

ACT No. X OF 1860.

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:—

I. 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 the Duties of Customs on goods imported or exported by sea)* 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).*

II. 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 the said 18th day of February had arrived in any Port in British India but upon which the Duty of Customs had not been paid, or which had on or before that date been shipped

Duty on Cotton Twist or Yarn sold or contracted to be delivered in India duty-paid before 18th February 1860.

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7.	Tea	Free.
8.	Coffee	"
9.	Raw Silk	"
10.	Cotton Wool	"
11.	Wool	"
12.	Flax	"
13.	Hemp	"
14.	Jute	"
15.	Hides and Skins, Raw	"
16.	Books	...	...	...	...	...	...	...	...	...	"
17.	Maps, Prints, and Works of Art	...	...	...	...	...	...	...	...	...	"
18.	Teak Timber exported from the Arracan, Pegu, Martaban, and Tanasserim Provinces	...	...	...	...	...	...	...	...	...	"
19.	Grain and Pulse of all sorts	...	...	...	...	2	Annas	the Indian Maund.			
20.	Saltpetre...	...	...	...	...	2	Rupees	the Indian Maund.			
21.	Indigo	...	...	...	...	3	Rupees	the Indian Maund.			
22.	Lac Dye and Shell Lac..	...	...	...	...	4	per cent.	<i>ad valorem</i> .			
23.	All country articles not enumerated or named above	...	...	...	...	3	per cent.	<i>ad valorem</i> .			