

ACT No. XX OF 1867.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 8th March 1867.)

An Act to authorize the transshipment, without payment of duty, of goods imported into Calcutta, Madras and Bombay by steamers.

WHEREAS in transshipping goods imported by steamers into Calcutta, Madras and Bombay and destined for other ports, delay arises from the necessity of paying duty and obtaining drawback in respect of such goods, or of entering into a bond as required by Section 110 of Act No. VI of 1863 (*to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India*) if duty is not paid: And whereas it is expedient to diminish such delay so far as may be practicable; It is hereby enacted as follows:—

1. Subject to such rules as may from time to time be prescribed by the Local Government, the chief officer of Customs of the port of Calcutta, Madras or Bombay, as the case may be, may, on application of any person interested as owner, agent, consignee or otherwise in any goods imported by steamers into Calcutta, Madras or Bombay, as the case may be, grant leave to transship the same without payment of duty at the port of transshipment and without any security or bond for the due arrival and entry of the goods at the port of destination, when such goods have been specially and distinctly manifested or declared at the time of import as for transshipment to any other British Indian or foreign port.

2. A transshipment fee on each bale or package of goods so transshipped shall be levied at such rates and under such regulations as may from time to time be prescribed by the Local Government. All such rates and regulations shall be published in the local *Gazette*.

3. This

3. This Act shall be read as part of the said Act No. VI of 1863, and shall not be construed as in any respect limiting the power of the Customs officers to levy duty or to require such bonds and other securities as are authorized by the said Act.

This Act to be read as part of Act VI of 1863.

This Act not to apply to Salt and Opium.

4. Nothing in this Act shall apply to the transshipment of Salt or Opium.