

ARRACAN, PEGU, MARTABAN, TENASSERIM PROVINCES.--
CUSTOMS' DUTIES.

ACT No. XXX. OF 1854.

[Received assent of G. G. on the 2nd December, 1854.]

1. *Repeals part of Act 7, 1848, extends s. 3 of Act 6, 1848 to Arracan and Tenasserim: also repeals ss. 18, 19, 35 of Act 1, 1852 as respects those Ports.*
2. *Extends Bengal Import duties to those Eastern Provinces.*
3. *Establishes Import Duty on Salt at 8 annas a maund, with power to reduce it, &c.*
4. *Extends Bengal Export Duties to these Eastern Provinces, except as to Teak Timber, and except as to imported goods which have paid Frontier Import Duty.*
5. *Extends to these Eastern Provinces Bengal rules relating to Customs' Duties, but vests the authority under them in the G. G. in C.*
- 6, 7. *Declares what goods shall be free and what dutiable when imported by the Irrawaddy and Sitang from beyond the northern frontier: and what duty shall be payable on foreign Teak and Spirituous Liquors, and (7) extends same duty to Teak floated down any river in Martaban, &c.*
8. *Empowers the G. G. in C. to make rules for transit of Teak Timber.*
9. *Establishes export duties on specified articles exported to Northward by the Irrawaddy, &c.*
10. *Empowers G. G. in C. to fix value of article liable to ad valorem duties.*
11. *Prohibits the import of Arms, Ammunition and Sulphur: and the export of the same into Foreign Territory without license.*
12. *Act to commence when.*

Schedule of duties.

An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban, and Tenasserim Provinces.

Whereas it is expedient that the Arracan, Pegu, Martaban, and
Preamble. Tenasserim Provinces should be placed, as
nearly as possible, in the same position with
the Provinces of Bengal and Orissa, in respect to the levy of
Duties of Sea Customs; that duties of River Customs should be
levied on the Northern Frontier of Pegu; that the floating down
of Teak Timber, and the duties payable thereon, in certain of
these Provinces, should be regulated by law; and that the expor-
tation of munitions of war from any of these Provinces into
Foreign States should be prohibited; It is enacted as follows:

I. So much of Act VII. of 1848 as excepts the Ports of Arracan and Tenasserim from the operation of Section III. Act VI. of 1848; and so much of Sections XVIII. XIX. and XXXV. of Act I. of 1852 as relates to the said Ports, are repealed.

Acts repealed.
II. With the exceptions mentioned in Section III. of this Act, all goods imported by Sea into any part of the Arracan, Pegu, Martaban, and Tenasserim Provinces, from any Port not subject to the Government of the East India Company, or from the Port of Aden, or from any

Port in the Straits of Malacca, shall be charged with the same rates of duty as those which are or shall be charged on goods of the same description imported from the same Ports into the Provinces of Bengal or Orissa.

III. Salt imported by Sea into any part of the Arracan, Pegu, Martaban, and Tenasserim Provinces, shall be charged duty at the rate of eight annas a maund: provided that it shall be, in respect to Arracan, in the power of the Governor or Lieutenant-Governor of Bengal, and, in respect to Pegu, Martaban, and Tenasserim, in the power of the Governor General of India in Council, to fix from time to time, upon Salt imported by Sea, any lower rate of duty that may be thought proper, in order to equalize the rate of Customs Duty upon Salt imported by Sea into any of the said Provinces with the rate of Excise Duty on Salt manufactured in the same Province. Opium imported by Sea into any part of the said Provinces shall be charged duty at the rate of twenty-four Rupees a seer, excepting Opium purchased at a Government Sale in Calcutta, which shall be free: provided that no Opium of any description shall be landed in the Provinces aforesaid without a pass from the Collector of Customs at the Port of landing, in default of which such Opium shall be seized and confiscated.

Special Duty on Salt imported by Sea.

Special Duty on Opium imported by sea.

IV. All goods, except Teak Timber, exported by Sea from any part of the Arracan, Pegu, Martaban, and Tenasserim Provinces, to any Port not subject to the Government of the East India Company, or to the port of Aden, or to any Port in the Straits of Malacca, shall be charged with the same rates of duty as those which are or shall be charged upon goods of the same description exported to the same Ports from the Provinces of Bengal and Orissa. Provided that when goods, which have paid River Frontier import duty under Section VI. of this Act, are exported by Sea, under a certificate of the Collector of River Frontier Customs passed by the Collector of Sea Customs, the amount of River Frontier import Duty so paid, shall be accepted in full payment of the Sea Export Duty chargeable under this Section.

V. All the laws and rules relating to the levy of duties of

Bengal Customs Law to apply. Customs, which are or shall be in force in the Provinces of Bengal and Orissa, shall apply to the levy of duties of Sea Customs in the Arracan, Pegu, Martaban, and Tenasserim Provinces; provided that the powers which, in the Provinces of Bengal and Orissa, are or shall be vested in the Governor or Lieutenant Governor of Bengal, shall be vested, in respect of Pegu, Martaban, and Tenasserim, in the Governor General of India in Council, and that the powers which, in the Provinces of Bengal and Orissa, are or shall be vested in the Board of Revenue, shall, in respect of Pegu and Martaban, be vested in the Commissioners of those Provinces respectively.

VI. All goods, excepting Bullion and Coin, Precious Stones and Pearls, Cotton Wool, Grain and Pulse, and Living Animals, which shall all be free; and excepting Spirituous Liquors and Teak Timber, for which special rules are provided, imported by the River Irrawaddy or the river Sitang from beyond the northern frontier of Pegu; shall be charged, on passing the Frontier Custom House on the Irrawaddy, or the Frontier Custom House on the Sitang, with a Duty of Customs of ten *per centum ad valorem*. Spirituous Liquors,

Special Duty on Spirits. on passing either of the said Custom Houses, shall be charged import duty at the rate of one Rupee a gallon. Teak Timber, on passing either of the said Custom Houses, shall be charged import duty at such rate as shall be fixed from time to time by the Governor General of India in Council in order to equalize the rate of duty charged on foreign Teak Timber so imported, with the price that may be fixed from time to time for permission to appropriate and remove Teak Timber of the same description growing in the forests of Pegu which are State property.

Special Duty on Teak in Martaban and Tenasserim. VII. Teak Timber floated down any river in the Martaban or Tenasserim Provinces, shall be charged with the same duty as that chargeable for the time being under Section VI. on Teak Timber passing a River Frontier Custom House, and this duty shall be levied at such places on the said rivers as the Governor General of India in Council shall appoint.

Rules for Teak floated. VIII. It shall be lawful for the Governor General of India in Council, in respect of the Pegu, Martaban, and Tenasserim Provinces, to promulgate such rules for the time and manner of the floating of Teak Timber within the said Provinces respectively, as may to him seem fit; and to prescribe what descriptions of Teak Timber may lawfully be floated, and what descriptions of Teak Timber may not lawfully be floated, within the said Provinces respectively. And all Teak Timber found floating contrary to such rules or orders, shall be confiscated.

IX. Goods of the descriptions specified in the Schedule annexed to this Act, exported beyond the northern frontier of Pegu by the river Irrawaddy, or the river Sitang, shall be charged export duty on passing the Frontier Custom House on the Irrawaddy, or the Frontier Custom House on the Sitang, according to the rates fixed in the said Schedule; and the said Schedule shall be taken to be a part of this Act.

X. The Governor General of India in Council shall have power to fix from time to time the valuation at which any article liable to *ad valorem* duty on passing a River Frontier Custom House shall be valued in order to the assessment of duty: and in respect of goods passings such a Custom House, which are not so valued, in case of dispute respecting their value, the Collector of Customs of the station shall have power to call on the possessor of the goods to assign the value thereof: and thereupon the Collector of Customs shall have power, if he pleases, to purchase such goods on account of Government, at the value so assigned; paying for such goods forthwith, after deducting the duty due upon them according to the value so assigned.

XI. Arms, Ammunition, or Sulphur shall not be imported by sea into the Arracan, Pegu, Martaban, or Tenasserim Provinces; nor exported by land or by river into any Foreign Territory; from any of those Provinces; without a license from a Collector of Customs, or other Officer having charge of the collection of Customs; and such articles, if an attempt be made so to import or export them, shall be confiscated.

XII. This Act shall commence and take effect from and after
• Commencement of Act. the first day of January 1855.

SCHEDULE.

REFERRED TO IN SECTION IX. OF THIS ACT.

<i>Enumeration of Goods.</i>	<i>Rate of Export Duty.</i>
Rice.....	An anna a basket.
Paddy.....	Half an anna a basket.
Salt.....	Four annas a maund.
Betel-Nut	Ten <i>per centum ad valorem</i> .
Nyapee ; dried, smoked, salted, and preserved fish and fish roes.....	} Ten <i>per centum ad valorem</i> .