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BOMBAY.--SALT REVENUE.

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ACT No. XXXI. OF 1850.

*[Passed on the 9th August, 1850.]*

1, 2. *Customs duty to be levied on salt from foreign territories equal to excise duty; and (2) leviable in same manner as other customs duties.*

3, 4. *Passing salt contrary to this Act, to be punished with fine or imprisonment or both; and (4) salt attempted to be passed to be forfeited.*

5. *Governor of Bombay, &c. may reward informers.*
- 6, 7. *New salt works not to be established nor old ones re-opened without permission of Government, and (7) Government may suppress any salt works not producing more than certain quantity.*
8. *Sec. 7, Act 27, to apply to any tracts of country where salt is found.*

An Act for protecting the Salt Revenue in Bombay.

Whereas it is expedient to provide for the better protection of the salt excise revenue, and to bring under control the right of opening or continuing salt works within the Presidency of Bombay, It is enacted as follows:

I. A duty of customs shall be levied on salt, passing by land into or out of foreign European Settlements, or Territories declared to be foreign under Section VIII. Act I. 1838, at the same rate as the excise duty leviable on salt within the territories subject to the Presidency of Bombay.

II. The said duty of customs shall be levied in the same manner and under the same rules and restrictions, and subject to the same penalties, as is prescribed for the levy of duties of customs on goods imported and exported by land by Act I. 1838.

III. Any person who shall be concerned in passing salt, either by land or sea, contrary to the provisions of this or any other Act, shall be punishable with imprisonment for a term not exceeding three months, or fine not exceeding Five Hundred Rupees, or both.

IV. All salt passed, or attempted to be passed or removed, contrary to the provisions of this or any other Act, and all vessels, carriages and animals used in so passing or removing such salt, and the contents of any package in which such salt may be concealed, shall be liable to confiscation at the discretion of the Governor of Bombay in Council, but may be redeemed on payment of such fine as the Governor in Council, or any Officer or Officers of the Revenue Department to whom the Governor in Council shall think fit, from time to time, to delegate this power, may think reasonable.

V. The Governor of Bombay in Council, or any Officer or Officers of the Revenue Department to whom the Governor in Council shall think fit, from time to time, to delegate this power, may reward informers and other persons through whose means any seizure of salt is made under this or any other Act, out of

the proceeds of any such confiscation or of the fine paid in redemption thereof.

VI. No new salt works shall be established, and no old works not in use at the time of passing this Act, or which shall hereafter be abandoned during three consecutive seasons, shall be reopened, within the territories subject to the Presidency of Bombay, without the permission of the Governor of Bombay in Council; and any person who shall infringe these prohibitions shall be punishable with imprisonment for a term not exceeding three months, or fine not exceeding Five Hundred Rupees, or both.

VII. The Governor of Bombay in Council may at his discretion suppress any salt work which, on an average of any three years, does not produce yearly at least five thousand Indian maunds of salt.

VIII. Sec. VII. Act XXVII. 1837, shall be applicable to any tracts of country where salt is found.