

ACT No. XVIII OF 1877.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 27th
December 1877.)

An Act to amend the law relating to Salt.

FOR the purpose of amending the law relating to Preamble.
Salt; It is hereby enacted as follows:—

Preliminary.

1. This Act may be called "The Salt Act, 1877;" Short title.

And it shall come into force on the twenty-eighth Commence-
day of December 1877. ment.

2. The Acts specified in the Schedule hereto Repeal of en-
annexed shall be repealed to the extent mentioned in actments.
the third column of the same Schedule.

3. In this Act "maund" means a maund of $82\frac{2}{7}$ "Maund"
lbs. avoirdupois weight. defined.

General.

4. The Indian Tariff Act, 1875, Schedule A, Duty on salt
No. 49, shall be amended as follows, that is to say— imported by
sea.

(a) in column three, for the figures and word
"3,200 tolahs," the figures and words " $82\frac{2}{7}$ lbs.
avoirdupois" shall be substituted; and

(b) in column five, for the numbers "1" and
"13," the numbers "2" and "8" respectively shall be
substituted.

Bombay and Madras.

5. On all salt imported by land into any of the Duty on salt
territories administered by the Governor of Bombay imported by
land.
in Council, or the Governor of Fort St. George in
Council, a customs-duty shall be levied at the rate at
which

[Price one anna and six pies.]

which customs-duty is for the time being levied on salt imported into the same territory by sea.

Bombay.

Duty on salt
manufactured
in Bombay.

6. On all salt manufactured in any of the territories administered by the Governor of Bombay in Council, an excise-duty shall be levied at the rate at which customs-duty is for the time being levied on salt imported into the same territory by sea.

Madras.

Madras Act
VI of 1871
amended.

7. For section 11 of the Madras Salt Excise Act, 1871, the following shall be substituted :—

“ 11. On all salt manufactured in any district, or part of a district, to which this Act may be extended, an excise-duty shall be levied at the rate at which customs-duty is for the time being levied on salt imported into the said Presidency by sea, and shall be paid under such orders as the Board of Revenue from time to time make in this behalf :

“ Provided that no such duty shall be leviable until the salt is about to be removed from the place of storage, and that no salt shall be so removed without a permit authorizing its removal from store ; and such permit shall specify the quantity to be removed and the excise-duty levied or due thereon.”

Sum to be
imposed to
cover cost of
salt.

8. The Government of Fort St. George shall from time to time, by notification in the local Gazette, fix as part of the price of every maund of salt sold under its orders within any local area, such sum or sums as it may deem sufficient to cover the cost of importation, purchase, manufacture, storage, transport, sale and wastage.

Power to
alter sum.

9. The said Government may from time to time vary such sum or sums for any description of salt, or for any local area, with reference to all or any of the following considerations (namely) :—

- (a) the place in which the salt is sold ;
- (b) the quantity of the salt sold in any transaction ;

(c) any

(c) any other circumstances affecting its sale.

10. The price to be paid to the said Government in any local area mentioned in any notification under section eight or section nine shall, for every maund of salt sold in such area, be equal to the customs-duty for the time being leviable on a maund of salt imported by sea into the Presidency of Fort St. George, together with the sum or sums fixed under the said sections.

The sums under section eight shall be taken, until altered for any local area by notification under section eight or section nine, to be the following, namely: in the districts of Malabar and South Canara, for home-made salt, five annas per maund, and for imported salt, eight annas per maund, and in all other districts of the Presidency of Fort St. George, three annas per maund.

Orissa.

11. In modification of Bengal Act No. VII of 1864, section 9, a duty shall be paid on salt manufactured at any place in the Division of Orissa by persons licensed under that Act, at such rate, not exceeding three rupees, four annas, as the Governor General in Council may from time to time fix for such place.

THE SCHEDULE.

Number and year.	Subject.	Extent of Repeal.
VI of 1844 ...	Transit-duties: Salt ...	Section 43.
XXIV of 1869 ...	Salt in Madras and Bombay.	So much as has not been repealed.
X of 1874 ...	Salt in Ganjam and Orissa	So much as has not been repealed.
XV of 1874 ...	Laws' Local extent. ...	So far as it relates to Act XXIV of 1869.
XI of 1875 ...	Salt in Madras ...	The whole.