

## ACT No. XII OF 1914.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

*(Received the assent of the Governor General on the 16th September, 1914.)*

## An Act further to amend the Sea Customs Act, 1878.

VIII of 1878. WHEREAS it is expedient further to amend the Sea Customs Act, 1878; It is hereby enacted as follows:—

1. This Act may be called the Sea Customs Short title. (Amendment) Act, 1914.

VIII of 1878. 2. In section 19 of the Sea Customs Act, 1878 Amendment of section 19, Act VIII, 1878. (hereinafter called the said Act), for the words " or any specified part of British India " the following shall be substituted, namely, " or any specified part thereof, either generally or from or to any specified country, region, port or place beyond the limits of British India."

3. To section 38 of the said Act the following Amendment of section 38, Act VIII, 1878. proviso shall be added, namely:—

" Provided that where the shipment of any goods is permitted without a shipping bill, or in anticipation of the delivery of a shipping bill, the rate of duty and tariff valuation, if any, applicable shall be the rate and valuation in force at the time when shipment of the goods commences."

4. In clause (b) of section 49 of the said Act, after Amendment of section 49, Act VIII, 1878. the word " goods " the words " or any specified goods or class of goods " shall be inserted; and the words " in India " are repealed.

5. (1) In section 137 of the said Act the following Amendment of section 137, Act VIII, 1878. words are repealed, namely:—

" Unless the Chief Customs-officer shall, in the case of any customs-port or wharf, or of any class of goods,

goods, otherwise direct by notification in the local official Gazette."

(2) To the same section the following proviso shall be added, namely :—

" Provided that the Chief Customs-officer may, in the case of any customs-port or wharf, by notification in the local official Gazette, and subject to such restrictions and conditions, if any, as he thinks fit, exempt goods or any specified goods or class of goods or any specified person or class of persons, from all or any of the provisions of this section."

Amendment  
of section 155,  
Act VIII,  
1878.

6. In section 155 of the said Act, for the first paragraph shall be substituted the following, namely :—

" When by any law for the time being in force, a special duty is imposed on denatured spirit, the Local Government may make rules for ascertaining and determining what spirit imported into British India shall be deemed to be denatured spirit for the purposes of such law, and for causing such spirit to be denatured, if necessary, by its own officers, at the expense of the person importing the same, before the customs duties leviable thereon are levied."