and if on foreign bottoms, a duty of three per cent. only shall be levied, that the said exemption from duty and advantage of rate shall not hold or apply to the case of sugar exported to any British possession or settlement on the continent of India (including the port of Bombay), but duties shall be levied on such exports in the same manner as upon sugar and rum exported to other places, and the amount of duties so levied shall be credited in the adjustment of any import duty to which the sugar so exported from Bengal may be subject at any place of import within the possessions of the East India Company.

XII. And it is hereby enacted, in modification of Section XVIII. of the Act XIV. of 1836, that when goods shall be shipped after port clearance, if the same be imported goods entitled to drawback, such drawback shall be forfeited, but no separate duty shall be levied thereon.

XIII. And it is hereby enacted, in modification of Section XV. of Act XIV. of 1836, that if goods landed at the custom-house be not claimed and cleared from the custom-house within three months from the date of entry of the ship in which such goods were imported, it shall be competent to the collector to sell the goods on account of the duties, freight and other charges incurred and due thereon.

XIV. And it is hereby enacted, that no payment shall be made of drawback upon any goods exported from any port of Bengal or Orissa, unless the export be made within two years from the date of the import in the custom-house registers, nor unless the claim to receive such drawback be made at the time of exportation, nor unless the amount due thereupon be demanded within one year from the date of entry for shipment in the custom-house registers.



XV. And it is hereby enacted, that drawback shall not be allowed upon goods shipped in dhonies and native craft not navigated by pilots and not having custom-house officers on board.

XVI. And it is hereby enacted, in modification of Section LI. Regulation IX. of 1810, that the Board of Customs, Salt and Opium shall have power to fix, and from time to time to alter the rates of wharfage and godown rent charges, and to determine the time for which goods shall be allowed to remain on the wharfs or in the godowns of the custom-house, free of charge, while the goods are being passed for import or export by sea.

XVII. And it is hereby enacted, that it shall be lawful for the collector of customs, whenever he shall see fit, to require that goods brought by sea and stowed in bulk shall be weighed on board ship before being sent to land, and to levy duty according to the result of such weighing.

XVIII. And it is hereby enacted, that whoever shall intentionally offer any obstruction to the weighing directed by the preceding Section, shall be punished with a fine not exceeding 500 rupees.

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ACT No. I. of 1838.

Passed by the Honourable the President of the Council of India in Council, on the 3d January 1838.

I. It is hereby enacted, that from the 1st February 1838, all Regulations of the Bombay Code passed before the year 1827 and now in force, with the exception of Sections I., II. and III., Regulation VI. 1799, and of clause 2, Section VII., Regulation IX. 1800, and of Sections XIV., XVII., XX., XXI. and XXV., Regulation I. of 1805, and of the whole of Regulations II. 1810, and VI. 1814, shall be repealed.

II. And it is hereby enacted, that Chapters I., II., IV., VI., VIII. and IX. of Regulation XX. 1827 of the said Code, together with the Appendices A, B, C, E, H, I, J, K, of that Regulation, also Regulation II. 1831, Regulation XIII. 1831, Regulation I. 1832, Regulation IV. 1833, and Regulation IV. 1834, of the said Code, and all such parts of any Regulations of the said Code as prescribe the levy of transit or inland customs duties, or as require the payment of any fee whatever on account of any vessel which may enter any port in the territories subject to the Bombay Presidency, and likewise the provisions of any kind contained in those or in any other Regulations, for fixing the amount of duty to be levied on goods imported or exported by sea at any place within the limits of the Bombay Presidency, or the drawback payable on the same, shall be repealed; and it is further enacted, that Act No. II. of 1836 shall likewise be repealed, except in so far as it repeals any Regulation of the Bombay Code.

III. Provided always, that nothing contained in the two preceding Sections of this Act shall be construed to prevent the levy of any town duty, or of any municipal tax, or of any toll on any bridge, road, canal or causeway, for repair and maintenance of the same, or of any fee for the erection and maintenance of lighthouses.

IV. And it is hereby enacted, that duties of customs shall be levied on goods imported by sea into any place in the territories subordinate to the government of the Presidency of Bombay, after the said 1st February next, according to the rates specified in Schedule A. annexed to this Act, and with the exceptions specified therein, and the said Schedule, with the notes attached thereto, shall be taken to be a part of this Act.

V. And it is hereby further enacted, that duties of customs shall be levied upon country goods exported by sea from any ports of the Bombay Presidency after the said 1st February next, according to the rates specified in Schedule B. annexed to this Act, with the exceptions therein specified, and the said Schedule, with the notes attached thereto, shall also be taken to be a part of this Act.

VI. Provided however, that the ships of any European nation having firman privileges in the port of Surat, shall not be subject to further duties of import or export than may be prescribed by their firmans respectively, anything in the Schedules or in this Act notwithstanding.

VII. And



VII. And it is hereby enacted, that duties of customs shall be levied on goods passing by land into or out of foreign European settlements, situated on the line of coast within the limits of the Presidency of Bombay, at the rates prescribed in the Schedules of this Act for goods imported or exported on foreign bottoms at any British port in that Presidency.

VIII. And it is hereby enacted, that it shall be lawful for the Governor in Council of the Presidency of Bombay to declare, by notice to be published in the Gazette of that Presidency, that the territory of any native chief, not subject to the jurisdiction of the courts and civil authorities of that Presidency, shall be deemed to be foreign territory, and to declare goods passing into or out of such territory liable either to the duty fixed for British or for foreign bottoms, as the said Governor in Council may think fit.

IX. And it is hereby enacted, that for the levy of duties of customs as above provided on goods exported by land to, or imported by land from such foreign territories, customs' chokees may be established at such places as may be determined by the said Governor in Council, and every officer at every such chokee shall have power to detain goods passing into or out of any such foreign territory, and to examine and ascertain the quantities and kinds thereof; and such goods shall not be allowed to pass across the frontier line out of or into the territory of the East India Company, until the owner or person in charge thereof shall produce and deliver a certificate showing that the customs duty leviable thereupon has been paid in full.

X. And it is hereby enacted, that it shall be lawful for the said Governor in Council to appoint such officers as he may think fit, to receive money on account of customs duties, and grant certificates of the payment thereof, and that such a certificate being delivered to any chokee officer shall entitle goods to cross the frontier into or out of the East India Company's territories, provided that the goods correspond in description with the specification thereof contained in such certificate, and that the certificate show the entire amount of duty leviable on those goods to have been duly paid; and if upon examination the goods brought to any chokee be found not to correspond with the specification entered in the certificate presented with the same, the difference shall be noted on the face of the certificate, and if the payment of duty certified therein shall not cover the entire amount of duty leviable on the goods as ascertained at such examination, the goods shall be detained until a further certificate for the difference shall be produced.

XI. And it is hereby enacted, that the said Governor in Council shall give public notice in the official Gazette of the Presidency of Bombay, of the appointment of every officer appointed to receive customs duties on goods crossing the land frontier of the said foreign territories, and the officers so appointed shall on receipt of money tendered as customs duty, be bound to give to any merchant or other person applying for the same, a certificate of payment, and to enter therein the specification of goods, with the values and description thereof, according to the statement furnished by the person so applying, provided only that the proper duty leviable thereupon, according to the descriptions and values stated, be covered by the payment made.

XII. And it is hereby enacted, that no certificate shall be received at any chokee that shall bear date more than 30 days before the date when the goods arrive at the chokee; provided, however, that any person who has taken out a certificate from any authorized receiver of customs duties, shall at any time within the said period of 30 days, on satisfying such receiver that such certificate has not been used, and on delivering up the original, be entitled to receive a renewed certificate, with a fresh date, without further payment of duty.

XIII. And it is hereby enacted, that it shall be lawful for the said Governor in Council to prescribe, by public notice in the official Gazette of the Presidency of Bombay, by what routes goods shall be allowed to pass into or out of any such foreign territory, as is described in Sections VII. and VIII. of this Act; and after such notice shall be given, goods which may be brought to any chokee established on other routes or passes than those so prescribed, shall, if provided with a certificate, be sent back, and if not provided with a certificate shall be detained, and shall be liable to confiscation by the collector of customs, unless the person in



charge thereof shall be able to satisfy the said collector that his carrying them by that route was from ignorance or accident.

XIV. And it is hereby enacted, that goods which may be passed, or which an attempt may be made to pass across any frontier guarded by chokees between sunset and sunrise, or in a clandestine manner, shall be seized and confiscated.

XV. And it is hereby enacted, that any chokee officer who shall permit goods to pass across the frontier when not covered by a sufficient certificate, or who shall permit goods to pass by any prohibited route, shall be liable on conviction before the collector of customs, to imprisonment for a term not exceeding six months, and to a fine not exceeding 500 rupees, commutable if not paid to imprisonment for a further period of six months.

XVI. And it is hereby enacted, that if any chokee officer shall needlessly and vexatiously injure goods under the pretence of examination, or in the course of his examination, or who shall wrongfully detain goods for which there shall be produced a sufficient certificate, such officer shall on conviction before the collector of customs, or before any magistrate or joint magistrate, be liable to imprisonment for a term not exceeding six months, and to fine not exceeding 500 rupees, commutable if not paid to imprisonment for a further period of six months.

XVII. And it is hereby enacted, that all goods imported by sea into any port of the Presidency of Bombay from any foreign European settlement in India, or from any native state, the inland trade of which has been declared by the Governor in Council of the Presidency of Bombay, under Section VIII. of this Regulation, to be subject to the duties levied on foreign bottoms, shall be liable to the same duties as are imposed by Schedule A. on imports on foreign bottoms.

XVIII. And it is hereby enacted, that no goods whatsoever entered in either of the Schedules of this Act as liable to duty shall be exempted from the payment of such duty, or of any part thereof, except under special order from the Governor in Council of the Presidency of Bombay: Provided always, that it shall and may be lawful for the collector of customs, or other officer in charge of a custom-house, to pass free of duty any baggage in actual use at his discretion; and if any person shall apply to have goods passed as such baggage, the collector, acting under the orders of the Government, shall determine whether they be baggage in actual use, or goods subject to duty under the provisions of this Act.

XIX. Provided always, that when goods are imported at any port of the Bombay Presidency from any other port in that Presidency, under certificate that the export duty specified in Schedule B. has been duly paid thereon, or that there has been a re-export, and that the import duty specified in Schedule A. has been duly paid, the said goods shall be admitted to free entry.

XX. Provided also, that when duties of customs shall have been paid on any goods at any port in any part of the territories of the East India Company not subject to the Presidency of Bombay, and when such goods shall subsequently be imported at any port of the Presidency of Bombay, credit shall be given at such last-mentioned port for the sum that may be proved by the production of due certificates to have been so paid.

XXI. And it is hereby enacted, that it shall be lawful for the Governor in Council of the Presidency of Bombay, from time to time, by notice in the official Gazette of that Presidency, to fix a value for any article or number of articles liable to ad valorem duty, and the value so fixed for such articles shall, till altered by a similar notice, be taken to be the value of such articles for the purpose of levying duty on the same.

XXII. And it is hereby enacted, that when goods liable to duty, for which a value has not been fixed by such a notice as is above directed, or for which a fixed duty has not been declared by the Schedules annexed to this Act, are brought to any custom-house in the Presidency of Bombay for the purpose of being passed for importation or exportation, the duty leviable on such goods shall be levied ad valorem, that is to say, according to the market value of such goods at the place and time of importation or exportation, as the case may be.

XXIII. And



XXIII. And it is hereby enacted, that the market value for assessment of duties on ad valorem goods shall be declared by the owner, consignee or exporter, or by the agent or factor for any of these respectively, upon the face of the application to be given in by him in writing for the passing of the goods through the custom-house; and the value so declared shall include the packages or materials in which the goods are contained, and the application shall truly set forth the name of the ship in which the goods have been imported or are to be exported, the name of the master of the said ship, the colours under which the said ship sails, the number, description, marks and contents of the packages, and the country in which the goods were produced.

XXIV. And it is hereby enacted, that every such declaration, when duly signed, shall be submitted to the officer of customs appointed to appraise goods at the custom-house, and if it shall appear to him that the same is correct, he shall countersign it as admitted; but if any part or the whole of the goods shall seem to him to be undervalued in such declaration, he shall report the same to the collector of customs, who shall have power to take the goods or any part thereof as purchased for the Government at the price so declared; and whenever the collector of customs shall so take goods for the Government, payment thereof shall be made to the consignee or importer, if the goods be imported goods, within 15 days from the date of the declaration, the amount of import duty leviable thereon being first deducted, and if the goods be intended for exportation, the entire value as declared shall be paid without deduction on account of customs duty.

XXV. And it is hereby enacted, that it shall be lawful for the Governor in Council of the Presidency of Bombay to declare, by public notice in the official Gazette of that Presidency, what places within the same shall be ports for the landing and shipment of merchandize; and any goods that may be landed, or which an attempt may be made to land, at any other port than such as shall be so declared, shall be seized and confiscated.

XXVI. And it is hereby enacted, that when any vessel shall arrive in any port of the Presidency of Bombay, the master shall deliver a true manifest of the cargo on board, made out according to the form annexed to this Act and marked C., to the first person duly empowered to receive such manifest that may come on board, and if no such person shall have come on board before the anchor of the said vessel is dropped, then the manifest shall be forwarded to land on board of the first boat that leaves the vessel after dropping anchor, and if the port be up a river or at a distance from the land first made, then it shall be lawful for the said Governor in Council, by an order published in the official Gazette of the Presidency, to fix a place in any such river or port beyond which place it shall not be lawful for any inward-bound vessel, except such country craft as are described in Sections LI. and LII. of this Act, to pass until the master shall have forwarded in such manner as may be ordered by the said Governor in Council such a manifest as is required by this Act.

XXVII. And it is hereby enacted, that if the manifest so delivered by the master shall not contain a full and true specification of all the goods imported in the vessel, the said master shall be liable to a fine of 1,000 rupees, and any goods or packages that may be found on board in excess of the manifest so delivered, or differing in quality or kind, or in marks and numbers, from the specification contained therein, shall be liable to be seized by any customs officer and confiscated, or to be charged with such increased duties as may be determined by the collector of customs under the orders of Government.

XXVIII. And it is hereby enacted, that if any inward-bound vessel shall remain outside or below the place that may be fixed by the said Governor in Council for the first delivery of manifests, the master shall deliver a manifest as hereinbefore prescribed to the first person duly empowered to receive such manifest that may come on board; and if any vessel entering a port for which there is a custom-house established, shall lie at anchor therein for the space of 24 hours, the master whereof shall refuse to deliver the said manifest in the manner above prescribed, he shall for such refusal be liable to fine not exceeding 1,000 rupees, and no entry or port clearance shall be given for such vessel until the fine is paid.



XXIX. And it is hereby enacted, that no vessel shall be allowed to break bulk until a manifest as required by this Act, and another copy thereof to be presented at the time of applying for entry inwards, if so required by the collector of customs, shall have been received by the said collector, nor until order shall have been given by the said collector for the discharge of the cargo; and that the said collector may further refuse to give such order if he shall see fit, until any port clearances, cocketts or other papers known to be granted at the places from which the vessel is stated to have come, shall likewise be delivered to him.

XXX. And it is hereby enacted, that no goods shall be allowed to leave any vessel, or to be put on board thereof until entry of the vessel shall have been duly made in the custom-house of the port, and until order shall have been given for discharge of the cargo thereof as above provided, and it shall be the duty of every customs officer to seize as contraband any goods which have been removed, or put on board of any vessel in contravention of the above provision, or which any attempt shall have been made to remove from, or to put on board of any vessel in contravention of the above provision; and after entry of the vessel at the custom-house in due form, such part of the cargo as may not be declared for re-exportation in the same vessel shall be sent to land, and export cargo shall be laden on board according to the forms and rules that may be prescribed for the port by this Act, or by order of the Governor in Council of the Presidency of Bombay, and if an attempt be made to land or put on board goods or merchandize in contravention of the forms and rules so prescribed, the goods shall be liable to seizure and confiscation.

XXXI. And it is hereby enacted, that if goods entered in the manifest of a vessel shall not be found on board that vessel, or if the quantity found be short and the deficiency be not duly accounted for, or if goods sent out of the vessel be not landed at the custom-house, or at such other place as the collector of customs shall have prescribed, the master shall be liable to a penalty not exceeding 500 rupees for every missing or deficient package of unknown value, and for twice the amount of duty chargeable on the goods deficient and unaccounted for, if the duty can be ascertained; provided, however, that nothing herein contained shall be construed to prevent the collector of customs from permitting at his discretion the master of any vessel to amend obvious errors, or to supply omissions from accident or inadvertence, by furnishing an amended or supplemental manifest.

XXXII. And it is hereby enacted, that there shall in every port of the Bombay Presidency be one or more places appointed for the landing and shipment of goods, and goods shall not be landed at any other place without the special order in writing of the collector of customs for the port, and if any goods be landed, or an attempt be made to land any goods at any other than the said authorized places without such order, they shall be seized and confiscated.

XXXIII. And it is hereby enacted, that if the Governor in Council shall see fit, for the security of customs at any port, to maintain special establishments of boats for the landing and shipping of merchandize, or to license and register the cargo-boats plying in any ports, then after due notification thereof, it shall not be lawful for any person to convey goods to or from any vessel in such port, other wise than in the boats so authorized and prescribed, except under special permit from the collector of customs at the port, and any goods that may be found on board of other boats than those so authorized for the port, shall be liable to be seized by any officer of customs, and shall be liable to confiscation.

XXXIV. And it is hereby enacted, that when the Governor in Council of the Presidency of Bombay shall see fit to maintain at any port an establishment of officers to be sent on board of vessels to watch their unloading and lading, then, after due notification shall have been given that such establishment is so maintained at any port, the collector of customs at that port shall have power at his discretion to send one or more officers of such establishment to remain on board of any vessel in such port by night and by day, until the vessel shall leave the port, or it shall be otherwise ordered by the collector.

XXXV. And it is hereby enacted, that any master of such vessel at such port who shall refuse to receive such officer with one servant on board, when such officer shall be so deputed as above provided, or shall not afford such officer and such servant suitable shelter and sleeping accommodation while on board, and likewise



likewise furnish them with a due allowance of fresh water if necessary, and with the means of cooking on board, shall be liable to fine not exceeding the sum of 100 rupees for each day during which such officer and servant shall not be received and provided with suitable shelter and accommodation.

XXXVI. And it is hereby enacted, that whenever a collector of customs shall see cause to direct that any vessel shall be searched, he shall issue his warrant or written order for such search, addressed to any officer under his authority, and upon production of such order the officer bearing it shall be competent to require any cabins, lockers or bulk-heads to be opened in his presence, and if they be not opened upon his requisition to break the same open, and any goods that may be found concealed, and that shall not be duly accounted for to the satisfaction of the collector of customs, shall be liable to confiscation, and any master or person in charge of a vessel, who shall resist such officer or refuse to allow the vessel to be searched when so ordered by the collector of customs, shall be liable upon conviction for every such offence to a fine of 1,000 rupees.

XXXVII. And it is hereby enacted, that every master of a vessel who shall remove from such vessel or put on board thereof any goods, or cause or suffer any goods to be removed from thence or put on board thereof between sunset and sunrise, or on any day when the custom-house is closed for business, without leave in writing obtained from the collector of customs, shall be punished with a fine not exceeding 500 rupees.

XXXVIII. And it is hereby enacted, that no cargo-boat laden with goods intended for exportation by sea shall make fast to or lie alongside of any vessel on board of which there shall be a customs officer stationed, unless there shall be on board the boat, or have been received by the said customs officer, a custom-house permit or order for the shipment of the goods, and the goods on board of any boat that may so be alongside or be made fast to a vessel, if such goods be not covered by a custom-house pass accompanying them, or previously received by the customs officer on board, the said vessel shall be liable to confiscation.

XXXIX. And it is hereby enacted, that when goods shall be sent from on board of any vessel having a customs officer on board for the purpose of being landed and passed for importation, there shall be sent with each boat load or other separate despatch a boat-note, specifying the number of packages, and the marks and numbers or other description thereof, and such boat-note shall be signed by an officer of the vessel, and likewise by the customs officer on board, and if any imported goods be found in a boat proceeding to land from such a vessel without a boat-note, or if being accompanied by a boat-note, they be found out of the proper track between the ship and the proper place of landing, the boat containing such goods may be detained by any officer of customs duly authorized by the collector, and unless the cause of deviation be explained to the satisfaction of the collector of customs, the goods shall be liable to confiscation.

XL. And it is hereby enacted, that when goods shall be brought to be passed through the custom-house, either for importation or exportation by sea, if the packages in which the same may be contained shall be found not to correspond with the description of them given in the application for passing them through the custom-house, or if the contents thereof be found not to have been correctly described in regard to sort, quality or quantity, or if any goods not stated in the application be found concealed in or mixed up with the specified articles, all such packages, with the whole of the goods contained therein, shall be liable to confiscation.

XLI. And it is hereby enacted, that if any person, after goods have been landed, and before they have been passed through the custom-house, removes or attempts to remove them with the intention of defrauding the revenue, the goods shall be liable to confiscation, unless it shall be proved to the satisfaction of the collector of customs that the removal was not sanctioned by the owner or by any person having an interest in or power over the goods.

XLII. And it is hereby enacted, that it shall be lawful for the collector of customs, whenever he shall see fit, to require that goods brought by sea and stowed in bulk shall be weighed or measured on board ship before being sent to



land, and to levy duty according to the result of such weighing or measurement.

XLIII. And it is hereby enacted, that on application by the exporter of any salt that has paid the excise duty fixed by Act No. XXVII. of 1837, a certificate shall be granted by the collector of customs at the place of export, under authority of which certificate the quantity of salt specified therein shall be landed at any other port of the said Presidency of Bombay, and shall be passed from such port into the interior without the levy of any further duty either of excise or of customs.

XLIV. And it is hereby enacted, that when a customs officer shall be sent on board of any vessel to superintend the delivery of cargo, 20 days, exclusive of Sundays and holidays, shall be allowed for the discharge of the import cargo of vessels not exceeding 600 tons burthen, and 30 days, exclusive of Sundays and holidays, for the discharge of the import cargo of vessels exceeding that burthen, and the said periods shall be calculated from the day when the customs officer first went on board; and if the whole cargo be not discharged by the expiration of the above-mentioned periods, the master shall be charged with the wages of such officer, and other expenses for any further period that such officer may be detained on board; and if the owners, importers or consignees do not bring their goods to land within the periods above fixed, it shall be the duty of the master so to do.

XLV. And it is hereby enacted, that when there shall be no customs officer sent aboard vessels discharging cargo, it shall be lawful for the collector of customs to fix a period, not being less than 20 days, for the discharge thereof and clearance of the vessel inwards; and if any goods remain on board after the time so fixed, or after the time allowed in the last preceding section of this Act, the collector may order the same to be landed and warehoused for the security of the duties chargeable thereon, and of any freight and primage and other demands that may be due thereon, giving his receipt to the master for the same: Provided always, that in all cases it shall be lawful for the collector or other officer in charge of the custom-house, with the consent of master of the vessel, to cause any packages to be brought on shore, and to be deposited in the Government warehouses for the security of the duties and charges thereon, although 20 days may not have expired from the entry of such vessel; and in case any goods brought to land from any vessel be not claimed and cleared from the custom-house within three months from the date of entry of the ship in which such goods were imported, it shall be competent to the collector to sell the same on account of the duties and other charges due thereon, and the balance remaining after deducting the said duties and charges shall be held in deposit and paid to the owner on application.

XLVI. And it is hereby enacted, that when a customs officer shall be sent on board of any vessel discharging cargo, a further period of 15 days, Sundays and holidays excluded, beyond the 20 days above specified, shall be allowed for putting on board export cargo if the vessel shall not exceed 600 tons burthen, and 20 days if it exceed that burthen, when the lading and unlading thereof shall be continuous, and the master or commander shall in such case not be charged with the wages and expenses of the customs officer on board until after the expiration of such additional period; and if a vessel having discharged its import cargo shall be laid up, the customs officer on board shall certify that no goods remain on board except necessary stores and articles for use, and when a vessel so laid up shall be entered at the Custom-house for receipt of export cargo, a customs officer shall be sent on board, and if the said last-mentioned officer shall certify that no goods are on board except as above excepted, 20 days, exclusive of Sundays and holidays, as above, shall be allowed from the date of such certificate for the lading outwards of a vessel not exceeding 600 tons, and 30 days for vessels exceeding that burthen, after which periods respectively the master shall be charged with the wages and expenses of the customs officer on board to the date of the vessel's sailing from the port.

XLVII. And it is hereby enacted, that when upon application from the master of any vessel the customs officer shall be removed from on board thereof under the provisions to that effect contained in the last preceding section of this Act, if the

master



master of such vessel shall, before a customs officer have again been placed in such vessel, put on board of such vessel, or cause or suffer to be put on board of such vessel, any goods whatever, such master shall be punished with a fine not exceeding 1,000 rupees, and the goods shall be liable to be relanded for examination at the expense of the shippers, upon requisition to that effect from the collector of customs.

XLVIII. And it is hereby enacted, that upon any goods liable to duty that may be passed through the custom-house for shipment, the application for which shall be presented after port-clearance shall have been taken out, double of the prescribed duty shall in all cases be levied, and if the goods be free, or have already paid import duty, or have been imported free under certificate, five per cent. upon the market value shall be levied thereon, or if the same be imported goods entitled to drawback, the drawback shall be forfeited, but no separate duty shall be levied on drawback goods.

XLIX. And it is hereby enacted, that when a vessel having cleared out from any port shall put back from stress of weather, or it shall for any damage or from other cause, be necessary that the cargo of a vessel that has cleared out shall be unshipped or relanded, a customs officer shall be sent to watch the vessel and take charge of the cargo during such relanding or removal from on board, and the goods on board such vessel shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export, unless the goods shall be lodged in such place as shall be allowed by the collector of customs, and shall remain while on land, or while on board of any other vessel under special charge of the officers of customs, until the time of re-export, and all charges attending such custody shall be borne by the exporter; provided, however, that in all cases of return to port after port-clearance, on account of damage, or for stress of weather, it shall be lawful for the owner, or for the master, to enter the vessel and land the cargo under the rules for the importation of goods, and the export duty shall in that case be refunded, and the amount paid in drawback be reclaimed, and if goods on account of which drawback has been paid be not found on board the vessel, the master shall be liable to a fine not exceeding the entire value thereof, unless he account for them to the satisfaction of the collector of customs.

L. And it is hereby enacted, that when goods shall be relanded before the lading of any vessel is complete, and before port-clearance has been granted, the duty levied upon such goods shall be returned to the exporter, but no refund shall be made of duty paid on the export of any goods after port-clearance shall have been granted for the vessel on which the goods were exported, unless the vessel shall have put back for stress of weather, or for damage, and the goods shall have been relanded under the rule contained in the last preceding section of this Act.

LI. And it is hereby enacted, that it shall be lawful for the said Governor in Council to establish rules for the anchoring of the coasting and country craft of the British territories, for the delivery of manifests of the cargo of such vessels, and for the landing of goods therefrom, and shipping of goods therein, and that whoever being in charge of any such craft shall knowingly contravene any such rule, shall be liable to a fine not exceeding 100 rupees for each offence.

LII. And it is hereby enacted, that pattamars, dhonies, botellos and other small craft from the Maldivé or Laccadive Islands, or from the native ports of Kattywar, Cutch and Scinde, shall be treated in the ports of the Bombay Presidency like the coasting craft of the British territory, provided that they conform to such special regulations as to the place of anchoring and mode of landing and shipping goods as may be made by the Governor in Council of Bombay for such vessels in the several ports of the Bombay Presidency.

LIII. And it is hereby enacted, that no drawback shall be allowed on goods shipped on such native craft as are described in the last preceding section of this Act.

LIV. And it is hereby enacted, that goods exported in the same vessels, if manifested for re-export, shall not be subject to import or export duty, and if any goods brought to any port in any vessel be transhipped in such port, they shall



in all cases be subject to the same duty as if they had been landed and passed through the custom-house for re-exportation in the vessel into which they may be transhipped.

LV. And it is hereby enacted, that no transhipment shall be made of any goods except under special order in writing from the collector of customs of the port, and an officer of customs shall in all cases be deputed to superintend the removal of the goods from vessel to vessel.

LVI. And it is hereby enacted, that at every port subordinate to the Bombay Presidency, the port of Bombay excepted, an anchorage fee shall be levied once at each port according to the burthen, on all country craft above the burthen of (100) one hundred maunds, at the rates hereinunder specified.

| Above { | 10 Candies (equal to 100 maunds,) |   |   | Not exceeding - | 20 Candies, { 200 Indian maunds, } |   |   | Fee.    |   |
|---------|-----------------------------------|---|---|-----------------|------------------------------------|---|---|---------|---|
|         |                                   |   |   |                 |                                    |   |   | Rupees. |   |
|         | 20                                | - | " | -               | 40                                 | " | - | 1       | 8 |
| "       | 40                                | - | " | -               | 60                                 | " | - | 2       | - |
| "       | 60                                | - | " | -               | 80                                 | " | - | 2       | 8 |
| "       | 80                                | - | " | -               | 100                                | " | - | 3       | - |
| "       | 100                               | - | " | -               | 150                                | " | - | 3       | 8 |
| "       | 150                               | - | " | -               | 200                                | " | - | 4       | - |
| "       | 200                               | - | " | -               | 250                                | " | - | 4       | 8 |
| "       | 250                               | - | " | -               | 300                                | " | - | 5       | - |
| "       | 300                               | - | " | -               | 350                                | " | - | 5       | 8 |
| "       | 350                               | - | " | -               | 400 and upwards                    | - | - | 6       | - |

LVII. And it is hereby enacted, that in all cases in which under this Act goods are liable to confiscation, the collector of customs of the place where those goods may be shall be competent to adjudge such confiscation.

LVIII. And it is hereby enacted, that if any person in charge of a vessel shall have become liable to any fine on account of any act or omission relating to customs, the collector of customs shall be competent, subject to the orders of the Governor in Council of the Presidency of Bombay, to refuse port clearance to such vessel until the fine shall be discharged.

LIX. And it is hereby enacted, that it shall be lawful for any collector of customs, or other officer who may be authorized to adjudicate customs cases, if he shall decide that a seizure of goods made under the authority of this Act was vexatious and unnecessary, to adjudge damages to be paid to the proprietor by the customs officer who made such vexatious seizure, besides ordering the immediate release of the goods; and if the proprietor accept such damages, no action shall thereafter lie against the officer of customs in any court of justice on account of such seizure; and if such adjudicating officer shall decide that the seizure was warranted, but shall deem that the penalty of confiscation is unduly severe, it shall be lawful for him to mitigate the same to the extent of the levy of double duty; and if the said officer shall adjudge confiscation, it shall further be lawful for him to order that from the proceeds of the sale of the goods, a proportion not exceeding one-half shall be distributed in rewards amongst such officers as he shall deem entitled thereto, and in such proportion as he may direct to each respectively.

LX. And it is hereby enacted, that all officers of customs shall, as heretofore, be amenable to the civil courts of the Presidency or Island of Bombay, by action for damages on account of any executive acts done in their official capacity, at the suit of the parties injured by such acts; provided, however, that no suit shall lie against a collector of customs or other officer for any judicial award in a matter of customs passed under the preceding section of this Act.

LXI. And it is hereby enacted, that whoever intentionally obstructs any officer in the exercise of any powers given by this Act to such officer, shall be punished with imprisonment for a term not exceeding six months, or fine not exceeding 1,000 rupees, or both.

LXII. And it is hereby enacted, that whoever, being an officer appointed under the authority of this Act, shall accept or obtain, or attempt to obtain from any person any property as a consideration for doing or forbearing to do any official act, shall be punished with imprisonment for a term not exceeding two years or fine, or both.

LXIII. And



LXIII. And it is hereby enacted, that whoever, being an officer appointed under the authority of this Act, practises or attempts to practise any fraud for the purpose of injuring the customs revenue, or abets or connives at any such fraud, or at any attempt to practise any such fraud, shall be punished with imprisonment for a term not exceeding two years, or fine, or both.

LXIV. And it is hereby enacted, that it shall be lawful for the Governor in Council of Bombay, by an Order in Council, to transfer any of the powers given to a collector of customs by this Act to any other functionary, and to make any rules consistent with law for the carrying of this Act into effect, and to establish such bunders and appoint such officers as he shall think fit, and to fix rates of wharfage and of rent to be paid for goods deposited or suffered to lie in the godowns of the custom-house.

## SCHEDULE A.

RATES of DUTY to be charged on Goods imported by Sea into any Port of the Presidency of *Bombay*.

| No. | Enumeration of Goods.   | When Imported<br>on British Bottoms.                               | When Imported<br>on Foreign Bottoms.                       |
|-----|---|--|--|
| 1   | Bullion and Coin - - - - -  | Free - - - - -   | Free.  |
| 2   | Precious Stones and Pearls - - - - -  | - ditto - - - - -  | - ditto.   |
| 3   | Grain and Pulse - - - - -   | - ditto - - - - -  | - ditto.   |
| 4   | Horses and other living Animals - - - - -   | - ditto - - - - -  | - ditto.   |
| 5   | Ice - - - - -   | - ditto - - - - -  | - ditto.   |
| 6   | Coal, Coke, Bricks, Chalk, Stones (Marble and Wrought Stones excepted) - - - - -  | - ditto - - - - -  | - ditto.   |
| 7   | Books printed in the United Kingdom, or in any British Possession - - - - -   | - ditto - - - - -  | 3 per cent.  |
| 8   | Foreign Books - - - - -   | 3 per cent. - - - - -  | 6 per cent.  |
| 9   | Marine Stores, the produce or manufacture of the United Kingdom, or of any British Possession - - - - -   | 3 per cent. - - - - -  | 6 per cent.  |
| 10  | Marine Stores, the produce or manufacture of any other place or country - - - - -   | 6 per cent. - - - - -  | 12 per cent.   |
| 11  | Metals, wrought or unwrought, the produce or manufacture of the United Kingdom or any British Possession - - - - -  | 3 per cent. - - - - -  | 6 per cent.  |
| 12  | Metals, wrought or unwrought, excepting Tin, the produce or manufacture of any other place - - - - -  | 6 per cent. - - - - -  | 12 per cent.   |
| 13  | Tin, the produce of any other place than the United Kingdom, or any British Possession - - - - -  | 10 per cent. - - - - -   | 20 per cent.   |
| 14  | Woollens, the produce or manufacture of the United Kingdom, or any British Possession - - - - -   | 2 per cent. - - - - -  | 4 per cent.  |
| 15  | Woollens, the produce of any other place or country - - - - -   | 4 per cent. - - - - -  | 8 per cent.  |
| 16  | Cotton Wool, not covered by certificate, of the payment of Export Duty at any other Port of Bombay - - - - -  | { 9 annas per maund of<br>80 tolas to the seer - }                 | { 1 rupee 2 annas per<br>maund of 80 tolas to<br>the seer. |
| 17  | Cotton and Silk Piece Goods, Cotton Twist and Yarn, the produce of the United Kingdom, or of any British Possession - - - - -   | 3½ per cent. - - - - -   | 7 per cent.  |
| 18  | Cotton and Silk Piece Goods, the produce of any other place - - - - -   | 7 per cent. - - - - -  | 14 per cent.   |
| 19  | Opium, covered by a pass - - - - -  | Free - - - - -   | Free.  |
| 20  | Opium, not covered by a pass - - - - -  | { 24 rupees per seer of<br>80 tolas - }                            | { 24 rupees per seer of 80<br>tolas.                       |
| 21  | Salt, not covered by a pass - - - - -   | { 8 annas per maund of<br>80 tolas per seer - }                    | { 8 annas per maund of 80<br>tolas per seer.               |
| 22  | Alum - - - - -  | 10 per cent. - - - - -   | 20 per cent.   |
| 23  | Camphor - - - - -   | 10 per cent. - - - - -   | 20 per cent.   |
| 24  | Cassia - - - - -  | 10 per cent. - - - - -   | 20 per cent.   |
| 25  | Cloves - - - - -  | 10 per cent. - - - - -   | 20 per cent.   |
| 26  | Coffee - - - - -  | 7½ per cent. - - - - -   | 15 per cent.   |
| 27  | Coral - - - - -   | 10 per cent. - - - - -   | 20 per cent.   |
| 28  | Nutmegs and Mace - - - - -  | 10 per cent. - - - - -   | 20 per cent.   |
| 29  | Pepper - - - - -  | 10 per cent. - - - - -   | 20 per cent.   |
| 30  | Rattans - - - - -   | 7½ per cent. - - - - -   | 15 per cent.   |
| 31  | Tea - - - - -   | 10 per cent. - - - - -   | 20 per cent.   |
| 32  | Vermilion - - - - -   | 10 per cent. - - - - -   | 20 per cent.   |
| 33  | Wines and Liqueurs - - - - -  | 10 per cent. - - - - -   | 20 per cent.   |
| 34  | Spirits, consolidated duty, including any duties levied heretofore through the police - - - - -<br>And the duty on Spirits shall be rateably increased as the strength exceeds London proof; and when imported in bottles, five quart bottles shall be deemed equal to the imperial gallon.   | { 9 annas per imperial<br>gallon - - - - - }                       | { 1 rupee per imperial gal-<br>lon.                        |
| 35  | Tobacco - - - - -<br>Which duty shall be the minimum customs duty, levied on Raw Tobacco and all preparations thereof, in all the ports of the Bombay Presidency; but if at the rate of five per cent. on the actual value, a higher duty than one rupee eight annas per maund should be leviable on any preparation of Tobacco, the duty shall be levied <i>ad valorem</i> at that rate if imported on British bottoms, and at 10 per cent. on foreign bottoms. And the customs duty laid upon Tobacco shall be allowed in settling for the special duty levied on the import of this article into the Island of Bombay, which special duty shall be levied at the rate of nine rupees for the Indian maund. | { 1 rupee 8 annas per<br>maund of 80 tolas per<br>seer - - - - - } | { 1 rupee 8 annas per<br>maund of 80 tolas per<br>seer.    |
| 36  | All articles not included in the above enumeration - - - - -  | 3½ per cent. - - - - -   | 7 per cent.  |



# 30 EXISTING TARIFFS AND COMMERCIAL REGULATIONS

And if the collector of customs shall see reason to doubt whether the goods liable to a different rate of duty according to the place of their production, come from the country from which they are declared to come by the importer, it shall be lawful for the collector of customs to call on the importer to furnish evidence as to the place of manufacture or production; and if such evidence shall not satisfy the said collector of the truth of the declaration, the goods shall be charged with the highest rate of duty, subject always to an appeal to the Governor in Council at Bombay.

And upon the re-export by sea of goods imported, excepting opium and salt, and all goods of the growth, production or manufacture of the continent of India, provided the re-export be made within two years of the date of import, as per custom-house register, and the goods be identified to the satisfaction of the collector of customs, there shall be retained one-eighth of the amount of duty levied, and the remainder shall be repaid as drawback.

But no exporter of imported goods shall be entitled to drawback unless the drawback be claimed at the time of re-export, nor shall any payment be made of drawback unless the amount claimed be demanded within one year from the date of entry of the goods for re-export in the custom-house registers.

## SCHEDULE B.

RATES of DUTY to be charged on Goods Exported by Sea, from any Port or Place in the Presidency of Bombay.

| No. | Enumeration of Goods.  | Exported on British Bottoms.                                  | Exported on Foreign Bottoms.                         |
|-----|--|---|--|
| 1   | Bullion and Coin - - - - -   | Free - - - - -  | Free.  |
| 2   | Precious Stones and Pearls - - - - -   | - ditto - - - - -   | - ditto.   |
| 3   | Books, Maps and Drawings printed in India - - - - -  | - ditto - - - - -   | - ditto.   |
| 4   | Horses and living Animals - - - - -  | - ditto - - - - -   | - ditto.   |
| 5   | Opium, covered by a pass - - - - -   | - ditto - - - - -   | - ditto.   |
| 6   | Opium, not covered by a pass - - - - -   | Prohibited - - - - -  | Prohibited.  |
| 7   | Cotton Wool exported to Europe, the United States of America, or any British Possession in America - - - - - | Free - - - - -  | { 9 annas per maund of 80 tolas to the seer.         |
| 8   | Cotton Wool exported to places other than above - - - - -  | { 9 annas per maund of 80 tolas per seer - - - - -            | { 1 rupee 2 annas per maund of 80 tolas to the seer. |
| 9   | Salt having paid the Excise of 8 annas a maund - - - - -   | Free - - - - -  | Free.  |
| 10  | Tobacco - - - - -  | { 1 rupee 8 annas per maund of 80 tolas to the seer - - - - - | { 1 rupee 8 annas per maund of 80 tolas per seer.    |
| 11  | All country articles not enumerated or named above - - - - -   | 3 per cent. - - - - -   | 6 per cent.  |

And upon the re-export to Europe, the United States of America, or to any British possession in America, or from any other port of the Bombay Presidency, of cotton that has been imported under certificate of the payment of the duty specified in this Schedule, provided that the re-export be made in British bottoms, within two years from the date of such certificate, and the amount be claimed within one year from the date of re-export as per custom-house registers, the whole amount of export duty levied at the first place of export shall be refunded.

## SCHEDULE C.

| MANIFEST of Goods imported per |          |           |            | Commander, from |          | under  | Colours; viz.   |                |               |  |
|--------------------------------|----------|-----------|------------|-----------------|----------|--------|---|----------------|---------------|--|
| Marks.                         | Numbers. | Packages. | Quantity.  | Weight.         | Gallons. | Yards. | Description of Goods.   | Invoice Value. | Tariff Value. |  |
| A.                             | 1 a' 5   | 5 cases   | 250 pieces |                 |          | 3,000  | Cambrics.<br>Long Cloths, bleached.<br>Long Cloths, unbleached.<br>Madapollams, bleached.<br>Madapollams, unbleached.<br>Plain Muslins. |                |               |  |

N.B.—Articles generally to be specified, excepting such as Ironmongery, Hardware, Glassware, Earthenware, Cutlery, Perfumery, Confectionery, Stationery, and such like. All articles from Great Britain to be entered according to the English weight, not native. From China, in like manner in China weights. In imports and exports of Bullion or Coin, to specify the sort of which they consist.

ACT



## ACT No. XIX. of 1838.

Passed by the Honourable the President of the Council of India in Council, on the 27th August 1838.

I. It is hereby enacted, that from the 1st day of November 1838, Sections XX. and XXI., Regulation XX. of 1827, of the Bombay Code, be repealed.

II. And it is hereby enacted, that from the said 1st day of November 1838, the following rules shall be in force with respect to vessels belonging to any of Her Majesty's subjects residing within the Presidency of Bombay, and employed on the coasts of the territories subject to the Government of Bombay, or in trading coastwise, as also with respect to fishing vessels and harbour craft belonging to any of the same Her Majesty's subjects.

III. And it is hereby enacted, that every such vessel employed as aforesaid, fishing vessel and harbour craft, shall be marked or branded with the name of the place to which she belongs, and also with a number assigned for the same, by the officer authorized to make such registry as is hereinafter mentioned; and the owner or owners of such vessel employed as aforesaid, fishing vessel and harbour craft, shall cause such name and number to be painted in black paint, upon a white ground, on each quarter of such vessel employed as aforesaid, fishing vessel and harbour craft, in English figures and letters, each figure and letter being six inches in length.

IV. And it is hereby enacted, that the name and number of every such vessel employed as aforesaid, fishing vessel and harbour craft, and her burthen, and also the name or names of the owner or owners thereof, shall be registered in a book to be kept for that purpose, by the person hereinafter directed to make such registry; at Bombay, such registry shall be made by the master attendant, and at other places within the said territories, by the collector of sea customs at such places respectively, or by such other person as shall be appointed by the Government of Bombay to act at such places respectively in the execution of this Act; and whenever any change shall take place in the burthen of such vessel employed as aforesaid, fishing vessel or harbour craft, or in the name or names of the owner or owners thereof, such registry shall be made again; provided, however, that it shall not be lawful to give any name to such vessel employed as aforesaid, fishing vessel or harbour craft, other than that by which she was first registered.

V. And it is hereby enacted, that the owner or owners of every such vessel employed as aforesaid, fishing vessel and harbour craft, shall apply to the person authorized to make such registry in respect of the same, in order to have such registry as aforesaid made, or in order to have such registry made again as aforesaid; and whenever such vessel employed as aforesaid, fishing vessel or harbour craft is registered at a subordinate port, information thereof, and of the number there assigned to her, shall immediately be given by the registering officer, to the master attendant at Bombay.

VI. And it is hereby enacted, that the duty of marking or branding, and of ascertaining the burthen of such vessels employed as aforesaid, fishing vessels and harbour craft at Bombay, shall be performed by the master attendant; and at all other places within the territories subject to the Government of Bombay, the duty of marking or branding, and of ascertaining the burthen of such vessels employed as aforesaid, fishing vessels and harbour craft, shall be performed by the collector of sea customs at such places respectively, or by such other persons as shall be appointed by the Government of Bombay to act at such places respectively in the execution of this Act.

VII. And it is hereby enacted, that the owner or owners of every such vessel employed as aforesaid, fishing vessel and harbour craft, shall apply for and obtain a certificate of registry from the person authorized to make such registry as aforesaid, and such certificate shall be in the form specified in the Schedule appended to this Act; and in the case of any certificate being lost or destroyed, a renewed certificate may be obtained in the same manner, and on payment of the fees hereinafter mentioned.

VIII. And it is hereby enacted, that such certificate of registry shall be sealed

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with



with the seal of the East India Company, and shall be signed by the person authorized to make such registry.

IX. And it is hereby enacted, that such certificate shall be issued to every vessel employed as aforesaid, fishing vessel and harbour craft as aforesaid, from the date of the expiration of the pass she is now furnished with; the registrations with respect to fishing vessels and harbour craft, to take effect from the 1st of November 1838.

X. And it is hereby enacted, that the owner or owners of such vessels employed as aforesaid (fishing vessels and harbour craft being excepted), on being registered as aforesaid, shall pay:—

|  |   |          |
|--|---|----------|
| For each certificate of registry for a vessel not exceeding 20 | } | 1 Rupee. |
| Bombay candies burthen, the fee of - - - -                     |   |          |
| For each certificate for a vessel exceeding 20 such candies    | } | 5 "      |
| burthen, and not exceeding 100 candies burthen - - -           |   |          |
| For each certificate for a vessel exceeding 100 such candies   | } | 7 "      |
| burthen, and not exceeding 400 candies burthen - - -           |   |          |
| And for each certificate for a vessel of 100 tons, or greater  | } | 2 Annas. |
| burthen, per ton - - - - -                                     |   |          |

XI. And it is hereby enacted, that the person or persons so authorized to make such registry as aforesaid, shall receive the fees payable for the same, and shall pay such fees to such officer as the Governor of Bombay in Council shall appoint, the same to be carried to the credit of the Government of Bombay.

XII. And it is hereby enacted, that the owner or owners or commander of every such vessel employed as aforesaid, fishing vessel and harbour craft, shall produce, on demand thereof by any officer of the customs within the said territories, or by any officer of the Indian navy, the certificate so directed to be applied for and obtained in respect of such vessel employed as aforesaid, fishing vessel or harbour craft as above-mentioned.

XIII. And it is hereby enacted, that in case any such vessel employed as aforesaid, fishing vessel or harbour craft, shall not be so marked or branded in all respects as hereinbefore directed, or in case the name and number of any such vessel employed as aforesaid, fishing vessel or harbour craft, shall not be so painted, or shall not continue so painted, on such vessel employed as aforesaid, fishing vessel or harbour craft, in all respects as hereinbefore directed, or in case any such vessel employed as aforesaid, fishing vessel or harbour craft, shall not be furnished with such certificate as hereinbefore specified, or in case the owner or owners or commander of any such vessel employed as aforesaid, fishing vessel or harbour craft, shall not produce such certificate on demand thereof as hereinbefore directed, the owner or owners of every such vessel employed as aforesaid, shall be subject to a fine of ten times the amount of the fees payable in respect of the certificate of registry of such vessel, the same being a vessel for the certificate of the registration of which any fee is payable, and the owner or owners of any such fishing vessel or harbour craft, shall be subject to a fine of 10 rupees; which fines may be recovered on conviction before any magistrate, justice of the peace or person exercising the powers of a magistrate having jurisdiction within the said territories; by sale of such vessel, fishing vessel or harbour craft, her furniture, ammunition, tackle and apparel, and such fines shall be payable as often as the owner or owners or commander of any such vessel employed as aforesaid, fishing vessel or harbour craft, shall make such default as aforesaid, provided every such subsequent default be made after the expiration of one month from the date of the last conviction.

XIV. And it is hereby enacted, that the Governor of Bombay in Council may direct compensation for trouble and diligence in seizing such vessel employed as aforesaid, fishing vessel or harbour craft, guns, furniture, tackle, ammunition and apparel, as last mentioned to be made, out of the proceeds of such seizure, to the person or persons who shall have seized the same, to such amount, in such manner, and in such shares or proportions, as to the said Governor in Council shall seem meet.

XV. And it is hereby enacted, that from the 1st day of November 1838, a certificate from the marine paymaster at Bombay, or from the boat-master at Bombay,



Bombay, shall not be required in order to enable any person or persons to obtain a port clearance for any vessel at the custom-house of Bombay.

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SCHEDULE.

THIS is to certify that (here insert the names, occupation and residence of the owners) having declared, that (he or they) are sole owner or owners of the vessel (fishing vessel or harbour craft) called (the name) which is of the burthen of (number of Bombay candies) and that the said vessel (fishing vessel or harbour craft) was (where and when built) the said vessel (fishing vessel or harbour craft) has been duly registered at the port of (name of port). Certified under my hand. (Signature of Officer.)

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ACT No. XIII. of 1839.

Passed by the Honourable the President of the Council of India in Council, on the 20th May 1839.

I. IT is hereby enacted, that the several charges of the port and roadstead of Madras, levied under the heads of anchorage duty, lighthouse duty, regular boat-hire and report catamaran hire, shall, from and after the first day of August next, be consolidated and commuted into a port duty, to be levied at the rate of three annas per ton upon every vessel, not being a vessel sailing under the colours of a foreign European or American nation, of which the tonnage shall not exceed 700 tons by measurement, made in the manner prescribed by Act 5 & 6 of William IV. Cap. LVI., and if the vessel exceed 700 tons by measurement so made, the port duty shall be levied as upon that tonnage.

II. And it is hereby enacted, that upon every vessel sailing under the colours of a foreign European or American nation that may anchor in the port of Madras, there shall be levied a consolidated port duty at the rate of three annas six pie per ton, according to measurement made in the manner above prescribed.

III. And it is hereby enacted, that if any vessels, British, native or foreign, anchoring in the port of Madras, shall not break bulk therein, and shall not remain four complete days from the time of dropping anchor, there shall be levied upon such vessels reduced duties as follows; that is to say, two-fifths of the tonnage duty prescribed above shall be levied upon every vessel which without breaking bulk shall, after anchoring therein, sail again out of the port within 48 hours, and seven-tenths upon every vessel which without breaking bulk shall stay more than 48 hours and less than four complete days.

IV. And it is hereby enacted, that all powers and authorities, penalties and other means whereby the payment of any of the charges of the port and roadstead of Madras may have been legally enforced before the passing of this Act, shall be applicable to the enforcing of the consolidated and commuted port duties imposed by virtue of this Act.

V. And it is hereby enacted, that it shall be lawful for the Government of India to order the consolidation and commutation of any port or harbour duties, as levied in any subordinate port of any Presidency into a tonnage duty, which shall be leviable at the rate and in the manner specified in the next following section of this Act, upon the vessels anchoring in and trading with such port.

VI. And it is hereby enacted, that when the Governor-general of India in Council shall direct the port duties to be commuted and consolidated at any port of the Madras Presidency other than that of Madras, or at any subordinate port of any other Presidency, the total amount levied at such port shall not exceed one anna per ton for British and native vessels not exceeding 700 tons, and upon vessels exceeding that measurement at the rate for 700 tons, and upon foreign European and American vessels, at the rate of one anna four pie per ton; and all vessels anchoring in any such outports shall be charged with reduced duty, in the proportions above provided for the port of Madras, if they leave such port without breaking bulk before completing four entire days from the time of anchoring therein.

VII. And it is hereby enacted, that the consolidated and commuted port duties above prescribed, when ordered to be levied in any port by the Governor-general



of India in Council, shall be levied by the officer appointed by the Government of the Presidency within which the port is situate, to give port-clearances or other customary documents to vessels sailing from such port; that is to say, by the master attendant or by the collector of customs at such port, as may be ordered by such Government, and if such duties be not paid upon demand, it shall be competent to such officer to withhold from the vessel on account of which payment may be refused, any port clearance or other customary document required to be possessed by ships leaving such port until the same shall be paid.

VIII. And it is hereby enacted, that all the powers and authorities, penalties and other means by which any port or harbour duty of any subordinate port of any Presidency which shall be consolidated and commuted by virtue of this Act, may have been legally enforced before the consolidation and commutation thereof as hereinbefore provided, shall be applicable to the enforcing of the consolidated and commuted duties at such port, imposed by virtue of this Act.

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ACT No. XV. of 1839.

Passed by the Honourable the President of the Council of India in Council, on the 10th June 1839.

I. It is hereby enacted, that if any person, on or after the day on which this Act will come into operation as hereinafter provided, lands or attempts to land in any part of the territories subject to the government of the Presidency of Fort St. George, any foreign sugar, or any sugar which is the growth of any British possession into which foreign sugar can be legally imported, such sugar shall be seized and confiscated by the collector of the customs, or by any other officer thereunto authorized by the Governor in Council of the said Presidency: Provided always, that sugar which is the growth of any part of the Presidency of Fort William in Bengal, into which foreign sugar, and sugar which is the growth of any British possession into which foreign sugar may be legally imported, are prohibited from being landed, may, during such prohibition, be landed in the said territories as heretofore.

II. And it is hereby enacted, that if any person being in possession of sugar, the produce of the said territories, desires to obtain a certificate of origin from the collector or assistant collector of the land or custom revenue of any district within the said territories, or from any other officer appointed by the Governor in Council of Fort St. George to give such certificates, such person shall, in the presence of the officer from whom he desires to obtain such certificate, make and subscribe a declaration in the form contained in the Schedule hereunto annexed, marked A.

III. And it is hereby enacted, that the officer before whom such a declaration as is aforesaid shall have been made, shall grant under his hand and seal to the declarant a certificate in the form contained in the Schedule hereunto annexed, marked B.

IV. And it is hereby enacted, that every person who intends to ship sugar from any place within the said territories for any part of the United Kingdom, shall be entitled to produce to the collector of customs at that place, or to any other officer who may have been appointed by the Governor in Council of Fort St. George to act on such occasions instead of the collector of customs, a certificate such as is above described, and also in the presence of the officer to whom he has so produced such certificate, to make and subscribe a declaration in the form contained in the Schedule hereunto annexed, marked C.

V. And it is hereby enacted, that the officer to whom such a certificate shall have been so produced, and before whom a declaration in the last mentioned form shall have been so made and subscribed, shall grant to the person who has made the last mentioned declaration a certificate in the form contained in the Schedule hereunto annexed, marked D.

VI. And it is hereby enacted, that any person who shall, in making any declaration under the authority of this Act, knowingly affirm an untruth, shall, on conviction



conviction thereof, be punished by fine to an amount not exceeding 5,000 rupees, and imprisonment, with or without hard labour, for a term not exceeding two years.

VII. And it is hereby enacted, that this Act shall come into operation at the expiration of one year after the passing of this Act.

SCHEDULE A.

I, A. B., solemnly declare that all the sugar hereunder described is, to the best of my knowledge and belief, the produce of this district of

Description of the Sugar to which the Declaration relates.

| Quantity. | Quality. | Number and Denomination of Packages. |
|-----------|----------|--------------------------------------|
|           |          |                                      |

The day of 18 (signed) A. B.

SCHEDULE B.

I, C. D., collector of land revenue (or collector of custom revenue, or being an officer appointed by the Governor in Council of Fort St. George to act in this behalf) for this district of do hereby grant this certificate under my hand and seal, that the sugar hereinunder described is of the produce of this district of , and that the importation of foreign sugar, and of sugar the growth of any British possession into which foreign sugar can be legally imported, is prohibited in the said district of

Description of the Sugar to which this Certificate relates.

| Quantity. | Quality. | Number and Denomination of the Packages. | Name of the Declarant on whose Declaration the Certificate is given. |
|-----------|----------|--|--|
|           |          |  |  |

(L. S.) (signed) C. D.

SCHEDULE C.

I, E. F., shipper of the sugar hereinunder described, solemnly declare that all the sugar hereinunder described, is, to the best of my knowledge and belief, the same sugar to which the certificate now produced by me relates.

Description of the Sugar to which the Declaration relates.

| Quantity. | Quality. | Number and Denomination of Packages. | Name of the Ship in which the Sugar is shipped or to be shipped. | Name of the Master of the Ship. |
|-----------|----------|--------------------------------------|--|---------------------------------|
|           |          |                                      |  |                                 |

(signed) E. F.



## SCHEDULE D.

I, G. H., collector of customs (or being an officer appointed by the Governor in Council of Fort St. George to act in this behalf) for the port of  
 certify, under my hand and seal, that there has been produced to me by E. F., the shipper of the sugar hereinunder described, a certificate under the hand and seal of C. D., collector of land revenue (or collector of custom revenue, or being an officer appointed by the Governor in Council of Fort St. George to act in this behalf) for the district of  
 in the territories subject to the government of the Presidency of Madras, which certificate certifies that the said sugar is the produce of the said district, and that the importation of foreign sugar, or sugar the growth of any British Possession into which foreign sugar can be legally imported, is prohibited in the said district.

Description of the Sugar to which this Certificate relates.

| Quantity. | Quality. | Number and Denomination of Packages. | Name of the Ship. | Name of the Master of the Ship. |
|-----------|----------|--------------------------------------|-------------------|---------------------------------|
|           |          |                                      |                   |                                 |

(L. S.)

(signed) G. H.

## ACT No. VI. of 1841.

Passed by the Right Honourable the Governor-General of India in Council, on the 7th June 1841.

AN ACT for prohibiting the Importation of Rum and Rum Shrub into the Presidency of Fort William in Bengal.

I. It is hereby enacted, that if any person after the passing of this Act, lands or attempts to land, or shall introduce by land in any part of the territories subject to the government of the Presidency of Fort William in Bengal, any rum or rum shrub which is the produce of any foreign country, or of any British possession into which foreign sugar or rum can be legally imported, such rum or rum shrub shall be seized by the collector of the customs, or by any other officer authorized to seize and detain contraband goods, and shall be brought to confiscation according to the rules in force for confiscating such goods, unless the district in which such rum or rum shrub is landed, or in which an attempt has been made to land such rum or rum shrub, be a district in which the Governor-general of India in Council has authorized the importation of such rum or rum shrub, and it shall be lawful for the Governor-general of India in Council to authorize the importation of such rum and rum shrub into any district of the territories aforesaid by an order in the official Gazette.

II. And it is hereby enacted, that if any owner of rum or rum shrub, the produce of the said territories, or the duly authorized agent of such owner, be desirous to obtain a certificate of origin from the collector or assistant collector of the land or customs revenue of any district within the said territories, or from any other officer appointed by the Governor-general of India in Council to give such certificates, such owner or agent shall, in the presence of the officer from whom he desires to obtain such certificate, make and subscribe a declaration in the form contained in the Schedule hereunto annexed marked A., and to the said declaration shall be appended a certificate to its verity from any Government officer who may be attached to the distillery where such rum or rum shrub is declared to have been manufactured, in the form prescribed in the said Schedule A.

III. And it is hereby enacted, that if the district be one into which the Governor-general of India in Council has not, by any order, authorized the importation of foreign sugar or rum, or of sugar or rum the growth or produce of any British possession into which foreign sugar or rum can be legally imported, then the officer before whom such a declaration as is aforesaid shall have been made, shall grant under his hand and seal to the declarant a certificate in the form contained in the Schedule hereunto annexed marked B.

IV. And



IV. And it is hereby enacted, that every person who intends to ship rum or rum shrub from any place within the said territories for any part of the United Kingdom, shall be entitled to produce to the collector of customs at that place, or to any other officer who may have been appointed by the governments of the respective Presidencies to act on that behalf in place of the collector of customs, a certificate, such as is above described, and also, in the presence of the officer to whom he has so produced such certificate, to make and subscribe a declaration in the form contained in the Schedule hereunto annexed marked C.

V. And it is hereby enacted, that the officer to whom such a certificate shall have been so produced, and before whom a declaration in the last-mentioned form shall have been so made and subscribed, shall, unless he see cause to deem such declaration fraudulent and untrue, grant to the person who has made the last-mentioned declaration, a certificate in the form contained in the Schedule hereunto annexed marked D.

VI. And it is hereby enacted, that the owner of rum or rum shrub intended for exportation under this Act, or the duly authorized agent of such owner, shall not be entitled to any of the certificates described in this Act unless such rum or rum shrub shall be the produce of a distillery worked according to law in the European method, under license from the Board or other authority vested with the management of the revenue derived from the abkarry or tax on spirits.

VII. And it is hereby enacted, that the rum and rum shrub manufactured for exportation to the United Kingdom under this Act at any licensed distillery, shall be manufactured pure, without admixture of spirits made from rice, grains or any other substance or substances not being the produce of the sugar-cane or of the date or palm-tree, and shall be so declared and verified at the time of application for a certificate of origin according to the form of Schedule A.

VIII. And it is hereby enacted, that if any rum or rum shrub that may be brought to any custom-house for exportation under this Act shall be found to be adulterated or mixed contrary to the above prohibition, the same, with the casks or materials in which it is contained shall be seized and confiscated, and the party or parties upon whose declaration certificate of manufacture free from adulteration or mixture may have been granted for the admission of such rum or rum shrub to the privilege of exportation under this Act, as well as the party or parties who may have verified such declaration, shall be proceeded against for the false and fraudulent declaration as hereinunder prescribed.

IX. And it is hereby enacted, that any person who shall in making any declaration under the authority of this Act, knowingly affirm an untruth, shall on conviction thereof before such court as would be competent to try such person for perjury, be punished as in cases of perjury; and every person procuring another person to affirm such untruth, shall be liable to be punished as in cases of subornation of perjury, and any officer of Government subscribing an attestation to the verity of such declaration knowing the same to be untrue, shall be subject to a like penalty as the false declarant, besides dismissal from the employment of Government.

#### SCHEDULE A.

I, A. B., solemnly declare, that all the rum or rum shrub hereinunder described is the produce of the licensed distillery named \_\_\_\_\_ in the district of \_\_\_\_\_, and that the said rum or rum shrub is the produce of the sugar-cane, date or palm-tree, and wholly free from any admixture of spirits manufactured from rice, grains or any other substance whatever.

(signed) A. B.

The \_\_\_\_\_ day of \_\_\_\_\_ 18 \_\_\_\_.

\* I, B. B., Government officer in charge on the part of Government, of the distillery, do hereby certify that the above is a true and correct declaration.

B. B.,  
Government officer attached to  
the \_\_\_\_\_ Distillery.

\* This declaration must be drawn out before the rum leaves the distillery, in order that the attestation of the Government officer may be attached.



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| Description of the to which the above Declaration relates. |          |   |                                      |                    |
|--|----------|---|--------------------------------------|--------------------|
| Quantity in Gallons.                                       | Quality. | Average Strength by Sykes's Hydrometer. | Number and Denomination of Packages. | Marks on Packages. |
|  |          |   |                                      |                    |

The day of 18 . (signed) A. B.  
Collector's number  
Collector's date of 18 . (signed) Y. Z., Collector.



Seal of the collector.

SCHEDULE B.

I, C. D., collector of land revenue (or collector of custom revenue, or being an officer appointed by the Governor-general of India in Council to act in this behalf) for the district of do hereby, in conformity with the provisions of Act grant this certificate under my hand and seal, that the rum or rum shrub described in the declaration hereunto annexed, which is sealed with the seal of this office, numbered of 18 , dated the of 18 and signed by manager or owner of the licensed distillery called is the produce of the district of and is declared to be free from any admixture of spirits manufactured from other substance than the sugar-cane, date or palm-tree, and that the importation of foreign sugar and rum, and of sugar and rum the growth or produce of any British possessions into which foreign sugar and rum can be legally imported, is prohibited in the said district of

(L. S.) (signed) C. D.  
This day of 18 .

SCHEDULE C.

I, E. F., shipper of the rum or rum shrub hereinunder described, solemnly declare, that all the rum or rum shrub hereinunder described is, to the best of my knowledge and belief, the same rum or rum shrub to which the certificate now produced by me relates.

(signed) E. F.

| Description of to which this Declaration relates. |          |   |                                      |                         |                                   |
|---|----------|---|--------------------------------------|-------------------------|-----------------------------------|
| Quantity in Gallons.                              | Quality. | Average Strength by Sykes's Hydrometer. | Number and Denomination of Packages. | Name of Ship or Vessel. | Name of Master of Ship or Vessel. |
|   |          |   |                                      |                         |                                   |

The day of 18 . (signed) E. F.

SCHEDULE D.

I, R. W., collector of customs (or being an officer appointed by the Governor-general of India in Council to act in this behalf) for the port of , certify under my hand and seal, that there has been produced to me by E. F., the shipper of the rum or rum shrub hereinunder described, a certificate under the hand and seal of C. D., collector of land revenue, (or collector of custom revenue, or being an officer appointed by the Governor-general of India in Council to act in this behalf) for the district of

in



in the territories forming part of the Presidency of Fort William or Agra, which certificate certifies that the said rum or rum shrub is of the produce of the said district, and is declared to be free from any admixture of spirits manufactured from other substance than the sugar-cane, date or palm-tree, and that the importation of foreign sugar and rum, or sugar and rum the growth or produce of any British possession into which foreign sugar and rum can be legally imported, is prohibited in the said district.

(L. S.)

(signed) R. W.,  
Collector of Customs.

The            day of            18            .

Description of the            to which the Certificate relates.

| Quantity<br>in Gallons. | Quality. | Average Strength<br>by<br>Sykes's Hydrometer. | Number<br>and Denomination of<br>Packages. | Name of<br>Ship or Vessel. | Name of Master<br>of<br>Ship or Vessel. |
|-------------------------|----------|---|--|----------------------------|---|
|                         |          |   |  |                            |   |

(signed) R. W.,  
Collector of Customs.

## ACT No. X. of 1841.

Passed by the Right Honourable the Governor-General of India in Council, on the  
5th July 1841.

AN ACT for prescribing the Rules to be observed, in order that Ships or Vessels belonging to Ports within the Territories under the Government of the East India Company, or belonging to Native Princes or States, or their subjects, may become entitled to the privileges of British Ships under a Proclamation of the Governor-general of India in Council, made in pursuance of the Stat. 3 & 4 Victoria, c. 56.

I. WHEREAS by a statute passed in the 3d and 4th years of Her Majesty Queen VICTORIA, intituled, "An Act to regulate the Trade of Ships built and trading within the limits of the East India Company's Charter," it is enacted, "that it shall be lawful for the Governor-general of India in Council, by proclamation, to declare that all ships or vessels built or to be built within the limits of the charter of the East India Company, being owned by Her Majesty's subjects for whom the said Governor-general in Council has power to legislate and belonging, under the Regulations hereinafter provided for, to any ports in the territories under the government of the said Company, shall be deemed to be British ships for all the purposes of trade within the said limits, including the Cape of Good Hope and the territories and dependencies thereof; provided that upon such declaration being made, the said Governor-general in Council shall, and the said Governor-general in Council is hereby accordingly empowered to make Regulations, to be enforced by suitable penalties, concerning the registering, licensing and ascertaining the admeasurement of the tonnage and burden, and generally for the trading within the limits aforesaid of such ships or vessels:" And whereas it is further enacted in the same Statute as follows, that is to say, "And whereas it may be expedient to admit to similar privileges and advantages any ships or vessels belonging to Native Princes or States in subordinate alliance with, or having subsidiary treaties with the East India Company, or owned by subjects of any such Princes or States; be it therefore enacted, that the Governor-general of India in Council may by such Regulations as aforesaid, such Regulations being subject as aforesaid, admit to the privileges and advantages of British ships for the purposes of trade within the limits of the charter of the said Company, including the Cape of Good Hope and the territories and dependencies thereof, or to any of such privileges and advantages, any ships or vessels belonging to such Princes or States, or any of them, or owned by subjects of any such Princes or States; but any such Regulations shall provide for the granting to such ships or vessels fit and convenient licenses or passes, and generally for the trading within the limits aforesaid of such ships or vessels:" And whereas, in pursuance

Preamble.



of such enactments it is expedient to frame such Regulations as are mentioned therein, the compliance with which shall be required in order that ships or vessels may be deemed British ships, or be admitted to the privileges and advantages of British ships under such proclamation as aforesaid :

Ships to be registered.  
Certificate of registry.

It is hereby enacted, that no ship or vessel shall be deemed a British ship under such proclamation as aforesaid (except as regards ships or vessels registered before the passing of this Act, or having a pass at the time of passing thereof), unless the person or persons claiming property therein shall have caused the same to have been registered at some one of the ports hereinafter mentioned within the territories of the East India Company, and shall have obtained a certificate of such registry from the person or persons authorized to make such registry and grant such certificate as hereinafter directed ; the form of which certificate shall be as follows :

" This is to certify, that in pursuance of the Act No. X. of 1841, of the Governor-general of India in Council (here insert the names and occupation and residence of subscribing owners) having made and subscribed the declaration required by the said Act, and having declared that (he or they) together with (names, occupations and residence of non-subscribing owners), is (or are) sole owner or owners, in the proportions specified on the back hereof, of the ship or vessel called the (ship's name) of (place at which the vessel shall be registered), which is of the burthen of (number of tons), and whereof (master's name) is master, and that the said ship or vessel was (when and where built), and (name and employment of surveying officer) having certified to us, that the said ship or vessel has (number) decks and (number) masts, that her (here insert the measurement as ascertained by the rules hereinafter mentioned), that she is (how rigged) rigged, with a (standing or running) bowsprit, is (description of stern) sterned, (carvel or clincher) built, has (whether any or no) gallery, and (kind of head, if any) head : and the said subscribing owners having consented and agreed to the above description, the said ship or vessel called the (name) has been duly registered at the port of (name of port). Certified under our hands at the custom-house, in the said port of (name of port), this (date) day of (name of month) in the year (words at length).

(signed)

" Collector or Registrar of Shipping."

And on the back of such certificate of registry, there shall be an account of the parts or shares held by each of the owners mentioned and described in such certificate, in the form and manner following :

| Names of several Owners within mentioned. |   |   |   | Number of Shares held by each Owner. |   |   |             |
|---|---|---|---|--------------------------------------|---|---|-------------|
| Name                                      | - | - | - | -                                    | - | - | Thirty-two. |
| Name                                      | - | - | - | -                                    | - | - | Sixteen.    |
| Name                                      | - | - | - | -                                    | - | - | Eighth.     |
|   |   |   |   |                                      |   |   | &c. &c.     |

(signed)

Collector.

Ports of registry.

II. And it is hereby enacted, that the ports at which registration shall be made shall be the ports of Calcutta, Madras, Bombay, Singapore and such other places subordinate to the local Governments of India, as such Governments respectively may from time to time declare to be registering ports under this Act ; provided, that ships or vessels built at any place other than any of such ports, shall be allowed to make their first voyage to any of such ports, being the ports at which it is intended they shall be registered, under a certificate to be granted by the principal British officer at the place where the ship is built, or if there be no British officer in authority there, then by three merchants of such place, which certificate shall contain all the particulars with regard to the ownership and description of the ships or vessels contained in a certificate of registry, and shall specify the ports at which it is intended that they shall respectively be registered, and which certificate shall have all the effect of a certificate of registry under this Act, during the first voyage from the place of building to the ports at which the ships or vessels respectively shall be afterwards registered ; provided that such ships or vessels so proceeding on their first voyage as aforesaid, shall be deemed British ships only whilst duly prosecuting such first voyage for the purpose of registry, and if they be



be not registered within a reasonable time after their arrival at the port of registry, the owner or owners, or master or other person having or taking the command or charge of such ship or vessel, shall be liable on information in any court of Her Majesty or the East India Company by the Advocates-general of the respective Presidencies, to a penalty not exceeding 5,000 rupees.

III. And it is hereby enacted, that the persons authorized to make such registry, and to grant such certificates as aforesaid, shall be the persons now authorized to make registry of ships or vessels under the statute 3 & 4 Will. 4, c. 55, and such other or different persons as the local Governments may from time to time appoint for the ports under their respective Presidencies.

Registrars.  
Legislative Letter No.  
27 of 1842, 18 Nov.,  
para. 1.

IV. And it is hereby enacted, that at every port where registry shall be made in pursuance of this Act, a book shall be kept by the registering officer in which all the particulars contained in the form of the certificate of the registry hereinbefore directed to be used shall be duly entered; and every registry shall be numbered in progression, beginning such progressive numeration at the commencement of each and every year; and such registering officer shall forthwith, or within one month at the furthest, send to the Government of the Presidency to which he is subordinate, a true and exact copy, together with the number of every certificate which shall be by him so granted.

Book of registry.

V. And it is hereby enacted, that no registry shall henceforth be made, or certificate be granted, until the following declaration be made or subscribed before the registering officer by the owner or major part of the owners of the ship or vessel required to be registered:

Declaration.

"I A. B., of (place of residence and occupation) do truly declare that the ship or vessel (name) of (port or place) whereof (master's name) is at present master, being (kind of built, burthen, et cetera, as described in the certificate of the surveying officer) was (when and where) built, and that I, the said (A. B.) and the other owners (names and occupations, if any, and where they respectively reside) am (or are) sole owner (or owners) of the said vessel, and that no other person or persons whatever hath or have any right, title, interest, share or property therein or thereto; and that I, the said (A. B.) and the said other owners (if any) am (or are) truly and bonâ fide a subject (or subjects) of Her Majesty for whom the Governor-general of India in Council has power to legislate, and that no person not being subject as aforesaid, directly or indirectly, hath any share or part interest in the said ship or vessel."

Provided that if the registering officer shall see occasion to doubt the truth of any of the facts contained in the above declaration, he shall not deem such declaration to be conclusive, but may refuse the registry or certificate, and his discretion exercised in this behalf shall be subject only to an appeal to the local Government to which he is subordinate.

VI. And it is hereby enacted, that in case the required number of joint owners of any ship or vessel shall not personally attend to make and subscribe the declaration hereinbefore directed to be made and subscribed, then and in such case such owner or owners as shall personally attend and make and subscribe the declarations aforesaid, shall further declare that the part-owner or part-owners of such ship or vessel then absent, is or are not resident within twenty miles of such port or place, and hath or have not to the best of his or their knowledge or belief, wilfully absented himself or themselves in order to avoid the making the declaration hereinbefore directed to be made and subscribed, or is or are prevented by illness from attending to make and subscribe the said declaration.

VII. And in order to enable the registering officer to grant a certificate truly and accurately describing every ship or vessel to be registered in pursuance of this Act, and also to enable all other officers of customs, on due examination, to discover whether any such ship or vessel is the same with that for which a certificate is alleged to have been granted, it is hereby enacted, that previous to the registering or granting of any certificate of registry as aforesaid, some one or more person or persons appointed by the local Governments respectively, taking to his or their assistance if he or they shall judge it necessary, one or more person or persons skilled in the building and admeasurement of ships, shall go on board of every such ship or vessel that is to be registered, and shall strictly and accurately

Measurement to be made.



examine and admeasure every such ship or vessel as to all and every particular contained in the form of the certificate hereinbefore directed, in the presence of the master, or of any other person who shall be appointed for that purpose on the part of the owner or owners, or in his or their absence by the said master, and shall deliver a true and just account in writing of all such particulars of the build, description and admeasurement of every such ship or vessel as are specified in the form of the certificate above recited, to the officer authorized to make such registry and grant such certificate of registry as aforesaid; and the said master or other person attending on the part of the owner or owners, is hereby required to sign his name also to the certificate of such surveying or examining officer, in testimony of the truth thereof, provided such master or other person shall consent and agree to the several particulars set forth and described therein.

Rules of measurement.

VIII. And it is hereby enacted, that from and after the commencement of this Act the tonnage of every ship or vessel required by law to be registered, shall, previous to her being registered, be measured and ascertained while her hold is clear, and according to the following rule; (that is to say) divide the length of the upper deck between the afterpart of the stem and the forepart of the stern-post into six equal parts. Depths: at the foremost, the middle and the aftermost of those points of division, measure in feet and decimal parts of a foot the depths from the underside of the upper deck to the ceiling at the limber strake. In the case of a break in the upper deck, the depths are to be measured from a line stretched in a continuation of the deck. Breadths: divide each of those three depths into five equal parts, and measure the inside breadths at the following points; videlicet, at one-fifth and at four-fifths from the upper deck of the foremost and aftermost depths, and at two-fifths and four-fifths from the upper-deck of the midship depth. Length: at half the midship depth measure the length of the vessel from the afterpart of the stem to the forepart of the stern-post, then to twice the midship depth add the foremost and the aftermost depths for the sum of the depths; add together the upper and lower breadths at the foremost division, three times the upper breadth and the lower breadth at the midship division, and the upper and twice the lower breadth at the after division, for the sum of the breadths; then multiply the sum of the depths by the sum of the breadths, and this product by the length, and divide the final product by 3,500, which will give the number of tons for register. If the vessel have a poop or half deck, or a break in the upper deck, measure the inside mean length, breadth and height of such part thereof as may be included within the bulk-head; multiply these three measurements together, and dividing the product by 92.4 the quotient will be the number of tons to be added to the result as above found. In order to ascertain the tonnage of open vessels, the depths are to be measured from the upper edge of the upper strake.

Measurement of steam-vessels.

IX. And it is hereby provided, that in each of the several rules hereinbefore prescribed, when applied for the purpose of ascertaining the tonnage of any ship or vessel propelled by steam, the tonnage due to the cubical contents of the engine-room shall be deducted from the total tonnage of the vessel as determined by either of the rules aforesaid, and the remainder shall be deemed the true register tonnage of the said ship or vessel. The tonnage due to the cubical contents of the engine-room shall be determined in the following manner; that is to say, measure the inside length of the engine-room in feet and decimal parts of a foot from the foremost to the aftermost bulk-head, then multiply the said length by the depth of the ship or vessel at the midship division as aforesaid, and the product by the inside breadth at the same division at two-fifths of the depth from the deck taken as aforesaid, and divide the last product by 92.4, and the quotient shall be deemed the tonnage due to the cubical contents of the engine-room.

Alterations in steam-vessels requiring new registry.

X. And it is hereby provided, that the tonnage due to the cubical contents of the engine-room, and also the length of the engine-room, shall be set forth in the certificate of registry as part of the description of the ship or vessel, and that any alteration of such tonnage due to the cubical contents of the engine-room, or of such length of the engine-room after registry, shall be deemed to be an alteration requiring registry de novo within the meaning of the said Act for the registering of ships or vessels.

Measurement of laden vessels.

XI. And it is hereby enacted, that for the purpose of ascertaining the tonnage of all such ships, whether belonging to the United Kingdom or otherwise, as there shall



shall be occasion to measure while their cargoes are on board, the following rule shall be observed, and is hereby established; (that is to say) measure first, the length on the upper deck between the after part of the stem and the fore part of the stern-post; secondly, the inside breadth on the underside of the upper deck at the middle point of the length; and, thirdly, the depth from the underside of the upper deck down the pump-well to the skin; multiply these three dimensions together, and divide the product by 130, and the quotient will be the amount of the register tonnage of such ships.

XII. And it is hereby enacted, that the true amount of the register tonnage of every merchant ship or vessel belonging to the United Kingdom, to be ascertained according to the rule by this Act established in respect of such ships, shall be deeply caryed or cut in figures of at least three inches in length on the main beam of every such ship or vessel prior to her being registered.

Registered tonnage to be marked.

XIII. And it is hereby provided, that country craft employed in coasting voyages, not exceeding the burthen of 200 tons, may be registered, and the tonnage marked according to rules to be prescribed from time to time by the respective local Governments.

Country craft not exceeding 200 tons.

XIV. And it is hereby enacted, that whenever the tonnage of any ship or vessel shall have been ascertained according to the rules herein prescribed, such account of tonnage shall ever after be deemed the tonnage of such ship or vessel, and shall be repeated in every subsequent registry of such ship or vessel, unless it shall happen that any alteration has been made in the form of burthen of such ship or vessel, or it shall be discovered that the tonnage of such ship or vessel had been erroneously taken and computed.

Registered tonnage to be repeated in every subsequent register.

XV. And it is hereby enacted, that if such certificate as aforesaid shall be sold, lent or otherwise disposed of to any person or persons whatever than those for whose use it is granted, or shall be made use of for the service of any other ship or vessel than the ship or vessel for which it is granted, such certificate shall thenceforth be utterly void, and the master or any owner of the ship or vessel who shall be proved to have sold, lent or disposed of such certificate, or made use of the same as aforesaid, or shall have concurred in or been privy to the committing any such offence, shall be liable upon conviction by information as aforesaid to a penalty not exceeding 10,000 rupees; and in case such ship or vessel shall be lost or taken by the enemy, burnt or broken up, or otherwise prevented from returning to the port at which she is registered, or shall on any account have lost and forfeited the privileges of a British ship, or shall have been seized and legally condemned for illicit trading, or shall have been taken in execution for debt and sold by due process of law, or shall have been sold to the Crown or the East India Company, or shall under any circumstances have been registered de novo, the certificate, if preserved, shall be delivered up within one month after the arrival of the master in any port or place in the territories of the East India Company, to the registering officer at such port, in default whereof the master or any of the owners shall be liable on conviction by information as aforesaid in a penalty not exceeding 5,000 rupees; and if any person not being such subject as aforesaid shall purchase or otherwise become entitled to the whole or to any part or share of, or any interest in such ship or vessel, and the same shall be within the limits of any port of the territories of the East India Company, then and in such case the certificate of registry shall within seven days after such purchase or transfer of property in such ship or vessel be delivered up to the registering officer at such port, and if such ship or vessel shall be in any place not within the territories of the East India Company, when such purchase or transfer of property shall take place, then the certificate shall be delivered up within 14 days after the arrival of such ship or vessel, or of the master thereof, in any port of the territories of the East India Company, to the registering officer at such port, in default whereof the master or any of the owners shall be liable on conviction before any justice of the peace in a penalty not exceeding 5,000 rupees, recoverable in manner provided by Act No. II. of 1839.

Fraudulent use of certificate.

XVI. And it is hereby enacted, that when and so often as the master of any ship or vessel registered in manner hereinbefore directed shall be changed, the master or owner of such ship or vessel shall deliver to the person or persons hereinbefore authorized to make such registry and grant such certificates of registry, at

Change of master.



the port where such change shall take place, if it be a port within the territories of the East India Company, the certificate of registry belonging to such ship or vessel, who shall thereupon indorse and subscribe a memorandum of such change, and shall forthwith give notice of the same to the proper officer of the port or place where such ship or vessel was last registered pursuant to this Act, who shall likewise make a memorandum of the same in the book of registers which is hereby directed and required to be kept, and shall forthwith give notice thereof in like manner as of the original entry; but if the change do not take place in any port within the territories of the East India Company, then such delivery, memorandum and indorsement shall be made and notice given at the first port within the territories of the East India Company at which the new master shall arrive after such change, in default of which delivery of the certificate such new master or any of the owners shall be liable, on conviction before a justice of the peace, to a penalty not exceeding 5,000 rupees, recoverable as aforesaid.

Name of ship.

XVII. And it is hereby enacted, that it shall not be lawful for any owner or owners of any ship or vessel, to give any name to such ship or vessel other than that by which she was first registered in pursuance of this Act, and that the owner or owners of all and every ship or vessel which shall be so registered, shall, before such ship or vessel, after such registry, shall begin to take in any cargo, paint or cause to be painted, in white or yellow letters, of a length of not less than four inches, upon a black ground on some conspicuous part of the stern, the name by which such ship or vessel shall have been registered pursuant to this Act, and the port to which she belongs, in a distinct and legible manner, and shall so keep and preserve the same; and that if such owner or owners, or master or other person having or taking the charge or command of such ship or vessel, shall permit such ship or vessel to begin to take in cargo before the name of such ship or vessel has been so painted as aforesaid, or shall wilfully alter, erase, obliterate, or in anywise hide or conceal, or cause or procure or permit the same to be done, or shall in any written or printed paper, or other document, describe such ship or vessel by any name other than that by which she was first registered pursuant to this Act, or shall verbally describe, or cause or procure or permit such ship or vessel to be described by any other name to any officer or officers of revenue in the due execution of his or their duty, then and in every such case the certificate of registry shall thenceforth become utterly void, and such owner or owners, or master or other person having or taking the charge or command of such ship or vessel shall be liable on information as aforesaid to a penalty not exceeding 10,000 rupees.

Certificate of building.

XVIII. And it is hereby enacted, that all and every person and persons who shall apply for a certificate of the registry of any ship or vessel shall, and they are hereby required to produce to the person or persons authorized to grant such certificate, a true and full particular, under the hand of the builder of such ship or vessel, or in case the want of such certificate can be satisfactorily accounted for, then to produce other sufficient evidence of the proper denomination, and of the time when and the place where such ship or vessel was built, and also an exact account of the tonnage of such ship or vessel, and shall also make and subscribe a declaration before the person or persons hereinbefore authorized to grant such certificate, that the ship or vessel for which such certificate is required, is the same with that which is so described by the builder as aforesaid.

Certificate lost or mislaid.

XIX. And it is hereby enacted, that if the certificate of registry of any ship or vessel shall be lost or mislaid, so that the same cannot be found or obtained for the use of such ship or vessel when needful, and proof thereof shall be made to the satisfaction of the registering officer of the port at which the ship is registered, such officer shall and may, where the certificate shall have been lost or mislaid, permit such ship or vessel to be registered de novo, and a certificate thereof to be granted: Provided always, that if such ship or vessel be absent and far distant from the port to which she belongs, or by reason of the absence of the owner or owners, or of any other impediment, registry of the same cannot then be made in sufficient time, such registering officer shall and may grant a license for the present use of such ship or vessel, which license shall for the time and to the extent specified therein, and no longer, be of the same force and virtue as a certificate of registry granted under this Act: Provided always, that if the certificate of registry shall at any time afterwards be found, the same shall be forthwith



with delivered to the proper officers of customs to be cancelled, and that no illegal use be made of the same, in default whereof the original certificate and the renewed certificate and license shall thenceforth become utterly void, and any person wilfully detaining the certificate so required to be cancelled, or making any illegal use thereof, shall be liable, on conviction before any justice, in a penalty not exceeding 5,000 rupees, recoverable as aforesaid.

XX. And whereas it is not proper that any person under any pretence whatever should detain the certificate of registry of any ship or vessel, or hold the same for any purpose other than the lawful use and navigation of the ship or vessel for which it was granted, it is therefore hereby enacted, that in case any person who shall have received or obtained by any means or for any purpose whatever the certificate of the registry of any such ship or vessel (whether such person shall claim to be the master or to be the owner or one of the owners of such ship or vessel or not), shall wilfully detain and refuse to deliver up the same to the proper officers of customs, for the purposes of such ship or vessel, as occasion shall require, or to the person or persons having the actual command, possession and management of such ship or vessel as the ostensible and reputed master, or as the ostensible and reputed owner or owners thereof, it may and shall be lawful to and for any such last-mentioned person to make complaint on oath of such detainer and refusal to any justice of the peace residing near to the place where such detainer and refusal shall be, and on such complaint the said justice shall and is hereby required, by warrant under his hand and seal, to cause the person so complained against to be brought before him to be examined touching such detainer and refusal, and if it shall appear to the said justice on examination of such person or otherwise, the said certificate of registry is not lost or mislaid, but is wilfully detained by the said person, such person shall be subject on conviction before such justice to a penalty not exceeding 1,000 rupees, recoverable as aforesaid, and the said justice shall, and he is hereby required to certify the aforesaid detainer, refusal and conviction to the person or persons who granted such certificate of registry for such ship or vessel, who shall, on the terms and conditions of law being complied with, make registry of such ship or vessel *de novo*, and grant a certificate thereof conformably to law, notifying on the back of such certificate the ground upon which the ship or vessel was so registered *de novo*; and if the person who shall have detained and refused to deliver up such certificate of registry as aforesaid, or shall be verily believed to have detained the same, shall have absconded so that the said warrant of the justice cannot be executed upon him, and proof thereof shall be made to the satisfaction of the registering officer of the port at which the ship or vessel was registered, it shall be lawful for the said officer to permit such ship or vessel to be registered *de novo*, or otherwise in his discretion to grant a license for the present use of such ship or vessel in like manner as is hereinbefore provided in the case wherein the certificate of registry is lost or mislaid.

Detention of certificate.

XXI. And it is hereby enacted, that if any ship or vessel after she shall have been registered pursuant to the directions of this Act, shall in any manner whatever be altered so as not to correspond with all the particulars contained in the certificate of her registry, or if any alteration shall take place in the ownership of any ship or vessel, or of any share or shares thereof, in such cases such ship or vessel shall be registered *de novo* in manner hereinbefore required, as soon as she returns to the port to which she belongs, or to any other port within the territories of the East India Company, on failure whereof such ship or vessel shall be deemed to be a ship or vessel not duly registered; and any person making use of a certificate for the purposes of any ship or vessel which has been granted in respect of the same, after the same ought to have been registered *de novo*, shall be liable on conviction before any justice to a penalty not exceeding 5,000 rupees, recoverable as aforesaid.

Registration *de novo*.

XXII. And whereas great inconvenience may arise from the registering officers being served with subpoenas, requiring them to bring with them and produce, on trials in courts of law relative to the ownership of vessels, or otherwise, the declarations required to be taken by the owners thereof, prior to the registering thereof, and the books of registry, or copies or extracts therefrom: And whereas it would tend much to the despatch of business if the attendance of such registering officers with the same upon such trials were dispensed with; it is therefore hereby enacted, that the registering officer at any port or place, and the person or

Testimony of registering officers.



persons acting for them respectively, shall, upon every reasonable request by any person or persons whomsoever, produce and exhibit for his, her or their inspection and examination, any declaration made by any such owner or owners, and also any register or entry in any book or books of registry required; and shall upon every reasonable request by any person or persons whomsoever, permit him, her or them to take a copy or copies, or an extract or extracts thereof respectively; and that the copy or copies of any such oath or declaration, registry or entry, shall, upon being proved to be true copy or copies thereof respectively, be allowed and received as evidence upon every trial at law, without the production of the original or originals, and without the testimony or attendance of any registering officer, or other person or persons acting for them respectively, in all cases, as fully and to all intents and purposes as such original or originals if produced by any registering officer, or other person or persons acting for them, could or might legally be admitted or received in evidence.

False declaration.  
Falsifying documents.

XXIII. And it is hereby enacted, that if any person or persons shall falsely make declaration to any of the matters hereinbefore required to be verified by declaration, or if any person or persons shall counterfeit, erase, alter or falsify any certificate or other instrument in writing required or directed to be obtained, granted or produced by this Act, or shall knowingly or wilfully make use of any certificate or other instrument so counterfeited, erased, altered, falsified, or shall wilfully grant such certificate or other instrument in writing, knowing it to be false, such person or persons shall for every such offence be liable on conviction, upon information as aforesaid, to a penalty not exceeding 10,000 rupees; and if any such offence be committed by the owner of any ship or vessel, the certificate of such ship or vessel shall thenceforth be wholly void.

Ships of native states.

XXIV. And it is hereby enacted, that when any ship or vessel duly registered under this Act, or sailing under the British Navigation Law, shall come to be owned by a native Prince or State, or by any subject of such native Prince or State as aforesaid, it shall be lawful for the Governor of Fort William in Bengal, or for the Governor in Council of any Presidency, to continue to such ship or vessel the privileges and advantages of a British ship for the purposes aforesaid, by a pass to be issued under the Company's seal, and subscribed by a secretary to Government, stating the voyage or voyages for which the same is to have effect, and the period for which it is to last; and it shall be lawful for the Governor of Fort William in Bengal, or the Governor in Council of any Presidency, to issue a similar pass, conferring the privileges and advantages of a British ship for the purposes aforesaid under this Act, to any ship or vessel built within the dominions of such native Prince or State, and owned by such Prince or State, or by any of their subjects: Provided always, that the ships belonging to native Princes or States, or their subjects, in respect of which passes may be granted under this Act, shall, during the voyage or voyages, or the period for which any such pass shall be granted, be commanded by a subject of Her Majesty for whom the Governor-general in Council has power to legislate.

Fees.

XXV. And it is hereby enacted, that the fees demandable in respect of the granting any certificate or pass under this Act shall be fixed from time to time, according to the directions of the Governor-general in Council, but so that the same shall not exceed the amount of fees now payable for registering or granting passes to ships or vessels at the different Presidencies.

Ports to which ships  
belong.

XXVI. And it is hereby declared and enacted, that all ships or vessels registered under this Act, shall be deemed to belong to the ports at which they shall be respectively registered; and all ships or vessels being registered, or in respect of which passes may have been granted which are unexpired at the time of passing this Act, shall, for the purpose of being deemed British ships, be deemed to belong to the ports at which they may have been registered, or when passes shall have been granted which are unexpired, at which such passes may have been respectively granted; and such ships or vessels built and owned as required by the Statute 3 & 4 Vict. c. 56, shall continue subject to all the rules in force at the respective Presidencies before the passing of this Act, touching the registering, measurement, granting passes or other requisitions in respect of the same, and shall not be subject to the provisions of this Act, or any provisions of the statute law, a compliance with which may heretofore have been necessary, in order that ships or vessels built and owned as aforesaid might be deemed British ships for the purposes of trade.

PROCLAMATION.



## PROCLAMATION.

THE Governor-general of India in Council hereby declares that all ships and vessels built or to be built within the limits of the charter of the East India Company (as those limits are defined by the statute 3d and 4th of Queen Victoria, cap. 56, intituled, "An Act further to regulate the Trade of Ships built and trading within the Limits of the East India Company's Charter,") being owned by Her Majesty's subjects, for whom the said Governor-general in Council has power to legislate, and belonging under the provisions of the Act passed by the Governor-general in Council, No. X. of 1841, to any ports in the territories under the government of the East India Company, shall be deemed to be British ships for all purposes of trade within the said limits, including the Cape of Good Hope and the territories and dependencies thereof.

## ACT No. XIII. of 1841.

Passed by the Right Honourable the Governor-General of India in Council, on the 16th August 1841.

AN ACT for explaining the Provisions of Act No. XXV. of 1836.

I. It is hereby declared and enacted, that the import duty on wine and spirits in casks shall be settled on the quantities registered at the time of importation, without any deduction whatsoever: Provided always, that the keeper of every warehouse indicated by Act No. XXV. of 1836, shall, in accounting with the customs department for the article so warehoused, be allowed ullage on such wine and spirits at the rate of 10 per cent. for one year according to the time for which such wine and spirits shall have been lodged.

## ACT No. XVIII. of 1841.

Passed by the Right Honourable the Governor-General of India in Council, on the 30th of August 1841.

AN ACT for Consolidating and Amending the Enactments concerning the Exportation of Military Stores.

I. It is hereby enacted, that arms, ammunition and military stores (with the exception of arms in the possession of individuals for private use) shall not be exported or otherwise taken from the territories of the East India Company, without a license from a public officer or officers for each Presidency, to be indicated by the Governments of the respective Presidencies, for the purpose of granting such licenses, and a full compliance with all such rules and conditions as may be prescribed for the guidance of such officer or officers in regard to such exports by the aforesaid Governments respectively; and any arms, ammunition or military stores which any person shall export, or attempt to export, or take as aforesaid, contrary to this Act, shall thereby become forfeited, on the award of the officer or officers authorized as aforesaid to grant licenses, or the collector of customs, and every person offending in the premises contrary to this Act shall be liable, on conviction before a magistrate, to a penalty not exceeding 500 rupees.

II. And it is hereby enacted, that any person who shall collect or keep in one place, or within places not exceeding three miles in distance from each other, any quantity of gunpowder exceeding fifty pounds, without a license from such officer as aforesaid, shall be liable, on conviction before a magistrate, to a penalty not exceeding 500 rupees, and such gunpowder shall become forfeited on the award of the officer or officers authorized to grant licenses as aforesaid, or the collector of customs.

III. And it is hereby enacted, that it shall be lawful for any of the Governments aforesaid, to allow at any port or ports, the exportation of arms, ammunition and military stores as aforesaid, without any such license as aforesaid, as they shall deem expedient.



## ACT No. XXIII. of 1841.

Passed by the Right Honourable the Governor-General of India in Council,  
on the 11th October 1841.

AN ACT for prohibiting the Importation of Rum and Rum Shrub into the  
Presidency of Fort St. George in Madras.

I. It is hereby enacted, that if any person after the passing of this Act, lands or attempts to land, or shall introduce by land in any part of the territories subject to the Government of the Presidency of Fort St. George in Madras, any rum or rum shrub, which is the produce of any foreign country, or of any British possession into which foreign sugar or rum can be legally imported, such rum or rum shrub shall be seized by the collector of the customs, or by any other officer authorized to seize and detain contraband goods, and shall be brought to confiscation according to the rules in force for confiscating such goods, unless the district in which such rum or rum shrub is landed, or in which an attempt has been made to land such rum or rum shrub, be a district in which the Governor in Council has authorized the importation of such rum or rum shrub; and it shall be lawful for the Governor in Council to authorize the importation of such rum and rum shrub into any district of the territories aforesaid by an order in the official Gazette.

II. And it is hereby enacted, that if any owner of rum or rum shrub, the produce of the said territories, or the duly authorized agent of such owner, be desirous to obtain a certificate of origin from the collector or assistant collector of the land or customs revenue of any district within the said territories, or from any other officer appointed by the Governor in Council to give such certificates, such owner or agent shall, in the presence of the officer from whom he desires to obtain such certificate, make and subscribe a declaration in the form contained in the Schedule hereunto annexed marked A., and to the said declaration shall be appended a certificate to its verity from any Government officer who may be attached to the distillery where such rum or rum shrub is declared to have been manufactured, in the form prescribed in the said Schedule A.

III. And it is hereby enacted, that if the district be one into which the Governor in Council has not by any order authorized the importation of foreign sugar or rum, or of sugar or rum the growth or produce of any British possession into which foreign sugar or rum can be legally imported, then the officer before whom such a declaration as is aforesaid shall have been made, shall grant under his hand and seal to the declarant a certificate, in the form contained in the Schedule hereunto annexed marked B.

IV. And it is hereby enacted, that every person who intends to ship rum or rum shrub from any place within the said territories for any part of the United Kingdom, shall be entitled to produce to the collector of customs at that place, or to any other officer who may have been appointed by the Governments of the respective Presidencies to act on that behalf in place of the collector of customs, a certificate, such as is above described, and also in the presence of the officer to whom he has so produced such certificate, to make and subscribe a declaration in the form contained in the Schedule hereunto annexed marked C.

V. And it is hereby enacted, that the officer to whom such a certificate shall have been so produced, and before whom a declaration in the last-mentioned form shall have been so made and subscribed, shall, unless he see cause to deem such declaration fraudulent and untrue, grant to the person who has made the last-mentioned declaration a certificate, in the form contained in the Schedule hereunto annexed marked D.

VI. And it is hereby enacted, that the owner of rum or rum shrub intended for exportation under this Act, or the duly authorized agent of such owner, shall not be entitled to any of the certificates described in this Act, unless such rum or rum shrub shall be the produce of a distillery worked according to law in the European method, under license from the Board or other authority vested with the management of the Revenue derived from the abkarry or tax on spirits.

VII. And it is hereby enacted, that the rum and rum shrub manufactured for exportation to the United Kingdom under this Act at any licensed distillery, shall  
be



be manufactured pure without admixture of spirits made from rice, grains or any other substance or substances not being the produce of the sugar-cane or of the date or palm-tree, and shall be so declared and verified at the time of application for a certificate of origin according to the form of Schedule A.

VIII. And it is hereby enacted, that if any rum or rum shrub that may be brought to any custom-house for exportation under this Act, shall be found to be adulterated or mixed contrary to the above prohibition, the same with the casks or materials in which it is contained shall be seized and confiscated, and the party or parties upon whose declaration certificate of manufacture free from adulteration or mixture may have been granted, for the admission of such rum or rum shrub to the privilege of exportation under this Act, as well as the party or parties who may have verified such declaration, shall be proceeded against for the false and fraudulent declaration as hereinunder prescribed.

IX. And it is hereby enacted, that any person who shall, in making any declaration under the authority of this Act, knowingly affirm an untruth, shall on conviction thereof before such court as would be competent to try such person for perjury, be punished as in cases of perjury; and every person procuring another person to affirm such untruth, shall be liable to be punished as in cases of subornation of perjury; and any officer of Government subscribing an attestation to the verity of such declaration, knowing the same to be untrue, shall be subject to a like penalty as the false declarant, besides dismissal from the employment of Government.

X. And it is hereby provided, that notwithstanding any thing in this Act contained, no person intending to manufacture rum or rum shrub within the Presidency of Madras, shall establish a distillery for such purpose without making application for a license in manner directed by Regulation I. of 1820 of the Madras Code; and every person manufacturing rum or rum shrub within the Madras Presidency, without having first obtained such license, shall be liable to the penalties provided in that Regulation.

#### SCHEDULE A.

I, A. B., solemnly declare that all the rum or shrub hereinunder described is the produce of the licensed distillery named \_\_\_\_\_ in the district of \_\_\_\_\_ and that the said rum or rum shrub is the produce of the sugar-cane, date or palm-tree, and wholly free from any admixture of spirits manufactured from rice, grains or any other substance whatever.

(signed) A. B.

The \_\_\_\_\_ day of \_\_\_\_\_ 18 \_\_\_\_.

\* I, B. B., Government officer in charge on the part of Government of the distillery, do hereby certify that the above is a true and correct declaration.

(signed) B. B.

Govt. Officer attached to the \_\_\_\_\_ Distillery.

Description of the \_\_\_\_\_ to which the above Declaration relates.

| Quantity in Gallons. | Quality. | Average Strength by Sykes's Hydrometer. | Number and Denomination of Packages. | Marks on Packages. |
|----------------------|----------|---|--------------------------------------|--------------------|
|                      |          |   |                                      |                    |

(signed) A. B.

The \_\_\_\_\_ day of \_\_\_\_\_ 18 \_\_\_\_.

Collector's number \_\_\_\_\_

Collector's date \_\_\_\_\_ of \_\_\_\_\_ 18 \_\_\_\_.

(signed) Y. Z., Collector.

Seal of the Collector.



#### SCHEDULE

\* This declaration must be drawn out before the rum leaves the distillery, in order that the attestation of the Government officer may be attached.



SCHEDULE B.

I, C. D., collector of land revenue (or collector of custom revenue, or being an officer appointed by the Governor in Council to act in this behalf) for the district of \_\_\_\_\_ do hereby, in conformity with the provisions of Act \_\_\_\_\_ grant this certificate under my hand and seal, that the rum or rum shrub described in the declaration hereunto annexed, which is sealed with the seal of this office, numbered \_\_\_\_\_ of \_\_\_\_\_ 18\_\_\_\_\_, dated the \_\_\_\_\_ of \_\_\_\_\_ 18\_\_\_\_\_, and signed by \_\_\_\_\_ manager or owner of the licensed distillery called \_\_\_\_\_ is the produce of the district of \_\_\_\_\_ and is declared to be free from any admixture of spirits manufactured from other substance than the sugar-cane, date or palm-tree, and that the importation of foreign sugar and rum, and of sugar and rum the growth or produce of any British possessions into which foreign sugar and rum can be legally imported, is prohibited in the said district of \_\_\_\_\_.

(L. S.) \_\_\_\_\_ (signed) C. D.  
This \_\_\_\_\_ day of \_\_\_\_\_ 18 \_\_\_\_\_.

SCHEDULE C.

I, E. F., shipper of the rum or rum shrub hereinunder described, solemnly declare, that all the rum or rum shrub hereinunder described, is, to the best of my knowledge and belief, the same rum or rum shrub to which the certificate now produced by me relates.

(signed) E. F.

Description of \_\_\_\_\_ to which this Declaration relates.

| Quantity in Gallons. | Quality. | Average Strength by Sykes's Hydrometer. | Number and Denomination of Packages. | Name of Ship or Vessel. | Name of Master of Ship or Vessel. |
|----------------------|----------|---|--------------------------------------|-------------------------|-----------------------------------|
|                      |          |   |                                      |                         |                                   |

The \_\_\_\_\_ day of \_\_\_\_\_ 18 \_\_\_\_\_ (signed) E. F.

SCHEDULE D.

I, R. W., collector of customs (or being an officer appointed by the Governor in Council to act in this behalf) for the port of \_\_\_\_\_, certify under my hand and seal, that there has been produced to me by E. F., the shipper of the rum or rum shrub hereinunder described, a certificate under the hand and seal of C. D., collector of land revenue (or collector of custom revenue, or being an officer appointed by the Governor in Council to act in this behalf) for the district of \_\_\_\_\_, in the territories forming part of the Presidency of Fort St. George, which certificate certifies that the said rum or rum shrub is of the produce of the said district, and is declared to be free from any admixture of spirits manufactured from other substance than the sugar-cane, date or palm-tree, and that the importation of foreign sugar and rum, or sugar and rum the growth or produce of any British possession into which foreign sugar and rum can be legally imported, is prohibited in the said district.

(L. S.) \_\_\_\_\_ (signed) R. W.  
Collector of Customs.

The \_\_\_\_\_ day of \_\_\_\_\_ 18 \_\_\_\_\_.

Description of the \_\_\_\_\_ to which the Certificate relates.

| Quantity in Gallons. | Quality. | Average Strength by Sykes's Hydrometer. | Number and Denomination of Packages. | Name of Ship or Vessel. | Name of Master of Ship or Vessel. |
|----------------------|----------|---|--------------------------------------|-------------------------|-----------------------------------|
|                      |          |   |                                      |                         |                                   |

(signed) R. W.  
Collector of Customs.

ACT



## ACT No. IV. of 1842.

Passed by the Honourable the President of the Council of India in Council, on the 22d July 1842, with the Assent of the Right Honourable the Governor-General of India.

For the better Management of Boats and Catamarans in the Madras Roads, and for the Amendment of certain Harbour Regulations.

I. WHEREAS it is expedient to make regulations for boats and catamarans employed in the Madras roads, with a view to the better preservation of good order, the prevention of smuggling, and the general protection of life and property; and whereas certain rules now in force for the harbour of Madras require amendment:

It is hereby enacted, that from and after the 1st day of September next, no person either as owner or servant shall use or employ, or be employed in any boat or catamaran to carry passengers, goods or letters, to or from any ship or vessel lying in the Madras roads and shore, unless such owners or owner of boats and catamarans shall have previously received a license, and unless the boat or catamaran which such owners or owner, servants or servant shall so use, has been registered as hereinafter mentioned, and in case any person who has not received such license shall employ or be employed in a boat or catamaran for the purposes aforesaid, or such boat or catamaran shall not have been so registered, such person shall be liable to a fine not exceeding the sum of 50 rupees on conviction before a justice of the peace, as that justice shall direct, and the boat or catamaran shall be liable to be seized by the orders of any justice of the peace and forfeited.

II. And it is hereby enacted, that upon the master attendant being satisfied that any such boat is of the proper dimensions and capacity, and that the same is seaworthy, and of a proper quality for the purposes aforesaid, and upon the application of the owner of any such boat or of any catamaran, and upon such owner delivering to him a written paper signed by such owner, specifying his name, occupation and place of residence, and the names and places of residence of all such boatmen or other persons as shall be employed by such owner in and about the navigation and management of such boat as particularly as may be, and also subscribing to a declaration in writing that he fully understands all the provisions of this Act, and those contained in the subsidiary rules to the same Act, it shall and may be lawful, and the said master attendant is hereby required to grant to such owner a license so to use the same, in which license (if of a boat) shall be expressed the dimensions, the number of passengers or the quantity of goods which such boat shall be permitted to take and carry, and every such license shall also contain a number for such boat or catamaran, and the name or names, occupation or occupations, and place or places of residence of the owner or owners thereof, and the number of the servants or crew who shall be used or employed to row or navigate the same, and their names and places of residence respectively, all of which particulars shall be entered in a book or registry for that purpose to be kept by the master attendant, and so often as the property in any such boat or catamaran, or any share of the same shall be transferred, every owner of such boat or catamaran shall produce his license before the said master attendant, and such new owner shall also deliver to him a written paper signed by such new owner, specifying his name, occupation and place of residence, and the names and places of residence of all such boatmen or other persons as he shall employ, or propose to employ in and about the navigation and management of such boat, as particularly as may be, and shall also subscribe to a declaration in writing that he fully understands all the provisions of this Act, and those contained in the subsidiary rules to this Act, all which said particulars shall be duly entered by the said master attendant in a new registry to be made by him of such boat or catamaran, and thereupon a new license to use such boat or catamaran, expressing and containing the same particulars as are hereinbefore provided to be expressed in the original license, shall be granted by the said master attendant; and whenever any such owner or owners, or any of the boatmen or other persons employed to manage or navigate any such boat or catamaran shall change his or their place



of abode, notice of such change of abode shall be delivered to the said master attendant by the said owner, in order that such new place of abode may be entered in the registry and license; in wilful neglect or default of which notice of change of ownership, or of the persons employed to row or navigate any such boat, or of his or their or any or either of their change of residence, for the space of six days after any such change of residence, the owner shall forfeit a sum not exceeding 50 rupees on conviction before a justice of the peace, as that justice shall direct, and for every such new registration to be made by the said master attendant as aforesaid, he shall be entitled to charge by way of fee the sum of one rupee, and for every new license thereof the sum of one rupee.

III. And it is hereby enacted, that in order to enable the said master attendant to grant a correct license of the registry of every such boat previous to the registry of any boat requiring such license, the said master attendant or his deputy shall, in the presence of the owner of every such boat, or any other person duly appointed by such owner, cause each such boat to be surveyed and measured, and in case the same shall not in the judgment of the said master-attendant or his deputy be of the proper dimensions and capacity, and seaworthy, and of the proper quality for the purposes aforesaid, no registry shall be made nor license be granted, until every such defect in the admeasurement, seaworthiness and quality of the said boat shall have been rectified by the owner thereof, and for every such survey and admeasurement a fee of three rupees shall be paid by the owner of any such boat to the said master attendant.

IV. And it is hereby enacted, that the said owner or owners of every such boat shall forthwith paint in black English figures, not less than six inches in length upon a white ground, such white ground having a margin of at least three inches beyond the outermost part of the figures, on a conspicuous part of the bow on one side and of the quarter on the other, and in a legible and distinct manner from left to right, the number in such registry and license mentioned; and if any person shall fraudulently paint or counterfeit, or cause or permit to be painted or counterfeited upon any boat, any figure not having been duly registered, every such person shall forfeit the sum of 100 rupees, and every such boat shall also be forfeited.

V. And for the better prevention of fraud or omission in the painting the figures hereinbefore provided to be painted on all boats let out for hire, as well as for the better distinguishing and identifying such boats and catamarans as have been registered and licensed, it is hereby enacted, that so often as any registry is made, the said master attendant shall cause the number in the same to be cut or branded in the most common native characters, in some part or parts of every such boat and catamaran; and if the owner or owners of any such boat shall neglect or refuse to keep painted, cut or branded any figure hereinbefore required to be painted, cut or branded on any such boat or catamaran, in a fair and legible condition, or if he shall paint, cut or brand the same in a different manner or on a different part of such boat than is hereinbefore provided, or shall wilfully erase, obliterate or in any way hide or conceal the same, or if the owner of any such boat or catamaran shall knowingly permit any such act to be done, he shall forfeit a sum not exceeding 100 rupees, on conviction before a justice of the peace as that justice shall direct, and if any person not being such owner shall be guilty of, or shall assist in any such incorrect painting, cutting, branding, erasure or concealment, he shall forfeit one moiety of the penalty in this Article imposed.

VI. And it is hereby enacted, that every boat of the description and dimensions now in use (that is to say) not more than 33 feet in length, nine feet in breadth, and four feet four inches in depth, nor less than 30 feet in length, six feet in breadth, and three feet six inches in depth, which shall be so licensed and registered as aforesaid, shall be manned with not less than two steersmen, eight rowers and one baler, and shall if required, be obliged to carry at one time any number of passengers not exceeding 15, or any quantities of goods not exceeding the quantity mentioned in the Schedule A. hereunder written; and in case boats of different construction and dimensions shall be licensed and registered, they shall be manned in such manner, and shall be obliged to carry such passengers or such a quantity of goods as the master attendant shall direct, and shall express in the license, under the penalty of 50 rupees.

VII. And



VII. And it is hereby enacted, that if any boat be loaded with passengers or cargo beyond the number or quantity specified in the license granted to such boat, the tindal of such boat shall be liable to a fine not exceeding five rupees, on conviction before a justice of the peace for every such surplus passenger, and for every candy-weight of such cargo beyond such specified quantity, and the owner of such boat shall be liable to a fine of 50 rupees, on conviction before a justice of the peace, for every such surplus passenger or surplus candy-weight of cargo; and every person other than the tindal or owner who shall be guilty, either as principal or accessory of the like offence of overloading any boat, shall be liable to a fine of 10 rupees, on conviction before a justice of the peace, for every such surplus passenger or surplus candy-weight of cargo.

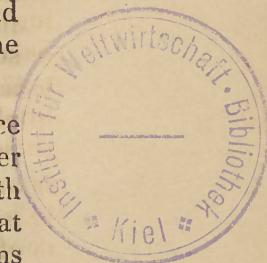
VIII. And it is hereby enacted, that no boat or catamaran so licensed shall leave the shore before gun-fire in the morning, nor after five o'clock in the afternoon, nor shall remain alongside any ship or vessel after six o'clock in the afternoon, without leave from the master attendant or his deputy, who shall be at liberty to prevent any boat or catamaran from putting off to or from the shore, when in his judgment the doing so would be attended with danger, on which occasions the master attendant shall hoist at the mast-head of his flag-staff the following flags; viz., the white pendant with a red ball under a red and white chequered flag; and in case any person offend against this clause, he shall be liable on conviction before a justice of the peace to forfeit and pay a sum not greater than 30 rupees.

IX. And it is hereby enacted, that on the 15th day of December in every year, the owners of boats and catamarans which shall have been so licensed and registered as aforesaid, shall expose them and their crews on the beach for the inspection of the Marine Board, and the master attendant shall once in every month or oftener, and as often as he may think necessary, require the owner of the said boats and catamarans, or any one or more of them, to expose them and their crews on the beach for his inspection; and in case any owner shall neglect or refuse so to expose a boat or catamaran belonging to him, and in case on any boat or catamaran being so exposed, the master attendant shall deem it unseaworthy, or that its crew is in an inefficient state, he shall suspend the license granted in respect thereof until the said boat or catamaran shall have been repaired, and the crew rendered efficient to the satisfaction of the master attendant: and it is hereby declared, that in case the owner of any such boat or catamaran shall refuse or neglect to make such necessary repairs to the same, and to render efficient the crew thereof within one month after such inspection, the license shall altogether be withdrawn from such boat.

X. And it is hereby enacted, that grain shall be landed within the space between the north angle of the custom-house and Clive's Battery, and all other goods, excepting timber, shall be landed within the space between the north angle of the custom-house and the south angle of Bentinek's-buildings, and that timber may be landed any where if the permission of the collector of sea customs be first obtained, and if such permission shall not have been obtained, it shall be landed within the space between the north angle of the custom-house and Clive's Battery, and in case any person shall land or be engaged in attempting to land any goods otherwise than as before directed, every such person shall be liable to pay on conviction before a justice of the peace a sum not greater than 100 rupees as that justice of the peace shall determine.

XI. And it is hereby enacted, that all vessels other than those commonly known as native vessels or donies shall anchor in the South Roads, the north angle of the fort being one point, and the master attendant's flag-staff the other, and all vessels commonly known as native vessels or donies shall anchor in the North Roads, the north angle of the custom-house being the southern, and the village of Royapooram the northern point, and the owner of any licensed boat or catamaran, on holding (except at the request of the master attendant) communication with a vessel which shall be anchored otherwise than as aforesaid, shall on conviction thereof before a justice of the peace, be liable to pay a sum not greater than 10 rupees, as such justice of the peace shall direct.

XII. And it is hereby enacted, that the owner or owners of all boats and catamarans kept for the purpose of being commonly let out for hire, shall, when the same shall not be engaged in doing actual service for hire, by themselves or their





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agents give daily attendance at the boat-office from five A. M. until six P. M. so as to be ready to provide, upon immediate notice, their boats or catamarans for service or hire, and that for any neglect in so giving attendance (unless occasioned by sufficient excuse) such owners shall be punishable by a justice of the peace on conviction by a fine not exceeding 10 rupees.

XIII. And it is hereby enacted, that if any owner of a boat or catamaran so licensed, or any person deputed by him, shall demand a rate of hire beyond that which is sanctioned by Schedule B. under the several circumstances and restrictions therein provided for, he shall on conviction before a justice of the peace forfeit the sum of 10 rupees, together with the amount of such hire.

XIV. And it is hereby enacted, that any owner of a boat or catamaran so licensed, "and kept or employed for the purpose of being let out commonly on hire," or any person deputed by him, refusing to let on hire such boat or catamaran, for public or private use, and within the hours and in the terms specified in the Schedule B. to this Act, without assigning such cause for his refusal as shall be deemed satisfactory or reasonable to the justice of the peace trying such offence, will, on conviction before a justice of the peace, be liable to the penalty of 20 rupees, and for a second refusal to a fine of 100 rupees, and to the forfeit of his license.

XV. And it is hereby enacted, that if any boatman or boatmen serving in any boat or catamaran kept and employed for the purpose of being let out commonly on hire to carry passengers, cargo or letters, shall by wilful neglect or desertion of his duty, cause any impediment to the service of any such boat or catamaran, he or they shall for the first offence be liable to receive corporal punishment not exceeding three dozen lashes, on conviction before a justice of the peace, and if life shall have been thereby endangered, or in case of a second offence, he or they shall be committed to hard labour for a term not exceeding six months.

XVI. And it is hereby enacted, that the owners of boats and catamarans, which are kept or employed for the purpose of being commonly let out for hire, shall keep and provide for service during the night, that is to say, from six o'clock in the afternoon until six o'clock in the morning at least, ten boats and four catamarans with their respective crews, according to a course of rotation to be specified by the master attendant on the first day of every current month, and to be notified in writing on some conspicuous part of his office, as regards the particular nights for the attendance of particular boats and catamarans, and every owner of any such boat or catamaran who shall fail to provide his boat or catamaran, without assigning such excuse for such failure as shall be deemed satisfactory or reasonable to the justice of the peace trying such offence, shall, if the owner of a boat, on conviction before a justice of the peace, be liable to a penalty of 20 rupees, and for a second offence to the penalty of 50 rupees, and if the owner of a catamaran, be liable to the penalty of five rupees, and for a second offence to the penalty of 10 rupees.

XVII. And it is hereby enacted, that every boat kept and employed for the purpose of being commonly let out for hire as aforesaid, shall be kept well and completely dunnaged and seaworthy, and in default thereof, the owner or owners of every such boat or boats shall, upon conviction before a justice of the peace, forfeit for each instance of neglect the sum of five rupees, and if any goods or cargo shall have received injury or damage thereby, the sum of 20 rupees, besides and over and above any legal liability to compensate such loss, and if life shall have been endangered thereby, a sum not exceeding 100 rupees, and also be liable at the discretion of such justice to have his license for such boat revoked.

XVIII. And it is hereby enacted, that if any communication by boat or catamaran is held with any ship or vessel in the offing, or beyond the limits of the anchorage before the master attendant's report boat or catamaran has boarded such ship or vessel, the owner of such boat or catamaran shall forfeit the sum of 20 rupees, and if any attempt is made to hold such a communication without the permission of the master attendant, he will incur a penalty of 10 rupees.

XIX. And it is hereby enacted, that it shall be lawful for the master attendant or his deputy, the collector of sea customs or his deputy, and all sitting magistrates and qualified justices of the peace, or such person or persons as he or



or they shall by warrant under their hands duly authorize for that purpose from time to time, to go on board any boat or catamaran, and to search all parts of such boat or catamaran for prohibited or uncustomed or smuggled goods, and also to examine into all packages, boxes or baggage of whatever description, within or upon such boat or catamaran or landed therefrom, provided such master attendant or his deputy, or other person to be appointed as aforesaid, shall have good reason to suppose that any such package, box or baggage contains any smuggled or prohibited goods; and they shall likewise have power and authority to search any person or persons on board any such boat or catamaran, or who may have landed therefrom, provided such master attendant or his deputy, or other person appointed as aforesaid, shall have good reason to suppose that such person or persons hath or have any uncustomed, smuggled or prohibited goods secreted about his or her person: Provided always, that no female shall be searched by any other person than a female, duly authorized for that purpose by the collector of customs: And it is hereby further enacted, that if any person shall resist to impede any or either of the said parties hereinbefore authorized to go on board, examine and search as hereinbefore provided in the execution of their duty, or in any manner prevent the performance of such duty, every such person shall be liable, according to the circumstances of the case and the quality of the party offending, upon conviction before a justice of the peace, to fine not exceeding 100 rupees, or to imprisonment with or without hard labour on the roads or otherwise, for a period not exceeding six months, and in case any such offence be committed by any owner of a boat or catamaran, such owner shall likewise forfeit his license.

XX. And it is hereby enacted, that the Sections III., IV., VII., VIII., IX. and X. of the Rule, Ordinance and Regulation passed by the Governor in Council of Fort St. George, commonly called the Marine Police Regulation, be hereby cancelled and repealed.

XXI. And it is hereby enacted, that the jurisdiction and authority ordained to be exercised by the master attendant and deputy master attendant for the time being of the port of Madras, jointly or severally as justices of the peace, by virtue of the hereinbefore recited Regulation, shall and may be exercised (as regards such parts of the said Regulations not hereinbefore repealed), by any justices of the peace in and for the Presidency of Madras in like manner jointly or severally.

XXII. And it is hereby further enacted, that every person whatever who, either as owner or servant, shall use or employ, or be employed in any boat or catamaran in the Madras Roads, shall be amenable to Sections, XI., XII. and XIII. of the above recited Regulation.

XXIII. And it is hereby further enacted, that Section XXXVI. of the above recited Regulation shall hereafter apply to the fixing up at the offices therein mentioned copies of the same, omitting all other notice of those sections thereof which are by this Act repealed, save that the same are so repealed.

XXIV. And it is hereby enacted, that all pecuniary forfeitures and penalties had or incurred under or against this Act, shall and may be heard and determined by any justice of the peace of the town of Madras, who is hereby empowered and authorized to hear and determine the same, and to issue his summons or warrant for bringing the party or parties complained of before him the said justice, and upon his, her or their appearance, or contempt and default, to hear the parties, examine witnesses, and to give judgment or sentence according as in and by this Act is directed; and it is hereby further declared, that it shall be lawful for any justice who may have adjudged any pecuniary penalty under the provisions of this Act, to award and issue out a warrant or warrants under his or their hands and seals, for the paying of such forfeitures and penalties as may be imposed or adjudged upon the goods and chattels of the offender, and cause sale to be made of the same if they shall not be redeemed within six days, rendering to the party the overplus, if any, after deducting the amount of such forfeiture or penalty, and the costs and charges attending the levying thereof, and in case sufficient distress shall not be found, and such forfeitures and penalties shall not be forthwith paid, it shall and may be lawful for the justice as last aforesaid, and he is hereby authorized and required, by warrant or warrants under his hand and seal, to cause such offender or offenders to be committed to prison, there to remain for any time



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not exceeding six months, unless such forfeitures and penalties and all reasonable charges shall be sooner paid and satisfied, and that all the said forfeitures when paid and levied, shall, after deducting all necessary charges, and also a compensation not exceeding one-third, to be settled and ascertained by the said justice before whom the conviction may take place, and to be given to the officer or other persons giving information and prosecuting, to be applied and disposed of according to the directions of the Honourable the Governor in Council.

## SCHEDULE A.

## SCHEDULE of Articles composing a Boat-load.

I. Goods taken by Weight or Measurement.—These Articles are computed at Two Tons to a Boat-load.

| ARTICLES.                      | Packages.        | Fair Weather. | Foul Weather or High Surf. | REMARKS.                       |
|--------------------------------|------------------|---------------|----------------------------|--------------------------------|
| Benjamin - - - - -             | boxes - - -      | 25            | 20                         | small.                         |
|                                | bundles - - -    | 60            |                            |                                |
|                                | chests - - -     | 12            |                            | half.                          |
| Biscuits - - - - -             | bags - - -       | 30            |                            |                                |
| Boat Oars - - - - -            | No. - - -        | 100           |                            |                                |
| Boots and Shoes - - - - -      | cases - - -      | 8             | 6                          | small.                         |
| Butts - - - - -                | No. - - -        | 6             | 4                          | large.                         |
|                                |                  | 3             | 2                          |                                |
|                                |                  | 8             | 6                          | large.                         |
| Broad Cloth - - - - -          | bales - - -      | 10            | 8                          | middling.                      |
|                                |                  | 12            | 10                         | small.                         |
| Button - - - - -               | cases - - -      | 6             | 4                          |                                |
| Beef - - - - -                 | tierces - - -    | 8             |                            |                                |
|                                | hogshead - - -   | 6             |                            |                                |
| Carriage - - - - -             | No. - - -        | 1             |                            |                                |
|                                |                  | 8             |                            |                                |
| Cotton, screwed - - - - -      | bales - - -      | 10            |                            | of 300 lbs.                    |
|                                |                  | 12            |                            | 250 „                          |
| Ditto, loose - - - - -         | bags - - -       | 16            |                            | 150 „                          |
| Codjoor Nuts - - - - -         | bundles - - -    | 10            | 8                          |                                |
|                                | No. - - -        | 1,000         |                            | with husk.                     |
|                                |                  | 1,500         |                            | without ditto.                 |
|                                | bags - - -       | 25            |                            | small.                         |
|                                |                  | 20            |                            | large.                         |
| Chests - - - - -               | No. - - -        | 4             | 3                          | 12 dozen.                      |
| Ditto, half - - - - -          | ditto - - -      | 8             | 6                          | 6 ditto.                       |
| Canvas - - - - -               | bales - - -      | 4             | 3                          | 20 bolts each.                 |
|                                |                  | 8             | 6                          | 3 corges each.                 |
| Clothing - - - - -             | ditto - - -      | 10            | 8                          | 2 - ditto.                     |
|                                |                  | 12            | 10                         | 1 - ditto.                     |
| Cheacoy - - - - -              | bundles - - -    | 20            | 15                         |                                |
| Chillies - - - - -             | ditto - - -      | 20            | 15                         |                                |
| Choya Root - - - - -           | ditto - - -      | 6             |                            | large.                         |
|                                |                  | 8             |                            | small.                         |
| Cochineal - - - - -            | boxes - - -      | 12            | 10                         |                                |
| Cinnamon - - - - -             | bags - - -       | 35            | 30                         |                                |
| Camphire - - - - -             | boxes - - -      | 12            |                            |                                |
| Cloves - - - - -               | bags - - -       | 40            |                            | 80 lb. weight each bag.        |
| Curry Stuff Seeds - - - - -    | ditto - - -      | 25            | 20                         | Ramiapatam bags.               |
| Dates - - - - -                | ditto - - -      | 35            | 25                         | when from Bombay.              |
| Ditto - - - - -                | tons - - -       | 2             | 1½                         | when the packages are various. |
| Drugs - - - - -                | bags - - -       | 12            | 10                         |                                |
| Eating Leaves - - - - -        | bundles - - -    | 40            |                            |                                |
| Flour - - - - -                | casks - - -      | 8             | 6                          |                                |
| Grain - { Ramiapatam - - - - - | bags - - -       | 20            |                            | shipping.                      |
|                                |                  | 25            |                            | landing.                       |
|                                | Bengal - - - - - | 25            |                            | shipping.                      |
|                                | ditto - - -      | 30            | 25                         | landing.                       |
| Glass Ware - - - - -           | chests - - -     | 6             |                            | whole.                         |
|                                |                  | 12            |                            | half.                          |
| Gunny - - - - -                | bundles - - -    | 6             |                            | large.                         |
|                                |                  | 12            |                            | small.                         |
| Gunpowder - - - - -            | barrels - - -    | 25            |                            | 100 lbs. each.                 |
| Gallingale - - - - -           | bundles - - -    | 30            |                            | 60 - ditto.                    |
|                                |                  | 25            |                            |                                |



## SCHEDULE A.—continued.

| ARTICLES.                     | Packages.            | Fair<br>Weather. | Foul<br>Weather<br>or<br>High Surf. | REMARKS.  |
|-------------------------------|----------------------|------------------|-------------------------------------|---|
| Gin - - - - -                 | cases - - -          | 30               |                                     |   |
| Gun Carriage - - - - -        | No. - - -            | 1                | - -                                 | { complete with wheels,<br>from 3 to 24 pounders. |
| Ginger, Dry - - - - -         | bags - - -           | 30               |                                     |   |
| Hay - - - - -                 | bales - - -          | 8                | 6                                   |   |
| Horns - - - - -               | No. - - -            | 1,000            |                                     |   |
| Hogsheads - - - - -           | ditto - - -          | 6                | 4                                   |   |
| Hams - - - - -                | ditto - - -          | 120              |                                     |   |
| Indigo - - - - -              | chests - - -         | 8                | - -                                 | whole.<br>half,                                   |
| Leaguers - - - - -            | No. - - -            | 12               | - -                                 |   |
| Nankeen - - - - -             | boxes - - -          | 2                |                                     |   |
| Nuts - - - - -                | bags - - -           | 20               |                                     |   |
| Pickle, Europe - - - - -      | bags - - -           | 30               |                                     |   |
| Palanquin - - - - -           | boxes - - -          | 30               | 20                                  |   |
| Piece Goods - - - - -         | No. - - -            | 1                |                                     |   |
| Pumpkins - - - - -            | bales - - -          | 6                | - -                                 | large 3 and } bales for<br>small 4. } China.      |
| Puncheons - - - - -           | ditto - - -          | 8                | - -                                 |   |
| Pipes - - - - -               | No. - - -            | 100              | - -                                 | large.  |
| Ditto half - - - - -          | ditto - - -          | 250              | - -                                 | small.  |
| Pork - - - - -                | ditto - - -          | 4                | 3                                   |   |
| Pepper - - - - -              | ditto - - -          | 3                | 2                                   |   |
|                               | ditto - - -          | 6                | 4                                   |   |
|                               | tierces - - -        | 8                |                                     |   |
|                               | casks - - -          | 8                | 6                                   |   |
|                               | bags - - -           | 35               | 25                                  |   |
| Artees - - - - -              | No. - - -            | 12               | 10                                  | large.  |
| Bindoo Plank - - - - -        | ditto - - -          | 20               | - -                                 | small.  |
| Chittagong ditto - - - - -    | ditto - - -          | 25               |                                     |   |
|                               | ditto - - -          | 25               | 20                                  |   |
| Duggies - - - - -             | ditto - - -          | 1                | - -                                 | large } shipping.                                 |
|                               | ditto - - -          | 2                | - -                                 | small }   |
|                               | ditto - - -          | 8                | - -                                 | large }   |
|                               | ditto - - -          | 12               | - -                                 | small }   |
| Mango ditto - - - - -         | ditto - - -          | 20               | - -                                 | landing.  |
|                               | ditto - - -          | 10               | - -                                 | shipping.   |
| Shimbeams - - - - -           | ditto - - -          | 20               | - -                                 | landing.  |
|                               | ditto - - -          | 8                | - -                                 | shipping.   |
| Spars - - - - -               | ditto - - -          | 1                | - -                                 | large.  |
|                               | ditto - - -          | 4                | - -                                 | small.  |
| Rattans - - - - -             | ditto - - -          | 250              | - -                                 | 100 in a bundle.                                  |
| Reapers - - - - -             | ditto - - -          | 500              | - -                                 | 50 in ditto.                                      |
| Saddlery - - - - -            | cases - - -          | 60               | - -                                 | 10 in ditto.                                      |
| Sharks' Fins - - - - -        | bundles - - -        | 8                | 6                                   |   |
|                               | ditto - - -          | 3                |                                     |   |
| Sheathing Boards - - - - -    | No. - - -            | 100              | - -                                 | double.   |
| Soap Nut - - - - -            | bags - - -           | 150              | - -                                 | single.   |
| Spices of all sorts - - - - - | bags - - -           | 30               |                                     |   |
| Stationery - - - - -          | bags - - -           | 10               | - -                                 | large.  |
| Staves - - - - -              | bags - - -           | 20               | - -                                 | small.  |
| Stick Lac - - - - -           | bags - - -           | 6                |                                     |   |
| Sugar - - - - -               | bundles - - -        | 20               |                                     |   |
|                               | casks - - -          | 30               |                                     |   |
| Ditto - - - - -               | lumps - - -          | 40               |                                     |   |
|                               | ditto - - -          | 4                |                                     |   |
| Ditto of Batavia - - - - -    | lumps - - -          | 50               | - -                                 | large.  |
| Ditto of Bengal - - - - -     | canisters - - -      | 70               | - -                                 | small.  |
| Ditto ditto - - - - -         | bags - - -           | 6                |                                     |   |
| Ditto China - - - - -         | chests - - -         | 20               |                                     |   |
| Sugar Candy - - - - -         | small packages - - - | 6                |                                     |   |
| Ditto ditto - - - - -         | tubs - - -           | 40               |                                     |   |
| Tents - - - - -               | ½ ditto - - -        | 25               |                                     |   |
| Tamarind - - - - -            | setts - - -          | 50               |                                     |   |
| Ditto Bengal - - - - -        | bags - - -           | 6                | - -                                 | private two polled tents.                         |
| Thread - - - - -              | ditto - - -          | 15               |                                     |   |
| Tobacco - - - - -             | bundles - - -        | 20               |                                     |   |
|                               | bags - - -           | 7                | 6                                   |   |
|                               | ditto - - -          | 30               |                                     |   |



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## SCHEDULE A.—continued.

| ARTICLES.  | Packages.     | Fair Weather.  | Foul Weather or High Surf. | REMARKS.  |
|--|---------------|----------------|----------------------------|---|
| II.—DEAD WEIGHT.—Computed at $1\frac{1}{2}$ Ton per Boat-load. |               |                |                            |   |
| Anchor - - - - -   | No. - - -     | 1              | -                          | of 12 cwt. small anchors and grapnels in like proportion. |
| Arms - - - - -   | chests - - -  | 12             | -                          | 12 muskets each.  |
| Blackwood - - - - -  | candies - - - | 6              | -                          | shipping.   |
|  |               | 7              | -                          | landing.  |
|  | chests - - -  | 6              | 4                          |   |
| Copper, Sheet - - - - -  | cases - - -   | 4              | 3                          |   |
|  | slabs - - -   | 100            | 80                         | large.  |
|  |               | 3              | -                          | 3 pounds.   |
| Guns, Iron or Brass - - - - -                                  | No. - - -     | 2              | -                          | 4 or 6 ditto.   |
|  |               | 1              | -                          | 9 / ditto.  |
| Japan - - - - -  | chests - - -  | 10             | 8                          |   |
| Metals of all kinds - - - - -                                  | tons - - -    | $1\frac{1}{2}$ | -                          |   |
| Nails - - - - -  | ditto - - -   | $1\frac{1}{2}$ | -                          |   |
| Red Lead - - - - -   | ditto - - -   | $1\frac{1}{2}$ | -                          |   |
| Red Wood - - - - -   | ditto - - -   | $1\frac{1}{2}$ | -                          |   |
| Sandal Wood - - - - -  | ditto - - -   | $1\frac{1}{2}$ | -                          |   |
| Salt - - - - -   | bags - - -    | 25             | -                          |   |
| Saltpetre - - - - -  | ditto - - -   | 25             | -                          |   |
|  |               | 20             | -                          | 13 inches.  |
| Shells - - - - -   | No. - - -     | 100            | -                          | 10 or 8 ditto.  |
|  |               | 250            | -                          | 5½ ditto.   |
|  |               | 300            | -                          | 4½ ditto.   |
|  |               | 150            | -                          | 24 pounds.  |
|  |               | 200            | -                          | 18 ditto.   |
| Shot - - - - -   | ditto - - -   | 300            | -                          | 12 ditto.   |
|  |               | 400            | -                          | 9 ditto.  |
|  |               | 500            | -                          | 6 ditto.  |
| Treasure - - - - -   | boxes - - -   | 6              | 4                          |   |

## III.—MISCELLANEOUS ARTICLES.

|                                      |  |        |                |        |
|--------------------------------------|--|--------|----------------|--------|
| Bullocks - - - - -                   | No. - - -  | 2      | -              |        |
| Coals - - - - -                      | tons - - -   | 2      | $1\frac{1}{2}$ |        |
| Cow and Calf - - - - -               | No. - - -  | 1      | -              |        |
| Firewood.                            | Ramiapatam - - - - -                                   | 500    | -              | large. |
|                                      | 1,000 - - - - -  | -      | -              | small. |
|                                      | Candarungum - - - - -                                  | 600.   | -              |        |
|                                      | Checurecottah - - - - -                                | 2,000. | -              |        |
|                                      | Alumbarary - - - - -                                   | 2,000. | -              |        |
|                                      | Kistnapatam - - - - -                                  | 1,000. | -              |        |
|                                      | Alepanum - - - - -                                     | 150.   | -              |        |
|                                      | Cuddalore - - - - -                                    | 1,500. | -              |        |
|                                      | Acheedandoo - - - - -                                  | 2,000. | -              |        |
|                                      | Rangoon - - - - -                                      | 2,000. | -              |        |
| Ghee and Oil - - - - -               | dubbers - - -  | 25     | -              |        |
| Horse - - - - -                      | No. - - -  | 1      | -              |        |
| Linseed Oil - - - - -                | jars - - -   | 20     | -              |        |
| Loose Oakum - - - - -                | whatever quantity can be stowed conveniently.          | -      | -              |        |
| Pecul weights of all kinds - - - - - | peculs - - -   | 30     | 25             |        |
| Pigs - - - - -                       | No. - - -  | 15     | -              |        |
| Ponies - - - - -                     | ditto - - -  | 2      | -              |        |
| Poultry - - - - -                    | baskets, any quantity that can be stowed conveniently. | -      | -              |        |
| Sand, Ballast - - - - -              | tons - - -   | 2      | $1\frac{1}{2}$ |        |
| Seed Cocoa-nut - - - - -             | No. - - -  | 200    | -              |        |
| Sheep - - - - -                      | ditto - - -  | 30     | -              |        |
| Tar - - - - -                        | barrels - - -  | 8      | 6              |        |
| Tarpaulin - - - - -                  | No. - - -  | 30     | -              |        |

The Number of Passengers composing a Boat-load :

Europeans - - - - - 12 persons.

Natives - - - - - 15 „

N. B.—Two Children are to be considered equal to one grown-up Person.



## SCHEDULE B.

## MAXIMUM RATE of Boat and Cattamaran Hire.

| Accommodation Boats:               |   |   |   |   |          | Rs. | A. | P. |
|------------------------------------|---|---|---|---|----------|-----|----|----|
| Ordinary Trip, South or North Road | - | - | - | - | per trip | 3   | 8  | -  |
| Extra hire in and beyond 9 fathoms | - | - | - | - | ditto    | 1   | 8  | -  |
| Foul weather trip                  | - | - | - | - | ditto    | 6   | -  | -  |
| Transshipment                      | - | - | - | - | ditto    | 1   | -  | -  |

| Common Boats:                         |   |   |   |   |          | South Road. |    |   | North Road. |    |   |
|---------------------------------------|---|---|---|---|----------|-------------|----|---|-------------|----|---|
| Ordinary Trip                         | - | - | - | - | per trip | 1           | 8  | - | -           | 15 | - |
| Ballast ditto                         | - | - | - | - | ditto    | 1           | 10 | - | 1           | -  | - |
| Ballast in and beyond 9 fathoms       | - | - | - | - | ditto    | 2           | 10 | - | 2           | -  | - |
| Return Trip                           | - | - | - | - | ditto    | -           | 12 | 6 | -           | 8  | - |
| Return Trip in and beyond 9 fathoms   | - | - | - | - | ditto    | 1           | 8  | - | -           | 15 | - |
| Water Ordinary Trip                   | - | - | - | - | ditto    | 3           | 8  | - | 3           | -  | - |
| Water in and beyond 9 fathoms         | - | - | - | - | ditto    | 4           | 3  | - | 3           | 2  | 6 |
| Trip in and beyond 9 fathoms          | - | - | - | - | ditto    | 2           | 12 | - | 2           | 2  | - |
| Transshipment                         | - | - | - | - | ditto    | -           | 15 | - | -           | 15 | - |
| Transshipment in and beyond 9 fathoms | - | - | - | - | ditto    | 1           | 14 | 3 | 1           | 14 | 3 |
| Foul in and beyond 9 fathoms          | - | - | - | - | ditto    | 4           | 3  | - | 3           | 2  | 6 |

| Small Cattamaran:                       |   |   |   |   |          |   |    |   |
|---|---|---|---|---|----------|---|----|---|
| Ordinary Trip, South or North Road      | - | - | - | - | per trip | - | 5  | - |
| Foul weather, or in or beyond 9 fathoms | - | - | - | - | ditto    | - | 10 | - |
| Cattamaran for rafting timber           | - | - | - | - | per day  | 1 | -  | - |

| Large Cattamaran hire:                                     |   |   |   |   |          |    |    |   |
|--|---|---|---|---|----------|----|----|---|
| For landing or shipping an Europe Cable of 13 to 16 inches | - | - | - | - | -        | 18 | 12 | - |
| For ditto of 17 to 22 inches                               | - | - | - | - | -        | 28 | 8  | - |
| For shipping Chain Cables                                  | - | - | - | - | per trip | 18 | 12 | - |
| For ditto an Anchor from 14 to 29 cwt.                     | - | - | - | - | -        | 18 | 12 | - |
| For ditto an Anchor from 30 to 50 cwt.                     | - | - | - | - | -        | 28 | 12 | - |
| For making a rope fast to an Anchor under 12 cwt.          | - | - | - | - | -        | 10 | -  | - |
| For ditto ditto above 12, and under 20 cwt.                | - | - | - | - | -        | 20 | -  | - |
| For ditto ditto above 20 cwt.                              | - | - | - | - | -        | 35 | -  | - |

| Tarpaulin: |   |   |   |   |   |   |   |   |
|------------|---|---|---|---|---|---|---|---|
| Per Trip   | - | - | - | - | - | - | 4 | - |

| Water Casks:       |   |   |   |   |   |   |   |   |
|--------------------|---|---|---|---|---|---|---|---|
| Per Trip (4 casks) | - | - | - | - | - | - | 9 | 5 |

| Extra hire in addition to the Regulated Charges for Boats and Cattamarans.                 |   |   |   |   |   | Accommodation Boat. |    |   | Common Boat. |    |   | Cattamaran. |    |   |
|--|---|---|---|---|---|---------------------|----|---|--------------|----|---|-------------|----|---|
| South Road trips, between 6 and 8 P.M.   | - | - | - | - | - | 1                   | 12 | - | -            | 12 | - | -           | 2  | 6 |
| North Road trips, ditto ditto  | - | - | - | - | - | 1                   | 12 | - | -            | 6  | - | -           | 2  | 6 |
| South Road trips, between 8 P.M. and 5 A.M.  | - | - | - | - | - | 3                   | 8  | - | 1            | 8  | - | -           | 5  | - |
| North Road trips, ditto ditto  | - | - | - | - | - | 3                   | 8  | - | -            | 15 | - | -           | 5  | - |
| Boats or Cattamarans detained alongside for every three hours during the day or night      | - | - | - | - | - | 3                   | 8  | - | 1            | 8  | - | -           | 5  | - |
| Boats or Cattamarans employed between the Commissariat Granary, and Parry and Co.'s Office | - | - | - | - | - | -                   | 14 | - | -            | 6  | - | -           | 1  | 3 |
| Ditto between Parry and Co.'s, and the Tunnel  | - | - | - | - | - | 1                   | 12 | - | -            | 12 | - | -           | 2  | 6 |
| Ditto between the Tunnel and the Sea Gate  | - | - | - | - | - | 2                   | 5  | 4 | 1            | -  | - | -           | 3  | 4 |
| Ditto between the Sea Gate and the Marine Villa  | - | - | - | - | - | 4                   | 10 | 8 | 2            | -  | - | -           | 6  | 8 |
| Ditto between Marine Villa and Adyar   | - | - | - | - | - | 7                   | -  | - | 3            | -  | - | -           | 10 | - |
| Ditto North of Royapooram  | - | - | - | - | - | 1                   | 12 | - | -            | 9  | 6 | -           | 2  | 6 |
| Ditto Trivatoor and Ennore   | - | - | - | - | - | 10                  | 8  | - | 3            | 9  | - | -           | 15 | - |
| Beyond the limits of the Anchorage   | - | - | - | - | - | 1                   | 8  | - | 1            | 8  | - | -           | 5  | - |
| Boats employed on Sundays  | - | - | - | - | - | 1                   | 8  | - | -            | 9  | - | -           | 2  | - |

N.B.—The ordinary period within which boats and cattamarans shall be let on hire, shall be between sunrise and sunset.



ACT No. XI. of 1842.

Passed by the Honourable the President of the Council of India in Council, on the 21st of October 1842, with the Assent of the Right Honourable the Governor-General of India.

AN ACT for Amending and Explaining the Law concerning the Importation of Foreign Sugar.

It is hereby enacted and declared, that the prohibition and penalties contained in Acts No. XXXII. of 1836 and No. XV. of 1839, against the landing or attempting to land in any part of the territories subject to the Presidency of Fort William in Bengal, or the Presidency of Fort St. George, of any foreign sugar, or any sugar which is the growth of any British possession into which foreign sugar can be legally imported, shall apply and be deemed to apply to such sugar otherwise imported into any part of the territories subject to the said Presidencies.

ACT No. XIV. of 1843.

Passed by the Right Honourable the Governor-General of India in Council, on the 5th August 1843.

AN ACT for regulating the Levy of Customs Duties, and the Manufacture of Salt in the North Western Provinces of the Presidency of Bengal.

I. It is hereby enacted, that Regulation XVI. 1829, Act II. 1838, and so much of Regulation IX. 1810, and of any other Regulation and Act as affects the collection of customs duties, or the manufacture of salt in the North Western Provinces of the Presidency of Bengal, shall be repealed from the 1st day of September 1843.

II. And it is further enacted, that from and after the day above-mentioned, the following and no other duties of customs shall be leviable upon the import and export of articles into and from the North Western Provinces of the Presidency of Bengal; (that is to say)

On the import of salt, of all descriptions, two rupees per maund, and a further duty of one rupee per maund on the transmission thereof to the eastward of Allahabad.

On the import of cotton, uncleaned, four annas per maund; cleaned, eight annas per maund.

On the export of Misree, Kund, Chencee, and all clayed and refined sugar, eight annas per maund; Goor, Râb, Sheerah, and all unclayed and unrefined saccharine produce, three annas per maund.

The import of sugar into any part of the said Provinces is and shall remain prohibited.

III. And it is further enacted, that it shall be lawful for the Government of the said Provinces, from time to time to make and issue such orders as may be deemed expedient for the collection of the aforesaid duties; in such manner, and upon such line or lines, and at such places on or near such line or lines as may seem fit, and all such orders shall have the same force as if they formed a part of this Act, from the date notified in the Gazette wherein they shall be published.

IV. And it is further enacted, that from and after the 1st day of September 1843, the manufacture of alimentary salt throughout the North Western Provinces of the Presidency of Bengal, without the express sanction of the Government, is prohibited; and that any person engaging in the manufacture of such salt, or preparing or causing to be prepared works for the manufacture of such salt, without such sanction, and all zemindars or other proprietors of land, or their agents, conniving at such illicit manufacture, shall on conviction by the magistrate, within the limits of whose district the offence may have occurred, be punished by a fine not exceeding 500 rupees, and on non-payment of such fine, by



by imprisonment not exceeding six months, with or without hard labour, and that all works at which such manufacture shall have been conducted, or which are designed for such manufacture, shall be destroyed, and any salt which may be manufactured or stored thereat, shall be seized and confiscated.

V. And it is further enacted, that it shall be lawful for the collectors of customs and the collectors of land revenue within their jurisdictions, to destroy all works for the manufacture of salt, and to seize the salt stored thereat, and to apprehend the persons concerned in the manufacture thereof, and make them over for trial to the magistrate within the limits of whose district the offence may have occurred.

VI. It is further enacted, that all sugar imported into the said Provinces, and all articles imported or exported without payment of the duties imposed by this Act, or in contravention of the orders which may be made and issued under the provisions thereof, and all boats, carriages and conveyances, and all animals used in transporting the same, shall be liable to be seized and confiscated in the manner hereinafter mentioned.

VII. And it is further enacted, that all persons evading or attempting to evade the payment of the duties imposed by this Act, and all persons aiding or abetting such attempts or evasions, or in any manner acting in contravention of this Act, or of any order made and issued under the provisions thereof, and all zemindars and other proprietors of land, or their agents, who shall wilfully connive at such attempts or evasions, or aid such acts, shall on conviction by the magistrate within the limits of whose district the offence may have occurred, be punished by a fine not exceeding 500 rupees, and on non-payment thereof by imprisonment not exceeding six months, with or without hard labour.

VIII. And it is further enacted, that it shall be lawful for all officers of the customs department to search any carriages and conveyances, and any packages, upon reasonable grounds of suspicion that such carriages, conveyances or packages contain any articles made subject to duty, or prohibited to be imported by this Act, and to detain all such articles as may be liable to confiscation under the provisions thereof.

IX. And it is hereby enacted, that whenever any articles or goods shall be seized or detained under the provisions of this Act, the collector or deputy collector of land revenue or customs, within whose jurisdiction such seizure or detention shall occur, shall, with all practicable expedition, report the case for the determination of the Commissioner of Revenue, and it shall be lawful for such commissioner to declare such articles or goods to be confiscated, or to impose such lesser penalty in lieu thereof as to him may seem fit.

X. And it is hereby enacted, that it shall be lawful for all officers in the customs department to apprehend any person, upon reasonable grounds of suspicion that such person is liable to punishment under this Act, and to make him over for trial with all practicable expedition to the magistrate within whose jurisdiction the offence may occur.

XI. Provided always, that any officer of the customs department who shall without reasonable grounds of suspicion search any carriage or conveyance or any package, shall upon conviction thereof before the magistrate within whose jurisdiction the offence may have been committed, be punished with fine not exceeding 250 rupees, which fine shall be paid over to the party aggrieved, and on non-payment of such fine, with imprisonment not exceeding three months; and provided also, that any officer of the customs department who shall under colour of this Act apprehend any person without reasonable grounds of suspicion that such person is liable to punishment under this Act, shall upon conviction before the magistrate within whose jurisdiction the offence may have been committed, be punished with fine not exceeding 500 rupees, which fine shall be paid over to the party aggrieved, and on non-payment of such fine, with imprisonment not exceeding six months.

XII. And it is hereby enacted, that all magistrates, or persons exercising the powers of magistrates, shall be competent to receive and determine all charges against persons thus made over to them for trial on account of offences against this Act, and that all sentences passed in pursuance of this Act, shall be open to appeal under such rules as may from time to time be laid down for the cognizance of appeals in ordinary cases.



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XIII. And it is hereby enacted, that all officers of police, and all officers of the Government engaged in the collection of the land revenue, are empowered and required to aid and assist the officers of the customs department in the execution of this Act.

XIV. And it is further enacted, that nothing in this Act contained shall apply or be deemed to apply to the Saugor and Nerbudda territories, or to the district of Ajmere.

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ACT No. XXV. of 1843.

Passed by the Right Honourable the Governor-General of India in Council, on the 23d November 1843.

AN ACT for making the Provisions of 5 & 6 Vict. c. 47, Sect. XI. applicable to India.

WHEREAS doubts have arisen as to whether so much of an Act passed in the 5th and 6th year of the reign of Her Majesty Queen VICTORIA, intituled, "An Act to amend the Laws relating to the Customs," as provides "that from and after the 5th day of January 1843, any articles of foreign manufacture, and any packages of such articles imported into the United Kingdom or into the British possessions abroad bearing any names, brands or marks purporting to be the names, brands or marks of manufacturers resident in the United Kingdom, shall be forfeited," is applicable to the territories subject to the government of the East India Company :

It is hereby enacted, that from and after the 1st day of May 1844, any articles of foreign manufacture, and any packages of such articles imported into the territories subject to the government of the said Company, bearing any names, brands or marks purporting to be the names, brands or marks of manufacturers resident in the United Kingdom, shall be forfeited.

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ACT No. VI. of 1844.

Passed by the Right Honourable the Governor-General of India in Council, on the 16th March 1844.

AN ACT for abolishing the Levy of Transit or Inland Customs Duties, for revising the Duties on Imports and Exports by Sea, and for determining the Price at which Salt shall be sold for Home Consumption within the Territories subject to the Government of Fort St. George.

Rescinding all Regulations of the Madras Code imposing inland, transit and town duties.

I. It is hereby enacted, that from the 1st day of April 1844, such parts of Regulation X. of 1803, Regulation I. of 1812, Regulation III. of 1812, Regulation VI. of 1812, and Regulation III. of 1821, of the Madras Code, and all such parts of any Regulations of the said Code as prescribe the levy of transit or inland customs duties at any town or place within the limits of the Presidency of Fort St. George, shall be repealed.

Rescinding Regulations of the Madras Code imposing sea customs duties, with certain exceptions.

II. And it is hereby enacted, that Regulation IX. of 1803, with exception of Sections 55 to 70, both inclusive, Regulation XI. 1803, Regulation XIV. of 1808, Regulation XV. of 1808, with exception of Section 5, Regulation II. of 1812, with exception of Sections 15 and 17, Regulation IV. of 1812, and such parts of Regulation I. of 1813, of the same Code, as relate to the rates of duty and drawback on spirituous liquors imported or exported by sea, also Regulation II. of 1816, Regulation II. of 1818, Regulation III. of 1818, Regulation IV. of 1819, and Regulation VII. of 1819, together with the Schedules appended thereunto, excepting in so far as any of these Regulations rescind any former Regulations, either in part or in whole, of the Madras Code, and likewise the provisions of any kind contained in the foregoing or any other Regulations of the Madras Code, for fixing the amount of duty to be levied on goods imported or exported by sea, at any place within the limits of the Presidency of Fort St. George, or the drawback payable on the same, shall be repealed.

III. Provided



III. Provided always, that nothing contained in the two preceding sections of this Act shall be construed to prevent the levy of any municipal tax, or of any toll on any bridge, road, canal, pier or causeway, for repair and maintenance of the same; or of any fee for the erection and maintenance of lighthouses. Proviso.

IV. And it is hereby enacted, that duties of customs shall be levied on goods imported by sea into any place within the territories subordinate to the government of the Presidency of Fort St. George, after the said 1st day of April 1844, according to the rates specified in Schedule A. annexed to this Act, with the exceptions specified therein, and the Schedule, with the notes attached thereto, shall be taken to be a part of this Act. Duties to be levied on goods imported by sea into the Presidency of Fort St. George.

V. And it is hereby further enacted, that duties of customs shall be levied upon country goods exported by sea from any ports of the Presidency of Fort St. George, after the 1st day of April 1844, according to the rates specified in Schedule B. annexed to this Act, with the exceptions therein specified, and the said Schedule, with the notes attached thereto, shall also be taken to be a part of this Act. Duties to be levied on goods exported by sea from the Presidency of Fort St. George.

VI. And it is hereby enacted, that duties of customs shall be levied on goods passing by land into or out of foreign European settlements, situated on the line of coast within the limits of the Presidency of Fort St. George, at the rates prescribed in the Schedules of this Act for goods imported or exported on foreign bottoms at any British port in that Presidency. Duties to be levied on goods passing by land into or out of foreign European settlements, adjacent to the Presidency of Fort St. George.

VII. And it is hereby enacted, that it shall be lawful for the Governor in Council of the Presidency of Fort St. George to declare by notice to be published in the Gazette of that Presidency, that the territory of any native chief, not subject to the jurisdiction of the courts and civil authorities of that Presidency, shall be deemed to be foreign territory, and to declare goods passing into or out of such territory liable either to the duty fixed for British or for foreign bottoms, as the said Governor in Council may think fit. The Governor in Council may declare by notice in the Gazette, the territory of native chiefs, beyond the jurisdiction of the courts, to be foreign.

VIII. And it is hereby enacted, that for the levy of duties of customs as above provided on goods exported by land to, or imported by land from such foreign territories, customs chokees may be established at such places as may be determined by the said Governor in Council, and every officer at every such chokee shall have power to detain goods passing into or out of any such foreign territory, and to examine and ascertain the quantities and kinds thereof; and such goods shall not be allowed to pass across the frontier line out of, or into the territory of the East India Company, until the owner or person in charge thereof shall produce and deliver a certificate, showing that the customs duty leviable thereupon has been paid in full. Customs chokees may be established for the levy of duties on goods passing into or out of foreign territory.  
Powers of officers at such chokees.  
Goods not to be allowed to pass across the frontier line without a certificate of the duty thereon having been paid in full.

IX. And it is hereby enacted, that it shall be lawful for the said Governor in Council to appoint such officers as he may think fit to receive money on account of customs duties, and grant certificates of the payment thereof, and that such a certificate being delivered to any chokee officer shall entitle goods to cross the frontier into or out of the East India Company's territories, provided that the goods correspond in description with the specification thereof contained in such certificate, and that the certificate show the entire amount of duty leviable on those goods to have been duly paid; and if upon examination the goods brought to any chokee be found not to correspond with the specification entered in the certificate presented with the same, the difference shall be noted on the face of the certificate, and if the payment of duty certified therein shall not cover the entire amount of duty leviable on the goods as ascertained at such examination, the goods shall be detained until a further certificate for the difference shall be produced. The Governor in Council may appoint officers to collect duties and to grant certificates of payments.  
If goods be found not to correspond with certificate, the difference to be noted on the face of the certificate, and if the duty have not been duly paid, the goods to be detained until a further certificate be produced.

X. And it is hereby enacted, that the said Governor in Council shall give public notice in the official Gazette of the Presidency of Fort St. George, of the appointment of every officer appointed to receive customs duties on goods crossing the land frontier of the said foreign territories, and the officers so appointed shall on receipt of money tendered as customs duty be bound to give to any merchant or other person applying for the same, a certificate of payment, and to enter therein the specification of goods, with the values and description thereof, according to the statement furnished by the person so applying, provided only that the proper duty leviable thereupon, according to the descriptions and values stated, be covered by the payment made. The appointments of officers to receive customs duties on the frontier to be notified in the official Gazette.  
Officers so appointed bound to grant certificates on receipt of the proper duty.

XI. And



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Certificates not to bear date more than 30 days before the arrival of the goods.  
Proviso.

XI. And it is hereby enacted, that no certificate shall be received at any chokee that shall bear date more than 30 days before the date when the goods arrive at the chokee; provided, however, that any person who has taken out a certificate from any authorized receiver of customs duties, shall at any time within the said period of 30 days, on satisfying such receiver that such certificate has not been used, and on delivering up the original, be entitled to receive a renewed certificate, with a fresh date, without further payment of duty.

The Governor in Council to notify in official Gazette by what routes goods may cross the land frontier.

XII. And it is hereby enacted, that it shall be lawful for the said Governor in Council to prescribe by public notice in the official Gazette of the Presidency of Fort St. George, by what routes goods shall be allowed to pass into or out of any such foreign territory, as is described in Sections VI. and VII. of this Act; and after such notice shall be given, goods which may be brought to any chokee established on other routes or passes than those so prescribed, shall, if provided with a certificate, be sent back; and if not provided with a certificate shall be detained, and shall be liable to confiscation by the collector of customs, unless the person in charge thereof shall be able to satisfy the said collector that his carrying them by that route was from ignorance or accident.

After which goods brought by other routes to be liable to detention, or confiscation.

Goods crossing frontier clandestinely to be confiscated.

XIII. And it is hereby enacted, that goods which may be passed, or which an attempt may be made to pass across any frontier guarded by chokees between sunset and sunrise, or in a clandestine manner, shall be seized and confiscated.

Penalty for officer permitting goods to cross the frontier without certificate, or by prohibited route.

XIV. And it is hereby enacted, that any chokee officer who shall permit goods to pass across the frontier when not covered by a sufficient certificate, or who shall permit goods to pass by any prohibited route, shall be liable, on conviction before the collector of customs, to imprisonment for a term not exceeding six months, and to a fine not exceeding 500 rupees, commutable, if not paid, to imprisonment for a further period of six months.

Penalty for a chokee officer needlessly and vexatiously injuring goods, or wrongfully detaining them.

XV. And it is hereby enacted, that if any chokee officer shall needlessly and vexatiously injure goods under the pretence of examination, or in the course of his examination, or shall wrongfully detain goods for which there shall be produced a sufficient certificate, such officer shall, on conviction before the collector of customs, or before any magistrate or joint magistrate, be liable to imprisonment for a term not exceeding six months, and to fine not exceeding 500 rupees, commutable, if not paid, to imprisonment for a further period of six months.

Goods imported by sea from foreign European settlements or native states declared foreign, to be liable to duties leviable on foreign bottoms.

XVI. And it is hereby enacted, that all goods imported by sea into any port of the Presidency of Fort St. George from any foreign European settlement in India, or from any native state the inland trade of which has been declared by the Governor in Council of the Presidency of Fort St. George under Section VII. of this Act to be subject to the duties levied on foreign bottoms, shall be liable to the same duties as are imposed by Schedule A. on imports on foreign bottoms.

No dutiable goods entered in either of the Schedules of this Act to be exempted unless under special order of Government.  
Proviso.

XVII. And it is hereby enacted, that no goods whatsoever entered in either of the Schedules of this Act as liable to duty, shall be exempted from the payment of such duty or of any part thereof, except under special order from the Governor in Council of the Presidency of Fort St. George: Provided always, that it shall and may be lawful for the collector of customs, or other officer in charge of a custom-house to pass free of duty any baggage in actual use, at his discretion; and if any person shall apply to have goods passed as such baggage, the collector acting under the orders of the Government, shall determine whether they be baggage in actual use, or goods subject to duty under the provisions of this Act.

Proviso under which goods may be imported duty free from any other Madras port.

XVIII. Provided always, that when goods are imported at any port of the Presidency of Fort St. George from any other port in that Presidency, under certificate that the export duty specified in Schedule B. has been duly paid thereon, or that there has been a re-export, and that the import duty specified in Schedule A. has been duly paid, the said goods shall be admitted to free entry.

Further proviso under which credit may be given at any Madras

XIX. Provided also, that when duties of customs shall have been paid on any goods at any port in any part of the territories of the East India Company not



not subject to the Presidency of Fort St. George, and such goods shall subsequently be imported at any port of the Presidency of Fort St. George, credit shall be given at such last-mentioned port for the sum that may be proved by the production of due certificates to have been so paid.

port for duties paid at any other British Indian port.

XX. And it is hereby enacted, that it shall be lawful for the Governor in Council of the Presidency of Fort St. George, from time to time, by notice in the official Gazette of that Presidency, to fix a value for any article or number of articles liable to ad valorem duty, and the value so fixed for such articles shall, till altered by a similar notice, be taken to be the value of such articles for the purpose of levying duty on the same.

The Governor in Council to notify in the official Gazette, the valuation of articles liable to ad valorem duty.

XXI. And it is hereby enacted, that when goods liable to duty, for which a value has not been fixed by such a notice as is above directed, or for which a fixed duty has not been declared by the Schedules annexed to this Act, are brought to any custom-house in the Presidency of Fort St. George for the purpose of being passed for importation or exportation, the duty leviable on such goods shall be levied ad valorem; that is to say, according to the market value of such goods at the place and time of importation or exportation, as the case may be.

When no value has been fixed or declared, duty to be levied according to the market value.

XXII. And it is hereby enacted, that the market value for assessment of duties on ad valorem goods shall be declared by the owner, consignee or exporter, or by the agent or factor for any of these respectively, upon the face of the application to be given in by him in writing for the passing of the goods through the custom-house, and the value so declared shall include the packages or materials in which the goods are contained, and the application shall truly set forth the name of the ship in which the goods have been imported, or are to be exported, the name of the master of the said ship, the colours under which the said ship sails, the number, description, marks and contents of the packages, and the country in which the goods were produced.

The market value how and by whom to be declared.

Application to be made in writing for the passing of goods through the custom-house.

What the application is to contain.

XXIII. And it is hereby enacted, that every such declaration, when duly signed, shall be submitted to the officer of customs appointed to appraise goods at the custom-house, and if it shall appear to him that the same is correct, he shall countersign it as admitted; but if any part, or the whole, of the goods shall seem to him to be undervalued in such declaration, he shall report the same to the collector of customs, who shall have power to take the goods, or any part thereof, as purchased for the Government at the price so declared; and whenever the collector of customs shall so take goods for the Government, payment thereof shall be made to the consignee or importer, if the goods be imported goods, within 15 days from the date of the declaration, the amount of import duty leviable thereon being first deducted, and if the goods be intended for exportation, the entire value as declared shall be paid, without deduction on account of customs duty.

Declaration of market value to be submitted to appraising officer.

The collector of customs empowered to purchase undervalued goods at the price so declared.

Payment for the goods when and how to be made.

XXIV. And it is hereby enacted, that it shall be lawful for the Governor in Council of the Presidency of Fort St. George to declare, by public notice in the official Gazette of that Presidency, what places within the same shall be ports for the landing and shipment of merchandize, and any goods that may be landed, or which an attempt may be made to land, at any other port than such as shall be so declared, shall be seized and confiscated.

Government to notify in the official Gazette the ports for landing and shipping merchandize. Goods landing at other ports to be confiscated.

XXV. And it is hereby enacted, that when any vessel shall arrive in any port of the Presidency of Fort St. George, the master shall deliver a true manifest of the cargo on board, made out according to the form annexed to this Act, and marked C., to the first person duly empowered to receive such manifest that may come on board, and if no such person shall have come on board before the anchor of the said vessel is dropped, then the manifest shall be forwarded to land on board of the first boat that leaves the vessel after dropping anchor; and if the port be up a river or at a distance from the land first made, then it shall be lawful for the said Governor in Council, by an order published in the official Gazette of the Presidency, to fix a place in any such river or port beyond which place it shall not be lawful for any inward-bound vessel, except such country craft as are described in Sections LIV. and LV. of this Act, to pass, until the master shall have forwarded in such manner as may be ordered by the said Governor in Council, such a manifest as is required by this Act.

Manifests of cargo to be sent in by masters of vessels on arrival.

The Governor in Council may appoint places beyond which no inward-bound vessel may pass until the master have forwarded his manifest of cargo.

Excepting certain country craft.



Penalty for a master delivering a manifest not containing a full and true specification of cargo.

XXVI. And it is hereby enacted, that if the manifest so delivered by the master shall not contain a full and true specification of all the goods imported in the vessel, the said master shall be liable to a fine of 1,000 rupees, and any goods or packages that may be found on board in excess of the manifest so delivered, or differing in quality or kind, or in marks and numbers from the specification contained therein, shall be liable to be seized by any customs officer and confiscated; or to be charged with double or such increased duties as may be determined by the collector of customs under the orders of Government.

Masters of inward-bound vessels remaining outside of the places fixed by the Governor in Council, required to deliver manifests.

XXVII. And it is hereby enacted, that if any inward-bound vessel shall remain outside or below the place that may be fixed by the said Governor in Council for the first delivery of manifests, the master shall deliver a manifest as hereinbefore prescribed, to the first person duly empowered to receive such manifest that may come on board; and if any vessel entering a port for which there is a custom-house established shall lie at anchor therein for the space of 24 hours, the master whereof shall refuse to deliver the said manifest in the manner above prescribed, he shall for such refusal be liable to fine not exceeding 1,000 rupees, and no entry or port clearance shall be given for such vessel until the fine is paid.

Penalty for the master of a vessel refusing to deliver a manifest.

No vessel to break bulk until the collector of customs have received ship's papers.

XXVIII. And it is hereby enacted, that no vessel shall be allowed to break bulk until a manifest as required by this Act, and another copy thereof to be presented at the time of applying for entry inwards, if so required by the collector of customs, shall have been received by the said collector, or until order shall have been given by the said collector for the discharge of the cargo; and that the said collector may further refuse to give such order if he shall see fit, until any port clearances, cocketts or other papers, known to be granted at the places from which the vessel is stated to have come, shall likewise be delivered to him.

Goods moved from or put on board of any vessel without due entry in the Custom-house, or permission for discharge of cargo, to be seized as contraband.

XXIX. And it is hereby enacted, that no goods shall be allowed to leave any vessel or to be put on board thereof, until entry of the vessel shall have been duly made in the custom-house of the port, nor until order shall have been given for discharge of the cargo thereof, as above provided, and it shall be the duty of every customs officer to seize as contraband any goods which have been removed or put on board of any vessel in contravention of the above provision, or which any attempt shall have been made to remove from, or to put on board of any vessel in contravention of the above provision; and after entry of the vessel at the custom-house in due form, such part of the cargo as may not be declared for re-exportation in the same vessel shall be sent to land, and export cargo shall be laden on board according to the forms and rules that may be prescribed for the port by this Act, or by order of the Governor in Council of the Presidency of Fort St. George; and if an attempt be made to land or put on board goods or merchandize in contravention of the forms and rules so prescribed, the goods shall be liable to seizure and confiscation.

After entry in due form, cargo not declared for re-exportation may be landed, and export cargo laden.

Goods liable to seizure and confiscation if attempted to be landed or put on board in contravention of this Act.

Penalty on master if cargo do not correspond with his manifest, or if goods sent out of the vessel be not landed at the prescribed places.

XXX. And it is hereby enacted, that if goods entered in the manifest of a vessel shall not be found on board that vessel, or if the quantity found be short and the deficiency be not duly accounted for, or if goods sent out of the vessel be not landed at the custom-house, or at such other place as the collector of customs shall have prescribed, the master shall be liable to a penalty not exceeding 500 rupees for every missing or deficient package of unknown value, and for twice the amount of duty chargeable on the goods deficient and unaccounted for, if the duty can be ascertained; provided, however, that nothing herein contained shall be construed to prevent the collector of customs from permitting at his discretion the master of any vessel to amend obvious errors, or to supply omissions from accident or inadvertence, by furnishing an amended or supplemental manifest.

Provision for the amendment of obvious errors in manifests of cargo.

One or more places in every port to be appointed for the landing and shipment of goods.

XXXI. And it is hereby enacted, that there shall, in every port of the Presidency of Fort St. George, be one or more places appointed for the landing and shipment of goods, and goods shall not be landed at or shipped from any other place without the special order in writing of the collector of customs for the port; and if any goods be landed, or an attempt be made to land any goods at any other than the said authorized places, or if any goods be shipped or an attempt be made to ship any goods from any others than the said authorized places without such order, they shall be seized and confiscated.

Goods landing at or shipping from any other place without special permission to be confiscated.

XXXII. And



XXXII. And it is hereby enacted, that if the Governor in Council shall see fit, for the security of customs at any port, to maintain special establishments of boats for the landing and shipping of merchandize, or to license and register the cargo boats plying in any ports, then after due notification thereof, it shall not be lawful for any person to convey goods to or from any vessel in such port, otherwise than in the boats so authorized and prescribed, except under special permit from the collector of customs at the port, and any goods that may be found on board of other boats than those so authorized for the port, shall be liable to be seized by an officer of customs, and shall be liable to confiscation.

The Governor in Council may license boats for landing and shipping merchandize; and after notification goods found on any other boats to be liable to confiscation.

Excepting under special permit from the collector of customs.

XXXIII. And it is hereby enacted, that when the Governor in Council of the Presidency of Fort St. George shall see fit to maintain at any port an establishment of officers to be sent on board of vessels to watch their unloading and lading, then, after due notification shall have been given that such establishment is so maintained at any port, the collector of customs at that port shall have power at his discretion to send one or more officers of such establishment to remain on board of any vessel in such port, by night and by day, until the vessel shall leave the port, or it shall be otherwise ordered by the collector.

After due notification by Government the collector of customs empowered to station customs officers on board of any vessel.

XXXIV. And it is hereby enacted, that any master of such vessel at such port who shall refuse to receive such officer with one servant on board, when such officer shall be so deputed as above provided, or shall not afford such officer and such servant suitable shelter and sleeping accommodation while on board, and likewise furnish them with a due allowance of fresh water if necessary, and with the means of cooking on board, shall be liable to a fine not exceeding the sum of 100 rupees for each day during which such officer and servant shall not be received and provided with suitable shelter and accommodation.

Penalty for the master of a vessel refusing to receive and accommodate such officer.

XXXV. And it is hereby enacted, that whenever a collector of customs shall see cause to direct that any vessel shall be searched, he shall issue his warrant or written order for such search, addressed to any officer under his authority, and upon production of such order the officer bearing it shall be competent to require any cabins, lockers or bulk-heads, to be opened in his presence, and if they be not opened upon his requisition, to break the same open, and any goods that may be found concealed, and that shall not be duly accounted for to the satisfaction of the collector of customs, shall be liable to confiscation; and any master or person in charge of a vessel who shall resist such officer or refuse to allow the vessel to be searched when so ordered by the collector of customs, shall be liable upon conviction for every such offence to a fine of 1,000 rupees.

Collector of customs may issue warrant to search any vessel.

Powers of an officer bearing such warrant.

Penalty for any master of a vessel resisting officer with warrant for search.

XXXVI. And it is hereby enacted, that every master of a vessel who shall remove from such vessel or put on board thereof any goods, or cause or suffer any goods to be removed from thence or put on board thereof between sunset and sunrise, or on any day when the custom-house is closed for business, without leave in writing obtained from the collector of customs, shall be punished with a fine not exceeding 500 rupees.

Penalty for a master removing or putting on board goods between sunset and sunrise, or when the custom-house is closed, without leave from collector.

XXXVII. And it is hereby enacted, that no cargo boat laden with goods intended for exportation by sea shall make fast to, or lie alongside of any vessel on board of which there shall be a customs officer stationed, unless there shall be on board the boat, or have been received by the said customs officer, a custom-house permit or order for the shipment of the goods; and the goods on board of any boat that may so be alongside or be made fast to a vessel, if such goods be not covered by a custom-house pass accompanying them, or previously received by the customs officer on board the said vessel, shall be liable to confiscation.

Export cargo boats without permits not allowed to lie alongside vessels on which customs officers are stationed.

Goods on such boats if not covered by a pass to be liable to confiscation.

XXXVIII. And it is hereby enacted, that when goods shall be sent from on board of any vessel having a customs officer on board for the purpose of being landed and passed for importation, there shall be sent with each boat-load or other separate despatch a boat-note, specifying the number of packages and the marks and numbers or other description thereof, and such boat-note shall be signed by an officer of the vessel, and likewise by the customs officer on board; and if any imported goods be found in a boat proceeding to land from such a vessel without a boat-note, or if being accompanied by a boat-note they be found out of the proper track between the ship and the proper place of landing, the boat containing such goods may be detained by any officer of customs duly authorized by the collector,

In the removal of goods from on board any vessel, a boat-note to be sent with each separate despatch.

Goods liable to confiscation if found without a boat-note, or out of the track between the vessel and the proper place of landing.



lector, and unless the cause of deviation be explained to the satisfaction of the collector of customs, the goods shall be liable to confiscation.

Goods brought to be passed through the custom-house, if not corresponding with the description in the application, liable to confiscation.

XXXIX. And it is hereby enacted, that when goods shall be brought to be passed through the custom-house either for importation or exportation by sea, if the packages in which the same may be contained shall be found not to correspond with the description of them given in the application for passing them through the custom-house, or if the contents thereof be found not to have been correctly described in regard to sort, quality or quantity, or if any goods not stated in the application be found concealed in or mixed up with the specified articles, all such packages, with the whole of the goods contained therein, shall be liable to confiscation.

Goods liable to confiscation if removed with fraudulent intention after landing, and before passing through the custom-house.

XL. And it is hereby enacted, that if any person after goods have been landed and before they have been passed through the custom-house, removes or attempts to remove them with the intention of defrauding the revenue, the goods shall be liable to confiscation, unless it shall be proved to the satisfaction of the collector of customs, that the removal was not sanctioned by the owner or by any person having an interest in or power over the goods.

Collector of customs may require goods in bulk to be weighed or measured before landing, and levy duty accordingly.

XLI. And it is hereby enacted, that it shall be lawful for the collector of customs, whenever he shall see fit, to require that goods brought by sea and stowed in bulk shall be weighed or measured on board ship before being sent to land, and to levy duty according to the result of such weighing or measurement.

Rescinding c. 2, s. XI. of Reg. I. of 1805 of the Madras Code.

XLII. And it is hereby enacted, that Clause 2, Section XI. of Regulation I. of 1805 of the Madras Code, shall be repealed.

Fixing the price to be paid for salt within the Presidency of Madras.

XLIII. And it is hereby enacted, that the price to be paid by the purchasers of salt to the Government of the Presidency of Fort St. George, for salt that may be manufactured and sold under the orders of the Governor in Council for consumption within the territories subordinate to the Presidency of Fort St. George, shall, subsequent to the date specified in Section I. of this Act, be one Company's rupee and eight annas for every maund of 3,200 tolas weight of salt.

The Governor-general in Council empowered to grant a remission of this price.

XLIV. And it is hereby enacted, that it shall be competent to the Governor-General of India in Council to grant a remission of the price specified in the last preceding section of this Act, in cases in which it may appear that the grant of such remission is expedient.

Salt having paid the home consumption price may be landed free at any other Madras port, under certificate.

XLV. And it is hereby enacted, that on application by the exporter of any salt that has paid the full price fixed to be paid for salt sold for home consumption under the provisions of Section XLIII. of this Act, a certificate shall be granted by the collector of customs at the place of export, under authority of which certificate the quantity of salt specified therein shall be landed at any other port of the said Presidency of Fort St. George, and shall be passed from such port under the proper passes applicable to the free passage of salt into the interior, without the levy of any further duty of customs.

Limited period allowed for discharge of import cargo of vessel on which customs officer may be stationed.

XLVI. And it is hereby enacted, that when a customs officer shall be sent on board of any vessel to superintend the delivery of cargo, 20 days, exclusive of Sundays and holidays, shall be allowed for the discharge of the import cargo of vessels not exceeding 600 tons burthen, and 30 days, exclusive of Sundays and holidays, for the discharge of the import cargo of vessels exceeding that burthen, and the said periods shall be calculated from the day when the customs officer first went on board; and if the whole cargo be not discharged by the expiration of the above-mentioned periods, the master shall be charged with the wages of such officer, and other expenses, for any further period that such officer may be detained on board; and if the owners, importers or consignees do not bring their goods to land within the periods above fixed, it shall be the duty of the master so to do.

Limited period allowed for discharging cargo from any vessel without a customs officer on board.

XLVII. And it is hereby enacted, that when there shall be no customs officer sent aboard vessels discharging cargo, it shall be lawful for the collector of customs to fix a period, not being less than 20 days, for the discharge thereof and clearance of the vessel inwards; and if any goods remain on board after the time so fixed, or after the time allowed in the last preceding section of this Act, the collector may order the same to be landed and warehoused for the security of the duties chargeable thereon, and of any freight and primage and other demands that

Goods remaining on board after period allowed, to be landed and warehoused by order of collector.



that may be due thereon, giving his receipt to the master for the same: Provided always, that in all cases it shall be lawful for the collector or other officer in charge of the custom-house, with the consent of master of the vessel, to cause any packages to be brought on shore and to be deposited in the Government warehouses for the security of the duties and charges thereon, although 20 days may not have expired from the entry of such vessel; and in case any goods brought to land from any vessel be not claimed and cleared from the custom-house within three months from the date of entry of the ship in which such goods were imported, it shall be competent to the collector to sell the same on account of the duties and other charges due thereon, and the balance remaining, after deducting the said duties and charges, shall be held in deposit and paid to the owner on application.

Customs collector, with consent of master of vessel, may cause any packages to be deposited in the Government warehouses.

The collector empowered to sell goods if not cleared from custom-house within period specified.

XLVIII. And it is hereby enacted, that when a customs officer shall be sent on board of any vessel discharging cargo, a further period of 15 days, Sundays and holidays excluded, beyond the 20 days above specified, shall be allowed for putting on board export cargo if the vessel shall not exceed 600 tons burthen, and 20 days if it exceed that burthen, when the lading and unlading thereof shall be continuous, and the master or commander shall in such case not be charged with the wages and expenses of the customs officer on board until after the expiration of such additional period; and if a vessel having discharged its import cargo shall be laid up, the customs officer on board shall certify that no goods remain on board except necessary stores and articles for use, and when a vessel so laid up shall be entered at the custom-house for receipt of export cargo, a customs officer shall be sent on board, and if the said last-mentioned officer shall certify that no goods are on board except as above excepted, 20 days, exclusive of Sundays and holidays, as above, shall be allowed from the date of such certificate for the lading outwards of a vessel not exceeding 600 tons, and 30 days for vessels exceeding that burthen, after which periods respectively the master shall be charged with the wages and expenses of the customs officer on board to the date of the vessel's sailing from the port.

Limited period allowed for putting export cargo on board of any vessel.

XLIX. And it is hereby enacted, that when upon application from the master of any vessel the customs officer shall be removed from on board thereof under the provisions to that effect contained in the last preceding section of this Act, if the master of such vessel shall, before a customs officer have again been placed in such vessel, put on board of such vessel, or cause or suffer to be put on board of such vessel any goods whatever, such master shall be punished with a fine not exceeding 1,000 rupees, and the goods shall be liable to be reloaded for examination at the expense of the shippers, upon requisition to that effect from the collector of customs.

Penalty for putting goods on board a vessel after customs officer's removal therefrom, and before a customs officer have again been placed thereon.

L. And it is hereby enacted, that a port clearance shall be granted by the collector of customs, or other authorized officer, to the master or commander of every vessel clearing out from the ports of the Presidency of Fort St. George, provided such master or commander shall have complied with the terms prescribed by this Act, and with the rules of the port concerned, and shall produce a certificate from the proper officer or officers of all port charges and public demands against him, of whatever nature, having been duly paid and discharged.

A port clearance to be granted to the master of every vessel on certificate of all public demands against him having been satisfied.

LI. And it is hereby enacted, that upon any goods liable to duty that may be passed through the custom-house for shipment, the application for which shall be presented after port clearance shall have been taken out, double of the prescribed duty shall in all cases be levied, and if the goods be free or have already paid import duty, or have been imported free under certificate, five per cent. upon the market value shall be levied thereon, or if the same be imported goods entitled to drawback, the drawback shall be forfeited, but no separate duty shall be levied on drawback goods.

Rules for levying duty on goods passed through custom-house for shipment after grant of port clearance.

LII. And it is hereby enacted, that when a vessel having cleared out from any port shall put back from stress of weather, or it shall for any damage or from other cause be necessary that the cargo of a vessel that has cleared out shall be unshipped or reloaded, a customs officer shall be sent to watch the vessel and take charge of the cargo during such reloading or removal from on board, and the

Cargo of vessels putting back from stress of weather, or damage, and compelled to re-land cargo, to be taken charge of by customs officers, and lodged in such place as the collector may direct.



Proviso, under which the cargo may be landed as imported goods, and the export duty refunded.

Penalty for a master putting back into port without goods on which drawback has been allowed.

Duty on goods re-landed before the lading is complete to be refunded, but not after grant of port clearance.

Unless the vessel have put back for stress of weather or damage.

Penalty on coasting and country craft for contravening such rules as Governor in Council may lay down for their regulation.

Specification of native craft to be treated like coasting craft of the British territories.

No drawback allowed on goods shipped on such native craft.

Goods re-exported in the same vessel not subject to duty; duty to be levied on transhipped goods as if they had been landed and re-exported.

Goods to be liable to confiscation if transhipped without special license from collector.

Customs officer to superintend transhipment.

The collector competent to adjudge confiscations.

The collector may exact payment of fines before granting port clearance.

goods on board such vessel shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export, unless the goods shall be lodged in such place as shall be allowed by the collector of customs, and shall remain while on land, or while on board of any other vessel under special charge of the officers of customs until the time of re-export, and all charges attending such custody shall be borne by the exporter; provided, however, that in all cases of return to port after port clearance on account of damage or for stress of weather, it shall be lawful for the owner or for the master to enter the vessel and land the cargo under the rules for the importation of goods, and the export duty shall in that case be refunded and the amount paid in drawback be reclaimed, and if goods on account of which drawback has been paid be not found on board the vessel, the master shall be liable to a fine not exceeding the entire value thereof, unless he account for them to the satisfaction of the collector of customs.

LIII. And it is hereby enacted, that when goods shall be re-landed before the lading of any vessel is complete, and before port clearance has been granted, the duty levied upon such goods shall be returned to the exporter, but no refund shall be made of duty paid on the export of any goods after port clearance shall have been granted for the vessel on which the goods were exported, unless the vessel shall have put back for stress of weather or for damage, and the goods shall have been re-landed under the rule contained in the last preceding section of this Act.

LIV. And it is hereby enacted, that it shall be lawful for the said Governor in Council to establish rules for the anchoring of the coasting and country craft of the British territories, for the delivery of manifests of the cargo of such vessels, and for the landing of goods therefrom, and shipping of goods thereon, and that whoever being in charge of any such craft shall knowingly contravene any such rule shall be liable to a fine not exceeding 100 rupees for each offence.

LV. And it is hereby enacted, that pattamars, dhonies, and other small craft from the Maldiva or Laccadive Islands, or from the native ports of Kattywar and Cutch, and of the Travancore and Cochin States, shall be treated in the ports of the Presidency of Fort St. George like the coasting craft of the British territory, provided that they conform to such special regulations as to the place of anchoring and mode of landing and shipping goods, as may be made by the Governor in Council for such vessels in the several ports of the Presidency of Fort St. George.

LVI. And it is hereby enacted, that no drawback shall be allowed on goods shipped on such native craft as are described in the last preceding section of this Act.

LVII. And it is hereby enacted, that goods exported in the same vessels if manifested for re-export, shall not be subject to import or export duty, and if any goods brought to any port in any vessel be transhipped in such port, they shall in all cases be subject to the same duty as if they had been landed and passed through the custom-house for re-exportation in the vessel into which they may be transhipped.

LVIII. And it is hereby enacted, that no transhipment shall be made of any goods, except under special order in writing from the collector of customs of the port, and that goods transhipped or attempted to be transhipped without such order shall be liable to confiscation.

LIX. And it is hereby enacted, that an officer of customs shall in all cases be deputed to superintend the removal of goods from vessel to vessel.

LX. And it is hereby enacted, that in all cases in which under this Act goods are liable to confiscation, the collector of customs of the place where those goods may be shall be competent to adjudge such confiscation.

LXI. And it is hereby enacted, that if any person in charge of a vessel shall have become liable to any fine on account of any act or omission relating to customs, the collector of customs shall be competent, subject to the orders of the Governor in Council of the Presidency of Fort St. George, to refuse port clearance to such vessel until the fine shall be discharged.

LXII. And



LXII. And it is hereby enacted, that it shall be lawful for any collector of customs, or other officer who may be authorized to adjudicate customs cases, if he shall decide that a seizure of goods made under the authority of this Act was vexatious and unnecessary, to adjudge damages to be paid to the proprietor by the customs officer who made such vexatious seizure, besides ordering the immediate release of the goods, and if the proprietor accept such damages, no action shall thereafter lie against the officer of customs in any court of justice on account of such seizure; and if such adjudicating officer shall decide that the seizure was warranted, but shall deem that the penalty of confiscation is unduly severe, it shall be lawful for him to mitigate the same to the extent of the levy of double duty; and if the said officer shall adjudge confiscation, it shall further be lawful for him to order that from the proceeds of the sale of the goods, a proportion not exceeding one-half shall be distributed in rewards amongst such officers as he shall deem entitled thereto, and in such proportion as he may direct to each respectively.

Empowering collectors of customs to decide upon cases of seizure, and to adjudge damages.

To mitigate penalty of confiscation to the extent of the levy of double duty.

And to distribute part proceeds of sale of confiscated goods in rewards among seizing officers.

LXIII. And it is hereby enacted, that all officers of customs shall as heretofore be amenable to the civil courts of the Presidency of Fort St. George; by action for damages on account of any executive acts done in their official capacity, at the suit of the parties injured by such acts; provided, however, that no suit shall lie against a collector of customs or other officer for any judicial award in a matter of customs passed under the preceding section of this Act.

All officers of customs amenable to civil courts.

Proviso.

LXIV. And it is hereby enacted, that whoever intentionally obstructs any officer in the exercise of any powers given by this Act to such officer, shall be punished with imprisonment for a term not exceeding six months, or fine not exceeding 1,000 rupees, or both.

Penalty for obstructing customs officers in the exercise of their powers.

LXV. And it is hereby enacted, that whoever being an officer appointed under the authority of this Act, shall accept or obtain, or attempt to obtain from any person any property as a consideration for doing or forbearing to do any official act, shall be punished with imprisonment for a term not exceeding two years, or fine, or both.

Penalty for customs officer receiving consideration for doing or forbearing any official act.

LXVI. And it is hereby enacted, that whoever being an officer appointed under the authority of this Act, practises or attempts to practise any fraud for the purpose of injuring the customs revenue, or abets or connives at any such fraud, or at any attempt to practise any such fraud, shall be punished with imprisonment for a term not exceeding two years, or fine, or both.

Penalty for a customs officer concerned in defrauding the customs revenue.

LXVII. And it is hereby enacted, that whoever not being an officer appointed under this Act, or authorized by any Regulation to collect customs or duties, shall exact customs or duties of any denomination on any pretence whatsoever, whether as principal or agent, shall be punished with imprisonment for a term not exceeding two years, or fine, or both, and furthermore shall be liable for such damages as may be obtained against him, on the suit of the party injured, by action in any of the civil courts of the Presidency of Fort St. George.

Penalty for exacting customs or duties without authority as a customs officer.

LXVIII. And it is hereby enacted, that it shall be lawful for the Governor in Council of Fort St. George by an Order in Council, to transfer any of the powers given to a collector of customs by this Act to any other functionary, and to make any rules consistent with law for the carrying of this Act into effect, and to establish such wharves, and appoint such officers as he shall think fit, and to fix rates of wharfage and of rent to be paid for goods deposited or suffered to lie in the godowns of the custom-house.

The Governor in Council may transfer the powers of collector of customs to any other officer, and may make rules and appoint officers to carry this Act into effect, and fix rates of wharfage and rent.



## 72 EXISTING TARIFFS AND COMMERCIAL REGULATIONS

## SCHEDULE A.

RATES of DUTY to be charged on Goods imported by Sea into any Port of the Presidency of  
Fort St. George.

| No. | Enumeration of Goods.   | When imported<br>on British Bottoms.  | When imported<br>on Foreign Bottoms.  |
|-----|---|---|---|
| 1   | Bullion and coin - - - - -  | free - - - - -  | free.   |
| 2   | Precious stones and pearls - - - - -  | ditto - - - - -   | ditto.  |
| 3   | Grain and pulse other than rice and paddy   | ditto - - - - -   | ditto.  |
| 4   | Rice and paddy - - - - -  | 2 annas per bag not exceeding 2 maunds of 80 tolas to the seer, or if imported otherwise than in bags, 1 anna per maund - - - | 4 annas per bag not exceeding 2 maunds of 80 tolas to the seer, or if imported otherwise than in bags, 2 annas per maund. |
| 5   | Horses and other living animals - - - - -   | free - - - - -  | free.   |
| 6   | Ice - - - - -   | ditto - - - - -   | ditto.  |
| 7   | Coal, coke, bricks, chalk, stones (marble and wrought stones excepted) - - - - -  | ditto - - - - -   | ditto.  |
| 8   | Books printed in the United Kingdom or in any British Possession - - - - -  | ditto - - - - -   | 3 per cent.   |
| 9   | Foreign books - - - - -   | 3 per cent. - - - - -   | 6 per cent.   |
| 10  | Marine stores, the produce or manufacture of the United Kingdom or of any British Possession - - - - -  | 3 per cent. - - - - -   | 6 per cent.   |
| 11  | Ditto ditto, the produce or manufacture of any other place or country - - - - -   | 6 per cent. - - - - -   | 12 per cent.  |
| 12  | Metals, wrought or unwrought, the produce or manufacture of the United Kingdom or any British Possession - - - - -  | 3 per cent. - - - - -   | 6 per cent.   |
| 13  | Metals, ditto ditto, excepting tin, the produce or manufacture of any other place - - - - -   | 6 per cent. - - - - -   | 12 per cent.  |
| 14  | Tin, the produce of any other place than the United Kingdom or any British Possession - - - - -   | 10 per cent. - - - - -  | 20 per cent.  |
| 15  | Woollens, the produce or manufacture of the United Kingdom or any British Possession - - - - -  | 2 per cent. - - - - -   | 4 per cent.   |
| 16  | Ditto, the produce of any other place or country - - - - -  | 4 per cent. - - - - -   | 8 per cent.   |
| 17  | Cotton wool, not covered by certificate of the payment of export duty at any other port of Fort St. George - - - - -  | 9 annas per maund of 80 tolas to the seer - - -   | 1 rupee 2 annas per maund of 80 tolas to the seer.  |
| 18  | Cotton and silk piece goods, cotton twist and yarn, the produce of the United Kingdom or of any British Possession - - - - -  | 3½ per cent. - - - - -  | 7 per cent.   |
| 19  | Ditto, the produce of any other place - - - - -   | 7 per cent. - - - - -   | 14 per cent.  |
| 20  | Opium - - - - -   | 24 rupees per seer of 80 tolas - - - - -  | 24 rupees per seer of 80 tolas.   |
| 21  | Salt - - - - -  | 3 rupees per maund of 80 tolas to the seer - - -  | 3 rupees per maund of 80 tolas to the seer.   |
| 22  | Alum - - - - -  | 10 per cent. - - - - -  | 20 per cent.  |
| 23  | Betel nut, raw - - - - -  | 5 per cent. - - - - -   | 10 per cent.  |
| 24  | Betel nut, boiled - - - - -   | 10 per cent. - - - - -  | 20 per cent.  |
| 25  | Camphor - - - - -   | 10 per cent. - - - - -  | 20 per cent.  |
| 26  | Cassia - - - - -  | 10 per cent. - - - - -  | 20 per cent.  |
| 27  | Cloves - - - - -  | 10 per cent. - - - - -  | 20 per cent.  |
| 28  | Coffee - - - - -  | 7½ per cent. - - - - -  | 15 per cent.  |
| 29  | Coral - - - - -   | 10 per cent. - - - - -  | 20 per cent.  |
| 30  | Nutmegs and mace - - - - -  | 10 per cent. - - - - -  | 20 per cent.  |
| 31  | Pepper - - - - -  | 10 per cent. - - - - -  | 20 per cent.  |
| 32  | Rattans - - - - -   | 7½ per cent. - - - - -  | 15 per cent.  |
| 33  | Tea - - - - -   | 10 per cent. - - - - -  | 20 per cent.  |
| 34  | Vermilion - - - - -   | 10 per cent. - - - - -  | 20 per cent.  |
| 35  | Wines and Liqueurs - - - - -  | 10 per cent. - - - - -  | 20 per cent.  |
| 36  | Spirits - - - - -   | 9 annas per imperial gallon - - - - -   | 1 rupee per imperial gallon.  |
|     | And the duty on spirits shall be rateably increased as the strength exceeds London proof, and when imported in bottles, 5 quart bottles shall be deemed equal to the imperial gallon. |   |   |
| 37  | Tobacco - - - - -   | 10 per cent. - - - - -  | 20 per cent.  |
|     | All articles not included in the above enumeration - - - - -  | 3½ per cent. - - - - -  | 7 per cent.   |

And



And if the collector of customs shall see reason to doubt whether the goods liable to a different rate of duty according to the place of their production come from the country from which they are declared to come by the importer, it shall be lawful for the collector of customs to call on the importer to furnish evidence as to the place of manufacture or production, and if such evidence shall not satisfy the said collector of the truth of the declaration, the goods shall be charged with the highest rate of duty, subject always to an appeal to the Governor in Council of Fort St. George.

And upon the re-export by sea of goods imported, excepting opium and salt, and all goods of the growth, production or manufacture of the continent of India, provided the re-export be made within two years of the date of import as per custom-house register, and the goods be identified to the satisfaction of the collector of customs, there shall be retained one-eighth of the amount of duty levied, and the remainder shall be repaid as drawback.

But no exporter of imported goods shall be entitled to drawback, unless the drawback be claimed at the time of re-export, nor shall any payment be made of drawback unless the amount claimed be demanded within one year from the date of entry of the goods for re-export in the custom-house register.

## SCHEDULE B.

RATES of DUTY to be charged on Goods exported by Sea from any Port or Place in the Presidency of Fort St. George.

| No. | Enumeration of Goods.   | Exported on British Bottoms.   | Exported on Foreign Bottoms.  |
|-----|---|--|---|
| 1   | Bullion and coin - - - - -  | free - - - - -   | free.   |
| 2   | Precious stones and pearls - - - - -  | ditto - - - - -  | ditto.  |
| 3   | Books, maps and drawings, printed in India - - - - -  | ditto - - - - -  | ditto.  |
| 4   | Horses and living animals - - - - -   | ditto - - - - -  | ditto.  |
| 5   | Cotton wool, exported to Europe, the United States of America, or any British Possession in America - - - - -   | ditto - - - - -  | 9 annas per maund of 80 tolas to the seer.  |
| 6   | Ditto ditto, exported to places other than above - - - - -  | { 9 annas per maund of 80 tolas to the seer }  | { 1 rupee 2 annas per maund of 80 tolas to the seer. }  |
| 7   | Sugar and rum, exported to the United Kingdom, or to any British Possession, not being a British Possession or Settlement on the Continent of India, including Bombay - - - - - | free - - - - -   | 3 per cent.   |
| 8   | Ditto ditto, exported to any other place, including any British Possession or Settlement on the Continent of India, including Bombay - - - - -                                  | 3 per cent. - - - - -  | 6 per cent.   |
| 9   | Grain and pulse of all sorts, other than rice and paddy - - - - -   | { 1 anna per bag not exceeding 2 maunds of 80 tolas to the seer, or if exported otherwise than in bags $\frac{1}{2}$ an anna per maund - - - - - } | { 2 annas per bag not exceeding 2 maunds of 80 tolas to the seer, or if exported otherwise than in bags 1 anna per maund. } |
| 10  | Rice and paddy - - - - -  | { 2 annas per bag as above, or one anna per maund - - - - - }  | { 4 annas per bag as above, or 2 annas per maund. }   |
| 11  | Indigo - - - - -  | { 3 rupees per maund of 80 tolas to the seer }   | { 6 rupees per maund of 80 tolas to the seer. }   |
| 12  | Salt, having paid the price fixed to be paid on salt declared for exportation to ports or places not being subordinate to the Presidency of Fort St. George - - - - -           | free - - - - -   | free.   |
| 13  | Tobacco - - - - -   | 10 per cent. - - - - -   | 20 per cent.  |
| 14  | Opium, not covered by a pass - - - - -  | prohibited - - - - -   | prohibited.   |
|     | All articles not included in the above enumeration - - - - -  | 3 per cent. - - - - -  | 6 per cent.   |

And upon the re-export to Europe, the United States of America, or to any British Possession in America, from Madras or from any other port of the Presidency of Fort St. George, of cotton that has been imported under certificate of the payment of the duty specified in this Schedule, provided that the re-export be made in British bottoms, within two years from the date of such certificate, and the amount be claimed within one year from the date of re-export as per custom-house registers, the whole amount of export duty levied at the first place of export shall be refunded.



## SCHEDULE C.

| MANIFEST of Goods imported per<br>from |          |           |            |         |          |        | Commander,<br>Colour, viz.  |                |               |
|--|----------|-----------|------------|---------|----------|--------|---|----------------|---------------|
| under                                  |          |           |            |         |          |        |   |                |               |
| Marks.                                 | Numbers. | Packages. | Quantity.  | Weight. | Gallons. | Yards. | Description of Goods.   | Invoice Value. | Tariff Value. |
| A.                                     | 1 a' 5   | 5 cases - | 250 pieces | -       | -        | 3,000  | Cambrics - - - -<br>Long cloths, bleached - -<br>Long cloths, unbleached -<br>Madapollams, bleached -<br>Ditto, unbleached - -<br>Plain muslins - - - - |                |               |

*N. B.* Articles generally to be specified, excepting such as ironmongery, hardware, glassware, earthenware, cutlery, perfumery, confectionery, stationery and such like.

All articles from Great Britain to be entered according to the English weight, not native. From China in like manner, in China weights.

In imports and exports of bullion or coin, to specify the sort of which they consist.

## ACT No. XV. of 1844.

Passed by the Governor-General of India in Council, on the 6th July 1844.

AN ACT for amending the Schedules of Import Duties annexed to Act XIV. of 1836, to Act I. of 1838, and to Act VI. of 1844.

WHEREAS by Article XVII. of Schedule A. annexed to Act No. XIV. of 1836, by Article XVIII. of Schedule A. annexed to Act No. I. of 1838, and by Article XIX. of Schedule A. annexed to Act No. VI. of 1844, certain rates of duty are to be charged on the importation into the ports of Bengal and Orissa, and the ports subject to the Presidencies of Bombay and Madras, of cotton and silk piece goods, the produce of any place other than the United Kingdom or any British possession: And whereas it is expedient that the same rates of duties should be charged on other foreign goods of a like description:

It is hereby enacted, that from and after the 1st day of January 1845, the rates of duty prescribed for the said articles by the said Schedules, shall be charged on the importation into the ports of Bengal and Orissa, and the ports subject to the Presidencies of Madras and Bombay, of all manufactures of silk or cotton and of silk and cotton mixed with any other material, which are the produce of any place other than the United Kingdom or any British possession; and of all foreign made-up articles of the said manufactures, or of which any part of the materials is of the said manufactures.

## ACT No. XVI. of 1844.

Passed by the Governor-General of India in Council, on the 27th July 1844.

AN ACT for increasing the Excise and Import Duties heretofore payable to the Government on Salt manufactured within or imported into the Territories subject to the Government of the Presidency of Bombay.

WHEREAS by Act VI. of 1844, all inland, transit and town duties levied on behalf of the Government of the East India Company, within the limits of the territories subordinate to the Presidency of Fort St. George were abolished, and the impost on salt manufactured and sold within the said territories was raised to a rate more in accordance with the tax on the same article borne by other divisions of the British possessions: And whereas, although inquiries which have been instituted as to the origin and extent of certain town duties and local cesses within the Presidency of Bombay, with a view to their abolition, have not yet been completed, it is nevertheless expedient, in order to equalize the average prices of salt within the Presidencies of Fort St. George and Bombay, to increase as well the customs duty on imported salt as the excise duty heretofore and at present payable



payable on salt that may be delivered from any salt-work within the territories subject to the Government of the Presidency of Bombay :

I. It is hereby enacted, that from the 1st day of September 1844, Section I. of Act XXVII. of 1837, shall be repealed.

II. And it is hereby enacted, that from the 1st day of September 1844, there shall be paid to the Government on every maund of 3,200 tolas weight of salt that may be delivered from any salt-work within the territories subject to the Government of the Presidency of Bombay a duty of one Company's rupee.

III. And it is hereby enacted, that Section XLIII. Act I. of 1838, shall be repealed.

IV. And it is hereby enacted, that on application by the exporter from any port of the Presidency of Bombay of any salt that has paid the excise duty fixed by Section II. of this Act, a certificate shall be granted by the collector of customs at the place of export, under authority of which certificate the quantity of salt specified therein shall be landed at any other port of the said Presidency of Bombay, and shall be passed from such port into the interior, under cover of the passes applicable to the free passage of salt without the levy of any further duty either of excise or customs.

V. And it is hereby enacted, that so much of Schedule A. appended to Act I. of 1838 as provides that on salt imported by sea into any port of the Presidency of Bombay and not covered by a pass, there shall be levied a duty of eight annas per maund of 80 tolas per seer, and so much of Schedule B. appended to Act I. of 1838, as provides that salt having paid the excise duty of eight annas a maund shall be permitted to be exported free of duty from any port or place in the Presidency of Bombay, shall be repealed.

VI. And it is hereby enacted, that on salt imported by sea into any port of the Presidency of Bombay, and not covered by a pass, there shall be levied a duty of one Company's rupee per maund of 3,200 tolas weight, and that salt having paid the excise duty of one Company's rupee per maund shall be permitted to be exported free from further duty from any port of the Presidency of Bombay.

#### ACT No. IX. of 1845.

Passed by the Governor-General of India in Council, on the 17th of May 1845.

AN ACT for amending the Schedules of Import Duties annexed to Act XIV. of 1836, to Act I. of 1838, and to Act VI. of 1844, and for repealing Act XV. of 1844.

1. It is hereby enacted, that from and after the 1st day of June 1845, so much of Schedule A. annexed to Act XIV. of 1836, so much of Schedule A. annexed to Act I. of 1838, and so much of Schedule A. annexed to Act VI. of 1844, as relates to the rates of duty to be charged on the goods next hereinafter specified be repealed.

Marine stores, the produce or manufacture of the United Kingdom or of any British Possession.

Marine stores, the produce of any other place or country.

Metals, wrought or unwrought, the produce or manufacture of the United Kingdom or of any British Possession.

Metals, wrought or unwrought, excepting tin, the produce or manufacture of any other place.

Woollens, the produce or manufacture of the United Kingdom or of any British Possession.

Woollens, the produce of any other place or country.



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Cotton and silk piece goods, cotton twist and yarn, the produce of the United Kingdom or of any British Possession.

Cotton and silk piece goods, cotton twist and yarn, the produce of any other place.

Wines and liqueurs.

Spirits.

All manufactured articles, not included in the enumeration contained in the said Schedules.

II. And it is hereby enacted, that from and after the said 1st day of June 1845, all the provisions of the three above-mentioned Acts which have reference to so much of the Schedules A. to those Acts respectively annexed as is repealed by this Act, shall, from and after the said day, be taken to have reference to the Schedule annexed to this Act, as if the Schedule annexed to this Act had been part of each of the Schedules A. above-mentioned.

III. And it is hereby enacted, that Act XV. of 1844, intituled, "An Act for amending the Schedules of Import Duties annexed to Act XIV. of 1836, to Act I. of 1838, and to Act VI. of 1844," be repealed.

## SCHEDULE.

RATES of DUTY to be charged on the following Goods imported by Sea into any Port of the Presidencies of *Fort William in Bengal, Bombay or Fort St. George.*

| Enumeration of Goods.  | When imported on British Bottoms.        | When imported on Foreign Bottoms. |
|--|--|-----------------------------------|
| Marine stores, the produce or manufacture of the United Kingdom or of any British Possession - - - - -   | 5 per cent.                              | 10 per cent.                      |
| Ditto ditto, the produce or manufacture of any other place or country - - - - -  | 10 per cent.                             | 20 per cent.                      |
| Metals, wrought or unwrought, the produce or manufacture of the United Kingdom or of any British Possession - - - - -  | 5 per cent.                              | 10 per cent.                      |
| Metals, ditto ditto, the produce or manufacture of any other place - - - - -   | 10 per cent.                             | 20 per cent.                      |
| Woollens, the produce or manufacture of the United Kingdom or of any British Possession - - - - -  | 5 per cent.                              | 10 per cent.                      |
| Woollens, the produce of any other place or country - - - - -  | 10 per cent.                             | 20 per cent.                      |
| Cotton and silk piece goods, and all manufactures of cotton or silk, except thread, twist and yarn, or of cotton or silk mixed with any other material, the produce of the United Kingdom or of any British Possession - - - - - | 5 per cent.                              | 10 per cent.                      |
| Ditto, the produce of any other place - - - - -  | 10 per cent.                             | 20 per cent.                      |
| Cotton thread, twist and yarn, the produce of the United Kingdom or of any British Possession - - - - -  | 3½ per cent.                             | 7 per cent.                       |
| Ditto, the produce of any other place - - - - -  | 7 per cent.                              | 14 per cent.                      |
| Porter, ale, beer, cyder and other similar fermented liquors   | 5 per cent.                              | 10 per cent.                      |
| Wines and liqueurs - - - - -   | 1 rupee per imperial gallon.             | 2 rupees per imperial gallon.     |
| Spirits - - - - -  | 1 rupee and 8 annas per imperial gallon. | 3 rupees per imperial gallon.     |
| And the duty on spirits shall be rateably increased as the strength exceeds London proof, and when imported in bottles, five quart bottles shall be deemed equal to the imperial gallon.   |  |                                   |
| All manufactured articles, not included in the above enumeration - - - - -   | 5 per cent.                              | 10 per cent.                      |

CALCUTTA



CALCUTTA GAZETTE, 18 December 1839.

Legislative Department, 2 December 1839.

THE following Regulation, made and passed by the Honourable Court of Directors of the East India Company, under the authority given to them by the Act of the 37th George III., c. 117, is published for general information, by order of the Honourable the President of the Council of India in Council.

## A REGULATION relating to the Trade of Foreign Ships with India.

WHEREAS a Regulation was made and passed by the Court of Directors of the East India Company, and transmitted to India by a despatch dated the 28th day of July 1837, and promulgated by the Supreme Government on the 29th day of December 1837, for rescinding and re-enacting, with modifications, certain provisions contained in a Regulation made and passed by the said Court of Directors on the 12th of August 1829, for regulating the trade of foreign nations with the ports and settlements of the British nation in the East Indies : And whereas doubts have arisen as to the true intent and meaning of certain parts of such Regulation, and it is expedient that such doubts should be removed ; the Court of Directors of the said Company, by virtue of the powers granted to them by the Act passed in the 37th year of the reign of his late Majesty King George the Third, intituled, "An Act for regulating the Trade to be carried on with the British Possessions in India by the Ships of Nations in amity with His Majesty," have rescinded the whole of the said Regulation, and in lieu thereof have framed the following Regulation :

Foreign ships belonging to any state or country in Europe, or in America, so long as such states or countries respectively remain in amity with Her Majesty, may freely enter the British sea-ports and harbours in the East Indies, whether they come directly from their own country or from any other place, and shall be there hospitably received, and shall have liberty to trade there in imports and exports, conformably to the Regulations established or to be established in such sea-ports ; provided that it shall not be lawful for the said ships to receive goods on board at one British port of India to be conveyed to another British port of India, on freight or otherwise ; but nevertheless, the original inward cargoes of such ships may be discharged at different British ports, and the outward cargoes of such ships may be laden at different British ports for their foreign destinations ; and provided further, that it shall not be lawful for the said ships in time of war between the British Government and any state or power whatsoever, to export from the said British territories, without the special permission of the British Government, any naval or military stores, saltpetre or grain.

(signed) *J. P. Grant,*  
 Officiating Secretary to the Government of India.

CALCUTTA GAZETTE, 3 December 1836.

Fort William ; General Department, 30 November 1836.

THE Right Honourable the Governor-general of India in Council, under the powers conferred upon him by the 3d section of the Act 6 & 7 Will. 4, c. 26, is pleased to appoint and direct that it shall be lawful to import into any of the districts, provinces and places hereinunder mentioned, foreign sugar, or sugar the growth of any British possessions into which foreign sugar can be legally imported, and to except the same from the operation of the prohibition contained in the said clause of the said Act, viz.—

1. The settlements of Singapore, Malacca and Prince of Wales' Island, and their respective dependencies.
2. The settlements of the Tenasserim coast.
3. The province of Arracan, with its dependencies the islands of Ramree and Cheduba.

By order of the Right Honourable the Governor-general of India in Council.

(signed) *H. T. Prinsep,*  
 Secretary to Government.



CALCUTTA GAZETTE, 12 March 1845.

Fort William; Home Department, Separate, Revenue, 1 March 1845.

THE Right Honourable the Governor-general in Council is pleased to direct the publication of the following Resolution :—

*Resolution.*—The Right honourable the Governor-general in Council is pleased to resolve, that so much of the resolution of the Government of India, dated the 30th November 1836, as excepted the settlement of Prince of Wales' Island and Province Wellesley from the operation of the prohibition contained in the 3d section of the Act 6 & 7 Will. 4, c. 26, and made it lawful to import therein foreign sugar, or sugar the growth of any British possessions into which foreign sugar can be legally imported, be cancelled; and the permission thereby given to import such sugars into the settlement of Prince of Wales' Island and Province Wellesley, is accordingly hereby rescinded.

CALCUTTA GAZETTE, 1 July 1837.

Fort William; General Department, 14 June 1837.

UNDER the authority conveyed to the Governor-general of India in Council by Act No. XIV. of 1837, it is hereby directed that goods imported into Calcutta, in the vessels of any of the states and territories hereinunder-mentioned in which British vessels are received and treated on terms as favourable as native vessels, and likewise goods exported from the port of Calcutta in the vessels of such states and territories, shall be treated and dealt with in all respects as goods imported and exported in British bottoms.

1. The ports of Arabia and of the Persian Gulf;
2. Ports in the Red Sea belonging to the Ruler of Egypt; and
3. The dominions of the King of Ava.

By order of the Right honourable the Governor-general of India in Council,

(signed) *H. T. Prinsep*,  
Secretary to Government.

CALCUTTA GAZETTE.

Fort William; Separate Department, 9 January 1839.

UNDER the authority conveyed to the Governor-general of India in Council by Act No. XIV. of 1837, it is hereby directed, that goods imported into the several ports of the Presidency of Bombay, in the vessels of any of the states and territories hereinunder mentioned, in which British vessels are received and treated on terms as favourable as native vessels, and likewise goods exported from the ports of Bombay in the vessels of such states and territories, shall be treated and dealt with in all respects as goods imported and exported in British bottoms.

1. The ports of Arabia and of the Persian Gulf;
2. Ports in the Red Sea belonging to the Ruler of Egypt; and
3. The dominions of the King of Ava.

By order of the Honourable the President in Council,

(signed) *H. T. Prinsep*,  
Secretary to the Government of India.

CALCUTTA



CALCUTTA GAZETTE, 30 October 1844.

## NOTIFICATION.

THE Right Honourable the Governor of Bengal, with the concurrence of the Supreme Government of India, has been pleased to determine that from and after the 11th November 1844, the rate of duty to be charged on salt imported by sea into any part of the Presidency of Fort William in Bengal, shall be Three Company's rupees on every maund of 3,200 tolals.

From and after the same date, the whole of the salt in store at the different depôts, will be available to the public at the following wholesale prices :

| Name of Depôt.     | Price per 100 Maunds. | Name of Depôt.           | Price per 100 Maunds. |
|--------------------|-----------------------|--------------------------|-----------------------|
| Hidgellee :        | Rs.                   | Chittagong :             | Rs.                   |
| Kalinuggur - - -   | 375                   | Sudder Ghat, and Doomp-  |                       |
| Kishennugger - - - | 370                   | kali - - -               | 387                   |
| Terropykea - - -   | 390                   | Arrakan salt - - -       | 382                   |
| Ramnuggur - - -    | 360                   | Sulkea :                 |                       |
| Tumlook :          |                       | Cuttack - - -            | 413                   |
| Narainpoor - - -   | 385                   | Khoordah - - -           | 419                   |
| 24 Pergunnahs :    |                       | Balasore - - -           | 418                   |
| Narainpoor - - -   | 395                   | Chilka - - -             | 424                   |
|                    |                       | Madras Kur- {1st quality | 365                   |
|                    |                       | kutch - {2d ditto        | 362                   |
|                    |                       | - {3d ditto              | 360                   |

The Government reserves to itself the power of reimposing the full amount of duty authorized by law, should circumstances arise to render such a measure necessary ; but no alteration whatever will be made either in the duty now fixed on imported salt, or in the prices to be paid for salt sold by wholesale on account of Government before the 1st August 1845.

Collectors of the land revenue, and all officers of the Government in fiscal charge of districts, are hereby directed to make known the substance of this notification as widely as possible throughout their several jurisdictions.

The Board of Customs, Salt and Opium will issue the necessary instructions to their subordinates in the salt and customs departments.

By order of the Right honourable the Governor of Bengal.

(signed) *Frederick James Halliday,*  
Secretary to the Government of Bengal.

EXTRACT from the Proceedings of Government in the Territorial Department,  
Revenue, dated 18 September 1844.

## NOTIFICATION.

THE Government of India having directed, with reference to a despatch from the Honourable the Court of Directors, dated the 3d of July last, that the excise and import duty payable under Act XVI. of 1844, on salt manufactured within or imported into the territories subject to the Government of the Presidency of Bombay, shall be reduced from one rupee to 12 annas per maund of 3,200 tolals ; the Honourable the Governor in Council is pleased to notify that the said excise and import duty is hereby reduced accordingly.

Bombay Castle,  
14 September 1844.

(signed) *E. H. Townsend,*  
Secretary to Government.



BENGAL.

To the Board of Customs, Salt and Opium, dated the 12th June 1843.

Gentlemen,

I AM directed by the Honourable the Deputy-governor of Bengal to transmit to you the annexed extract (paras. 3 and 4) of a despatch from the Honourable the Court of Directors, dated 5th April 1843, No. 2, and to request that your Board will be pleased to issue the necessary orders for discontinuing the collection of the duty charged upon tea, the manufacture of this country, and exported on British bottoms to the United Kingdom.

I have, &c.

Fort William,  
12 June 1843.

(signed) *C. Beadon*,  
Under-secretary to the Government of Bengal.

EXTRACT from a Letter from the Honourable the Court of Directors, dated  
5 April 1843, No. 2.

Para. 3. IT has been represented to us, that the three per cent. export duty levied on the Assam tea at Calcutta operates as a hardship.

4. We are of opinion, that for the present at least, the levying of this duty might be discontinued, and we accordingly authorize you, on the receipt of this despatch, to give the necessary directions for discontinuing the collection of the rates charged upon tea the manufacture of the country, and exported on British bottoms to the United Kingdom.

(True extract.)

(signed) *T. R. Davidson*,  
Official Secretary to the Government of India.

CALCUTTA GAZETTE, 5 July 1845.

Fort William; Home Department, 28 June 1845.

NOTIFICATION.

THE Right Honourable the Governor-general of India in Council deeming it right that every encouragement should be given to the importation of machinery into India, both for the improvement of the communications and for the development of the commercial resources of the country, is pleased to resolve, that machinery and plate iron prepared for the hulls of steamers be, from this date, exempt from the payment of duties of customs on importation into the territories of the East India Company, until further notice.

By order of the Right Honourable the Governor-general of India in Council.

(signed) *G. A. Bushby*,  
Secretary to the Government of India.

FORT ST. GEORGE GAZETTE, 2 July 1844.

Fort St. George, 27 June 1844.

UNDER the decision of Her Majesty's Government, communicated to this Government by the Honourable the Court of Directors, the Most Noble the Governor in Council is pleased to declare, that the produce of Mysore will be treated in the United Kingdom and in India as that of a British possession; and he accordingly directs, that all orders which have been issued for prohibiting the admission of sugar, the produce of the Mysore territories, into the provinces of this Presidency, be withdrawn.

Published by order of the Most Noble the Governor in Council.

(signed) *G. D. Drury*,  
Chief Secretary.

CALCUTTA



CALCUTTA GAZETTE, 23 November 1842, No. 230.

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Fort William; Separate Department (Customs), 17 November 1842.

NOTIFICATION.

THE following forms are prescribed to be in force and effect from and after the 1st January 1843, for the export of cotton or cotton wool free of duty to the United Kingdom, from any port of the East India Company's possessions in India, indirectly through a port of Ceylon.

Under declaration by an exporter of cotton from any port of British India, in a ship or vessel bound to a warehousing port of Ceylon, that the cotton is there intended to be re-shipped for the United Kingdom, the amount of duty leviable thereupon under any law in force at the place of exportation, shall be taken in a bond signed by known householders of such place of export, the condition of which bonds shall be, that the amount of duty shall be paid in full at the end of six months from the date, unless there shall be produced a certificate from the customs collector of the port of Ceylon to which the vessel is bound, declaring the cotton so exported to have been shipped for Great Britain or for some port of Europe in a British ship, of which the name and captain's name shall be stated.

And such certificate shall be written by the Ceylon collector of customs on the face of a pass-note to be given to the first exporter by the collector of customs at the Indian port of export, which pass-note shall describe the article and its mode of packing, marks and numbers, and shall state the quantity and quality, and the name of the shipper and consignee of the goods; and the certificate of re-export to the United Kingdom shall contain a declaration of the identity of the article re-exported with that described in the pass-note.

By order of the Honourable the President of the Council of India in Council.

(signed) *G. A. Bushby*,  
Secretary to the Government of India.

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(True copies.)

East India House, }  
26 February 1846. }

*T. L. Peacock*,  
Examiner of India Correspondence.

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