

THE MADRAS INLAND CUSTOMS ACT, 1844

ACT No VI OF 1844

(Rep., Act 3 of 1937)

[16<sup>th</sup> March, 1844.]

*Passed by the Right Hon'ble the Governor General of India in Council on the 16<sup>th</sup> 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 Regulation of the Madras Code imposing Inland, Transit and Town Duties.**- It is hereby enacted, that from the First 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 Regulation of the said Code, as prescribe the levy of Transit of Inland Customs Duties at any Town or Place within the limits of the Presidency of Fort St. George, shall be repealed.

**II. Rescinding Regulation of the Madras Code imposing Sea Customs Duties, with certain exceptions.**- And it is hereby enacted, that Regulation IX. of 1803, with exception of Section 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 Section 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 Regulation rescind any former Regulation either in part or in whole of the Madras Code, and likewise the Provisions of any kind contained in the foregoing or any other Regulation of the Madras Code for fixing the amount of Duty to be levied on Goods imported to 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Sea, at any place within the limits of the Presidency of Fort St. George, or the Drawback payable on the same, shall be repealed.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. Proviso.**-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 Light Houses.

**IV. Duties to be levied of Goods imported by Sea into the Presidency of Fort St. George.**-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 First 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.

**V. Duties to be levied on Goods exported by Sea from the Presidency of Fort St. George.**-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 said First 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.

**VI. Duties to be levied on Goods, exported by Sea from the Presidency of Fort St. George.**-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.

**VII. The Governor in Council may declare by notice in the Gazette, the Territory of Native Chief, beyond the Jurisdiction of the Courts, to be foreign.**-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 Government in Council may think fit.

**VIII. 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.**-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 shewing that the Customs Duty leviable thereupon has been paid in full.

**IX. 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. 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 as 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 shew 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.

**X. 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.**-And it is hereby enacted, that the said Governor in Council shall have 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.

**XI. Certificates not to bear date more than thirty days before the arrival of the Goods. Proviso.-** And it is hereby enacted, that no Certificate shall be received at any Chokee that shall bear date more than thirty 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 thirty 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.

**XII. The Governor in Council to notify in Official Gazette by what routes Goods may cross the land frontier After which Goods brought by other routes to be liable to detention, or confiscation.-** And it is hereby enacted, that it shall be lawful for the said Governor in Council to prescribe by 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 Section 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.

**XIII. Goods crossing frontier clandestinely to be confiscated.-**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 sun-set and sun-rise, or in a clandestine manner, shall be seized and confiscated.

**XIV. Penalty for Officer permitting Goods to cross the frontier without Certificate, or by prohibited route.-**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 Five hundred Rupees, commutable if not paid to imprisonment for a further period of six months.

**XV. Penalty for a Chokee Officer needlessly and vexatiously injuring Goods or wrongfully detaining them.-**And it is hereby enacted, that if any Chokee Officer shall needless 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 Five Hundred Rupees, commutable if not paid to imprisonment for a further period of Six months.

**XVI. Goods imported by Sea from Foreign European Settlements or Native States Declared Foreign, to be liable to Duties leviable on Foreign Bottoms.-**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.

**XVII. No Duties Goods entered in either of the Schedule of this Act to be exempted unless under special order of Government. Proviso.**- 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 order of the Government, shall determine whether the baggage be in actual use, or Goods subject to duty under the Provisions of this Act.

**XVIII. Proviso under which Goods may be imported Duty free from any other Madras Port.**- Provided always, that when Goods are imported at any port of the presidency of Fort St. George from any other part 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.

**XIX. Further Proviso under which credit may be given at any Madras Port for Duties paid at any other British Indian Port.**-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 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.

**XX. The Governor in Council to notify in the Official Gazette, the Valuation of Articles liable to ad valorem Duty.**-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 of 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.

**XXI. When no value has been fixed or declared, Duty to be levied according to the Market value.**- 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 Schedule annexed to this Act, are brought to any Customs 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.

**XXII. The Market value how and by whom to be declared. Application to be made in writing for the passing of Goods through the Customs House. What the application is to contain.**-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 Customs House, and the value so declared shall included the packages or materials in which the Goods are contained, and 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.

**XXIII. 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.**-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 fifteen 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.

**XXIV. Government to notify in the Official Gazette the Ports for landing and shipping Merchandize, Goods landing at other Ports to be confiscated.**-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 Merchandise, 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.

**XXV. 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.**-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 on 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.

**XXVI. Penalty for a Master delivering a Manifest not containing a full and true specification of Cargo.**-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 One Thousands 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.

**XXVII. Master of inward bound Vessels remaining outside of the places fixed by the Governor in Council, required to deliver Manifests. Penalty for the Master of a Vessel refusing to deliver a Manifest.**-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 Manifest, 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 there for the space of twenty-four 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 Once Thousands Rupees, and no Entry or Port Clearance shall be given for such Vessel until the fine is paid.

**XXVIII. No Vessel to break bulk until the Collector of Customs have received Ship's Papers.-** 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 inward, 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 used to have come, shall likewise be delivered to him.

**XXIX. Goods moved from or put on board of any Vessel without due entry in the Customs House, or permission for discharge of Cargo, to be seized as contraband. 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.-**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 Customs House of the port, not 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.

**XXX. Penalty of Master if Cargo do not correspond with his Manifest, or if Goods sent out of the Vessel be not landed at the prescribed places. Proviso for the amendment of obvious errors in Manifests of Cargo.-**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 Five Hundred 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.

**XXXI. One or more places in every Port to be appointed for the landing and shipment of Goods. Goods landing at or shipping from any other place without special permission to be confiscated.-**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.

**XXXII. 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.**-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 playing 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.

**XXXIII. After due notification by Government Collector of Customs empowered to station Customs Officers on board of any Vessel.**-And it is hereby enacted, that when the Governor in Council of the Presidency of Port 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 landing, 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.

**XXXIV. Penalty for the Master of a Vessel refusing to receive and accommodate such Officer.**-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 One Hundred Rupees for each day during which such Officer and Servant shall not be received and provided with suitable shelter and accommodation.

**XXXV. Collector of Customs may issue warrant to search any Vessel. Power of an Officer bearing such Warrant. Penalty for any Master of a Vessel resisting Officer with Warrant for search.**-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 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 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 One Thousands Rupees.

**XXXVI. Penalty for a Master removing or putting on board Goods between sunset and sun-rise, or when the Customs House is closed, without leave from Collector.**-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 Five Hundred Rupees.

**XXXVII. 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.**-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 Customs 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.

**XXXVIII. In the removal of Goods from on board any Vessel, 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.**-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, unless the cause of deviation be explained to the satisfaction of the Collector of Customs, the Goods shall be liable to confiscation.

**XXXIX. Goods brought to be passed through the Customs House if not corresponding in the application liable to confiscation.**-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.

**XL. Goods liable to confiscation if removed with fraudulent intention after landing, and before passing through the Custom House.**-And it is hereby enacted, that if any person after Goods have been landed, and before they have been passed through the Customs 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.

**XLI. Collector of Customs may require Goods in bulk to be weighed or measured before landing, and levy Duty accordingly.**-And it is hereby enacted, that it shall be lawful for the Collector of Customs, whenever he shall fit, to require that Goods brought by Sea and stowed in bulk shall be weighed or measured on board ship before sent to land, and to levy Duty according to the result of such weighing or measurement.



**XLII. Rescinding C. 2. S. XI. of Reg. I. of 1805 of the Madras Code.**-And it is hereby enacted, that Clause 2, Section XI. of Regulation I of 1805 of the Madras Code shall be repealed.

**XLIII. Fixing the price to paid for Salt within the Presidency of Madras.**-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 to Once Company's Rupees and Eight Annas for every maund of 3,200 tolas weight of Salt.

**XLIV. The Governor General in Council empowered to grant a remission of this price.**-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 remissions is expedient.

**XLV. Salt having paid the Home consumption price may be landed free at any other Madras Port under Certificate.**-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 without the levy of any further Duty of Customs.

**XLVI. Limited period allowed for discharge of Import Cargo of Vessel on which Customs Officer may be stationed.**-And it is hereby enacted, that when a Customs Officer shall be sent on board of any Vessel to superintend the delivery of Cargo, twenty days, exclusive of Sundays and Holidays, shall be allowed for the discharge of the Import Cargo, of Vessels not exceeding six hundred tons burthen, and thirty 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 abovementioned 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 Owner, 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.

**XLVII. Limited period allowed for discharging Cargo from any Vessel without a Customs Officer on board. Goods remaining on board after period allowed, to be landed and ware-housed by order of Collector. 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 Customs House within period specified.**-And it is hereby enacted, that when there shall be no Customs Officer on board Vessels discharging Cargo, it shall be lawful for the Collector of Customs to fix a period, not being less than twenty 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 of 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 twenty 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 Customs House within three month 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.

**XLVIII. Limited period allowed for putting Export Cargo on board of any Vessel.**-And it is hereby enacted, that when a Customs Officer shall be sent on board of any Vessel discharging Cargo a further period of fifteen days, Sundays and Holidays excluded, beyond the twenty days above specified, shall be allowed for putting on board Export Cargo if the Vessel shall not exceed six hundred tons burthen, and twenty 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 Custom Officer on board until after the expiration of such additional period : and if a Vessel having discharged its Imported 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 no board except as above excepted, twenty 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 six hundred tons, and thirty days for Vessel 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.

**XLIX. Penalty for putting Goodson board a Vessel after Customs Officer's removal there-from, and before a Customs Officer have again been placed thereon.**-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 One Thousands Rupees, and the Goods shall be liable to be re-landed for examination at the expense of the Shippers, upon requisition to that effect from the Collector of Customs.

**L. A Port Clearance to be granted to the Master of every Vessel on Certificate of all public demands against him having been satisfied.**-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 discharge.

**LI. Rules for levying Duty on Goods passed through Custom House for shipment after grant of Port Clearance.**-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.

**LII. Cargo of Vessels putting back from stress of weather, or damage, and compelled to re-land Cargo, to be taken charge of by Customs Officer, and lodged in such place as the Collector may direct. Proviso, under which the Cargo may be landed as imported Goods, and the Exported Duty refunded. Penalty for a Master putting back into Port without Goods on which Drawback has been allowed.**-And it is hereby enacted, that when a Vessel having cleared out from any port shall put back from stress or 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 Customs 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 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 damages 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. 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.**-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. Penalty on Coasting and Country Craft for contravening such rules as Governor in Council may lay down for their regulation.**-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 Vessel 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 One Hundred Rupees for each offence.

**LV. Specification of Native Craft to be treated like Coasting Craft of the British Territories.**-And it is hereby enacted, that Pattamars, Dhonies, and other small Craft from the Maldiver 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 Regulation 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. No Drawback allowed on Goods shipped on such Native Craft.**-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. 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.**-And It is hereby enacted, that the 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. Goods to be liable to confiscation if transhipped without special license from Collector.**-And it is hereby enacted, that no transshipment 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. Customs Officer to superintend transshipment.**-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. The Collector competent to adjudge confiscations.**-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. The Collector may exact payment of fines before granting Port Clearance.**-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. 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.**-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 decided 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.

**LXIII. All Officers of Customs amenable to Civil Courts. Proviso.**-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.

**LXIV. Penalty for obstructing Customs Officers in the exercise of their powers.**-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 Once Thousands Rupees, or both.

**LXV. Penalty for Customs Officer receiving consideration for doing or forbearing any official act.**-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.

**LXVI. Penalty for a Customs Officer concerned in defrauding the Customs Revenue.**-And it is hereby enacted, that whoever being an Officer appointed under the authority of this Act, Practises or attempts to practice any fraud for the purpose of injuring the Customs Revenue, or abets or connives at any such fraud, or at any attempt to practice any such fraud, shall be punished with imprisonment for a term not exceeding two years, or fine, or both.

**LXVII. Penalty for exacting Customs or Duties without authority as a Customs Officers.**-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.

**LXVIII. The Governor in Council may transfer the power 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.**-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.

SCHEDULE A.

RATES OF DUTY TO BE HARGED ON OGGDS IMPORTED BY SEA INTO ANY PORT OF THE  
PRESIDENCY OF FORT ST. GEORGE.

No.	ENUMERATIONS OR 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 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 Maunds.	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	Houses 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	Metal, 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 As. Per Maund of 80 Totas to the Seer.	1Rs. 2 As. Per Maund of 80 Tolas to the Seer.

No.	ENUMERATIONS OR GOODS.	When Imported on British Bottoms.	When Imported on Foreign Bottoms.
18	Cotton and Silk Piece Goods, Cotton Twist and Yarn, the produce of the United Kingdom or of any British Post-session . . . . .	3½ per Cent.	7 per Cent.
19	Ditto, the produce of any other place . . . . .	7 per Cent	14 per Cent.
20	Opium . . . . .	24 Rs. per Seer of 80 Tolas.	24 Rs. per Seer of 80 Tolas.
21	Salt . . . . .	3 Rs. per Maund of 80 Tolas to the Seer.	3 Rs. per Maund of 80 Tolas to the Seer.
22	Alum . . . . .	10 per Cent.	20 per Cent.
23	Betal Nut, raw . . . . .	5 per Cent.	10 per Cent.
24	Betal 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	Vermillion . . . . .	10 per Cent.	20 per Cent.
35	Wines and Liqueurs . . . . .	10 per Cent.	20 per Cent.
36	Spirits . . . . . 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 . . . . .	9 As. per Impl. Gall.	1 Rs. per Impl. Gall.
37	Tobacco . . . . . All Articles not included in the above enumeration . . . . .	10 per Cent. 3½ per Cent.	20 per Cent. 7 per Cent.

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, not 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 Customs 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.	ENUMERATIONS OR 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 As. per Maund of 80 Tolas to the Seer.
6	Ditto ditto, exported to places other than above . . . . .	9 As. per Maund of 80 Tolas to the Seer.	1 R 2 As. 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 As. 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 Rs. per Maund of 80 Tolas to the Seer.	6 Rs. 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 All Articles not included in the above enumeration . . . . .	Prohibited. 3 per Cent.	Prohibited. 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 his 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 COLOR, Viz.

Marks.	Numbers.	Packages.	Quantity	Weight	Gallons.	Yards.	Description of Goods.	Invoice Value			Tariff Value.	
A	1@ 5	5 Cases,	250 pieces,	0	0	3000	Cambrics, . . . . . Long Cloths bleached. . Long Cloths. unbleached Madapollams bleached . . . Ditto, unbleached Plain Muslins . .					

N. B. Articles generally to be specified, excepting such as ironmongery, Hard Ware, Glass Ware, Earthen Ware, 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 manners, in China Weights.

In Imports and Exports of Bullion or Coin, to specify the sort of which they consist.