

ACT No. XXIII OF 1862.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor-General on the 12th December 1862.)

An Act to amend Act XI of 1862 (to amend the duties of Customs on Goods imported and exported by Sea).

WHEREAS it is expedient to amend the law relating to Customs Duties ;  
Preamble. It is enacted as follows :—

I. Article 18 of Schedule A of the said Act XI of 1862 and the Note thereto are repealed, and instead thereof, the following words shall be read as Article 18, and the Note thereto :—  
New Article substituted for Article 18 of Schedule A.

ARTICLE 18.—Machinery used exclusively for purposes of agriculture, navigation, mining, or manufacture, or for Railway purposes, and materials forming necessary component parts of such machinery..... Free.

And the Officer in charge of the Custom House, subject to the orders of the Local Government acting under the general instructions of the Government of India, shall decide what Articles come within the definition of such machinery, or materials forming component parts thereof, and such decision shall be final in law.

II. The following Proviso shall be read after Article 23 of the said Schedule A :—  
Proviso after Article 23 of Schedule A.

Provided that 10 per cent. *ad valorem* shall be charged on all Spirits used exclusively in arts and manufactures, or in Chemistry, subject to such rules as the local Government shall from time to time prescribe, for ascertaining that such Spirits are unfit for use as a beverage and incapable of being converted to that purpose. And the Officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what Spirits fall within this Proviso, and his decision thereon shall be final in law.

III. The following additional Article shall be read as part of Schedule A of the said Act.  
Additional Article of Schedule A.

Fire-wood..... Free.

IV. This Act shall be read and taken as part of the said Act XI of 1862.  
Act to be read as part of Act XI of 1862.