

ACT No. XXIII OF 1872.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 25th September 1872).

An Act for regulating the re-importation into British territory of goods cleared at Rangoon for the territory of the King of Ava.

WHEREAS it is expedient to provide for the re-importation into British territory of goods cleared at Rangoon for the territory of the King of Ava, under the provisions of Act IV of 1863 *(to give effect to certain provisions of a treaty between His Excellency the Earl of Elgin and Kincardine, Viceroy and Governor General of India, and His Majesty the King of Burma)*; It is hereby enacted as follows:—

1. In this Act,—“Political Agent” denotes any officer appointed by the Governor General in Council to reside as representative of the British Government at Mandalay, Bhámu, or any other town within the territories of the King of Ava;

and “Master” includes any person in charge of a Native boat.

2. Whoever desires to re-import into British territory goods previously exported from Rangoon to the territories of the King of Ava, must obtain from the Political Agent a certificate in the form set forth in the schedule hereto annexed.

Such certificate shall be made out in duplicate: the original shall be handed to the owner or shipper of the goods, and the duplicate shall be forwarded to the Master of the vessel in which the goods are intended to be shipped.

3. All goods protected by such certificate shall be delivered by the Master of the vessel in which they

Preamble

‘Political Agent’ defined.

‘Master’ defined.

Certificate to be obtained before re-importation.

Goods to be delivered to Collector of Customs.

[Price one anna and six pies.]

are shipped, to the Collector of Customs at Thayetmyo, or Rangoon, or at any other station in British territory on the Irrawaddy, as may be directed in the certificate aforesaid;

and such Collector shall retain the goods until the difference between the duty of one per centum *ad valorem*, and the duty which they would have been liable to pay if cleared for home consumption when originally imported by sea, is paid to him, together with any incidental expenses incurred in removing and storing the same.

Procedure on goods not being cleared.

4. Should no application regarding the said goods be made to the Collector within one week after they have come into his possession, he shall cause an advertisement to be inserted in the local Gazette, notifying that, if the said goods are not cleared within one month from the date of such notice, they will be sold and the proceeds applied, in the first place, to pay all expenses of the sale, and then all dues and charges owing to Government in respect of the said goods.

The surplus (if any) shall be held to the credit of the owner of the said goods.

Penalty on failing to deliver to Collector goods protected by certificate.

5. Any Master of a vessel failing to deliver to the Collector, as provided in section three, any goods protected by a Political Agent's certificate, shall be liable to a penalty not exceeding one thousand rupees.

Such penalty shall be adjudged after a summary proceeding by any Collector of Customs; but his adjudication shall be subject to appeal to the Commissioner of the Division.

Exported goods found in British territory, unprotected by certificate, to be deemed contraband.

6. Any goods cleared for exportation under the said Act for the King of Ava's territory, found within British territory and not protected by a certificate as required by section two, shall be considered contraband, and shall be liable to seizure by an officer of customs, or an officer of police, and to confiscation by any Collector of Customs to whom the goods may be delivered, unless it be proved that the full duty leviable on goods cleared for home consumption has been paid on the said goods.

Nothing

1872.] *Re-importation of goods (Burma).*

Nothing in this section affects—

(a) goods in transit from the Custom House at Rangoon to the vessel on which they are to be laden for export, Saving of certain goods.

(b) goods found on board of any vessel on her passage from Rangoon to the King of Ava's territory, and cleared for export under the said Act.

7. This Act shall be read as part of the said Act No. IV of 1863. Construction.

SCHEDULE.

(See section 2).

Certificate.

Mr. } _____ having declared ^{his or} _{their}
 or }
 Messrs. }
 intention to re-export from _____ to _____
 the under-mentioned goods, originally cleared at Rangoon under
 Act IV of 1863, I grant permission for the said goods to be
 shipped on board the ^{steamer} _____, and request that
 the Master will deliver the said goods to the Collector of Customs at _____

Marks and numbers.	Description of packages.	Number of packages.	Contents of each package.	When imported into

(Signed) *A. B.,*
Political Agent at