

ACT No. XXIII OF 1859.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor General on the 3rd September 1859).

*An Act to alter the rates of duty on goods imported or exported by land from certain Foreign Territories into or from the Presidencies of Madras and Bombay respectively.*

WHEREAS it is expedient to fix the duties of Land Customs on goods passing into or from the Presidency of Fort Saint George or the Presidency of Bombay from or into Foreign Settlements on the line of Coast at the same rates as the duties of Sea Customs specified in Schedules A and B annexed to Act VII of 1859 (*to alter the duties of Customs on goods imported or exported by Sea*); It is enacted as follows :—

I. Section VI of Act VI of 1844 (*for revising the duties on imports and exports in the Presidency of Fort Saint George*) and Section II of Act XXIX of 1857 (*to make better provision for the collection of Land Customs on certain Foreign Frontiers of the Presidency of Bombay*) are hereby repealed, except so far as they respectively relate to Salt or Opium which shall remain subject to the same rates of duty or shall be prohibited without a pass as the case may be, as if this Act had not been passed.

II. Duties of Customs shall be levied on goods passing by land into or out of Foreign Settlements situate on the line of Coast within the limits of the Presidency of Fort Saint George, at the rates prescribed in Schedules A and B of Act VII of 1859. And all the provisions of Act VI of 1844 now

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in force relating to the rates of duty mentioned or referred to by Section VI of that Act, are hereby declared to apply to the rates of duty mentioned in Schedules A and B of the said Act VII of 1859, as if such last mentioned rates had been specially mentioned in that Section.

III. Duties of Customs shall be levied on goods passing by land into or out of Foreign Settlements situate on the line of Coast within the limits of the Presidency of Bombay, at the rates prescribed in Schedules A and B of the said Act VII of 1859. And all the provisions of Act XXIX of 1857 now in force, relating to the rates of duty referred to by Section II of that Act, are hereby declared to apply to the rates of duty mentioned in Schedules A and B of the said Act VII of 1859, as if such last mentioned rates had been specially mentioned in that Section.

Duties on goods passing by land into or out of certain Foreign Settlements situate within the limits of the Bombay Presidency.