

ACT No. XXIII OF 1864.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor-General on the 7th April 1864.)

An Act to amend the law relating to the Customs Duties on goods imported by Sea.

Preamble.

Whereas it is expedient to amend the law relating to the Customs Duties; it is enacted as follows:—

I. From and after the passing of this Act, Act XXVI of 1863 (to amend Act XXVI of 1863 repealed. Act XI of 1862, 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) shall cease to have effect, except as to any act done or liability incurred.

II. From and after the passing of this Act, in lieu of the Customs Duties authorized in Act XI of 1862 (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) to be charged on Iron; on Wines and Liqueurs; on Porter, Ale, Beer, Cider, and other similar fermented liquors; and on Tobacco and on all articles not enumerated in the Schedule A annexed to the said Act XI of 1862, there shall be levied and collected, in conformity with the provisions of Act VI of 1863 (the consolidated Customs Act), the following Customs Duties; that is to say;—

On Iron (which shall not be taken to include ironmongery, cutlery, or hardware) ...	One per cent. <i>ad valorem</i> :
On Wines and Liqueurs ...	One Rupee the Imperial gallon :
On Porter, Ale, Beer, Cider and other similar fermented liquors ...	One Anna the Imperial gallon :
On Tobacco whether manufactured or not manufactured ...	Ten per cent. <i>ad valorem</i> :
On all other Articles not enumerated in this Act or in the Schedule A annexed to the said Act XI of 1862 ...	Seven and a half per cent. <i>ad valorem</i> .