

ACT NO. VIII OF 1889.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 22nd March, 1889.)

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

WHEREAS it is expedient to amend the Sea Customs Act, 1878, and the Indian Tariff Act, 1882; VIII c
It is hereby enacted as follows:— XI of

Sea Customs Act, 1878.

Amendment
of section 37,
Act VIII,
1878.

1. For the provisos to section 37 of the Sea Customs Act, 1878, the following proviso shall be substituted, namely:— VIII.

“Provided that, if such goods are warehoused under this Act, the rate and valuation (if any) applicable thereto shall be the rate and valuation in force on the date on which application is made to clear such goods from the warehouse for home-consumption.”

Amendment
of section
115, Act
VIII, 1878.

2. In section 115 of the same Act, for the words and figures “the second proviso to section 37” the words “such alteration” shall be substituted.

Indian Tariff Act, 1882.

Amendment
of section 1,
Act XI,
1882.

3. In section 1 of the Indian Tariff Act, 1882, XI o
the words “and Perim” shall be inserted after the word “Aden”.

4. The

4. The following section shall be added to the same Act, namely :—

Addition of new section to Act XI, 1882.

“10. In the event of any duty of customs or excise on any article being imposed, increased, decreased or remitted after the making of any contract for the sale of such article without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such article duty-paid where duty was chargeable at that time,—

When contracts have been entered into, amount of increased or decreased duty to be added or deducted.

- (a) if such imposition or increase so takes effect that the duty or increased duty, as the case may be, is paid, the seller may add so much to the contract-price as will be equivalent to the duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition, and
- (b) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the purchaser may deduct so much from the contract-price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay or be sued for or in respect of such deduction.”

5. In No. 1 of the Second Schedule to the same Act, for the following, namely :—

Amendment of the Second Schedule to Act XI, 1882.

| No. | Names of Articles. | Per | Tariff valuation. | Rate of duty. |
|-----|---------------------------|-----|-------------------------|----------------|
| * | * | * | * | * |
| | | | Re. A. | |
| | Gunpowder, common . . . | lb. | 0 5 | } 10 per cent. |
| | Gunpowder, sporting . . . | lb. | 1 0 | |
| | All other sorts . . . | ... | <i>Ad valorem</i> . . . | |

there

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there shall be substituted the following, namely:—

| No. | Names of Articles. | Per | Tariff valuation. | Rate of Duty. |
|-----|--|-----|-------------------|----------------|
| * | * | * | * | * |
| | | | Re. A. | |
| | Gunpowder, common | lb. | 0 5 | } 10 per cent. |
| | Gunpowder, sporting | lb. | 1 0 | |
| | All other sorts of Arms, Ammunition and Military Stores. | ... | <i>Ad valorem</i> | 10 per cent. |

Explanation.—The expression “Arms, Ammunition and Military Stores, as used in the foregoing part of this Schedule, includes, in addition to any article specifically mentioned in that part,—

- (a) all articles which are either “arms” or “ammunition” within the meaning of the Indian Arms Act, 1878, and
- (b) any articles which the Governor General in Council may from time to time, by notification in the Gazette of India, declare to be “military stores” for the purposes of this Act.

XI of 1878.