

ACT No. XIX OF 1924.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 30th September, 1924.)

An Act to consolidate, amend and extend the law relating to the levy of duties of customs on articles imported or exported by land from or to territory outside India.

WHEREAS it is expedient to consolidate, amend and extend the law relating to the levy of duties of customs on articles imported or exported by land from or to territory outside India ; It is hereby enacted as follows :—

1. (1) This Act may be called the Land Customs Act, 1924. Short title, extent and commencement.

(2) It extends to the whole of British India (except Aden).

(3) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

2. In this Act, unless there is anything repugnant in the subject or context,— Definitions.

(a) any reference to the passing or import or export of goods " by land " shall be deemed to include the passing or import or export of goods by any inland waterway constituting a foreign frontier or part of a foreign frontier ;

(b) " Chief Customs-authority " means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924, and includes, in relation to any power or duty which the Governor General in Council may, by notification in the Gazette of India, transfer from the Central Board of Revenue to a Local Government, the Local Government or such officer as the Local Government may appoint in that behalf ;

(c) " Collector of Land Customs " means a Collector of Land Customs appointed under section 3 ;

(d) " dutiable goods " means any article on which a duty of land customs is leviable by virtue of a notification issued under section 5 of the Indian Tariff Act, 1894 ;

[Price One Anna or Three-half Pence.]

- (e) "foreign frontier" means the frontier separating any foreign territory from any part of British India ;
- (f) "foreign territory" means any territory (other than territory forming part of a State in India) which has been declared under section 5 of the Indian Tariff Act, 1894, to be foreign territory for the purposes of that Act ;
- (g) "land customs area" means any area adjoining a foreign frontier for which a Collector of Land Customs has been appointed under section 3 ; and
- (h) "official Gazette" means, in relation to a notification issued by a Local Government, the local official Gazette, and, in relation to a notification issued by the Central Board of Revenue, the Gazette of India.

Appointment
of Land Customs
Officers.

3. (1) The Governor General in Council may, by notification in the Gazette of India, appoint, for any area adjoining a foreign frontier and specified in the notification, a person to be the Collector of Land Customs and such other persons as he thinks fit to be Land Customs Officers.

(2) The Governor General in Council may delegate to any Local Government or to the Chief Customs-authority any power conferred upon him by sub-section (1), and the Local Government or the Chief Customs-authority may delegate to any Collector of Land Customs any power to appoint Land Customs Officers which has been so delegated to it.

Establishment
of land cus-
toms stations
and determina-
tion of routes.

4. The Chief Customs-authority may, by notification in the official Gazette,—

- (a) establish land customs stations for the levy of land customs in any land customs area, and
- (b) prescribe the routes by which alone goods, or any class of goods specified in the notification, may pass by land out of or into any foreign territory, or to or from any land customs station from or to any foreign frontier.

Permit for
goods passing
across frontier.

5. (1) Every person desiring to pass any goods, whether dutiable goods or not, by land out of or into any foreign territory shall apply in writing, in such form as the Chief Customs-authority may by notification in the official Gazette prescribe, for a permit for the passage thereof, to the Land Customs Officer in charge of a land customs station established in a land customs area adjoining the foreign frontier across which the goods are to pass.

(2) When the duty on such goods has been paid or the goods have been found by the Land Customs Officer to be free of duty, the Land Customs Officer shall grant a permit certifying that duty has been paid on such goods or that the goods are free of duty, as the case may be.

(3) Any Land Customs Officer, duly empowered by the Chief Customs-authority in this behalf, may require any person in charge of any goods which such Officer has reason to believe to have been imported, or to be about to be exported, by land from, or to, any foreign territory to produce the permit granted for such goods; and any such goods which are dutiable and which are unaccompanied by a permit or do not correspond with the specification contained in the permit produced, shall be detained and shall be liable to confiscation:

Provided that nothing in this sub-section shall apply to any imported goods passing from a foreign frontier to a land customs station by a route prescribed in that behalf.

(4) The Chief Customs-authority may, by notification in the official Gazette, direct that the provisions of this section, or any specified provisions thereof, shall not, in any land customs area specified in the notification, apply in respect of goods of any class or value so specified.

6. A Land Customs Officer empowered in this behalf by the Chief Customs-authority shall pass free of duty any goods imported or exported by land by any passenger, if he is satisfied that the goods are the passenger's personal baggage in actual use.

7. Any person who—

Penalties.

- (a) in any case in which the permit referred to in section 5 is required, passes or attempts to pass any goods by land out of or into any foreign territory through any land customs station without such permit, or
- (b) conveys or attempts to convey to or from any foreign territory or to or from any land customs station any goods by a route other than the route, if any, prescribed for such passage under this Act, or
- (c) aids in so passing or conveying any goods, or, knowing that any goods have been so passed or conveyed, keeps or conceals such goods or permits or procures them to be kept or concealed,

shall be liable to a penalty not exceeding, where the goods are not dutiable, fifty or, where the goods or any of them are dutiable, one thousand rupees, and any dutiable goods in respect of which the offence has been committed shall be liable to confiscation.

8. No goods other than personal baggage or goods belonging to Government or mails shall be delivered or passed at any land customs station, except with the special permission of the Land Customs Officer in charge thereof,—

Goods not to be passed at certain times.

- (a) on any public holiday within the meaning of section 25 of the Negotiable Instruments Act, 1881, or

on any day on which the passage and delivery of goods at such land customs station has been prohibited by the Chief Customs-authority by notification in the official Gazette, or

(b) on any day except between such hours as the Chief Customs-authority may, by a like notification, appoint.

Application of
Act VIII of
1878.

9. (1) The provisions of the Sea Customs Act, 1878, VIII of 1878, which are specified in the Schedule, together with all notifications, orders, rules or forms issued, made or prescribed thereunder, shall, so far as they are applicable, apply for the purpose of the levy of duties of land customs under this Act in like manner as they apply for the purpose of the levy of duties of customs on goods imported or exported by sea.

(2) For the purpose of such application the said provisions, notifications, orders, rules and forms may be construed with such alterations as may be necessary or proper to adapt them for the said purpose, but not so as otherwise to affect the substance thereof, and in particular—

- (a) references to bills of entry and to shipping bills shall be deemed to be references, respectively, to applications for permits to import and applications for permits to export such as are referred to in section 5,
- (b) references to a Chief Customs Officer shall be deemed to be references to a Collector of Land Customs,
- (c) references to a Customs Collector shall be deemed to be references to a Land Customs Officer for the time being in charge of a land customs station or duly authorised to perform all, or any special, duties of an officer so in charge,
- (d) references to a custom-house shall be deemed to be references to a land customs station,
- (e) references to a customs-port shall be deemed to be references to a land customs area,
- (f) references to a foreign port shall be deemed to be references to foreign territory,
- (g) references to goods brought by sea to, and to goods shipped or brought for shipment at, a customs-port shall be deemed to be references respectively to goods brought across a foreign frontier into a land customs area and to goods brought to a land customs station for export,
- (h) references to Officers of Customs shall be deemed to be references to Collectors of Land Customs or Land Customs Officers appointed under this Act,
- (i) references to persons on board of any vessel or boat in any port or to persons landing shall be deemed to

be references to persons who have entered a land customs area from foreign territory, and

- (j) references to "this Act" shall be deemed to be references to the Sea Customs Act, 1878, as applied for the purposes of this Act, or to this Act, as the case may require.

VIII of 1878.

10: Notwithstanding anything contained in section 8 of Operation of
 VIII of 1894. the Indian Tariff Act, 1894, nothing in the Madras Inland Acts VI of 1844
 VI of 1844. Customs, Act, 1844, or in the Bombay Land-Customs Act, and XXIX of
 XXIX of 1857. 1857, shall apply in respect of the levy or collection of duties
 of customs on articles imported or exported by land from or
 to any foreign territory as defined in this Act.

THE SCHEDULE.

(SEE SECTION 9.)

Provisions of the Sea Customs Act, 1878, which are made applicable for the purpose of the levy of duties of land customs.

Sections 4, 8 to 10, 21, 23, 25, 26, 29 to 36, 37 (except the proviso), 38 to 40, section 167, Nos. 1, 8, 9, 37 to 40 and 72 to 80, sections 169 to 176, 178 to 181, 182 to 184, 186 to 197 and 200 to 204.

THE INDIAN FINANCE ACT, 1924.

(Made by the Governor General on the 26th March, 1924.)

An Act to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary certain duties leviable under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post Office Act, 1898, further to amend the Indian Paper Currency Act, 1923, and to fix rates of income-tax.

WHEREAS it is expedient to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary certain duties leviable under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post Office Act, 1898, further to amend the Indian Paper Currency Act, 1923, and to fix rates of income-tax; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Finance Act, 1924.

Short title, extent and duration.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) Sections 2 and 4 shall remain in force only up to the 31st day of March, 1925.

2. (1) The provisions of section 7 of the Indian Salt Act, 1882, shall, in so far as they enable the Governor General in Council to impose by rule made under that section a duty on salt manufactured in, or imported into, any part of British India other than Burma and Aden, be construed as if, with effect from the first day of March, 1924, they imposed such duty at the rate of one rupee and four annas per maund of eighty-two and two-sevenths pounds avoirdupois of salt manufactured in, or imported by land into, any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule made under that section.

Fixation of salt duty.

(2) With effect from the first day of March, 1924, section 2 of the Indian Finance Act, 1923, is hereby repealed.

[Price one anna and nine pies.]

Indian Finance. [1924.]

Amendment of Act VIII of 1894.

3. With effect from the first day of March, 1924, the amendment specified in the First Schedule to this Act shall be made in Schedule II to the Indian Tariff Act, 1894.

VIII of 1894.

Postal rates.

4. With effect from the first day of April, 1924, the Schedule contained in the Second Schedule to this Act shall be inserted in the Indian Post Office Act, 1898, as the First Schedule to that Act.

VI of 1898.

Amendment of Act X of 1923.

5. In sub-section (7) of section 19 of the Indian Paper Currency Act, 1923, for the figures "1924" the figures "1925" shall be substituted.

X of 1923.

Income-tax and super-tax.

6. (1) Income-tax for the year beginning on the first day of April, 1924, shall be charged at the rates specified in Part I of the Third Schedule.

(2) The rates of super-tax for the year beginning on the first day of April, 1924, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922, be those specified in Part II of the Third Schedule.

XI of 1922.

(3) For the purposes of the Third Schedule, "total income" means total income as defined in clause (15) of section 2 of the Indian Income-tax Act, 1922.

XI of 1922.

SCHEDULE I.

Amendment to be made in Schedule II to the Indian Tariff Act, 1894.

[See section 3.]

After Item No. 46 the following Items shall be inserted, namely:—

"46-A	Undipped SLINTS such as are ordinarily used for match making.	Pound . . .	Four annas and six pies.
46-B	VENEERS such as are ordinarily used for making match boxes, including boxes and parts of boxes made of such veneers.	Pound . . .	Six annas."

1924.]

Indian Finance.

SCHEDULE II.

Schedule to be inserted in the Indian Post Office Act, 1898.

(See section 4.)

“THE FIRST SCHEDULE.

INLAND POSTAGE RATES.

(See section 7.)

Letters.

For a weight not exceeding two and a half tolas . One anna.

For every two and a half tolas, or fraction thereof, exceeding two and a half tolas . One anna.

Postcards.

Single Half an anna.

Reply One anna.

Book, Pattern and Sample Packets.

For every five tolas or fraction thereof . . . Half an anna.

Registered Newspapers.

For a weight not exceeding eight tolas . . . Quarter of an anna.

For a weight exceeding eight tolas and not exceeding twenty tolas. . . Half an anna.

For every twenty tolas, or fraction thereof, exceeding twenty tolas. . . Half an anna.

Parcels.

For a weight not exceeding twenty tolas . . . Two annas.

For a weight exceeding twenty tolas and not exceeding forty tolas. . . Four annas.

For every forty tolas, or fraction thereof, exceeding forty tolas. . . Four annas.

SCHEDULE III.

(See section 6.)

PART I.

Rates of Income-tax.

	Rate.
A. In the case of every individual, every unregistered firm and every Hindu undivided family—	
(1) When the total income is less than Rs. 2,000.	<i>Nil.</i>
(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000.	Five pies in the rupee.
(3) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000.	Six pies in the rupee.
(4) When the total income is Rs. 10,000 or upwards, but is less than Rs. 20,000.	Nine pies in the rupee.
(5) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000.	One anna in the rupee.
(6) When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000.	One anna and three pies in the rupee.
(7) When the total income is Rs. 40,000 or upwards.	One anna and six pies in the rupee.
B. In the case of every company, and every registered firm, whatever its total income.	One anna and six pies in the rupee.

PART II.

Rates of Super-tax.

In respect of the excess over fifty thousand rupees of total income :—

(1) in the case of every company	One anna in the rupee.
(2) (a) in the case of every Hindu undivided family—	
(i) in respect of the first twenty-five thousand rupees of the excess	<i>Nil.</i>
(ii) for every rupee of the next twenty-five thousand rupees of such excess	One anna in the rupee.
(b) in the case of every individual and every unregistered firm, for every rupee of the first fifty thousand rupees of such excess	One anna in the rupee.
(c) in the case of every individual, every unregistered firm and every Hindu undivided family—	
(i) for every rupee of the second fifty thousand rupees of such excess	One and a half annas in the rupee.
(ii) for every rupee of the next fifty thousand rupees of such excess	Two annas in the rupee.
(iii) for every rupee of the next fifty thousand rupees of such excess	Two and a half annas in the rupee.
(iv) for every rupee of the next fifty thousand rupees of such excess	Three annas in the rupee.
(v) for every rupee of the next fifty thousand rupees of such excess	Three and a half annas in the rupee.
(vi) for every rupee of the next fifty thousand rupees of such excess	Four annas in the rupee.
(vii) for every rupee of the next fifty thousand rupees of such excess	Four and a half annas in the rupee.
(viii) for every rupee of the next fifty thousand rupees of such excess	Five annas in the rupee.
(ix) for every rupee of the next fifty thousand rupees of such excess	Five and a half annas in the rupee.
(x) for every rupee of the remainder of the excess	Six annas in the rupee.