

ACT No. XI OF 1862.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL:

(Received the assent of the Governor General on the 23rd April 1862).

An Act to amend Act X of 1860 (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 passing of this Act, in lieu of the Customs Duties authorized to be charged in Act VII of 1859 (to alter the Duties of Customs on goods imported or exported by Sea), Act 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), and Act X of 1860 (to amend Act VII of 1859, to alter the Duties of Customs on goods imported or exported by Sea), 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 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 Act 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 of Act 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).

Proviso.

PRICE TWO ANNAS.

SCHEDULE A.

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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 :—

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|-----|---|-----|-----|-----|-------|
| 1.  | Bullion and Coin  | ... | ... | ... | Free. |
| 2.  | Precious Stones and Pearls  | ... | ... | ... | „     |
| 3.  | Grain and Pulse   | ... | ... | ... | „     |
| 4.  | Horses and other living Animals                                       | ... | ... | ... | „     |
| 5.  | Ice   | ... | ... | ... | „     |
| 6.  | Coal, Coke, Bricks, Chalk, and Stones                                 | ... | ... | ... | „     |
| 7.  | Cotton Wool   | ... | ... | ... | „     |
| 8.  | Wool  | ... | ... | ... | „     |
| 9.  | Flax  | ... | ... | ... | „     |
| 10. | Hemp  | ... | ... | ... | „     |
| 11. | Jute  | ... | ... | ... | „     |
| 12. | Hides and Skins, Raw  | ... | ... | ... | „     |
| 13. | Books   | ... | ... | ... | „     |
| 14. | Paper   | ... | ... | ... | „     |
| 15. | Maps, Prints, Music, and Works of Art                                 | ... | ... | ... | „     |
| 16. | Seeds when imported by any Public Society for gratuitous distribution | ... | ... | ... | „     |
| 17. | Agricultural implements   | ... | ... | ... | „     |
| 18. | Machinery of all kinds  | ... | ... | ... | „     |

And the Collector of Customs, subject to the general orders of the Government of India, shall decide what articles come within the definition of Machinery, and such decision shall be final in law.

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|-----|---|-----|-----|---|
| 19. | Military and other Regulation Uniforms and Accoutrements when imported for private use by persons in the Public Service | ... | ... | Free.   |
| 20. | Guano and manures of all kinds  | ... | ... | „   |
| 21. | Porter, Ale, Beer, Cider, and other similar fermented Liquors   | ... | ... | 2 annas the imperial gallon.  |
| 22. | Wines and Liqueurs  | ... | ... | 2 Rupees the imperial gallon. Except light Wines of value not exceeding 12 Rupees per dozen, which shall pay 1 Rupee the imperial gallon. |

23, Spirits.

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23. Spirits ... ..	}	3 Rupees the imperial gallon. And the duty to be rateably increased as the strength exceeds London Proof.
24. Bottles ... ..		
25. Tobacco, unmanufactured	}	20 per cent <i>ad valorem</i> .
26. „ manufactured...		
27. Piece Goods ... ..		5 per cent <i>ad valorem</i> .
28. Twist ... ..		3½ per cent <i>ad valorem</i> .
29. All articles not included in the above enumeration ... ..	}	10 per cent <i>ad valorem</i> .

SCHEDULE B.

Rates of Duty to be charged upon goods exported by Sea from any Port in India not being a free Port.

1. Bullion and Coin ... ..	Free.
2. Precious Stones and Pearls ... ..	„
3. Horses and other living Animals ... ..	„
4. Sugar and Rum ... ..	„
5. Spirits ... ..	„
6. Tobacco and all preparations thereof ... ..	„
7. Tea ... ..	„
8. Coffee ... ..	„
9. Raw Silk and silk Chussum ... ..	„
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 ... ..	„
19. Coals ... ..	„
20. Iron ... ..	„
21. Grain and Pulse of all sorts ... ..	} 2 Annas the Indian Maund.
22. Saltpetre ... ..	2 Rupees the Indian Maund.
23. Indigo ... ..	3 Rupees the Indian Maund.
24. Lac Dye and Shell Lac ... ..	4 per cent <i>ad valorem</i> .
25. All country articles not enumerated or named above ... ..	} 3 per cent <i>ad valorem</i> .