

ACT No. XXIV. OF 1850.

[*Passed on the 8th June, 1850.*

1. *Repeals Rs. 33, 1827; and 15 of 1828 of the Bombay Code and part of Act 1, 1838 respecting import duty on Tobacco.*
2. *Tobacco imported into the Island to be liable to customs duty of 7-8 per maund, &c.*
3. *Drawback allowed only on Tobacco exported from Custom-House Warehouse, &c.*
4. *Reserves other Acts for imposing penalties, &c.*

An Act for better defining the special duty levied on Tobacco in Bombay.

Whereas the laws in force respecting the special duty payable on Tobacco imported into Bombay are obscure, and require to be explained and amended, It is declared and enacted as follows:

I. Regulations XXXIII. 1827, and XV. 1828, of the Bombay Code, and so much of Act I. 1838, as relates to the customary, or special duty levied on the import of Tobacco into the Island of Bombay, are rescinded and repealed.

II. All Tobacco imported into the Island of Bombay, either by Sea, or across any of the Causeways, from whatever port or place it is brought, is and shall continue to be liable to the payment of a special duty levied at the rate of Seven Rupees and

Eight Annas for the Indian maund, which duty shall be paid over and above the customary duty of One Rupee and Eight Annas, at the option of the importer, either on importation, or, after being warehoused in the Custom House Warehouse, on being delivered out for internal consumption.

III. No drawback of the said duty shall be allowed on exportation, unless the Tobacco has been warehoused in and is exported direct from the Custom House Warehouse; in which case a drawback of the whole of the special duty shall be allowed, if claimed at the time of re-exportation.

IV. This Act shall not be taken to affect the provisions and penalties of any Act or Regulation for enforcing payment of the special duty, which shall continue in force for compelling payment of the duty as declared payable by this Act, and for punishing any evasion of such payment.

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