

ACT No. VII of 1859.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor General on the 14th March 1859.)

*An Act to alter the Duties of Customs on goods imported or exported by sea.*

I. From and after the 12th day of March 1859 inclusive, so much of Schedules A and B annexed to Act XIV of 1836 (*for the levy of duties on imports and exports by sea in the Bengal Presidency*), so much of Schedules A and B annexed to Act VI of 1844 (*for revising the duties on imports and exports by sea in the Presidency of Fort St. George*), so much of the Schedule annexed to Act IX of 1845 (*for amending the Schedules of import duties*), so much of Schedules A and B annexed to Act I of 1852 (*for the consolidation and amendment of the laws relating to the Customs under the Presidency of Bombay*), and so much of Sections II, III, and IV Act XXX of 1854 (*for the levy of duties of Customs in the Arracan, Pegu, Martaban, and Tenasserim Provinces*), as prescribe the rates of duty to be charged on goods imported into or exported from any Port in India by sea, except the articles of salt and Opium—are repealed.

II. From and after the 12th day of March 1859 inclusive, all the provisions now in force of the abovementioned Acts which have reference to the duties of Customs now charged and leviable on goods imported into or exported from any Port in India by sea, shall be taken to have reference to the duties of Customs prescribed in the Schedules annexed to this Act; provided that nothing in this Act shall authorize the levy of duties of Sea Customs at any free Port, or be deemed to affect the provisions of Acts VI and VII of 1848.

III. Nothing in this Act shall apply to Teak Timber exported from the Arracan, Pegu, Martaban, and Tenasserim Provinces.

IV. And

ACT No. VII of 1859.

IV. And whereas contracts or agreements may have been made for the sale or delivery of goods on which increased or additional duties are imposed by this Act, and which contracts or agreements may have been made without reference to such increased duties, and thereby the several contractors may be materially affected—It is therefore further enacted that, if any person shall by virtue of any contract entered into before the passing of this Act be bound to deliver, at any time after the passing of this Act, goods hereby made liable to an increased or additional rate of duty, and shall, upon the importation or exportation of any goods which he may deliver in performance of such contract, pay a rate of duty higher than that which was imposed by law on such goods at the time when the contract was entered into, every such person is hereby authorized and empowered to add to the price of such goods a sum equal to the difference between the duty paid under this Act, and the duty which would have been payable under the laws in force when the contract was entered into, and shall have the same remedy for the recovery of such sum as if the same had been part of the price agreed upon.

V. This Act shall take effect on and after the 12th day of March 1859 ; and every Collector of Customs and other Officer is hereby indemnified for any thing done on or after that day in collecting or enforcing the duties imposed by this Act or in otherwise carrying into effect the provisions hereof, and no action or other proceeding shall be maintained against any such Collector or other Officer in respect of any thing so done.

Contracts or agreements already made.

When this Act shall take effect.  
Indemnity to Collectors.

SCHEDULE A.

Rates of duty to be charged on the following goods imported by sea into any Port of India not being a free Port.

1. Bullion and Coin...	...	...	...	...	...	...	...	Free.
2. Precious Stones and Pearls...	...	...	...	..	...	...	...	„
3. Grain and Pulse...	...	...	...	...	...	...	...	„
4. Horses and other living Animals...	...	...	...	...	...	...	...	„
5. Ice...	...	...	...	...	...	...	...	„
6. Coal, Coke, Bricks, Chalk, and Stones (Marbles and wrought stones excepted),	...	...	...	...	...	...	...	„
7. Cotton Wool...	...	...	...	...	...	...	...	„
8. Books...	...	...	..	...	...	...	...	„
9. Machinery for the improvement of the communications and for development of the resources of the country...	...	...	...	...	...	...	...	„

And the

ACT No. VII OF 1859,

And the Collector of Customs, subject to the general orders of the local Executive Government, shall decide what articles of machinery come within the above definition, and such decision shall be final in law.

10. Cotton Thread, Twist, and Yarn. . . . .	{	5 per cent. <i>ad</i>
		<i>valorem.</i>
11. Tea... ..	20	„
12. Coffee... ..	20	„
13. Tobacco and all preparations thereof... ..	20	„
14. Spices including Cassia, Cinnamon, Pepper, Cloves, Nutmegs, and Mace ... ..	20	„
15. Haberdashery, Millinery, and Hosiery. ... ..	20	„

And the Collector of Customs subject to the general orders of the local Executive Government shall decide what articles come within the above definition, and such decision shall be final in law.

16. Grocery, Confectionery, and Oilman's Stores ... ..	{	20 per cent. <i>ad</i>
		<i>valorem.</i>
17. Provisions, Hams, and Cheeses... ..	20	„
18. Perfumery... ..	20	„
19. Jewellery, Plate, and Plated-ware... ..	20	„
20. Porter, Ale, Beer, Cider, and other similar fermented liquors. . . . .	{	4 annas the im-
		perial gallon.
21. Wines and Liqueurs. . . . .	{	2 Rupees the im-
		perial gallon.
22. Spirits. . . . .	{	3 Rs. the impe-
		rial gallon.

And the duty on Spirits shall be rateably increased as the strength exceeds London proof.

23. All articles not included in the above enumeration...	{	10 per cent. <i>ad</i>
		<i>valorem.</i>

SCHEDULE B.

Rates of Duty to be charged upon goods exported by sea from any Port in India not being a free Port.

1. Bullion and Coin,...	Free
2. Precious Stones and pearls,	„
3. Books, Maps, and drawings printed in India,...	„
4. Horses	

ACT No. VII of 1859.

4.	Horses and other living Animals,	...	...	...	...	...	...	Free.
5.	Cotton Wool,	...	...	...	...	...	...	”
6.	Sugar and Rum,	...	...	...	...	...	...	”
7.	Spirits,	...	...	...	...	...	...	”
8.	Tobacco and all preparations thereof,	...	...	...	...	...	...	”
9.	Raw Silk,	...	...	...	...	...	...	”
10.	Grain and pulse of all sorts,	...	...	...	...	...	...	2 annas the Indian md.
11.	Indigo,	...	...	...	...	...	...	3 Rs. the Indian md.
12.	Lac Dye and Shell Lac,	...	...	...	...	...	...	4 per cent. <i>ad valorem</i> .
13.	All country articles not enumerated or named above,	...	...	...	...	...	...	3 per cent. <i>ad valorem</i> .