

SALT DUTIES, BOMBAY ACT 1844

ACT NO. XVI. OF 1844.

(Rep., by Act 12 of 1876)

[27th July, 1844.]

*Passed by the Governor General of India in Council on the 27th July, 1844.*

AN Act for increasing the Excise and Import Duties heretofore payable to the Government on Salt manufactured within or imported into the Territories subject to the Government of the Presidency of Bombay.

Whereas by Act VI. of 1844 all Inland, Transit and Town Duties levied on behalf of the Government of the East India Company, within the limits of the Territories subordinate to the Presidency of Fort St. George were abolished, and the impost on Salt manufactured and sold within the said territories was raised to a rate more in accordance with the Tax on the same article borne by other Divisions of the British Possessions: and whereas, although enquiries which have been instituted as to the origin and extent of certain Town duties and local cesses within the Presidency of Bombay with a view to their abolition have not yet been completed, it is nevertheless expedient in order to equalize the average prices of Salt within the Presidencies of Fort St. George and Bombay to increase as well the Customs duty on imported Salt as the Excise duty heretofore and at present payable on Salt that may be delivered from any Salt Work within the territories subject to the Government of the Presidency of Bombay:

I. It is hereby enacted, that from the First day of September 1844, Section I of Act XXVII. of 1837, shall be repealed.

II. And it is hereby enacted, that from the First day of September 1844, there shall be paid to the Government on every Maund of 3,200 Tolas weight of Salt that may be delivered from any Salt Work within the Territories subject to the Government of the Presidency of Bombay a duty of One Company's Rupee.

III. And it is hereby enacted, that Section XLIII. Act I. of 1838 shall be repealed.

IV. And it is hereby enacted, that on application by the Exporter from any Port of the Presidency of Bombay of any Salt that has paid the Excise duty fixed by Sec. II. of this Act, a Certificate shall be granted by the Collector of Customs at the place of Export, under authority of which Certificate the quantity of Salt specified therein shall be landed at any other Port of the said Presidency of Bombay, and shall be passed from such Port into the interior under cover of the passes applicable to the free passage of Salt without the levy of any further duty either of Excise or Customs.

V. And it is hereby enacted, that so much of Schedule A appended to Act I. of 1838 as provides that on Salt imported by Sea into any Port of the Presidency of Bombay and not covered by a Pass, there shall be levied a duty of Eight Annas per maund of 80 tolas per seer, and so much of Schedule B appended to Act I. of 1838 as provides that Salt having paid the Excise duty of Eight Annas a maund shall be permitted to be Exported free of duty from any Port or place in the Presidency of Bombay, shall be repealed.

VI. And it is hereby enacted, that on Salt imported by Sea into any Port of the Presidency of Bombay, and not covered by a Pass, there shall be levied a duty of One Company's Rupee per maund of 3,200 tolas weight, and that Salt having paid the Excise duty of One Company's Rupee per maund shall be permitted to be exported free from further duty from any Port of the Presidency of Bombay.

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