

## ACT No. XXV OF 1865.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*(Received the assent of the Governor-General on the 14th July 1865).**An Act to amend the Law 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:—

Act XVII of 1865 repealed.

1. Act XVII of 1865 is repealed.

2. 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 in 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 in 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.

Customs duties to be levied as prescribed in the Schedules annexed to this Act.

3. So far as regards the Customs duty on the export of Saltpetre, authorized to be levied by Schedule B hereunto annexed, 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; and so far as regards the alterations made by this Act in Schedules A and B of the Customs duties which were authorized to be levied by Act XVII of 1865, this Act shall take effect as if it had been passed and had received the assent of the Governor-General on the first day of April 1865, and all duties which may have been levied from

from and after that date, other than those authorized to be levied according to Schedule B annexed to this Act, shall be refunded. But save as aforesaid, this Act shall take effect from the fourteenth day of July 1865.

Short title.                   4. This Act shall be cited as "The Indian Customs Duties' Act of 1865."

#### SCHEDULE A.

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	...	...	...	"
20.	Military and other Regulation Uniforms and Accoutrements when imported for private use by persons in the Public Service	...	...	...	Free.
21.	Guano and manures of all kinds	...	...	...	"
22.	Bottles	...	...	...	"
23.	Wines and Liqueurs	...	One Rupee the imperial gallon.	...	"
				24.	Porter,

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|-----|---|-------|--|
| 24. | Porter, Ale, Beer, Cider, and<br>other similar fermented<br>liquors | } ... | One Anna the imperial gallon.  |
| 25. | Spirits   | } ... | Three Rupees the imperial gallon,<br>and the duty to be rateably<br>increased as the strength ex-<br>ceeds 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 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.

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|-----|---|-------|--|
| 26. | Iron (which shall not be<br>taken to include iron-<br>mongery, cutlery, or<br>hardware) | } ... | One per cent. <i>ad valorem</i> .                  |
| 27. | Hops  | } ... | One per cent. <i>ad valorem</i> .                  |
| 28. | Tobacco, whether manufac-<br>tured 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 in-<br>cluded in the above enumeration                           | } ... | Seven and a half per cent. <i>ad<br/>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.

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|-----|---------------------------------------|--------|----------|
| 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 |

## ACT No. XXV OF 1865.

12.	Teak Timber	...	...	...	...	Free.
13.	Coal	...	...	...	...	"
14.	Iron	...	...	...	...	"
15.	Jute	...	...	...	...	"
16.	Coffee	...	...	...	...	"
17.	Tea	...	...	...	...	"
18.	Sugar	...	...	...	...	"
19.	Wool	...	...	...	...	"
20.	Hides and Skins, raw	...	...	...	...	"
21.	Raw Silk and Silk Chussum	...	...	...	...	"
22.	Grain and Pulse					
	of all sorts	...	Two Annas the Indian maund	} Of forty seers of eighty tolas to the seer.		
23.	Saltpetre	...	One Rupee the Indian maund			
24.	Indigo	...	Three Rupees the Indian maund			
25.	Lac Dye and Shell Lac	...			Four per cent. <i>ad valorem</i> .	
26.	All country articles not enu- merated or named above	... }			Three per cent. <i>ad valorem</i> .	