

CUSTOMS-DUTIES, BENGAL ACT, 1836

ACT NO. XIV OF 1836

(Rep., by Act 13 of 1871)

[30th May, 1836.]

*Passed by the Right Hon'ble the Governor General of India in Council, on the 30th May 1836.*

**I. Regulations imposing Transit and Town duties in the interior and fixing rates of Import and Export Duty on Sea Goods repealed. Except as regards the Jumna Frontier Line. And duties on Western Salt.**-It is hereby enacted, that from the first June next, such parts of Regulations IX. and X. 1810, Regulation XV. 1825, and of any other Regulations of the Bengal Presidency as prescribe the levy of Transit or Inland Customs Duties, or of Town Duties; and likewise the Schedules of Duties and Provisions of any kind contained in these or any other Regulations for fixing the amount of duty to be levied upon Goods imported in to or exported from the said Presidency by sea shall be repealed.

Provided, however, that nothing herein contained shall be construed to prevent the levy of duties at the rates now in force at the Custom Houses and Chokies established on the line of the Jumna, or on any Frontier line, upon Goods crossing that line for import into, or export from the territory of the East India Company by land, nor to affect the Regulations in force for imposing and levying duties on Salt, the produce of Western and Central India.

**II. Import Duties to be levied according to Schedule A. Annexed.**-And it is hereby enacted, that duties of Customs shall be levied on Goods imported by Sea into Calcutta or into any other place within the Provinces of Bengal and Orissa according to the rates specified in Schedule A annexed to this Act, and with the exceptions specified therein, and the said Schedule with the Notes attached thereto, shall be taken to be a part of this Act.

**III. Export Duties to be collected on Country Goods according to Schedule B. Annexed.**-And it is hereby further enacted, that duties of Customs shall be levied upon Country Goods exported by Sea from any Port of Bengal or Orissa according to the rates specified in Schedule B annexed to this Act, with the exceptions therein specified, and the said Schedule with the Notes attached thereto, shall also be taken to be a part of this Act.

**IV. No Goods entered therein as liable to duty to be exempted, except by order of Government. But the Collector may pass Baggage belonging to passengers at his discretion.**-And it is hereby enacted, that no Goods or Articles whatsoever entered in either of the said Schedules as liable to duty, shall be exempted from the payment of such duty or of any part thereof, except under special order from the Governor of Bengal—Provided, however, that it shall and may be lawful for the Collector of Customs, or other Officer in charge of a Custom House, to pass free of duty, as heretofore, any Baggage in actual use, at his discretion, and in case of any person applying to have Goods passed as such, the Collector acting under the orders of the Board of Customs, Salt and Opium, shall determine whether they be Baggage in actual use, or Goods subject to Duty, under the Rules of this Act.

**V. Existing Rules to be enforced for levying the new Import and Export Duties.**-And it is hereby enacted, that the Rules and Regulations now established for the levy of duties of Customs on Goods imported into or exported from Calcutta, and other Ports of the Presidency of Fort William in Bengal, shall continue to be in force, and shall be observed and applied for the levy of the Import and Export duties imposed by this Act, unless repealed or altered or repugnant to the provisions thereof.

**VI. Place may be fixed by Governor of Bengal, beyond place which an inward-bound Vessel is not to proceed until a Manifest has been delivered to pilot to be forwarded. Master to be responsible for its correctness under penalty of Rs. 1000. Goods in excess, or not corresponding with Manifest to be seized and confiscated. Or charged with increased Duties. The Masters of Vessels lying below to deliver Manifests on coming to anchor. If remaining at anchor 24 hours without sending Manifest to be subject to penalty of 1, 000 Rupees.**-And it is hereby enacted, that it shall be lawful for the Governor of the Presidency of Fort William in Bengal, by an Order printed in the *Calcutta Gazette*, to fix a place in any River or Port in Bengal or Orissa, beyond which place it shall not be lawful for any inward-bound Vessel, save and except such Dhoonies and Country Craft as are referred to in Section XXII. of this Act, to pass until the Master or Commander shall have delivered to the Pilot on board, for the purpose of being forwarded by the public dawk or otherwise, as may be ordered by the Board of Customs, Salt and Opium, a Manifest made out in the form prescribed by Section XLV., Regulation IX. 1810. And it is hereby enacted, that if the Manifest so delivered by the Master and Commander shall not contain a full and true specification of all the Goods imported in the Vessel, the Master or Person in charge thereof, shall be liable to a fine of 1, 000 Rs.; and any Goods or Packages that may be found on board in excess of the Manifest so delivered, or differing in quality or kind, or in marks and numbers, from the specification contained therein, shall be liable to be seized and confiscated, or to be charged with such increased duties as may be determined by the Board of Customs, Salt and Opium; and if any inward-bound Vessel shall remain outside, or below the place so fixed by the Governor of Bengal, the Master or Commander shall in like manner; deliver to the Pilot so soon as the Vessel shall anchor; a Manifest as above prescribed; and if any Vessel entering a Port for which there is a Custom House established, shall lie at anchor therein for the space of twenty-four hours, the Master and Commander whereof shall neglect to deliver the said Manifest to the Pilot on board, he shall for such neglect, be liable to forfeit the sum of One Thousand Rupees, and no Entry or Port Clearance shall be given for such Vessel, until the fine is paid.

**VII. No Vessel to break bulk unless two copies of Manifest have been received. And entry may be refused until papers of the places of departure are delivered.**-And it is hereby enacted, that no Vessel, that no Vessel shall be allowed to break bulk until the Manifest described in the preceding section of this Act, and another copy thereof to be presented at the time of applying for entry inwards, shall have been received by the Collector of Customs, and order shall have been given by the said Collector for the discharge of the cargo, and the said Collectors may further refuse to give such order if he shall see fit until any Port Clearances, Cocketts, or other papers known to be granted at the places from which the Vessel is stated to have come shall likewise be delivered to him.

**VIII. Collector may send Custom House Officer on board any Vessel. To remain on board till she sails.**-And it is hereby enacted, that it shall be competent to the Collector of Customs at any Port of Bengal or Orissa, at his discretion to send one or more Officers of Customs on board of any Vessel at any time, and the Custom House Officers so sent, shall remain on board of such Vessel by day and by night, until the Vessel shall leave the Port, or until it be otherwise ordered by the Collector of Customs.

**IX. Persons refusing to admit Custom House Officers or not giving them proper accommodation liable to Fine.**-And it is hereby enacted, that any Master or Person in charge of such Vessel who shall refuse to receive a custom House Officer on board when so deputed as above provided, or shall not afford such Officer suitable shelter and sleeping accommodation while on board, shall be liable to fine, not exceeding the sum of 500 Rupees for each day during which such Officer shall not be received and provided with suitable shelter and accommodation, which fine shall be adjudged by and at the discretion of the Board of Customs, Salt and Opium at Calcutta, and the Vessel by the Master or Person in charge of which such fine shall have been incurred, shall not be moved until the same shall be paid.

**X. Collector may order a Vessel to be searched. Bulkheads to be broken open if not opened on requisition. Any concealed Goods to be confiscated. Resistance or refusal of Masters punishable with fine of 1000 Rupees.**- And it is hereby enacted, that whenever a Collector of Customs shall see cause to direct that any Vessel shall be searched, he shall issue his warrant or written order for the same, addressed to the Custom House Officer on board, or to any other Officer under his authority, and upon production of such order, the Officer bearing it shall be competent to require any Cabins, Lockers or Bulkheads to be opened in his presence, and if not opened upon his requisition, to break the same open, and any Goods that may be found concealed, and that shall not be duly accounted for to the satisfaction of the Collector of Customs, shall be confiscated; and any Master or Person in charge of a Vessel, who shall resist such Officer, or refuse to allow the Vessel to be searched when so ordered by the Collector of Customs, shall be liable upon conviction for every such offence, to a fine of 1, 000 Rupees, to be adjudged by any Magistrate or Justice of the Peace of the place.

**XI. Goods not to be landed or put on board till entry of the Ship is duly made. Cargo to be sent ashore and laden outwards according to existing Forms.**-And it is hereby enacted, that no Goods shall be allowed to leave any Vessel, or to be put on board thereof until entry of the Vessel shall have been duly made in the Custom House of the Port, and Order shall have been given for discharge of the Cargo thereof as above provided, and it shall be the duty of the Custom House Officer on board, and of all Officers of Customs, to seize as contraband any Goods which shall have been removed or put on board of any Vessel in contravention of the above provision, or which any attempt shall have been made to remove from or to put on board of any Vessel in contravention of the above provision. And after entry of the Vessel at the Custom House in due form, such part of the Cargo as may not be intended and declared for re-exportation in the same Vessel shall be sent to land. And Export Cargo shall be laden on board thereof according to the rules and practice now in force, and if an attempt be made to land or put on board Goods or Merchandize in contravention thereof, the Good or Merchandize shall be liable to seizure and confiscation.

**XII. Goods unmanifested not to be landed in ordinary form. But to be seized on board. Master to be answerable that all Goods manifested are forthcoming and duly passed. Under Penalty of 500 Rupees for each missing package of unknown value or double Duty if Assessable. Rule for presenting an amended or supplemental manifest.**-Provided however, and it is hereby enacted, that no Goods shall be allowed to leave any Vessel under the said rules, unless the same be duly manifested, and any Goods found on board in excess of the Manifest, or not corresponding with the specification and description therein contained, shall be seized by the Custom House Officer on board, in order that they may be dealt with as prescribed in Section VI. of this Act; and if Goods entered in the Manifest shall not be found on board the Vessel, or if the quantity found be short, and the deficiency be not duly accounted for, or if Goods sent out of the Vessel be not landed at the Custom House, or at such other Ghaut or place as the Collector of Customs shall have prescribed or permitted there to be passed in due form, the Master or Commander shall be liable to a penalty not exceeding five hundred Rupees for every missing or deficient package of unknown value, and for twice the amount of Duty chargeable on the Goods deficient and unaccounted for, if capable of being assessed therewith. Provided, however, that nothing herein contained, shall be construed to prevent the Collector of Customs from permitting the Master or Commander of any Vessel, to amend obvious errors or to supply omissions from accident or inadvertence by furnishing an amended or supplemental Manifest, but the receiving of such shall always be discretionary.

**XIII. Custom House Officers taking unauthorized Fees or Bribes subject to penalty of five hundred Rupees. Same penalty on persons offering.**-And it is hereby enacted, that any Custom House Officer whatsoever who shall demand or accept any gratuity not authorized by any existing Regulation or Order of Government in consideration of doing, or of omitting to do, any act in his Official capacity, shall forfeit for every such offence, the sum of five hundred Rupees, and any person who shall offer a Bribe to any Custom House Officer in order to induce such Officer to act in a manner inconsistent with his duty,

shall for forfeit a like sum, and these penalties shall be adjudged on conviction before any Magistrate or Justice of the Peace of the Town, District, or Place where the Custom House may be established by such Magistrate, and in default of payment, any person so convicted shall be committed to the Civil Jail of the City or District until the fine be paid, or for a period not exceeding six months.

**XIV. Collector to investigate and adjudge confiscation. Board's confirmation necessary.**-And it is hereby enacted, that when Goods shall be seized as contraband and liable to confiscation, the Collector of Customs shall investigate the case, and according to his judgment shall either release the Goods or adjudge them to confiscation; and whenever he shall declare Goods to be confiscated, he shall report his proceedings for confirmation and final adjudication by the Board of Customs, Salt and Opium. Provided, however, that nothing herein contained shall be construed to prevent the Governor of Bengal from ordering the release of Goods seized, or from remitting any penalty whatsoever that may be incurred for contravention of the Customs Laws.

**XV. Twenty or thirty days allowed to clear inwards according to tonnage. After which the Master to pay charges of Custom House Officer. Master to land Goods if Consignees do not. If these fail Collector may land and warehouse. And may land packages before twenty days with consent of Master.**-And it is hereby further enacted, that twenty days, exclusive of Sundays and Holidays, shall be allowed for the discharge of the Import Cargo of Vessels not exceeding six hundred tons burthen, and thirty days, exclusive of Sundays and Holidays for the discharge of the Import Cargo of Vessels exceeding that burthen, and the said periods shall be calculated from the day of the Tide Waiter or other Custom House Officer first going on board. And if the whole Cargo be not discharged by the expiration of the above stated periods respectively, the Master or Commander shall be charged with the Tide Waiter's or other Officer's Wages, and other expenses for any further period that he or they may be detained on board. And if the Owners, Importers or Consignees do not bring their Goods to land within the periods above fixed, it shall be the duty of the Master or Commander so to do. And if any goods remain on board after the time fixes as above for the discharge of the Import Cargo, the Collector may order the same to be landed and warehoused for the security of the duties chargeable, and of any freight and primage and other demands that may be due thereon, giving his receipt to the Master for the same. Provided, always, that in all cases it shall be lawful for Collector or other Officer in charge of the Custom House with the consent of the Master of the Vessel, to cause any packages to be brought on shore and to be deposited in the Government Warehouse for the security of the Duties and Charges thereon, although twenty days may not have expired from the entry of such Vessel; and in case Goods so landed and warehoused, or any Goods brought to land from any Vessel be not claimed and cleared from the Custom House within three months from the date of landing, it shall be competent to the Collector to sell the same on account of the Duties, Freight, and other Charges incurred and due thereon.

**XVI. Further period of 15 or 20 days for continuous lading for export. If the Vessel be laid up, Tide waiter to search and leave certifying that it is empty. 20 and 30 days according to tonnage allowed for lading a Vessel outwards after being laid up, but search and certificate that nothing is on board necessary.**-And it is hereby enacted, that a further period of fifteen days, Sundays and Holidays excluded, shall be allowed for putting on board Export Cargo if the Vessel shall not exceed 600 tons burthen, and twenty days, if exceeding that burthen, when the landing and unloading thereof shall be continuous, and the Master or Commander shall in such case, not be charged with the wages and expenses of the Customs House Officer on board until after the expiration of such additional periods respectively. And if a Vessel having discharged its Import Cargo shall be laid up, the Custom House Officer on board shall be withdrawn so soon as he shall certify that no Goods remain on board excepting necessary Stores and Articles for use, and when a Vessel so laid up, shall be entered at the Custom House for receipt of Export Cargo, a Custom House Officer shall be sent on board, and if the said last-mentioned Officer shall certify that no Goods are on board saving as above excepted, twenty days, exclusive of Sunday and Holidays as above, shall be allowed from the date of such certificate for the landing outwards of a Vessel not exceeding 600 tons, and thirty days for Vessels exceeding that burthen, after which periods

respectively, the Master and Commander shall be charged with the wages and expenses of the Custom House Officer on board to the date of the Vessel's sailing from the Port.

**XVII. When penalty has been incurred by a Master-The Collector may refuse Port Clearance of the Vessel till it be paid.**-And it is hereby enacted, that if any person in charge of a Vessel shall have become liable to any penalty, fine or demand, on account of any act or omission relating to Customs, the Collector of Customs shall be competent, subject to the Orders of the Board of Customs, Salt and Opium, to refuse Port Clearance to such Vessel until the fine shall be discharged.

**XVIII. Goods shipped after Port Clearance to pay double Duty, and 5 per cent. if free.**-And it is hereby enacted, that upon any Goods passed through the Custom House for shipment, the Application for which shall be presented after Port Clearance shall have been taken out, double the prescribed Duty shall, in all cases, be levied, and if the Goods be free, five per cent. upon the market value shall be levied thereon.

**XIX. In case of re-landing for damage, & c. Officer to proceed on board to watch. And Cargo not to be exempt from Duty on re-export unless all the while in charge of Custom House Officers. Proviso for re-importation when Duties and Drawbacks are to be refunded. And Master to forfeit the value of Drawback, Goods not for forthcoming.**-And it is hereby enacted, that when a Vessel having cleared out from and Port shall put back from stress of weather, or it shall for any damage or from other cause, be necessary that the Cargo of a Vessel that has cleared out, shall be unshipped or re-landed, a Custom House Officer shall be sent to watch the Vessel and take charge of the Cargo during such re-landing or removal from on board; and the Goods on board such vessel shall not be allowed to be transhipped or re-exported, free of duty, by reason of the previous settlement of Duty at the time of first export, unless the Goods shall be lodged in such place as shall be allowed by the Collector of Customs, and shall remain while on land, or while on board of any other Vessel under special charge of the Officers of Customs, until the time of re-export, and all charges attending such custody, shall be borne by the Exporter or by the Applicant for this advantage. Provided, however, that in all cases of return to Port after Port Clearance, on account of damage or for stress of weather, it shall be lawful for the Owner, or for the Master and Commander to re-enter the Vessel and land the Cargo under the rules for the importation of Goods, and the Export Duty shall in that case be refunded, and the amount paid in Drawback to reclaimed, and the Goods be placed in all respects as before being passed for exportation; and if Goods, on account of which Drawback has been paid, be not found on board the Vessel, the Master shall forfeit the entire value thereof, unless he account for them to the satisfaction of the Collector of Customs.

**XX. No refund of Export Duty after Port Clearance.**-And it is hereby enacted, that when Goods shall be re-landed before the lading of any Vessel is complete and Port Clearance has been granted, the Duty levied upon such Goods, shall be returned to the Exporter, but no refund shall be made of Duty paid on the export of any Goods after Port Clearance shall have been granted for the Vessel on which the Goods were exported, except the Vessel shall have put back for stress of weather or for damage, and the Goods shall have been re-landed under the Rule contained in Section XIX. of this Act.

**XXI. Arabs and other foreign Asiatic Vessels to be deemed foreign.**-And it is hereby further enacted, that Vessels owned by Natives of Arabia and coming from the Ports thereof, and likewise the Vessels of any Country of Port of Asia not subject to the Dominion of the King of the United Kingdom of Great Britain and Ireland, excepting Dhoonies and small Craft from the Maldive and Nicobar Islands as herein under provided, shall be deemed Foreign Vessels.

**XXII. Dhoonies, & c. to be required to anchor in a particular part of the River. Penalty if not moved to said Ghat when required, 100 Rupees. Vessel, its Equipment or Cargo may be seized. Dhoonies, & c. from Maldives and Nicobars to be British Vessels.**-And it is hereby enacted, that Dhoonies, Country Craft, and other small Vessels, not brought into the Port of Calcutta by Pilots, shall be required to anchor and moor in such part of the River Hooghly as shall be marked out by the Collector of

Customs, with the sanction of the Board of Customs, Salt and Opium; and if any such Vessel shall anchor in any other part of the River than as so marked out, and the Master or Person in charge thereof shall not immediately upon being ordered so to do move his Vessel to the place marked out, he shall be liable to a fine of 100 Rupees, to be adjudged by the Collector of Customs, and the Vessel or any part of its Equipment of Cargo may be seized and sold in satisfaction of such fine, and Goods shall be landed from such Vessels and put on board for Export according to such rules and at such places as shall be prescribed by the Collector of Customs, and Vessels of this description coming from the Maldives, or from the Nicobar Islands shall be considered as British Vessels.

SCHEDULE A.

*Rates of Duty to be charged on Goods imported by Sea into any Part of the Presidency of Fort William in Bengal.*

No.	Enumeration of Goods	When Imported on British Bottoms.	When Imported on Foreign Bottoms.
1.	Bullion and Coin,.....	Free. ....	Free.
2.	Precious Stones and Pearls.....	Ditto. ....	Ditto.
3.	Grain and Pulse, .....	Ditto. ....	Ditto.
4.	Horses and other Living Animals,..	Ditto. ....	Ditto.
5.	Ice, .....	Ditto. ....	Ditto.
6.	Coal, Coke, Bricks, Chalk and Stones,...	Ditto. ....	Ditto.
7.	Books printed in the United Kingdom, or in any British Possession.....	Ditto. ....	3 per Cent.
8.	Foreign Books, .....	3 per Cent. ....	6 per Cent.
9.	Marine Stores, the produce or manufacture of the United Kingdom, or of any British Possession, .....	3 per Cent. ....	6 per Cent.
10.	Do. do. the produce or manufacture of any other place or country,.....	6 per Cent. ....	12 per Cent.
11.	Metals wrought or unwrought, the produce or manufacture of the United Kingdom or of any British Possession,	3 per Cent. ....	6 per Cent.
12.	Metals, do. do. excepting Tin, the produce or manufacture of any other place,.....	6 per Cent. ....	12 per Cent.
13.	Tin, the produce of any other place than the United Kingdom, or any British Possession, .....	10 per Cent. ....	20 per Cent.
14.	Woollens, the produce or manufacture of the United Kingdom, or any British Possession, .....	2 per Cent. ....	4 per Cent.
15.	Do. the produce of any other place or country, .....	4 per Cent. ....	8 per Cent.

16.	Cotton and Silk Piece Goods, Cotton Twist and Yarn, the produce of the United Kingdom, or of any British Possession, .....	$3\frac{1}{2}$ per Cent. ....	7 per Cent.
17.	Do. the produce of any other place,.....	7 per Cent. ....	14 per Cent.
18.	Opium, .....	24 Rs. per -Seer of 80 Tolas, .....	24 Rs. per Seer of 80 Tolas.
19.	Salt, .....	Rs.3-4 per Md. of 80 Tolas per Seer.	Rs.3-4 per Md. of 80 Tolas per Seer.
20.	Alum, .....	10 per Cent. ....	20 per Cent.
21.	Camphor, .....	10 per Cent. ....	20 per Cent.
22.	Cassia, .....	10 per Cent. ....	20 per Cent.
23.	Cloves, .....	10 per Cent. ....	20 per Cent.
24.	Coffee, .....	$7\frac{1}{2}$ per Cent. ....	15 per Cent.
25.	Coral, .....	10 per Cent. ....	20 per Cent.
26.	Nutmegs and Mace, .....	10 per Cent. ....	20 per Cent.
27.	Pepper, .....	10 per Cent. ....	20 per Cent.
28.	Rattans, .....	$7\frac{1}{2}$ per Cent. ....	15 per Cent.
29.	Tea, .....	10 per Cent. ....	20 per Cent.
30.	Vermillion, .....	10 per Cent. ....	20 per Cent.
31.	Wines and Liqueurs, .....	10 per Cent. ....	20 per Cent.
32.	Spirits, Consolidated Duty, including that levied heretofore through the Police of Calcutta, .... And the Duty on Spirits shall be rateably increased as the strength exceeds of London proof, and when imported in bottles, five quart bottles shall be deemed equal to the Imperial Gallon.	9 As. per Imperial Gallon,.....	16 As. per Imperial Gallon.
33.	All Articles not included in the above enumeration,	$3\frac{1}{2}$ per Cent. ....	7 per Cent.

And when the Duty is declared to be ad valorem it shall be levied on the Market value without deduction, and if the Collector of Customs shall see reason to doubt whether the Goods come from the Country from which they are declared to come by the Importer, it shall be lawful for the Collector of Customs to call on the Importer to furnish evidence as to the place of manufacture of production, and if such evidence shall not satisfy the said Collector of the truth of the declaration, the Goods shall be

charged with the highest rate of duty, subject always to an appeal to the Board of Customs, Salt and Opium.

And upon the Re-export by Sea of Goods imported, excepting Opium and Salt, provided the re-export be made within two years of the date of Import as per Custom House Register, and the Goods be identified to the satisfaction of the Collector of Customs, there shall be retained one-eighth of the amount of Duty levied and the remainder shall be repaid as Drawback. And if Goods be re-exported in the same ship without being landed (always excepting Opium and Salt, in regard to which the special rules in force shall continue to apply,) there shall be no Import Duty levied thereon.

SCHEDULE B.

*Rates of Duty to be charged upon Goods Exported by Sea from any Port or Place in the Presidency of Fort William in Bengal.*

<i>No.</i>	<i>Enumeration of Goods</i>	<i>Exported on British Bottoms</i>	<i>Exported on Foreign Bottoms</i>
1	Bullion and Coin, .....	Free, .....	Free.
2	Precious Stones and Pearls, ...	Ditto, .....	Ditto.
3	Books printed in India, .....	Ditto, .....	Ditto.
4	Horses and Living Animals, ....	Ditto, .....	Ditto.
5	Opium purchased at Government Sales in Calcutta, ....	Ditto, .....	Ditto.
6	Cotton Wool exported to Europe, the United States of America or any British Possession in America, .....	Ditto, .....	8 As. per Md. of 80 Tolas to the Seer
7	Ditto ditto exported to places other than above, ....	As. 8 per Md. of 80 Tolas to the Seer	As. 16 pr. Md. of 80 Toals to the Seer.
8	Sugar and Rum exported to the United Kingdom, or to any British Possession,	Free, .....	3 per Cent.
9	Ditto exported to any other place, .....	3 per Cent., .....	6 per Cent.
10	Grain and Pulse of all sorts, ....	1 Anna per bag not exceeding 2 Mds. Of 80 Tolas to the Seer, or if exported otherwise than in bags $\frac{1}{2}$ an Anna per Maund, .....	2 As. per bag not exceeding 2 Mds. Of 80 Toals to the Seer, or if exported otherwise than in bags 1 Anna per Maund.
11	Indigo, .....	Rupees 3 per Md. of 80 Tolas to the Seer.	Rs. 6 per Md. of 80 Tolas to the Seer.
12	Lac Dye and Shell Lac, ....	4 per cent., .....	8 per cent.
13	Silk, Raw Filature, ....	$3\frac{1}{2}$ As. per Seer of 80 Tolas, .....	7 As. per Seer of 80 Tolas.
14	Silk, Bengal Wound, .....	3 As. per Seer of 80 Tolas, .....	6 As. per Seer of 80 Tolas.
15	Tobacco, .....	4 As. per Maund, ....	8 As. per Maund.

16	All Country Articles not enumerated or named above, ...	3 per Cent., .....	6 per Cent.
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And when the Duty is declared to be ad valorem, the same shall be levied on the market value of the Article at the place of Export, without deduction.

And in settling for the Duties on Exports by Sea, credit shall be given for payment of Inland Customs Duty, and Drawback shall be allowed of any excess of Duty paid upon production of Ruwanas under the following Conditions, until the 1st April, 1837:

*First*—That the Goods shall be identified, and destination to the Port of Export proved in the usual manner.

*Second*—That the Ruwanas shall bear date before the 1st April, 1836, and the Goods shall not have been protected thereby, or by the original thereof, more than two years.

And after the said 1st April, 1837, credit shall not be given, nor shall Drawback be allowed, of any Inland Customs or Land Frontier Duty, paid at any Custom House or Chokee of the Jumna Frontier Line, or of Benares, except only upon the Article of Cotton Wool covered by Ruwanas taken out at the Custom Houses of the Western Provinces, and proved to have been destined for Export by Sea when passed out of those Provinces.

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FORT WILLIAM, GENERAL DEPARTMENT, THE 30TH MAY, 1836.

Under the powers conferred by the 6th Section of the Act No. XIV. Of this year, the Governor of Bengal has fixed the Station of Kedgerree, in the River Hooghly, as the place beyond which no Vessel, inward bound, shall pass, until the Master and Commander shall have delivered a Manifest of the Cargo and Goods laden therein drawn up in the form prescribed by Section XLV. Regulation IX. 1810, to the Pilot on Board, in order that it may be forwarded to Calcutta in such manner as may be ordered by the Marine Board.

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