

CUSTOMS-DUTIES, BOMBAY

ACT NO. II. OF 1836

(Rep., by Act 8 of 1868)

[11th January, 1836.]

Passed by the Right Hon'ble the Governor General of India in Council, on the 11th January 1836.

It is hereby enacted, that Regulation III. A. D. 1834, of the Bombay Code, be rescinded, with the exception of such part of that Regulation as rescinds preceding Regulations.

And it is hereby enacted, that a duty at the rate of $1\frac{1}{2}$ one and half per cent. shall be levied on import into the island of Bombay, of the articles enumerated in Appendix A in addition to the established Sea Customs, and under the same Rules and Regulations as are or may be made applicable to the collection of the latter.

And it is hereby enacted, that no drawback of the duty imposed in the preceding section be allowed, except on exportation to the United Kingdom in British bottoms of any of the articles subject thereto, in which case such an amount of drawback with, if applied for at the period of exportation, but not otherwise, be allowed as will reduce the total duty received by Government to $2\frac{1}{2}$ two and a half per cent.

And it is hereby enacted, that no person shall be entitled to recover any money which such person may subsequently to the first day of January, 1827, have paid to any officer authorized to receive duties on imports as duty on wine or spirits.

APPENDIX A.

Goods imported from the other Presidencies under certificates of the exemption from customs at Bombay, excepting those articles of a description (such as Ghee, Oil, &c. &c.) not liable to a duty when imported from other places unaccompanied by exempting certificates.

Oil, except that in use for culinary purposes, Shawls, Wax Candles, Sugar, Piece Goods, China Silks, Nankeens, Rose Water, Sandal Wood, Mace, Cloves, Nutmegs, Cinnamon, Cassia, Bhoysing, Cocum, Tamarinds, Saltpetre, Black Peppar, Cardamums, Wines in casks, Wines and Liquors in bottles.
