

ACT No. II OF 1887.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 14th
January, 1887.)

An Act to amend the Sea Customs Act, 1878,
the Excise Act, 1881, and the Indian Tariff
Act, 1882.

WHEREAS it is expedient to amend the Sea
Customs Act, 1878, the Excise Act, 1881, and
the Indian Tariff Act, 1882;

It is hereby enacted as follows:—

Sea Customs Act, 1878.

VIII of 1878. XXII of 1881. XI of 1882. VIII of 1878. **1. (1)** In clause (b) of the second paragraph of section 144 of the Sea Customs Act, 1878, there shall be inserted after the word “unless” the word “either” and after the word “destination” the following, namely:—

“or the delivery of the spirit into a warehouse appointed in this behalf by the Local Government having authority at that port”.

(2) In the third paragraph of the same section of the same Act the following shall be substituted for the word “paid”, namely:—

“so paid or the spirit so delivered”.

2. In section 146 of the same Act, for the word “shall” in each of the two places where that word occurs, the word “may” shall be substituted.

3. (1) To section 148 of the same Act the following words shall be prefixed, namely:—

“Notwithstanding anything in the Indian Tariff Act, 1882,”.

(2) To

[Price one anna and nine pies.]

(2) To the same section of the same Act the following shall be added, namely:—

“ Provided that the Local Government may authorise the import of such spirit without the payment of that duty at the port of importation when the spirit is to be delivered into a warehouse appointed by the Local Government in this behalf, and the excise-duty thereon is to be paid on the removal of the spirit from a warehouse so appointed.

Amendment
of section
151.

4. (1) To section 151 of the same Act the following words shall be prefixed, namely:—

“ Notwithstanding anything in the Indian Tariff Act, 1882,”

XI of 1882

(2) After the same section of the same Act the following shall be added, namely:—

“ Provided that the Local Government may authorise the import of such spirit without the payment of the differential duty at the port of importation when the spirit is to be delivered into a warehouse appointed by the Local Government in this behalf, and the differential duty is to be paid on the removal of the spirit from a warehouse so appointed.”

Excise Act, 1881.

New section
substituted
for section
23.

5. For section 23 of the Excise Act, 1881, the following shall be substituted, namely:—

XXII of
1881.

Spirit and
fermented
liquor from
foreign
territory
subject to
duty.

“ 23. (1) A person shall not bring into any territory to which this Act extends any spirit manufactured at any place in India beyond the limits of British India, until he has obtained a pass therefor from such officer as the Local Government from time to time appoints in this behalf, and has paid in respect thereof—

“ (a) if the Local Government has fixed a duty under clause (a) of section 7 for like spirit manufactured in the part of the territory into which the spirit is to be brought, that duty, or

“ (b) if

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“(b) if the Local Government has not fixed a duty under that clause for like spirit manufactured in that part, a duty at such rate as the Local Government from time to time prescribes in this behalf, not exceeding the highest rate leviable, under the law for the time being in force, on spirit imported into British India by sea.

“(2) The provisions of sub-section (1) with respect to spirit shall apply to fermented liquor also, with this modification that the duty to be paid in respect of the liquor shall be the duty leviable on like liquor under the Indian Tariff Act, 1882.

“(3) If any question arises as to the duty to be charged on any spirit or fermented liquor under this section, the decision of the Local Government thereon shall be final.”

6. (1) In clause (c) of section 36 of the same Act the words “or fermented liquor” shall be inserted after the words “any spirit”. Amendment of section 36.

(2) In the last paragraph of the same section of the same Act the words “or fermented liquor” shall be inserted between the words “the spirit” and the words “together with”.

Indian Tariff Act, 1882.

XI of 1882. 7. In the preamble to the Indian Tariff Act, 1882, the words “and for fixing a maximum duty of excise on spirit manufactured in British India” are repealed. Repeal of portion of preamble.

8. To section 7 of the same Act the following shall be added, namely:— Addition to section 7.

“Nothing in this section applies to spirit which is exported under bond for excise-duty from one customs-port to another customs-port under the provisions of Chapter XIV of the Sea Customs Act, 1878.”

VIII of 1878. 9. In No. 2 of the Second Schedule to the same Act— Amendment of Second Schedule.

(a) “Rs. 5” shall be substituted for “Rs. 4” in the fifth column as the rate of duty to be levied

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levied and collected per Imperial Gallon or six quart bottles of "Liqueurs"; and

(b) for the following, namely :—

No.	Names of Articles.	Per	Tariff valuation.	Rate of duty.
*	*	*	*	*
	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	

there shall be substituted the following, namely :—

No.	Names of Articles.	Per	Tariff valuation.	Rate of duty.
*	*	*	*	*
	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. 5, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles.	Impl. Gallon or six quart bottles	...	Rs. 7-8.
	Spirit, other sorts.	Impl. Gallon or six quart bottles of the strength of London proof.	...	Rs. 5, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.