

CUSTOM HOUSE ACT, 1837

ACT NO. XVI. OF 1837

(Rep., by Act 12 of 1873)

[3d July, 1837.]

*Passed by the Right Hon'ble the Governor General of India in Council, on the 3d July 1837.*

I. It is hereby enacted, that from the 15th day of July 1837, Regulation XV. 1817, of the Bengal Code, shall be repealed.

II. And it is hereby enacted, that when the Customs Duties fixed to be levied upon Goods exported by Sea from any port of Bengal or Orissa shall be *ad valorem*, the value of such Goods shall be declared by the Exporter in the manner prescribed by Regulation VI. 1833 of the Bengal Code for Goods imported into Calcutta by Sea, and the provisions of that Regulation for cases of disputed value (excepting Section IV. thereof, which prescribes the levy of duty when the Goods are taken for Government) shall apply to Goods intended to be exported by Sea in like manner as for imported Goods, and the value so to be declared by the Exporter, shall include the packages or materials in which the Goods may be contained.

III. And it is hereby enacted, that it shall be lawful for the Governor of the Presidency of Fort William in Bengal, from time to time, by notice in the Official Gazette, to fix a value for any article liable to *ad valorem* duty, and that the value so fixed by the Governor of the said Presidency shall, till altered by a similar notice, be taken to be the value of such article for the purpose of levying duty on the same.

IV. And it is hereby enacted, that every Master of a Vessel, who shall remove from such Vessel or put on board thereof any Goods, or cause or suffer any Goods to be removed thence or put on board thereof between sun-set and sun-rise, or on any day when the Custom House is closed for business, without leave in writing obtained from the Collector of Customs, shall be punished with a fine not exceeding 500 Rupees.

V. And it is hereby enacted, that when upon application from the Commander of any Vessel the Custom House Officer shall be removed from on board thereof under the provisions to that effect contained in Section XVI. of the Act XIV. of 1836, if the Commander of such Vessel shall before a Custom House Officer have again been placed in such Vessel, put on board of such Vessel, or cause or suffer to be put on board of such Vessel any Goods whatever, such Commander shall be punished with a fine not exceeding 1,000 Rupees, and the Goods shall be liable to be re-landed for examination at the expense of the Shipper or Shippers upon requisition to that effect from the Collector of Customs.

VI. And it is hereby enacted, that the Commander of every Vessel, who is bound to receive a Custom House Officer on board of such Vessel, shall also be bound to receive on board one Servant of such Officer, and to provide such Officer and such Servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board, and if any Commander of a Vessel shall willfully disobey the directions contained in this Section, he shall be punished with fine not exceeding 500 Rupees.

VII. And it is hereby enacted, that no Cargo Boat laden with Goods intended for exportation by Sea, shall make fast to, or lie alongside of, any Vessel unless there shall be on board the Boat or have been received by the Custom House Officer on board of the Vessel, a Custom House Permit or Order for the shipment of the Goods. And the Goods on board of any Boat that may so lie alongside or be made fast to a Vessel, if such Goods be not covered by a Custom House Pass accompanying them, or previously received by the Customs Officer on board the said Vessel, shall be liable to confiscation.

VIII. And it is hereby enacted, that when Goods shall be sent from on board ship for the purpose of being landed and passed for importation, there shall be sent with each Boat-load or other separate dispatch, a Boat-note specifying the number of packages and the marks and numbers or other description thereof, and such Boat-note shall be signed by an Officer of the Vessel and likewise by the Customs Officer that may be on board; and if any imported Goods be found in a Boat proceeding to land without a Boat-note, or if being accompanied by a Boat-note, they be found out of the proper track between the Ship and the Custom House Wharf or other Wharf or Ghaut at which they have been permitted to be landed, the Boat containing such Goods may be detained by any Inspector, or by any other Officer of the Preventive Service of the Custom House, duly authorized by the Collector of Customs, and unless the cause of deviation be explained to the satisfaction of the Officers of Customs, the Goods shall be liable to confiscation.

IX. And it is hereby enacted, that when Goods shall be brought to be passed through the Custom House, either for importation or exportation by Sea, if the packages in which the same may be contained shall be found not to correspond with the description of them given in the application for passing them through the Custom House, or if the contents thereof be found not to have been correctly described in regard to sort, quality or quantity, or if any Goods not stated in the application be found concealed in or mixed up with the specified articles, all such packages with the whole of the Goods contained therein, shall be liable to confiscation.

X. And it is hereby enacted, that if any person after Goods have been landed and before they have been passed through the Custom House, removes or attempts to remove them with the intention of defrauding the Revenue, the Goods shall be liable to confiscation.

XI. And it is hereby enacted, in modification of the Article of Schedule B. of Act No. XIV. of 1836, which provides that when Sugar of Rum shall be exported on British bottoms to any British Possession no duty shall be levied thereupon, and if on Foreign bottoms, a duty of 3 per cent. only shall be levied, that the said exemption from duty and advantage of rate shall not hold or apply to the case of Sugar exported to any British Possession or Settlement on the Continent of India (including the Port of Bombay), but duties shall be levied on such exports in the same manner as upon Sugar and Rum exported to other places, and the amount of duties so levied shall be credited, in the adjustment of any import duty to which the Sugar so exported from Bengal may be subject, at any place of import within the possessions of the East India Company.

XII. And it is hereby enacted, in modification of Section XVIII. of the Act XIV. of 1836, that when Goods shall be shipped after Port Clearance, if the same be imported Goods entitled to Drawback, such Drawback shall be forfeited, but no separate duty shall be levied thereon.

XIII. And it is hereby enacted, in modification of Section XV. of Act XIV. of 1836, that if Goods landed at the Custom House be not claimed and cleared from the Custom House within three months from the date of entry of the Ship in which such Goods were imported, it shall be competent to the Collector to sell the Goods on account of the Duties, Freight and other charges incurred and due thereon.

XIV. And it is hereby enacted, that no payment shall be made of Drawback upon any Goods exported from any Port of Bengal or Orissa, unless the export be made within two years from the date of the import in the Custom House Registers, not unless the claim to receive such Drawback be made at the time of exportation, nor unless the amount due thereupon be demanded within one year from the date of entry for shipment in the Custom House Registers.

XV. And it is hereby enacted, that Drawback shall not be allowed upon Goods shipped in Dhonies and Native Craft not navigated by Pilots and not having Custom House Officers on board.

XVI. And it is hereby enacted, in modification of Section LI. Regulation IX. of 1810, that the Board of Customs, Salt and Opium, shall have power to fix, and from time to time to alter the rates of Wharfage

and Godown Rent charges, and to determine the time for which Goods shall be allowed to remain on the Wharfs or in the Godowns of the Custom House, free of charge, while the Goods are being passed for import or export by Sea.

XVII. And it is hereby enacted, that it shall be lawful for the Collector of Customs, whenever he shall see fit to require that Goods brought by Sea and stowed in bulk, shall be weighed on board ship before being sent to land, and to levy duty according to the result of such weighing.

XVIII. And it is hereby enacted, that whoever shall intentionally offer any abstraction to the weighing directed by the preceding Section, shall be punished with a fine not exceeding 500 Rupees.

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