PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor General on the 12th March 1860.)

An Act to amend Act VII of 1859 (to alter the Duties of Customs on goods imported or exported by Sea.)

Preamble.

WHEREAS it is expedient to amend the law relating to Customs Duties, it is enacted as follows:-

From and after the 18th day of February 1860, in lieu of the Customs Duties authorized to be charged in Acts VII of 1859 (to alter Customs Duties to be levied as prescribed in the the Duties of Customs on goods imported or exported by sea) Schedules annexed to this and XXIII of 1859 (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), there shall be levied and collected the Duties as contained in the two Schedules A and B annexed to this Act; provided always that nothing herein contained shall be deemed Proviso. to alter the existing Duties upon Salt and Opium, or to authorize the levy of Duties in any free Port, or to affect the provisions of Acts VI of 1848 (for equalizing the Duties on goods imported and exported on Foreign and British Bottoms and for abolishing duties on goods carried from Port to Port in the Territories subject to the Government of the East India Company) and VII of 1848 (to except certain free Ports from the operation of Section III Act No. VI of 1848, and otherwise to amend that Act).

In case it shall be proved to the satisfaction of the Collector of Customs Duties that in respect to any Cotton Twist or Yarn which on Duty on Cotton Twist or Yarn sold or contracted the said 18th day of February had arrived in any Port in to be delivered in India duty-paid before 18th British India but upon which the Duty of Customs had not February 1860. been paid, or which had on or before that date been ship-

ped on board any Vessel in a Foreign Port and which had sailed for a Port in British India, the said Cotton Twist or Yarn had before the said 18th day of February been sold or contracted to be delivered at a price including the Duty payable in India, then in every such case such Cotton Twist or Yarn shall be admitted at a Duty of five per centum upon the value thereof:

Disputes inmatters concerning the Revenue any dispute shall arise in respect to the construction of this Act or of any Act relating to Customs Duties or in respect to any other matter whatever relating to the importation or exportation of goods or merchandize, or relating to the levy or collection of the Duties thereon, the Collector or other chief Revenue authority of the Port at which the same may take place shall settle the same, subject however to an appeal to the Government of India in the Revenue Department.

IV. Whereas doubts have existed as to the conditions upon which goods or merchandize are bonded in any Port of India, in respect to the liability of such goods or merchandize to be charged with any new rate of Duty that may be imposed while yet such goods or merchandize remain in bond, be it enacted that all goods and merchandize being bonded in any Port in India shall, in the event of any change of Duties taking place, be considered in every respect in relation thereto as if they were new importations.

#### SCHEDULE A.

Rates of Duty to be charged on the following goods imported by Sea into any Port of India not being a free Port.

1:	Bullion and Coi	n.	•••	•••	•••					•••	Free.
2.	Precious Stones	and	Pearls			•••	•••	•••	•••	•••	77
3.	Grain and Pul	se	•••	•••	•••	•••				,,,	,,
4.	Horses and other	r livi	ing Ani	mals	•••	• • •	*	•••	•••	•••	,,
5.	Ice	• • • *	•••	•••	•••	•••	•••		•••	•••	"
6.	Coal, Coke, Bri	icks,	Chalk,	and St	ones	• • •					
7.	Cotton Wool	•••			•••	•••	•••		•••	•••	7,
8.	Wool		• • •		•••			•••	•••	• • •	,,
9.	$\operatorname{Flax}$	• • • •		• • •	35.44.6	- 200 ( ) ·		. hee.	• • • • • • • • • • • • • • • • • • • •		"
										10.	Hemp

11. Jute 12. Hides and Skins, Raw	12. 13. 14. 15. 16. 17. And India in	Hides and Skins, Raw  Books  Maps, Prints, and Works of Art Seeds when imported by any Pu Agricultural implements  Machinery of all kinds  d the Collector of Customs, subjections	•••		  gratuit	•••	* * *	•••	
13. Books	13. 14. 15. 16. 17. And India in	Books	•••	  ety for	 gratuit	•••	•••		,,
14. Maps, Prints, and Works of Art	14. 15. 16. 17. And India in	Maps, Prints, and Works of Art Seeds when imported by any Pu Agricultural implements Machinery of all kinds d the Collector of Customs, subjective statements of the Collector of Customs, subjective statements and the Collector of Customs and the Collector of Customs and the Collector of Customs and Cu	•••	 ety for	 gratuit	•••		• • •	"
15. Seeds when imported by any Public Society for gratuitous distribution ,,  16. Agricultural implements	15. 16. 17. And India in	Seeds when imported by any Pu Agricultural implements Machinery of all kinds d the Collector of Customs, subjection	•••	 ety for 	gratuit		***	•••	"
16. Agricultural implements 17. Machinery of all kinds 17. Machinery of all kinds 18. Conveyances and carriages of every description. 18. Conveyances and carriages of every description. 19. Military and other Regulation Uniforms and Accoutrements when imported for private use by persons in the Public Service. 19. Military and other Regulation Uniforms and Accoutrements when imported for private use by persons in the Public Service. 19. Guano and manures of all kinds. 10. Porter, Ale, Beer, Cider, and other similar fermented Liquors. 10. 21. Porter, Ale, Beer, Cider, and other similar fermented Liquors. 10. 3 Rupees the imperial gallon. 11. 3 Rupees the imperial gallon. 12. Wines and Liqueurs 13. Spirits 14. Tobacco, unmanufactured 15. Tobacco, unmanufactured 16. All articles not included in the above enumeration 17. Rupee a seer of 80 tolahs' weight. 18. Conveyances and carriages of every description. 19. Military and other Regulation Uniforms and Accoutrements when imported imported and the private interest of the Government of the Gov	16. 17. And India in	Agricultural implements  Machinery of all kinds  d the Collector of Customs, subjections	•••	ety for	gratuit		•••	•••	"
16. Agricultural implements 17. Machinery of all kinds 17. Machinery of all kinds 18. Conveyances and carriages of every description. 18. Conveyances and carriages of every description. 19. Military and other Regulation Uniforms and Accoutrements when imported for private use by persons in the Public Service. 19. Military and other Regulation Uniforms and Accoutrements when imported for private use by persons in the Public Service. 19. Guano and manures of all kinds. 10. Porter, Ale, Beer, Cider, and other similar fermented Liquors. 10. 21. Porter, Ale, Beer, Cider, and other similar fermented Liquors. 10. 3 Rupees the imperial gallon. 11. 3 Rupees the imperial gallon. 12. Wines and Liqueurs 13. Spirits 14. Tobacco, unmanufactured 15. Tobacco, unmanufactured 16. All articles not included in the above enumeration 17. Rupee a seer of 80 tolahs' weight. 18. Conveyances and carriages of every description. 19. Military and other Regulation Uniforms and Accoutrements when imported imported and the private interest of the Government of the Gov	17. And India in	Agricultural implements  Machinery of all kinds  d the Collector of Customs, subjections	•••		_	ous dist	ribution	٠	,,
And the Collector of Customs, subject to the general orders of the Government of India in the Revenue Department, shall decide what articles come within the definition of Machinery, and such decision shall be final in law.  18. Conveyances and carriages of every description Free.  19. Military and other Regulation Uniforms and Accourtements when imported for private use by persons in the Public Service	And India in	d the Collector of Customs, subje-			•••	•••	•••	• • •	,,
India in the Revenue Department, shall decide what articles come within the definition of Machinery, and such decision shall be final in law.  18. Conveyances and carriages of every description Free.  19. Military and other Regulation Uniforms and Accoutrements when imported for private use by persons in the Public Service	India in			. •••	•••	•••	•••	•••	,,
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for private use by persons in the Public Service	10	Military and other Regulation Un	iforms an	d Acc	outrem	ents wh	en impo	orted	
21. Porter, Ale, Beer, Cider, and other similar fermented Liquors	10.							•••	,,
similar fermented Liquors	20.	Guano and manures of all kinds.	•••	•••	•••	•••	·	•••	,,
similar fermented Liquors	1.81				*				
23. Spirits	21.		> (	annas tl	he impe	erial gal	lon.		
26. All articles not included in the above enumeration 10 per cent ad valorem.  SCHEDULE B.  Rates of Duty to be charged upon goods exported by Sea from any Port in India not	23. 24.	Spirits	{ 3 ] 8 a	Rupees duty t strengt	the into be the excessor of	mperial rateably eds Lor	gallon increa idon Pr lhs' wei	sed a oof. ght.	
Rates of Duty to be charged upon goods exported by Sea from any Port in India not		All articles not included in the abo	* (~~	-			ians we	ng.n	į
		enumeration	•••)	ě	:				
being a free Port.			EDULE	В.					
1. Bullion and Coin Free.		SCH tes of Duty to be charged upon g			y Seat	from an	y Port	in In	dia not
2. Precious Stones and Pearls	being a	SCH tes of Duty to be charged upon g free Port.			y Sea :	from an	y Port	in In	
3. Horses and other living Animals ,,	being a	SCH tes of Duty to be charged upon g free Port.  Bullion and Coin			 	from an  	y Port  	in In	Free.
4. Sugar and Rum ,,	being a 1. 2.	SCH tes of Duty to be charged upon g free Port.  Bullion and Coin Precious Stones and Pearls			 	from an  	y Port  	in In	Free.
5. Spirits ,,	being a  1. 2. 3.	SCH  tes of Duty to be charged upon g free Port.  Bullion and Coin  Precious Stones and Pearls  Horses and other living Animals			  	from an  	y Port  	in In	Free.
6. Tobacco, and all preparations thereof ,,	being a  1. 2. 3. 4.	SCH  tes of Duty to be charged upon g free Port.  Bullion and Coin  Precious Stones and Pearls  Horses and other living Animals Sugar and Rum				  	y Port	in In	Free.
7. Tea	being a  1. 2. 3. 4. 5.	SCH  tes of Duty to be charged upon g free Port.  Bullion and Coin  Precious Stones and Pearls  Horses and other living Animals Sugar and Rum  Spirits	  			from an	y Port	in In	Free.
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7.	Tea	• • •				84 5 1 1 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	alining UKANA					Free.
8.	Coffee			1 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	TOWN	189 ann	\$\$ http://	× 21				
9.	_	D	•••	orienia Single					•••	•••	•••	33
	Raw Sil		•••	•••	•••		14.	•••	•••	***	• • •	> 5
10.	Cotton	$\mathbf{W}$ ool	•••	•••	•••			ૢૺ૽ૢૺૢ	•••	•••	•••	,,
11.	Wool	•••	• • •	437535 ***		K		SEC.	•••	•••	•••	"
<b>12.</b>	Flax	•••			•••		••••		•••	•••	•••	,,
13.	$\operatorname{Hemp}$	<b>*</b>	•••	•••	•••	•••			•••	• • •	•••	,,
14.	Jute		•••	•••		•••	•••	٠		• • •	•••	• •
15.	Hides a	nd Skin	s, Raw	•••	•••				•••	•••	• • •	1)
16.	Books		• • •		•••	•••				•••	•••	71
17.	Maps,	Prints, a	ınd Wo	rks of	Art	•••	•••			•••	• • • •	**
18.	Teak T	imber e	xported	from t	he Arra	can, Pe	egu, M	[arta	ban, and	l Tanasser	im	
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21.	Indigo		•••	• • •		•••	•••	3	Rupees	the Indian	Mau	ınd.
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