

THE INDIAN TARIFF ACT, 1882.

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ACT No. XI OF 1882.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 10th March, 1882.)

An Act to amend the law relating to Customs Duties, and for other purposes.

WHEREAS it is expedient to amend the law relating to the duties of customs on goods imported and exported by sea, and to provide for the levy of duties on goods crossing the frontier of certain Foreign European Settlements in India and of the territories of certain Native Chiefs and for fixing a maximum duty of excise on spirit manufactured in British India; It is hereby enacted as follows:—

Preamble.

1. This Act may be called "The Indian Tariff Act, 1882."

Short title.

It extends to the whole of British India except Aden; and it shall come into force on the passing thereof.

Local extent.
Commencement.

2. The Acts mentioned in the first schedule hereto annexed are repealed to the extent specified therein:

Repeal of Acts.

But all notifications published, and rules and orders made, under any of such Acts, and now in force, shall, so far as they are consistent herewith, be deemed to have been respectively published and made hereunder:

Saving clause.

All references made to the Indian Tariff Act, 1875, in Acts or Regulations passed before this Act comes into force, shall be deemed to be made to this Act:

And nothing herein contained authorizes the levy of duties of customs on any article carried from one port in British India to another, except salt, opium and spirit.

3. There

Duties specified in schedules to be levied.

3. There shall be levied and collected, in every port to which this Act applies, the duties specified in the second and third schedules hereto annexed.

Export of pepper from Cochin.

4. On all pepper exported by sea from the port of Cochin there shall be levied such duty not exceeding nine rupees per khandí as the Governor of Fort Saint George in Council from time to time determines; and at the close of each year, or as soon thereafter as may be convenient, the Customs-collector at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Governments of Travancore and Cochin in such proportion and in such manner as the Governor of Fort Saint George in Council from time to time directs.

Duties on goods crossing frontiers

5. Duties of customs shall be levied at the rates respectively prescribed in the second and third schedules hereto annexed on goods passing by land out of or into—

of Foreign European Settlements in Presidency of Madras, of foreign territory.

(a) Foreign European Settlements situate on the line of coast within the limits of the Presidency of Fort Saint George;

(b) any territory declared, under the power next hereinafter conferred, to be foreign territory.

Power to declare territory foreign.

Subject to the control of the Governor General in Council, the Governor of Fort St. George in Council and the Governor of Bombay in Council may, from time to time, by notification in the local official Gazette, respectively declare that the territory of any Native Chief, situate within, or bordering on, the territories respectively administered by such Governors, but not subject to the jurisdiction of the Courts and Civil authorities of such territories, shall be deemed, for the purposes of this section, to be foreign territory.

The Governor General in Council may, from time to time, by notification in the *Gazette of India*, declare that the territory of any other Native Chief shall be deemed, for the purposes of this section, to be foreign territory.

Excise-duty on spirit distilled in British India.

6. And whereas it is expedient that the duty of excise on spirit distilled in British India should bear

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a due proportion to the customs-duty on spirit imported into British India, it is hereby further enacted as follows:—

Subject to any general rules or special orders which the Governor General in Council may, from time to time, make in this behalf, the Local Government may, from time to time, by notification in the local official Gazette, fix the duty of excise leviable on spirit manufactured in all or any of the distilleries situate in the territories under its administration, or in any part of such territories, at any rate not exceeding the rate fixed for imported spirit by the second schedule hereto annexed;

and all provisions now in force as to the levy of duty now chargeable on spirit shall apply to spirit upon which the duty declared under this section has not been paid.

In Act No. XVI of 1863, section one, for the words "calculated at ten" the words "not exceeding five" shall be substituted.

7. Spirit, opium and salt imported from any port in British India, and protected by the certificate of an officer empowered in that behalf by the Governor General in Council or the Local Government, are chargeable with only the amount, if any, by which the duty leviable thereon under the second schedule hereto annexed exceeds the duty shown by such certificate to have been already paid in respect thereof.

Duty on spirit, opium and salt when protected by a certificate.

The amount, if any, paid to the Government as the price of such opium or salt is not duty within the meaning of this section.

8. So far as regards the Presidency of Fort St. George, the unrepealed provisions of Act No. VI of 1844, and so far as regards the Presidency of Bombay, the unrepealed provisions of Act No. XXIX of 1857, relating to the levy of duties and to dutiable goods, shall, *mutatis mutandis*, apply to duties levied and goods liable to duty under or by virtue of section five, clause (b).

Application of certain provisions as to duties and goods.

9. All notifications published hereunder may be cancelled by the authority publishing the same.

Power to cancel notifications.

SCHEDULE I.

SCHEDULE I.

ACTS REPEALED.

Number and year.	Short Title.	Extent of Repeal.
XI of 1869 ...	The Land Customs (Madras and Bombay) Act, 1869.	So much as has not been repealed.
XVI of 1875 ...	The Indian Tariff Act, 1875 ...	Ditto.
XI of 1878 ...	The Indian Arms Act, 1878 ...	Section 8 and the second schedule.

SCHEDULE II.

IMPORT TARIFF.

No.	Names of Articles.	Per	Tariff valuation.	Duty.	
1	ARMS, AMMUNITION AND MILITARY STORES— Fire-arms and parts thereof—			Rs.	As.
	1. Fire-arms other than pistols, for each ...	...	...	50	0
	2. Barrels for the same, whether single or double, for each ...	...	...	30	0
	3. Pistols, for each ...	...	...	15	0
	4. Barrels for the same, whether single or double, for each ...	...	...	10	0
	5. Springs used for fire-arms, for each ...	...	...	8	0
	6. Gunstocks, sights, blocks and rollers, for each ...	...	...	5	0
	7. Revolver-breeches, for each cartridge they will carry ...	...	...	2	3
	8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a fire-arm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each...	...	...	1	8

SCHEDULE II—(continued).

No.	Names of Articles.	Per	Tariff valuation.	Duty.
9.	Machines for making or loading or closing cartridges, for each	...	...	Rs. As. 10 0
10.	Machines for capping cartridges, for each	...	...	2 8
<p><i>Exception I.</i>—Articles falling under the 5th, 6th, 8th, 9th, or 10th head of the above list, when they appertain to a fire-arm falling under the 1st or 3rd head, and are fitted into the same case with such fire-arm, are free.</p>				
<p><i>Exception II.</i>—Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military or police uniform, and a revolver or a pair of pistols accompanying a military officer, are free.</p>				
<p><i>Proviso 1.</i>—No duty in excess of ten per cent. <i>ad valorem</i> shall be levied upon any of the articles mentioned in the above list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.</p>				
<p><i>Proviso 2.</i>—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under this number, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity, for his own private use, the importer may apply to the Customs collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent. <i>ad valorem</i>; and if such</p>				

SCHEDULE II—(continued).

No.	Names of Articles.	Per	Tariff valuation.	Rate of Duty.
	collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.			
	Gunpowder, common ...	lb.	Rs. A.	} 10 per cent.
	" sporting ...	lb.	0 5	
	All other sorts ...	...	1 0 <i>Ad valorem</i>	
2	LIQUORS—			
	Ale, beer and porter, except when condensed or concentrated ...	} Impl. Gallon or six quart bottles ... }	}	One anna.
	Cider, and other fermented liquors ...			
	Liqueurs ...	Ditto ...	...	Rs. 4.
	Spirit intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human consumption.	...	<i>Ad valorem</i>	5 per cent.
	Spirit, when used in drugs, medicines or chemicals in a proportion less than twenty per cent. of spirit of the strength of London proof ...	...	<i>Ad valorem</i>	5 per cent.
	Spirit when so used in a proportion of twenty per cent. and upwards	Impl. Gallon or six quart bottles of the strength of London proof.	...	} Rs. 4, and the duty to be increased in proportion as the strength of the spirit exceeds London proof.
	Spirit, perfumed, in wood, or in bottles containing more than four ounces ...	Ditto ...	...
	Spirit, other sorts ...	Ditto ...	...
	Wines—			
	Champagne and all other sparkling wines	Impl. Gallon or six quart bottles.	...	Rs. 2-8.
	All other sorts of wines	Ditto ...	...	Re. 1.
3	OPIUM NOT COVERED BY A GOVERNMENT PASS.	Ser of 80 tolas	...	Rs. 24.

SCHEDULE II—(concluded).

No.	Names of Articles.	Per	Tariff valuation.	Rate of Duty.
4	SALT	Indian maund of 82 $\frac{2}{7}$ lbs. avoirdupois weight.	...	The rate at which excise-duty is for the time being leviable on salt manufactured in the place where the import takes place.

SCHEDULE III.

EXPORT TARIFF.

Name of Article.	Per	Tariff valuation.	Rate of Duty.
RICE whether husked or unhusked ...	{ Indian maund of 82 $\frac{2}{7}$ lbs. avoirdupois weight. }	...	3 annas.