

ACT No. XXI of 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 19th August, 1934.)

An Act further to amend the Sea Customs Act, 1878, for a certain purpose.

WHEREAS it is expedient further to amend the Sea Customs Act, 1878, for the purpose hereinafter appearing; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Sea Customs (Amendment) Act, 1934.

Insertion of new section 43A in Act VIII of 1878.

Drawback on goods taken into use between importation and re-exportation.

2. After section 43 of the Sea Customs Act, 1878, the following section shall be inserted, namely:—

“43A. (1) Notwithstanding anything hereinbefore contained, the repayment of duty as drawback in respect of goods which have been taken into use between importation and re-exportation shall be subject to the provisions of the rules made under sub-section (2).

(2) The Governor General in Council may, subject to the condition of previous publication, from time to time, by notification in the Gazette of India, make rules, in respect of goods which have been taken into use between importation and re-exportation,—

- (a) modifying the amount of duty which shall be repaid as drawback on any such goods or class of such goods, or
- (b) prohibiting the repayment of duty as drawback on any such goods or class of such goods, or
- (c) varying the conditions for the grant of drawback on any such goods or class of such goods by restricting the period after importation within which the goods must be re-exported.”

Price anna 1 or 1½d.