

ACT No. XVII OF 1865.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor-General on the 12th April 1865).

An Act to amend certain Acts relating to the duties of Customs on goods imported and exported by Sea.

Preamble.

Whereas it is expedient to amend the Law relating to Customs duties ; It is enacted as follows :—

1. 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)*, Act X of 1860 *(to amend Act VII of 1859 to alter the duties of Customs on goods imported or exported by Sea)*, Act XI of 1862 *(to amend Act X of 1860, to amend Act VII of 1859)*, Act XXIII of 1862 *(to amend Act XI of 1862)*, and Act XXIII of 1864 *(to amend the law relating to the Customs duties on goods imported by Sea)*, there shall be levied and collected the duties specified 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)*, or to affect the provisions of the Consolidated Customs' Act.

2. So far as regards the Customs duty on the export of Saltpetre, this Act shall take effect as if it had been passed and had received the assent of the Governor-General on the ninth day of March 1865 ; but save as aforesaid, this Act shall take effect from the first day of April 1865.

Short title.

3. This Act shall be cited as "The Indian Customs Duties' Act of 1865."

SCHEDULE A.

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

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.	Firewood	-	-	-	-	-	-	"
19.	Machinery used exclusively for purposes of Agriculture, Navigation, Mining, or Manufacture, or for Railway purposes, and materials forming necessary component parts of such machinery	-	-	-	-	-	-	"

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.

20.	Military and other Regulation Uniforms and Accoutrements when imported for private use by persons in the Public Service	-	-	-	-	-	-	"
21.	Guano and manures of all kinds	-	-	-	-	-	-	"
22.	Bottles	-	-	-	-	-	-	"
23.	Wines and Liqueurs	-	-	-	-	-	-	One Rupee the imperial gallon.
24.	Porter, Ale, Beer, Cider, and other similar fermented Liquors	-	-	-	-	-	-	One anna the imperial gallon.
25.	Spirits	-	-	-	-	-	-	Three Rupees the imperial gallon, and the duty to be rateably increased as the strength exceeds London Proof.

Provided that ten 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 Governments shall from time to time prescribe, for ascertaining that such spirits are unfit

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 the proviso, and his decision thereon shall be final in law.

26.	Iron (which shall not be taken to include ironmongery, cutlery, or hardware)	-	-	One per cent. <i>ad valorem</i> .
27.	Hops	-	-	One per cent. <i>ad valorem</i> .
28.	Tobacco, whether manufactured or not manufactured	-	-	Ten per cent. <i>ad valorem</i> .
29.	Piece Goods	-	-	Five per cent. <i>ad valorem</i> .
30.	Twist	-	-	Three and a half per cent. <i>ad valorem</i> .
31.	All other articles not included in the above enumeration	-	-	Seven and a half per cent. <i>ad valorem</i> .

SCHEDULE B.

Rates of Duty to be charged upon goods exported by Sea to any Foreign Port as defined in The Consolidated Customs' Act, from any Port in British India.

1.	Bullion and Coin	-	-	-	-	-	-	Free.
2.	Precious Stones and Pearls	-	-	-	-	-	-	"
3.	Horses and other living Animals	-	-	-	-	-	-	"
4.	Rum	-	-	-	-	-	-	"
5.	Spirits	-	-	-	-	-	-	"
6.	Tobacco, and all preparations thereof	-	-	-	-	-	-	"
7.	Cotton Wool	-	-	-	-	-	-	"
8.	Flax	-	-	-	-	-	-	"
9.	Hemp	-	-	-	-	-	-	"
10.	Books	-	-	-	-	-	-	"
11.	Maps, Prints, and Works of Art	-	-	-	-	-	-	"
12.	Teak Timber	-	-	-	-	-	-	"
13.	Coal	-	-	-	-	-	-	"
14.	Iron	-	-	-	-	-	-	"
15.	Grain and Pulse of all sorts	-	-	-	-	-	-	} Of forty seers of eighty tolahs to the seer.
16.	Saltpetre	-	-	-	-	-	-	
17.	Indigo	-	-	-	-	-	-	
18.	Lac Dye and Shell Lac	-	-	-	-	-	-	Four per cent. <i>ad valorem</i> .
19.	Hides and Skins, raw	-	-	-	-	-	-	Two per cent. <i>ad valorem</i> .
20.	Sugar	-	-	-	-	-	-	Two per cent. <i>ad valorem</i> .
21.	Raw Silk and Silk Chussum	-	-	-	-	-	-	Two per cent. <i>ad valorem</i> .
22.	All country articles not enumerated or named above	-	-	-	-	-	-	Three per cent. <i>ad valorem</i> .