

ACT NO. XIV OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 20th
March, 1899.)

An Act to further amend the Indian Tariff Act, 1894.

VIII of
1894.

WHEREAS it is expedient to further amend the Indian Tariff Act, 1894; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Tariff Amendment Act, 1899; and

Short title and commencement.

(2) It shall come into force at once.

VIII of
1894.

2. After section 8 of the Indian Tariff Act, 1894, the following section shall be added, namely:—

Addition of new section 8A after section 8, Act VIII, 1894.

“8A. (1) Where any country, dependency or colony pays or bestows, directly or indirectly, any bounty or grant upon the exportation therefrom of any article and the article is chargeable with duty under the provisions of this Act, then, upon the importation of any such article into British India, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the Governor General in Council may, by notification in the Gazette of India, impose an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed.

Additional import-duty on bounty fed articles.

“(2) The net amount of any such bounty or grant as aforesaid shall be, from time to time, ascertained

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tained, determined and declared by the Governor General in Council, and the Governor General in Council may, by notification in the Gazette of India, make rules for the identification of such articles and for the assessment and collection of any additional duty imposed upon the importation thereof under sub-section (1)."

Act not to
apply in
certain cases.

3. This Act shall not apply to any imported article the bill of lading for which was signed and given before the commencement of this Act.