M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1721 — Press / ~~Mis.~~

167-168

Dated 16-8- 1862.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
14th August 1862.

No. 167. Read the following letter from A. G. MACPHERSON, Esq., Officiating Deputy Secretary to the Government of India, Home Department, to A. J. ARBUTHNOT, Esq., Acting Chief Secretary to the Government of Fort Saint George, dated Fort William, the 24th July 1862, No. 26 :—

SIR,

1. I am directed to forward, for submission to His Excellency the Governor in Council, six printed copies of the Report of the Select Committee on the Consolidated Customs Bill and of the Bill as amended by them, with the request that the opinions of those authorities and others who were consulted on the former Bill, may be taken on the present one and forwarded to me within two months.

2. I am desired at the same time to ask for a copy of the Rules under which (as would appear from papers recently forwarded by the Government of Bengal) Ship's Agents at Madras by a general agreement now land the entire cargoes and make them over to the Custom House ; and to enquire whether, in such cases, the Agents recover their freight, &c., through the instrumentality of the Customs Officers.

No. 168. ORDER THEREON, 14th August 1862, No. 1,721.

Resolved that the Report and the Bill be referred to the Board of Revenue for early report after communication with the Chamber of Commerce, the Trade Association and the Collector of Sea Customs. The Board will also submit the Rules and information required in paragraph 2 of this letter.

(Signed) T. PYCROFT,
Chief Secretary.

HOME DEPARTMENT.

LEGISLATIVE.

We, the undersigned, Members of the Select Committee of the Council of the Governor-General of India for the purpose of making Laws and Regulations, to whom the Bill for the consolidation and amendment of the laws relating to Customs Duties was referred, have the honor to report that we have carefully considered the Bill and the papers connected with it.

The alterations proposed by us are so numerous that they could not be shown in parallel columns without re-printing nearly the whole of the Original Bill; nor could they now be noticed in detail without unduly extending this Report. We desire, however, to draw attention to some of the more important changes introduced into the Amended Bill now submitted.

Instead of repealing former Regulations and Acts in so far only as they affect certain Acts or persons, we propose to repeal absolutely such provisions of Law as will be superseded by the present Bill. We have added considerably to the list of Regulations and Acts thus repealed; and acting on a suggestion offered by the Committee on the late Tariff Bill, we have taken this opportunity of repealing such portions as remain in force of Acts IX of 1857 and X of 1860.

As we propose to repeal Act X of 1860, it becomes necessary also to propose the insertion of a new Section (XI of the Amended Bill) giving the Supreme Government power by Proclamation to declare that any Port shall be a Free Port. If these proposals be adopted, a Proclamation relative to Aden should be issued so as to come into force contemporaneously with this Act.

As we propose to repeal Section III of Act VI and the whole of Act VII of 1848, it becomes necessary to insert a new Section (XVII of the Amended Bill) declaring the interportal Trade of India free from Customs Duties. The provisions formerly inserted in this Bill applied merely to goods carried in coasting vessels. But goods may, of course, be carried coastwise, though not in coasting vessels; and for these cases it is right to provide. The absence of an express provision on this subject in the Original Bill seems to have given rise to some misapprehension.

Considerable alterations are proposed in Section XI of the Original Bill corresponding with Section XX of the Amended Bill; especially the omission of the Clause relative to articles imported with counterfeit brands or marks, and of that relative to the importation of the separate parts of articles chargeable with Duty on value. After much consideration it seems to us better that these Clauses should be omitted; and we believe that their omission will be acceptable to the Mercantile Community.

We propose to insert a new Section (XXIII of the Amended Bill) requiring Exporters and Importers on passing goods through the Custom House to state to the best of their ability the real value of Duty free goods, and of goods liable to fixed Duties according to weight or quantity only. This question has recently been the subject of correspondence between the Supreme Government and the Government of Bengal ; and the amendment now proposed will, no doubt, be a convenience to all parties.

We propose by Sections XXVI and XXVII of the Amended Bill to declare precisely when exportation and importation respectively are to be held to take place.

We recommend the omission of Section XXVIII of the Original Bill relative to cases of smuggling on board of Vessels of War. It does not appear to us that the risk of injury to the Revenue in this way is so serious as to require the insertion of a provision which might give rise to much inconvenience.

We propose the insertion of a new Section (XLVII of the Amended Bill) providing, as regards importation, for the allowance during fifteen days of the services of a Customs Officer free of cost, as provided in Section CX with respect to exportation.

Adverting to Section LII of the Original Bill, we do not think that liberty to bond need be confined to goods on which Duty to the extent of Rupees 100 is leviable ; nor that licenses for private warehouses need be restricted to six months ; and we consider that goods may without renewals of bonds be allowed to be bonded for three years.

We would omit the long table of allowances of ullage and wastage from Section LXX of the Original Bill corresponding with Section LXXXVIII of the Bill as now amended (most of the articles in that table not being articles of Import into British India) ; and would confine the allowances for ullage and wastage to wines, spirits, and beer in wood.

With reference to Sections CIV and CXXVI of the Amended Bill, we are of opinion that the reserved Duty of one-eighth hitherto charged on the re-exportation of goods (whether from bond or after payment of Import Duty) should now be relinquished. We are given to understand that the sacrifice of revenue which this would entail will be trifling ; while the convenience will be great.

We would insert a new Section (CVIII of the Amended Bill) applying to the Bengal Bonded Warehouse Association all provisions of this Bill relative to private warehouses. The then existing provisions of the law relating to private warehouses were made applicable to that Association by Section XXV of Act V of 1838. But those provisions are repealed by this Bill ; and it is necessary therefore to give the Association the benefit of the new provisions which are here substituted for them.

Passing to Section CXXII of the Amended Bill, we propose, in supersession of the present more complicated arrangement, that goods passed after Port-clearance shall pay an extra Duty of 2 per cent. all round.

We have proposed an addition to Section CI of the Original Bill corresponding with Section CXXVI of the Amended Bill, in order to meet the case of certain articles on

B 59

which (even if they be not country articles) special Export Duties have, at least since 1860, been charged. For instance, a quantity of saltpetre was lately imported from the Persian Gulf into Bombay, and, after payment of Import Duty there, was re-exported to another Foreign Port. Doubt was felt as to the manner in which Export Duties should be levied in that case. So long as the present special Export Duties are charged on all articles exported, we consider that the procedure now recommended by us is less objectionable than any other. It will not apply to articles shipped from bond, in respect to which importation will not (under Section XXVI of the Amended Bill) have taken place.

By Section CXL of the Amended Bill, we propose to leave with the local Governments the power of regulating details relative to their own coasting vessels.

Section CLIX of the Amended Bill, we believe, will carry out the principle hitherto acted upon with regard to the exportation of spirits of Indian manufacture.

In order that Section CLXXI of the Amended Bill, may not interfere with the maintenance of a uniform Tariff for all India, we would provide that the fixing of values therein authorized shall be with the sanction of the Governor-General of India in Council.

We propose the insertion, in lieu of Section CLXXV of the Original Bill, of a general Section (CCV of the Amended Bill) providing that penalties, &c., levied under this Act, shall be thrown into a general Fund, from which the Chief Customs Authority, under rules to be prescribed by the local Government, may grant rewards as occasion may require.

We recommend the omission of Section CLXXXI of the Original Bill, by which it was proposed that the amount of Customs or Excise Duty on Salt paid at any place in the Bombay Presidency shall be deducted in settling the Duty leviable on such Salt at any other Port in India.

On the subject of Section CCVIII of the Amended Bill, the Board of Revenue seem to have had some recent correspondence with Government. The Board are not satisfied that the decision formerly passed is sound ; and would endeavour wholly to prevent the consumption of untaxed spirits on board of ships in Port. We are not, however, prepared to adopt the views of the Board or to suggest any change in this respect.

In submitting this Report, we beg to notice that all the more important amendments now proposed had the concurrence of our Honorable Colleague Mr. Laing.

C. J. ERSKINE.
H. B. HARINGTON.
W. S. FITZWILLIAM.
DAVID COWIE.

The 16th July 1862.

Government of India.

HOME DEPARTMENT.

LEGISLATIVE.

R 32 1/82

Report of the Select Committee on the Bill for the consolidation and amendment of the laws relating to Customs Duties.

Price 2 Annas.

Printed at the Bengal Printing Company's Press.

CONSOLIDATED CUSTOMS BILL.

ARRANGEMENT OF SECTIONS.

SECTION I. Short title.

" II. Laws repealed.

" III. Interpretation.

" IV. Making, issuing, and publishing of Rules and Bye-Laws.

" V. The local Government may make rules respecting passengers' baggage and mails.

" VI. Appeals how and by whom to be adjudicated.

APPOINTMENT OF OFFICERS, PORTS, WHARVES, WAREHOUSES, &c.

" VII. Local Government to appoint the necessary Officers.

" VIII. Local Government may delegate its powers to Board of Revenue or other authority, and subordinate Officers liable to be punished by the authority appointing them.

" IX. The Collector of Land Revenue to perform duties of Customs Officer, where there is no separate Customs Officer.

" X. Ports for shipment and landing of goods to be declared by notification in the Gazette, and all goods shipped or landed at any place not so declared to be forfeited.

Appointment of places to be legal wharves.

" XI. Governor-General in Council may declare Free Ports.

" XII. Penalty for landing or shipping goods at unauthorized Port, &c.

" XIII. Local Government may declare Warehousing Ports.

" XIV. Approval, appointment, and licensing of Warehouses.

" XV. Import Customs.

LEVY OF AND EXEMPTION FROM CUSTOMS DUTIES.

" XVI. Export Customs.

SECTION XVII. No Duties on goods carried from one Indian Port to another Indian Port not being a Free Port.

Proviso as to Salt and Spirits.

" XVIII. Local Government may in certain cases authorize exemption from payment of Duty.

" XIX. Baggage in actual use.

GENERAL PROVISIONS.

" XX. Prohibitions and restrictions.

" XXI. Prohibited goods liable to forfeiture.

" XXII. Importation, exportation, and warehousing.

" XXIII. Owner, &c., to declare real value of goods in bill of Entry or Clearance, and if necessary, to produce invoice, &c.

" XXIV. Undervalued goods how to be dealt with.

" XXV. Goods brought to be passed through the Custom House for importation or exportation to correspond in all particulars with description given of them in the application to pass.

" XXVI. Date of importation.

" XXVII. Date of exportation.

" XXVIII. Re-imported articles of country produce to be deemed foreign. Proviso.

" XXIX. Stations to be appointed for Customs Officers to board and also land from ship.

IMPORTATION.

" XXX. Places may be fixed by the local Government beyond which inward bound vessels are not to proceed until a Manifest has been delivered.

" XXXI. On failure Master to forfeit 1,000 Rupees.

" XXXII. Penalty for failure to report when vessel anchors below reporting Station, or to deliver a Manifest of the Cargo.

" XXXIII. Penalty for not delivering Report or Manifest within 24 hours after anchoring.

" XXXIV. Penalty for Pilot, &c., not receiving Report or Manifest.

SECTION XXXV. Penalty for Vessel removing from place of mooring or unlading without due authority.

" XXXVI. Officers of Customs to board ships.

Proviso.

" XXXVII. Penalty for not bringing to at boarding Station.

" XXXVIII. Penalty for refusing to receive Officer of Customs on board.

" XXXIX. Accommodation of Officers.

" XL. Officers of Customs to have free access to every part of the ship, and may seal and secure goods. Officer in charge of Custom House may authorize search and opening of locks.

Penalty for concealment of goods.

" XLI. Penalty for Masters resisting search, &c.

" XLII. Bulk not to be broken until ship is entered at Custom House, and bills of lading, &c., delivered.

" XLIII. Master or Commander to deliver bill of lading, &c., to Officer in charge of Custom House.

Penalty for refusal or for false entry or report, &c.

" XLIV. No goods to leave ships until entry of ship is made. Goods not agreeing in description and quantity as declared in the Manifest how to be dealt with.

" XLV. Penalty for not being able to account for missing or deficient package, &c.

" XLVI. Amendment of obvious errors, &c.

" XLVII. Consequence of exceeding period for landing Import Cargo.

" XLVIII. Goods landed on Sundays and other Holidays unless with permission liable to confiscation.

" XLIX. Goods landed at any other except appointed wharves and places, &c.

" L. Goods to be forthwith removed from importing ship and landed.

" LI. Goods landed without a boat-note liable to confiscation.

" LII. Penalty for goods being delivered without entry.

Proviso as to passengers' baggage.

SECTION LIII. Penalty for goods being removed after landing and before due entry.

" LIV. Entry for home consumption.

" LV. Penalty for any person not being the owner, &c., attestin any declaration to the value of goods.

LVI. Goods to be landed within fifteen working days of the entry of the vessel.

" LVII. Penalty for not discharging Cargo in any earlier period specified in bill of lading.

" LVIII. Consequence of non-payment of Duties within two months after entry of vessel.

" LIX. Goods not claimed if cleared within two months from the date of entry to be sold.

" LX. Claims to abatement of Duty on account of damage how to be treated.

" LXI. Damaged goods to be sold by auction and Duty levied on amount of gross sale proceeds less Duty.

" LXII. Goods derelict and wreck to be treated as foreign goods.

" LXIII. Officer in charge of Custom House may, when necessary, direct that goods may be weighed or measured on boardship before landing.

" LXIV. No Duty on portion of import cargo intended for another Port, &c.

WAREHOUSING.

" LXV. Penalty for improper carrying into warehouse.

" LXVI. Deposit of goods in warehouse by importers.

" LXVII. Public warehouses.

" LXVIII. Chief Customs Authority to decide what goods are to be warehoused, and on what terms.

" LXIX. Licensing of private warehouses at any warehousing Port.

" LXX. Form of application for license for private warehouses.

" LXXI. Form of application for the admission of goods into warehouse.

SECTION LXXII. No goods to be warehoused without payment of Duty unless assessed for Customs Duty.

Warehouse-keeper or bonder to be answerable for weight or gauge.

Saving of the re-assessment of warehoused goods on clearance for home consumption.

" LXXIII. Bond under what circumstances to be taken. Form and conditions of bond.

" LXXIV. Goods for warehouse to be sent in charge of Customs Officer with a pass.

" LXXV. Penalty for misdescription of goods.

" LXXVI. Packages, &c., to be marked and numbered before admission into warehouse.

" LXXVII. Penalty for keeper or license of a warehouse neglecting to stow goods properly.

" LXXVIII. Penalty for keeper or licensee of a warehouse neglecting to produce goods when required.

" LXXIX. Goods entered to be warehoused, if not duly warehoused, or concealed or removed, to be confiscated.

" LXXX. Officer in charge of Custom House may cause packages lodged in warehouse to be opened and examined.

" LXXXI. Penalty for proprietor or licensee of private warehouses refusing access to Customs Officers.

" LXXXII. When bond for Duty on goods in private warehouse deprived of license, shall become due.

" LXXXIII. Owners to have access to warehoused goods attended by an Officer of Customs during business hours.

" LXXXIV. Penalty for importer or owner of warehoused goods clandestinely gaining access.

" LXXXV. Goods in warehouse may be sorted, repacked, &c.

" LXXXVI. If goods be damaged by fire, &c., the importer not entitled to compensation.

" LXXXVII. Chief Customs Authority may remit Duties on warehoused goods lost or destroyed, and if goods are damaged, Duty to be levied on actual value.

SECTION LXXXVIII. Import Duty to be on the quantity or value registered at time of importation.

Proviso as to Wines, Spirits, or Beer.

" LXXXIX. Penalty for deficiencies beyond allowed ullage and wastage.

" XC. Penalty for excess of registered quantity.

" XCI. Goods not to be removed from warehouse except under application to the Officer in charge of the Custom House.

" XCII. Form of application for removal of goods. Twenty-four hours' notice to be given.

" XCIII. Penalty if goods taken out of warehouse without entry.

" XCIV. Expenses of carriage, packing, &c., to be borne by the owners, and to be realized as Customs Duties. Bill for rent to be sent in monthly, and if not paid in ten days, goods may be sold in satisfaction.

" XCV. Officer in charge of Custom House to have power to proceed against goods or under the bond at his option; and to detain goods and sell after ten days, if the demand be not paid. Proceeds of sale to be written off on the bond, and surplus paid over to the owner of the goods. No transfer to bar this process.

" XCVI. Goods may be removed from one warehouse to another, application being made according to prescribed form.

" XCVII. Bonded goods may be removed from one Port to another.

" XCVIII. Officers at Port of removal to transmit account of goods to Officers at Port of destination.

" XCIX. Remover may enter into a general bond.

" C. Settlement of Duty on warehoused goods not to be delayed beyond three years.

" CI. Goods on arrival at Port of destination to be subject to same laws as goods on first importation.

" CII. Goods brought into one Indian Port, but intended for another Indian Port may be trans-shipped without payment of Duty, on security being given.

" CIII. On arrival of goods at Port of destination, they may, after formal re-warehousing, be entered for exportation or home use on payment of Duties.

SECTION CIV. Reserved Duty to be paid on the re-exportation of bonded goods.

" CV. On goods being removed otherwise than for export, &c., full Duty to be paid.

" CVI. Removal of goods to be noted on the bond, with particulars.

" CVII. A register of bonds to be kept. When the bonds are to be cancelled and returned to the obligee.

" CVIII. Provisions relating to private warehouses applicable to Bengal Bonded Warehouse Association.

EXPORTATION.

" CIX. Permission for entry outwards to be obtained before export cargo is put on board.

" CX. Period allowed for the shipment of export cargo.

" CXI. Goods not to be shipped except on proper days and places, nor until entry and clearance.

" CXII. Penalty for obstructing Customs Officer in opening package and examining goods shipped.

" CXIII. Officer in charge of Custom House to send Officers of Customs on board of any vessel clearing from his Port.

" CXIV. On entry outwards bond-note to be given for the shipping and landing.

" CXV. Exporter to deliver shipping bill before shipping any goods.

" CXVI. Boat-note.

" CXVII. No vessel to depart without a Port-clearance.

" CXVIII. No Pilot, &c., to take charge of, &c., any vessel proceeding to sea without production of Port-clearance.

" CXIX. The Master of a vessel, on applying for Port-clearance, to deliver a Manifest and certificates.

" CXX. Port-clearance not to be granted until all documents are delivered and charges paid.

" CXXI. Goods on board to correspond with the Manifest.

" CXXII. Goods passed for shipment after Port-clearance has been granted how to be treated.

" CXXIII. Duty on goods not shipped or relanded may be returned on application.

Proviso.

SECTION CXXIV. Commanders of vessels not bringing to at prescribed stations to be fined.

" CXXV. Goods relanded from a vessel put back from stress of weather, how to be disposed of.

DRAWBACK.

" CXXVI. Drawback of Customs allowed on the re-export of certain goods under certain conditions.

" CXXVII. No drawback to be allowed, unless claim is made at the time of re-export, and the amount demanded within one year.

" CXXVIII. Goods not entitled to drawback if of less value than the amount of drawback claimed.

" CXXIX. No drawback on goods not entered in Export Manifest.

" CXXX. No drawback allowed on the export of goods from one Indian Port to another in the same Presidency, but if thence again exported out of India, drawback may be allowed.

" CXXXI. Declaration to be made by parties claiming drawback.

" CXXXII. Drawback goods, if not exported, or if re-landed, to be forfeited.

" CXXXIII. Drawback of Duties on wine allowed for Officers of the Navy.

" CXXXIV. Persons entering such wine for drawback to declare the name and rank of Officer claiming the same.

" CXXXV. Officer in charge of Custom House may permit transfer of wine from one Naval Officer to another, &c.

" CXXXVI. If the wine be not laden on board, or be unladen without permission, it shall be confiscated.

" CXXXVII. Provisions and stores for the use of Her Majesty's Navy exempted from Duty.

COASTING TRADE.

" CXXXVIII. No Duties to be charged on goods carried in any coasting vessel.

Proviso.

" CXXXIX. No drawback for goods shipped in a coasting vessel.

" CXL. Local Government may determine in what cases goods may be carried in coasting vessel, &c.

" CXLI. Times and places for shipping of goods.

" CXLII. Master of coasting vessel to keep a cargo book.
Penalty for carrying goods not entered in book, &c.

SECTION CXLIII. Coasting vessels to deliver in Manifest of export cargo and obtain Port-clearance before leaving the original Port of lading.

" CXLIV. Officer in charge of Custom House may require a bond from the owner, agent, or master before Port-clearance is granted.

" CXLV. Grant and revocation of general pass.

" CXLVI. Time for delivery of pass.

" CXLVII. Goods on board coasting vessel, if excisable, not to be unladen without permission of Excise Officer.

" CXLVIII. Penalty for goods laden in Indian Ports and carried coastwise and *vice versâ*, and for goods found on board coasting vessel without being entered in Port-clearance.

" CXLIX. Customs Officers may go on board and examine any coasting vessel.

CARGO-BOATS.

" CL. Goods found in unlicensed Cargo boats to be confiscated, and owners of boats fined.

" CLI. Issue of licenses.

SPIRITS.

" CLII. Drawback of Excise Duty on country spirits manufactured after the English method.

" CLIII. Removal of spirits from distillery under bond without payment of Duty.

" CLIV. Rules to be observed in the exportation of spirits.

" CLV. Duty to be recovered on any deficiency in spirits under bond.

" CLVI. Spirits intended for exportation may be removed for local consumption.

" CLVII. Spirits how to be shipped, and when shipped for exportation, not to be re-landed.

" CLVIII. No drawback allowed on spirits exported to Indian Ports, not being free Ports, but such spirits may be exported under bond.

" CLIX. Duties on country spirits exported from one Indian Port to another, how to be adjusted.

" CLX. Rum Shrub, &c., how to be charged with Duty. May be exported under the same rules as spirits.

" CLXI. Penalty for irregularly re-landing spirituous liquors.

AGENTS.

SECTION CLXII. Agents transacting business for others must be duly authorized.

" CLXIII. Agent to produce authority if required.

DUPLICATE BILLS OF ENTRY, &c.

" CLXIV. Importer or Exporter may be required to deliver a duplicate of the Bill of Entry or Clearance.

" CLXV. Penalty for non-compliance with the foregoing regulation.

TAKING OF SAMPLES.

" CLXVI. Officer in charge of Custom House may take samples of goods.

MISCELLANEOUS PROVISIONS.

" CLXVII. Re-payment of Duties short levied or paid in excess.

" CLXVIII. Application for repayment may be made within six months.

" CLXIX. In case of dispute the Duty to be deposited pending orders of Chief Customs Authority.

" CLXX. Local Government with sanction of Supreme Government may fix value of *ad valorem* articles.

" CLXXI. Unvalued goods how to be assessed.

" CLXXII. Rates of wharfage fees to be fixed by the Chief Customs Authority.

" CLXXIII. Importer and exporter to pay expense incidental to compliance with Custom House Rules.

" CLXXIV. Provision as to timber or wood to be charged with Duty by measurement.

" CLXXV. No compensation for loss or injury to goods while in Custom House, &c.

" CLXXVI. Saving of anchorage and harbour dues, also special dues on opium, tobacco, ganja, spirits, and salt.

" CLXXVII. Customs Officers not to serve on any jury or inquest.

" CLXXVIII. Duplicates may be granted and amendments made on payment of fee.

OFFENCES AND PENALTIES.

" CLXXIX. Penalty for Commanders of tug-steamers or pilot vessels receiving or discharging any goods without due authority.

" CLXXX. Vessels in Port with a cargo and afterwards found in ballast and cargo unaccounted for liable to confiscation.

SECTION CLXXXI. Vessels and conveyance used in removal of run goods to be confiscated.

" CLXXXII. Persons concerned in shipping or landing goods at any place other than a duly appointed Port, or knowingly concealing such goods, to be punished by nearest Magistrate, &c.

" CLXXXIII. Penalty for searching persons on insufficient grounds.

" CLXXXIV. Person making false declarations to be punished.

" CLXXXV. Any person escaping may be afterwards detained.

" CLXXXVI. When persons are taken before a Justice for any offence under any Act relating to the Customs, such Justice may order them to be detained a reasonable time or admit them to bail.

" CLXXXVII. Offences for the adjudication whereof no special provision is made, how punishable, and penalties how to be recovered.

" CLXXXVIII. Imprisonment to terminate upon payment of the fine.

" CLXXXIX. Termination of imprisonment upon payment of proportional part of fine.

" CXC. Customs Officers committing or conniving at frauds how punishable.

" CXCI. Customs Officers if guilty of breach of duty, how punishable.

" CXCII. Obstruction to Customs Officers punishable.

" CXCIII. Officers of Customs or Excise may, on probable cause, stop carts, &c., and search for goods.

" CXCIV. Officers authorized by writ of assistance may search houses for dutiable or prohibited goods.

" CXCV. Vessels, boats, goods, and persons may be seized or detained, and goods delivered to the proper Officer.

" CXCVI. Police Officers seizing goods to carry them to the nearest Custom House.

" CXCVII. Good stopped by Police Officers may be detained until trial of persons charged with stealing them.

" CXCVIII. Chief Customs Authority may restore seizures.

" CXCIX. Vessels and goods seized may be disposed of as the Chief Customs Officer may direct.

" CC. Persons may be searched if Officers have reason to suspect smuggled goods concealed upon them.

SECTION CCI. Persons before search may require to be taken before a Justice, &c.

" CCII. Person in Her Majesty's service detained, to be secured on board until warrant procured.

" CCIII. Powers of Customs Officers in respect to confiscations and fines.

" CCIV. Goods may be detained, and Port-clearance refused pending the payment of fines to which the parties concerned may be liable.

" CCV. Appropriation of penalties, &c., and grant of rewards.

" CCVI. If a penalty is adjudged by a Justice of the Peace, the Chief Customs Authority may remit or mitigate the penalty.

" CCVII. Trans-shipment of stores from one vessel to another of the same owner.

" CCVIII. Exportation of provisions and stores, &c. for consumption on board vessels proceeding to Foreign Ports.

" CCIX. Commencement of Act.

AMENDED BILL.

A

BILL

TO

Consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.

Preamble.

WHEREAS it is expedient that the laws relating to the administration of the Department of Sea Customs in India should be consolidated and amended; It is enacted as follows:—

Short title.

I. This Act shall be called the Consolidated Customs Act.

Laws repealed.

II. From and after the date on which this Act shall come into operation, Regulation IX. 1810 of the Bengal Code *(for rescinding the whole of the Regulations at present in force for the collection of the Government Customs in the Provinces of Bengal, Behar, Orissa, and Benares, and in the Ceded and Conquered Provinces; and for re-establishing those Customs with amended Rules for the collection of them)*, Regulation VI. 1814 of the said Code *(for modifying certain parts of Regulation IX.* 1810 *and Regulation I.* 1812), Regulation XXI. 1817 of the said Code *(for modifying and explaining certain parts of Regulation IV.* 1815), Regulation XV. 1825 of the said Code (*to make certain alterations in the rates of Duty charged, and Drawbacks allowed on Goods Imported or Exported by Sea at the*

Port of Calcutta or any other place within the Territories immediately subordinate to the Presidency of Fort William, and to amend and consolidate the rules in force relative to such Duties and Drawbacks), Regulation XV. 1829 of the said Code *(for altering the mode of valuing Goods Imported by Sea, with a view to the assessment of Custom Duties thereon)*, Regulation III. 1830 of the said Code *(for amending part of the rules of Regulation XV. 1829, and likewise for better enforcing the payment of Duty on the Exportation of Goods by Sea)*, Regulation VI. 1833 of the said Code *(for rescinding part of Regulation XV. 1829, and for enacting other rules in the case of Goods Imported by Sea)*, Acts XIV and XXV of 1836, Act XVI of 1837, Act VI of 1841 *(for prohibiting the Importation of Rum and Rum Shrub into the Presidency of Fort William in Bengal)*, Act XIII of 1841 *(for explaining the provisions of Act No. XXV of 1836)*, Act XXIII of 1841 *(for prohibiting the importation of Rum and Rum Shrub into the Presidency of Fort Saint George in Madras)*, Act XXV of 1843 *(for making the provisions of 5 and 6 Vic., c. 47, Section XI, applicable to India)*, Sections XVII to XLI and XLVII to LXVIII of Act VI of 1844 *(for abolishing the levy of Transit or Inland Customs Duties, for revising the Duties on Imports and Exports by Sea, and for determining the price at which Salt shall be sold for home consumption within the territories subject to the Government of Fort Saint George)*, Section III of Act VI of 1848 *(for equalizing the Duties on Goods Imported and Exported on Foreign and British Bottoms, and for abolishing Duties on Goods carried from Port to Port in the Territories subject to the Government of the East India Company)*, Act VII of 1848 *(to except certain Free Ports from the operation of Section III of Act VI of 1848, and otherwise to amend that Act)*, Act X

of 1850 *(to declare Aden a Free Port)*, Act I of 1852 *(for the consolidation and amendment of the laws relating to the Customs under the Presidency of Bombay)*, Act XXIX of 1855 *(for amending Act No. VI of 1844)*, Act VII of 1859 *(to alter the Duties of Customs on Goods Imported or Exported by Sea)*, Section III of Act XXII of 1859 *(to amend Act I of 1852, for the consolidation and amendment of the laws relating to the Customs under the Presidency of Bombay)*, Sections III and IV of Act X of 1860 *(to amend Act VII of 1859, to alter the Duties of Customs on Goods Imported or Exported by Sea)*, and Sections I and II of Act XXIII of 1860 *(to amend Act XXI of 1856, to consolidate and amend the laws relating to the Abkaree Revenue in the Presidency of Fort William in Bengal)* are repealed; except in so far as they repeal the whole or any part of any other Regulation or Act; or relate to Duties leviable on Salt or Opium; and except as to any act done, offence committed, or liability incurred before the date on which this Act shall come into operation.

Interpretation.

III. The following words and expressions in this Act have the meanings hereby assigned to them, unless there be something in the subject or context repugnant to such construction:—

1. The words "British India" denote the Territories that are or shall become vested in her Majesty by the Statute 21 and 22, Vic. c. 106 (entitled "*An Act for the better Government of India*)," except the Settlement of Prince of Wales' Island, Singapore, and Malacca.

2. The words "local Government" denote the persons authorized to administer

Executive Government in any part of British India.

3. The words "Chief Customs Authority of the Presidency or place" denote the persons authorized to exercise under any local Government the chief control in the Department of Customs in any Presidency or place.

4. The words "Chief Officer of Customs of the Port" denote the Executive Officer of highest ank in the Department of Customs in any Port.

5. The words "Officer in charge of the Custom House" include every Officer of Customs who is for the time being authorized to have separate charge of a Custom House.

6. The words "Free Port" denote any Port at which no Duties of Customs are leviable.

7. The words "Foreign Port" include any Port situated beyond British India and any Free Port.

8. The words "Foreign Goods" include all Goods not produced or manufactured in British India.

9. The word "Vessel" includes any thing made for the conveyance by water of human beings or property.

10. The words "Coasting Vessel" denote any Vessel plying between one Port in British India not being a free Port, and another Port in British India not being a free Port, without touching at any intermediate Foreign Port.

11. The words "Master or Commander" include every person, except a Pilot, having command or charge of any vessel.

12. The word "Warehouse" denotes any place approved, appointed, or licensed for the keeping and securing of goods entered to be warehoused without payment of Duty on the first entry thereof.

13. Words importing the singular number include the plural number, and words importing the plural number include the singular number.

14. Words importing the masculine gender include females.

General Rules.

Making, issuing, and publishing of Rules and Bye-Laws.

IV. It shall be competent to the Chief Customs Authority of any Presidency or place, with the sanction of the local Government, to make and issue rules or bye-laws for regulating the practice and proceedings of Officers in the Department of Sea Customs; and from time to time to add to, alter, or revoke such rules or bye-laws, or any of them; provided that no rule or bye-law so made, shall be inconsistent with any provision of this Act, or of any other law for the time being in force. Any rules or bye-laws, made under this Section, shall be published in the Official Gazette.

The local Government may make rules respecting passengers' baggage and mails.

V. Any rules made under the last preceding Section may include such rules as appear expedient for the landing or shipping of passengers' baggage and the passing of the same through the Custom House; and for the landing, ship-

ping, and clearing of parcels forwarded by Her Majesty's or other mails, or by other regular packets and passenger vessels. When any baggage or parcels are made over to a Custom House Officer, for the purpose of being landed, a fee of such amount as the local Government shall from time to time direct, shall be chargeable thereon, as compensation for the expense and trouble incurred in landing and depositing the same in the Custom House.

Appeals how and by whom to be adjudicated.

VI. If any dispute shall arise between any Officer of Customs, and any Master or Commander of a vessel, or importer, exporter, owner, or consignee of Goods, or agent, or other person in respect to any matter (not specially provided for by any law for the time being in force) relating to the importation, exportation, or warehousing of any goods, or to the levy of any Duty or penalty thereon, or to any seizure or forfeiture thereof, the Chief Customs Authority of the Presidency or place in which such dispute shall have arisen shall settle the same, subject to an appeal to the local Government, acting under the general instructions of the Governor-General of India in Council.

Appointment of Officers, Ports, Wharves, Warehouses &c.

Local Government to appoint the necessary Officers.

VII. The local Government of every Presidency or place in which Duties of Sea Customs are levied, shall appoint such persons as it may deem proper to exercise the powers conferred, and to perform the duties imposed by this Act. Every person so appointed shall be liable to be suspended or dismissed by the local Government which appointed him.

Local Government may delegate its powers to Board of Revenue or other authority, and subordinate Officers liable to be punished by the authority appointing them.

VIII. The local Government may delegate to any Authority within its jurisdiction in the Department of Customs the whole or any portion of the powers vested in it by the last preceding Section. Every subordinate Officer who is appointed by virtue of such delegated power, shall be liable to be suspended or dismissed by the Authority which appointed him.

The Collector of Land Revenue to perform duties of Customs Officer, where there is no separate Customs Officer.

IX. At any Port at which there is no Officer of Customs, the Collector of Revenue of the District shall be deemed to be the proper Officer for the performance of all duties required by this Act to be performed by the Officers of Customs.

Ports for shipment and landing of goods to be declared by notification in the Gazette, and all goods shipped or landed at any place not so declared to be forfeited.

X. The local Government of any Presidency or place may from time to time declare by public notice in the Official Gazette the places within such Presidency or place which alone shall be ports or sub-ports for the shipment and landing of goods; and may declare the limits of such ports or sub-ports;

Appointment of places to be legal wharves.

and may appoint proper places therein to be wharves for the landing and shipping of goods; and may declare the bounds and extent of any such wharf; and may from time to time alter the limit of any port, sub-port, or wharf; and may alter the name thereof. Every port, sub-port, and wharf which shall have been declared and appointed, or which shall be existing as such, at the date on which this Act shall come into operation, shall continue to be such port,

sub-port, or wharf, until the local Government shall otherwise declare by public notice in the Official Gazette.

Governor-General in Council may declare free ports.

XI. The Governor-General of India in Council may from time to time declare, by notice in the Official Gazette, that any port in British India shall be a free port at which no Duties of Customs shall be levied on the importation or exportation of goods by Sea.

Penalty for landing or shipping goods at unauthorized Port, &c.

XII. If any goods be landed or shipped, or if an attempt be made to land or ship any goods, or if any goods be brought into any bay, river, creek, or arm of the sea for the purpose of being landed or shipped at any Port or place which, at the date on which this Act shall come into operation, shall not have been declared to be or shall not be existing as a port or sub-port for the landing and shipment of goods, such goods shall be liable to confiscation, together with any ship, boat, carriage, or other means of conveyance engaged in such landing or shipment, or attempt to land or ship.

Local Government may declare Warehousing Ports.

XIII. The local Government of any Presidency or place may from time to time declare by public notice in the Official Gazette that any Port or place within such Presidency or place shall be a Warehousing Port or place for the purposes of this Act; and every Port which, at the date on which this Act shall come into operation, shall have been declared to be or shall be existing as a Warehousing Port, shall continue to be a Warehousing Port under this Act, until the local Government shall otherwise declare by public notice in the Official Gazette.

Approval, appointment, and licensing of Warehouses.

XIV. In any Warehousing Port the Chief Customs Authority of the Presidency or place may from time to time approve, appoint, or license Warehouses or places of security wherein goods may be deposited without payment of Duty on the first entry thereof; and every Warehouse which, at the date on which this Act shall come into operation, shall have been approved, appointed, or licensed as such, shall continue to be a Warehouse under this Act until otherwise ordered by such Chief Customs Authority.

Import Customs.

XV. Duties of Customs shall be levied on goods imported by Sea, into any Port in British India, not being a free Port, from any Foreign Port or place, at such rates and with such exemptions as may be prescribed by any law for the time being in force.

Levy of and Exemption from Customs Duties.

Export Customs.

XVI. Duties of Customs shall be levied on goods exported by Sea from any Port in British India, not being a free Port, to any Foreign Port or place, at such rates and with such exemptions as may be prescribed by any law for the time being in force.

No Duties on goods carried from one Indian Port to another Indian Port not being a free Port.

XVII. No Duties of Customs shall be levied on goods carried by Sea from any Port in British India, to any other Port in British India, not being a free Port. Provided that nothing in this Section shall apply to

Proviso as to Salt and Spirits.

Salt or Spirits.

XVIII. It shall be lawful for the local Government to authorize the Chief Customs Authority of any Presidency or place, to exempt by special order, from the payment of duty, under stated circumstances of an exceptional nature, any goods on which Duties of Customs are directed to be levied by any law for the time being in force.

Local Government may in certain cases authorize exemption from payment of Duty.

XIX. It shall be lawful for the Officer in charge of a Custom House to pass free of Duty at his discretion any baggage in actual use; and for this purpose to determine, subject to such general rules as may from time to time be made under Section IV of this Act, whether any goods shall be treated as baggage in actual use, or as goods subject to Duty.

Baggage in actual use.

GENERAL PROVISIONS.

XX. The importation or exportation into or from British India of the goods enumerated in the Clauses subjoined to this Section is prohibited. It shall also be lawful for the Governor-General of India in Council, from time to time, by public notice in the Official Gazette, to prohibit or restrict the importation or exportation of particular classes of goods. If any goods, the importation or exportation of which is prohibited, or shall hereafter be prohibited or restricted, be imported into or exported from British India contrary to such prohibition or restriction, or if any attempt be made so to import or export any such goods, such goods together with the other contents of the package in which they are found, shall be liable to confiscation.

Prohibitions and restrictions.

Articles, the importation or exportation of which into or from British India is prohibited.

1. Any book printed in infringement of any law in force in British India on the subject of copyright, when the proprietor of such copyright or his agent shall have given to the Chief Customs Authority of the Presidency or place a notice in writing that such copyright subsists, and a statement of the date on which it will expire.

2. False or counterfeit coin; or coin which purports to be Queen's coin of India, but is not of the established standard in weight or fineness.

3. Any obscene book, pamphlet, paper, drawing, painting, representation, figure, or article.

4. Arms or ammunition; except fowling pieces and sporting powder *bonâ fide* imported or exported by any person in reasonable quantities for his own private use.

XXI. If any goods which are prohibited to be exported, shall be put on board of any vessel for the purpose of being exported; or shall be brought to any wharf in order to be put on board of any vessel for that purpose; or if any goods which are prohibited to be exported or imported, shall be found in any package produced to any Officer of Customs as containing goods not so prohibited; or if any goods subject to any duty or restriction in respect of importation or exportation, or which are prohibited to be imported or exported, shall be found to have been concealed in any manner on board of any vessel within the limits of any Port in British India; or shall

Prohibited goods liable to forfeiture.

be found, either before or after landing or shipment, to have been concealed in any manner on board of any such vessel within such limits, such goods shall be liable to confiscation, together with any goods which shall be found packed with or used in concealing them; and any person concerned in any such offence, shall forfeit a sum not exceeding three times the value of the goods, or a sum not exceeding one thousand Rupees.

Importation, exportation, and warehousing.

XXII. It shall be lawful to import into, or to export from, British India any goods, the importation or exportation of which is not prohibited or restricted by any law or public notice of the Governor-General of India in Council, for the time being in force; and any dutiable goods, the importation and warehousing of which is not prohibited or restricted by any such law or notice, may under the rules for the warehousing of goods in force at the Port of importation, be warehoused without payment of Duty on the first entry thereof.

Owner, &c. to declare real value of goods in bill of entry or clearance, and if necessary, to produce invoice, &c.

XXIII. On the importation into, or exportation from, any Port in British India of any goods not liable to Duty or liable to fixed Duties according to weight or quantity only, the owner, consignee, importer, exporter, or agent of such goods shall, in his bill of entry or clearance, truly declare their real value to the best of his knowledge and belief. In case of doubt, it shall be lawful for the Officer in charge of the Custom House to require any such person or any other person who shall be in possession of any invoice, broker's note, policy of insurance or other document, whereby the

value of any such goods can be ascertained, to produce the same, and to furnish any information relating to the value of such goods which it shall be in his power to furnish. And it shall thereupon be the duty of such person to produce any such document or to furnish any such information as shall be so required by such Officer.

Undervalued goods how to be dealt with.

XXIV. If, upon the examination of any goods entered for Duty, and chargeable with Duty upon the value thereof, but for which a specific value has not been fixed, it shall appear to the Officers of Customs that such goods are properly chargeable with a higher rate or amount of Duty than that to which they would be subject according to the value thereof as described in such entry, it shall be lawful for such Officers to detain such goods. In every such case the Officers shall forthwith give notice in writing to the person entering the goods of their detention and of the value thereof, as estimated by them; and the Officer in charge of the Custom House shall within two working days after such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on the entry of such persons, or to retain the same for the use of Government. If the goods be detained for the use of Government, the Officer in charge of the Custom House shall cause the full value at which such goods were entered to be paid to the person entering the same, in full satisfaction for such goods, in the same manner as if such goods had been transferred by ordinary sale, and shall then cause the goods to be sold by public auction after due notice in the Official Gazette. If the proceeds arising from such sale shall exceed the sum paid to the person entering the goods, together with the Duty

to which the goods are liable, and all charges incurred by Government in connection with them, a portion not exceeding one-half of the overplus shall, at the discretion of the Chief Officer of Customs of the Port, be payable to the Officer who detected the undervaluation of the goods. Nothing in this Section shall prevent the Chief Officer of Customs of the Port when he shall have reason to believe that any such undervaluation was solely the result of accident, from permitting the person entering the goods, on his application for that purpose, to amend such entry, at such value, on payment of such increased rate of Duties or on such other terms as he may determine. When goods are so taken on account of Government, the Duties payable thereon shall in no case be levied from the person entering such goods.

XXV. If it be found when any goods are brought to be passed through a Custom House either for importation or exportation, that the packages in which they are contained differ widely from the description given in the application for passing them; or that the contents thereof have been wrongfully described in such entry as regards the denominations, characters, and circumstances according to which such goods are charged with Duty or may be imported and exported; or that the contents of such packages have been wilfully mis-stated in regard to sort, quality, or quantity; or that goods not stated in the entry have been fraudulently concealed in or mixed up with the articles specified therein, or have been packed to deceive the Officers of Customs, such packages, together with the whole of the goods contained therein, shall be liable to confiscation.

Goods brought to be passed through the Custom House for importation or exportation to correspond in all particulars with description given of them in the application to pass.

XXVI. If upon the first levying, repealing, enhancement, or reduction of any Duty or upon any change of any fixed valuation for Duty, or upon the first permitting, prohibiting, or restricting of any importation, it shall become necessary to determine the exact date on which an importation of goods had effect, such date shall be deemed to be that on which the goods were actually entered for home consumption at the Custom House.

Date of importation.

XXVII. If, in like manner, it shall become necessary to determine the exact date on which an exportation of goods had effect, such date shall be deemed to be that on which the goods were actually entered outwards at the Custom House.

Date of exportation.

XXVIII. If goods produced or manufactured in British India be imported into any Port in British India from any Foreign Port or place, such goods shall be treated as Foreign goods, and shall be liable to all the Duties, conditions, and restrictions to which Foreign goods of the like kind and value are liable on the first importation thereof. Provided that if such importation shall take place within three years after the exportation of such goods, and it shall be proved to the satisfaction of the Officer in charge of the Custom House that the property in such goods has continued in the person by whom or on whose account they were exported, the goods may be entered as Indian goods, in such manner as the Chief Customs Authority of the Presidency or place shall, from time to time, direct. Goods, for which any drawback of excise shall have been received on exportation, shall in all

Re-imported articles of country produce to be deemed foreign.

Proviso.

cases be treated as Foreign goods, unless the Chief Customs Authority of the Presidency or place shall in any case otherwise direct by special order.

Stations to be appointed for Customs Officers to board and also land from ship.

XXIX. The Chief Customs Authority of any Presidency or place may, from time to time, appoint in any Port in British India, stations or places at which vessels arriving at, or departing from, such Port, shall bring to for the boarding or landing of Officers of Customs, and may direct at what particular place in any such Port, dhoonies, country craft, and other small vessels, not brought into Port by Pilots, shall be required to anchor and moor. The Chief Officer of Customs of any such Port may, at any time, station Officers of Customs on board of any vessel, while such vessel remains within the limits of the Port. Any person infringing any provision of this Section, shall forfeit a sum not exceeding five hundred Rupees.

Importation.

Places may be fixed by the local Government beyond which inward bound vessels are not to proceed until a Manifest has been delivered.

XXX. It shall be lawful for the local Government of any Presidency or place by public notice in the Official Gazette to fix a place in any River or Port, beyond which place it shall not be lawful for any vessel whether laden or in ballast arriving from any Foreign Port or place to pass, until the Master or Commander thereof shall have delivered to the Pilot, Preventive Officer, or other person duly authorized to receive the same, a Report or Manifest made out in such form and containing such particulars (as to the name, nation, tonnage, cargo, and Ports of lading of such vessel) as shall, from time to

time, be directed by the Chief Customs Authority of the Presidency or place in which such River or Port is situated.

On failure Master to forfeit 1,000 Rupees.

XXXI. If, in any River or Port wherein a place has been so fixed by the local Government, the Master or Commander of any vessel arriving from a Foreign Port or place. shall wilfully omit, before passing beyond such place, to deliver a Report or Manifest containing the particulars indicated in the last preceding Section in so far as they are applicable to his ship, cargo, and voyage; or if any Report or Manifest so delivered shall not contain a full and true specification of all goods imported in such vessels. such Master or Commander shall, in every such case, forfeit a sum not exceeding one thousand Rupees.

Penalty for failure to report when vessel anchors below reporting Station, or to deliver a Manifest of the Cargo.

XXXII. If, in any River or Port wherein a place has been fixed by the local Government under Section XXX of this Act, the Master or Commander of any vessel arriving from any Foreign Port or place shall remain outside or below the place so fixed, such Master or Commander shall, nevertheless, so soon as the vessel shall anchor, deliver to the Pilot, Preventive Officer, or other person authorized to receive the same, a Report or Manifest as above described. If any Master or Commander so remaining outside or below any such fixed place, shall wilfully omit, for the space of twenty-four hours after anchoring, to deliver his Report or Manifest, such Master or Commander shall, in every such case, forfeit a sum not exceeding one thousand Rupees.

XXXIII. If, after any vessel arriving from any Foreign Port or place shall have entered any Port in British India at which a Custom House is established, and in which a place shall not have been fixed under Section XXX of this Act, the Master or Commander of such vessel shall wilfully omit, for the space of twenty-four hours after anchoring, to deliver his Report or Manifest to the Pilot, Preventive Officer, or other person authorized to receive the same, such Master or Commander shall, in every such case, forfeit a sum not exceeding one thousand Rupees.

Penalty for not delivering Report or Manifest within 24 hours after anchoring.

XXXIV. If any Pilot, Preventive Officer, or other person authorized to receive a Report or Manifest from any Master or Commander of a vessel shall refuse so to do, he shall, in every such case, forfeit a sum not exceeding five hundred Rupees.

Penalty for Pilot, &c., not receiving Report or Manifest.

XXXV. If after any vessel arriving from any Foreign Port or place at any Port in British India, shall have come up to its proper place of mooring or unlading, such vessel shall remove from such place, except, with the authority of the Master Attendant or Harbour Master obtained in accordance with the provisions of Act XXII of 1855 *(for the Regulation of Ports and Port-dues)*, directly to some other place of mooring or unlading, the Master or Commander of such vessel shall, in every such case, forfeit a sum not exceeding one thousand Rupees, and the vessel shall not be allowed to enter until the penalty is paid.

Penalty for Vessel removing from place of mooring or unlading without due authority.

XXXVI. It shall be competent to the Officer in charge of the Custom House at any Port in British India at any time to send at his discretion one or more Officers of Customs on board of any vessel arriving at such Port. Every Officer of Customs so sent, shall remain on board of such vessel by day and by night until it be otherwise ordered by the Officer in charge of the Custom House. Provided that it shall be competent to the Officer in charge of the Custom House to direct, whenever he may see fit so to do, and on such conditions as he may see fit to impose, that the discharge of cargo may take place without the presence of an Officer of Customs.

Officers of Customs to board ships.

Proviso.

XXXVII. If any vessel arriving at any Port in British India from any Foreign Port or place shall, when required, fail to bring to at such stations as shall have been appointed by the Chief Customs Authority of the Presidency or place for the boarding of such vessel by an Officer of Customs, the Master or Commander of such vessel shall, in every such case, forfeit a sum not exceeding one thousand Rupees.

Penalty for not bringing to at boarding Station.

XXXVIII. Every Master or Commander of a vessel, who shall refuse to receive on board an Officer of Customs deputed as above provided, shall forfeit a sum not exceeding five hundred Rupees for each day during which such Officer shall not be received on board, and the vessel shall not be allowed to enter until the penalty is paid.

Penalty for refusing to receive Officer of Customs on board.

XXXIX. Every Master or Commander of a vessel, who is bound to receive on board an Officer of Customs, shall also be bound to receive on board one servant of such Officer, and to provide such Officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board. If any Master or Commander shall wilfully disobey the directions contained in this Section, he shall in every such case forfeit a sum not exceeding five hundred Rupees.

Accommodation of Officers.

XL. Every Officer of Customs deputed as above provided on board of any vessel, shall have free access to every part thereof with power to fasten down any hatchway or entrance to the hold, and to mark any goods before landing, and to lock up, seal, mark, or otherwise secure, any goods on board of such vessel. If any box, place, or closed receptacle in any such vessel be locked, and the keys be withheld, such Officer shall report the same to the Officer in charge of the Custom House, who may thereupon issue to the Officer on board, or to any other Officer under his authority, a written order to search; and, on production of such order, it shall be competent to the Officer bearing the same to require that any place, box, or chest in such vessel be opened in his presence; and, if it be not opened upon his requisition, to break the same open; and any goods that shall be found concealed therein, and that shall not be duly accounted for to the satisfaction of the Officer in charge of the Custom House, shall be liable to confiscation.

Officers of Customs to have free access to every part of the ship, and may seal and secure goods. Officer in charge of Custom House may authorize search and opening of locks.

Penalty for concealment of goods.

XLI. If any Master or Commander of a vessel shall refuse to allow such vessel or any box, place, or closed receptacle in such vessel to be searched when so required by an Officer of Customs bearing a written order to search; or if an Officer of Customs shall place any lock, mark, or seal upon any goods, and such lock, mark, or seal shall be wilfully opened, altered, or broken, before due delivery of such goods; or if any such goods shall be secretly conveyed away; or if any hatchway or entrance to the hold, after having been fastened down by an Officer of Customs, shall be opened without his permission, in every such case, the Master or Commander of such vessel shall be liable, upon conviction before a Magistrate or Justice of the Peace, to a penalty not exceeding one thousand Rupees.

Penalty for Masters resisting search, &c.

XLII. No vessel arriving in any Port in British India from any Foreign Port or place, shall be allowed to break bulk until the Report or Manifest described in Section XXX, XXXI, XXXII, or XXXIII of this Act, shall have been delivered as therein provided; nor until a copy of such Report or Manifest, together with an application for entry inwards, shall have been presented to the Officer in charge of the Custom House, and order shall have been given thereon by such Officer for the discharge of the cargo. The Officer in charge of the Custom House may refuse to give such order, until any port-clearance, cockett, or other paper, known to have been granted at the place from which the vessel is stated to have come, shall likewise have been delivered to him. Nothing in this Section shall prevent an Officer in charge of a Custom House from granting, on receipt of the

Bulk not to be broken until ship is entered at Custom House, and bills of lading, &c., delivered.

original Report or Manifest, and prior to the entry of the vessel at the Custom House, a special pass under such rules as shall from time to time be prescribed by the Chief Customs Authority of the Presidency or place for the unshipping of Bullion or Treasure.

Master or Commander to deliver Bill of lading, &c., to Officer in charge of Custom House.

XLIII. The Master or Commander of every vessel arriving from any Foreign Port or place shall, at the time of applying for entry inwards at any Port in British India deliver to the Officer in charge of the Custom House, if required so to do, the bill of lading or a copy thereof for every part of the cargo laden on board, and shall answer all such questions relating to the vessel, cargo, crew and voyage as shall be put to him by such Officer. In case of wilful failure or refusal to answer any such question truly, or to produce any such bill of lading or copy thereof; or if any such bill of lading or copy thereof shall be false; or if any such bill of lading or copy shall have been altered with fraudulent intent; or if the goods expressed in any such bill of lading shall not have been *bonâ fide* shipped on board of such vessel; or if any such bill of lading so produced by any such Master or Commander shall not have been made previously to the departure of the vessel from the place where the goods expressed in such bill of lading were shipped; or if any part of the cargo be stowed, destroyed, or thrown overboard; or if any package be opened, and not accounted for to the satisfaction of the Officer in charge of the Custom House; in every such case the Master or Commander shall forfeit a sum not exceeding one thousand Rupees.

Penalty for refusal or for false entry or report, &c.

No goods to leave ships until entry of ship is made. Goods not agreeing in description and quantity as declared in the Manifest how to be dealt with.

XLIV. No goods shall be allowed to leave any vessel, unless they be duly entered in the Report or Manifest of such vessel. If any goods be found on board in excess of those entered in the Report or Manifest, or not corresponding with the specification therein contained, the fact shall be reported by the Custom House Officer on board, and all such goods shall be liable to confiscation, or to be charged with such increased rates of Duty as the Chief Customs Authority of the Presidency or place shall direct.

Penalty for not being able to account for missing or deficient package, &c.

XLV. If any goods entered in the Report or Manifest shall not be found on board of the vessel, or if the quantity found be short, and if such deficiency be not accounted for to the satisfaction of the Officer in charge of the Custom House, the Master or Commander of such vessel shall be liable, in addition to full Duty, to a penalty not exceeding twice the amount of Duty chargeable on the missing or deficient goods, if they be capable of being assessed therewith; or, if they be not, to a penalty not exceeding five hundred Rupees for every missing or deficient package of unknown value.

Amendment of obvious errors, &c.

XLVI. Nothing contained in the two Sections last preceding shall be construed to prevent any Officer in charge of a Custom House from permitting the Master or Commander of any vessel to amend any obvious error, or to supply any omission resulting from accident or inadvertence, by furnishing an amended or supplementary Report or Manifest. But the receiving of such supplementary document shall always be

discretionary with the Officer in charge of the Custom House; who on receipt of any such amended Report or Manifest, may levy thereon such fee as the Chief Customs Authority of the Presidency or place shall, from time to time, direct.

Consequence of exceeding period for landing Import Cargo.

XLVII. A period of fifteen working days or such further period as the Officer in charge of the Custom House shall direct, shall be allowed for the landing of import cargo from every vessel. If the period occupied in such landing be in excess of that allowed, the vessel shall be charged with the expense of the Officer of Customs at a rate not exceeding five Rupees per diem (Sundays and holidays excepted) for such excess period.

Goods landed on Sundays and other Holidays unless with permission liable to confiscation.

XLVIII. Except with the written permission of the Officer in charge of a Custom House, no goods, with the exception of passengers' baggage, shall on any Sunday, or on any Holiday or day on which the discharge of cargo is or shall be prohibited by the Chief Customs Authority of the Presidency or place, be discharged from any vessel arriving at any Port in British India from any Foreign Port or place; nor, except with such written permission, shall any goods be so discharged on any day, except between such hours as the Chief Customs Authority shall from time to time appoint by public notice in the Official Gazette; nor without the presence or authority of the proper Officer of Customs Any Master or Commander of a vessel who shall cause or suffer any goods to be removed contrary to any of the provisions of this Section, shall in every such case forfeit a sum not exceeding one thousand Rupees; and all goods so unauthorizedly removed, shall be liable to confiscation.

Goods landed at any other except appointed wharves and places, &c.

XLIX. No goods which shall have been discharged under the authority of the proper Officer of Customs shall be landed, except at such wharf or other place as shall be appointed for the landing of such goods. No goods which shall have been so discharged into any boat for the purpose of being landed shall, previously to their being landed, be trans-shipped into any other boat without the permission of the proper Officer of Customs. Any goods landed or trans-shipped contrary to any of the provisions of this Section shall be liable to confiscation.

Goods to be forthwith removed from importing ship and landed.

L. If any goods shall be removed from on board of any vessel for the purpose of being landed and passed for importation, such goods shall be forthwith removed to and landed at the wharf or other place appointed for the landing of such goods. If such goods be not so removed or landed, or if the boat containing such goods be found out of the proper track between the vessel and such wharf or other proper place of landing, and such deviation be not accounted for to the satisfaction of the Officer in charge of the Custom House, such goods, together with any vessel or boat employed in removing them, shall be liable to confiscation.

Goods landed without a boat-note liable to confiscation.

LI. When any goods shall be sent from on board of any vessel for the purpose of being landed and passed for importation, there shall be sent with each boat-load, or other separate despatch, a boat-note specifying the number of packages so sent, and the marks and numbers or other description thereof. Each boat-note shall be signed by an Officer of the vessel, and like-

wise by the Officer of Customs who is on board, if any such Officer be on board. If any imported goods be found without a boat-note in any boat proceeding to land, such goods shall be liable to confiscation, or the person by whose authority the goods are being landed, shall forfeit a sum not exceeding twice the amount of Duty leviable thereon.

Penalty for goods being delivered without entry.

LII. If, without entry duly made, any goods shall be taken or passed out of any Custom House or Wharf, the person so taking or passing such goods shall in every such case forfeit a sum not exceeding five hundred Rupees. Provided that no entry shall be required in respect of passengers' baggage, which may be examined, landed, and delivered under such rules as shall from time to time be made under Section IV of this Act by the Chief Customs Authority of the Presidency or place. Any prohibited or Dutiable goods found, either before or after landing, concealed in any such baggage, together with the other contents of the package in which they are found, shall be liable to confiscation.

Proviso as to passengers' baggage.

Penalty for goods being removed after landing and before due entry.

LIII. If after any goods have been landed and before they have been passed through the Custom House, the importer, owner, or consignee, or his agent, or any one acting on his behalf removes or attempts to remove them, with the intention of defrauding the revenue, such goods shall be liable to confiscation; or if the goods cannot be recovered, the owner shall be liable, in addition to full Duty, to a penalty not exceeding twice the amount of Duty chargeable on such goods, if they be

capable of being assessed therewith; or, if they be not, to a penalty not exceeding one thousand Rupees for every missing or deficient package of unknown value.

Entry for home consumption.

LIV. The importer, owner, or consignee of any goods liable to Duties of Customs, and intended to be delivered for home use on the landing thereof from the importing ship, or the agent of such importer, owner, or consignee shall make entry of such goods by delivering to the Officer in charge of the Custom House a Bill of Entry thereof in such form and containing such particulars as may, from time to time, be directed by the Chief Customs Authority of the Presidency or place. The particulars of such entry shall correspond with the particulars given of the same goods and packages in the Report or Manifest of the ship. Whenever the value of any goods is required to be stated in the entry, the importer, owner, or consignee, or his agent, shall subscribe a declaration of the truth of such value at the foot of such entry. Provided that if the importer, owner, or consignee, or his agent, shall make a declaration before the Officer in charge of the Custom House to the effect that he is unable, from want of full information, to state the value and contents of any case, package, or parcel of goods, then the Officer in charge shall permit him, previous to the full entry thereof, to open such case, package, or parcel, and examine the contents in presence of the proper Officer of Customs. Except as provided in Section XXIV of this Act for cases of obvious error, no re-valuation of goods assessed for Duty on the declared value thereof shall be allowed after such goods shall have been removed from the Custom House.

LV. Any person subscribing or attesting any declaration of the value of any goods, upon an application to pass such goods through the Custom House, shall, if he be not the importer, owner, or consignee of such goods, or have not proper and sufficient authority from the importer, owner, or consignee, forfeit in every such case, a sum not exceeding one thousand Rupees.

Penalty for any person not being the owner &c., attesting any declaration to the value of goods.

LVI. If the importer, owner, or consignee of any goods (except such as shall have been previously declared by the Master or Commander as not to be landed), or the agent of such importer, owner, or consignee shall not land such goods within fifteen working days after the entry of the vessel importing the same, or within such further period as the bill of lading of such vessel shall specify, or the Officer in charge of the Custom House shall direct, the Officers of Customs or the Master or Commander of the vessel may carry such goods to the Custom House; and the Officer in charge of the Custom House shall thereupon be bound to take charge of, and to grant receipts for such goods, and to hold them until the duties freight, primage, charges of landing, and removal, warehouse rent, and other charges to which such goods are liable, shall be paid. Provided that the Officer in charge of the Custom House shall have received formal notice of such claims and full indemnity from the claimant. If the cargo of any vessel shall have been discharged within such period of fifteen days with the exception only of a small quantity of goods, the Officers of Customs may on application

Goods to be landed within fifteen working days of the entry of the vessel.

from the Master or Commander forthwith carry such remaining goods to the Custom House. At any time after the arrival of any vessel, the Officer in charge of the Custom House may, with the consent of the Master or Commander of the vessel, cause any small package or parcel of goods to be taken thence to the Custom House, there to remain for due entry during the remainder of such period of fifteen days.

LVII. If any earlier period than fifteen working days after the report or entry of any vessel is specified in the bill of lading of such vessel for the discharge of her cargo or any part thereof, and if the importer, owner, or consignee of such cargo, or the agent of such importer, owner, or consignee shall neglect to enter and land the same within such specified period, the Master or Commander of such vessel may, immediately on the expiration of such period, himself enter and land such goods; and the Officer in charge of the Custom House shall thereupon be bound to take charge of and to grant receipts for such goods, and to hold the same subject not only to the payment of Duties due on the same, but to the ship's lien for freight, primage, and other charges.

Penalty for not discharging Cargo in any earlier period specified in bill of lading.

LVIII. If the Duties chargeable upon any goods conveyed to the Custom House under the provisions of the two Sections last preceding, together with the freight, primage, charges of landing and removal, warehouse rent and other charges to which such goods shall be liable, shall not be paid within two months from the date of entry of the

Consequence of non-payment of Duties within two months after entry of vessel.

vessel, or within such further period as the Officer in charge of theCustom House shall direct, or if such goods be not duly warehoused within such period, such goods may, after due notice in the Official Gazette, be sold by public auction, and the proceeds thereof shall then be applied; first, to the payment of freight, primage, and charges as aforesaid; next, to the payment of Duties; and the overplus, if any, shall be paid to the importer, owner, or consignee of the goods or to his agent on his application for the same. If any such goods be of a perishable nature, the Officer in charge of the Custom House may forthwith direct the sale thereof, and shall apply the proceeds in like manner.

Goods not claimed if cleared within two months from the date of entry to be sold.

LIX. If any goods be not cleared for home consumption or for warehouse within two months from the date of landing of such goods, or within such further period as the Officer in charge of the Custom House shall direct, such goods may after due notice in the Official Gazette be sold by public auction, and the proceeds thereof shall then be applied to the payment of freight, and other charges as well as of Duties. The overplus, if any, shall be paid to the importer, owner, or consignee of the goods or to his agent on his application for the same; provided that such application be made within one year from the date of the sale of the goods, or that good reason be shown why such application was not so made.

Claims to abatement of Duty on account of damage how to be treated.

LX. No claim for any abatement or refund of Duty on account of damage alleged to have been sustained before entry shall be allowed in respect of any goods imported

into any Port in British India, unless such claim be made in writing, and the damaged condition of such goods be ascertained and certified on the first examination thereof, by a Custom House Appraiser, or by such other person as the Officer in charge of the Custom House shall appoint for the purpose.

Damaged goods to be sold by auction and Duty levied on amount of gross sale proceeds less Duty.

LXI. Goods, the damaged condition of which is ascertained and certified to the satisfaction of the Officer in charge of the Custom House, may after public notice in the Official Gazette be sold by public auction at such time (within thirty days from the date of entry), and at such place, as the Officer in charge of the Custom House shall appoint. The Duty on such goods shall be adjusted on the gross amount realized by their *bond fide* sale, as proved by the original account sales, without any abatement or deduction whatsoever, except of so much as represents the Duties payable on the importation thereof. On goods the value of which shall have been assessed under the provisions of Section CLXX of this Act, no abatement of Duties shall be allowed, unless they be deteriorated to the extent of one-fifth of their value. No abatement of Duty on account of damage shall be allowed on Wines, Spirits, or Beer, or on any other Articles on which Duties are levied on quantity and not on value.

Goods derelict and wreck to be treated as foreign goods.

LXII. All goods derelict, jetsam, flotsam, and wreck, brought or coming into any Port in British India, shall, at all times, be subject to the same Duties as goods of the like kind are subject to on importation at such Port, unless it shall be shown, to the satisfaction of the Officer in charge of the Custom House, that such goods

are the produce, or manufacture of any country or place, by virtue whereof they are entitled to be admitted Duty free, or that such goods, if liable to Duty, are entitled to an abatement in respect of damage.

Officer in charge of Custom House may, when necessary, direct that goods may be weighed or measured on boardship before landing.

LXIII. The Officer in charge of the Custom House whenever he shall see fit, may require that goods brought by Sea, and stowed in bulk, shall be weighed or measured on boardship before landing, and may levy Duty according to the result of such weighing or measurement.

No Duty on portion of import cargo intended for another Port, &c.

LXIV. Any portion of an import cargo intended for another Port, or any stores intended for the home voyage, may, with the special sanction of the Officer in charge of the Custom House, be retained on board of any vessel, and such cargo or stores, so retained, shall not be subject to the payment of Duty. Provided that all such goods are entered in the Manifest, and in the outward clearance of the vessel, as part of the import cargo not landed, and on which no Duty has been paid. Nothing in this Section shall prevent the Officer in charge of the Custom House from sealing up, if he see reason for so doing, any portion of such cargo or stores, during the vessel's stay in Port.

Warehousing.

Penalty for improper carrying into Warehouse.

LXV. If any goods entered to be warehoused shall be carried into the warehouse, unless with the authority or under the care of the proper Officers of Customs, and in such manner, by such persons, within such time, and by such roads

or ways, as such Officers shall direct, such goods shall be liable to confiscation, or the person so carrying them shall forfeit a sum not exceeding one thousand Rupees.

Deposit of goods in warehouse by importers.

LXVI. It shall be lawful for any person who has imported any goods into any warehousing Port to deposit such goods without payment of Duty on the first entry thereof, in any public or private warehouse, approved, appointed, or licensed under this Act.

Public warehouses.

LXVII. Every building in any warehousing Port, which the Chief Customs Authority of the Presidency or place shall from time to time approve or appoint for the purpose, shall be a public warehouse for the reception of goods under this Act. Every public warehouse shall be under the lock and key of a warehouse-keeper appointed by the Chief Officer of Customs of the Port in which it is situated. The warehouse-keeper shall be responsible for the charge of all goods deposited in his warehouse and for their due reception therein and delivery therefrom.

Chief Customs Authority to decide what goods are to be warehoused, and on what terms.

LXVIII. The Chief Customs Authority of the Presidency or place may from time to time determine in what divisions of any public warehouse, and in what manner, and on what terms, including rates of rent, any goods and what sort of goods, may and may only be deposited without payment of Duty on the first entry thereof. A table of the rates of rent so fixed for every public warehouse shall be placed in a conspicuous part thereof.

LXIX. At any warehousing Port the Chief Officer of Customs of the Port shall have power to license private warehouses for the reception of goods under this Act without payment of Duty on the first entry thereof. Every license for a private warehouse so granted shall, unless it be otherwise provided in the license, be liable to be revoked after one month's notice by the Chief Officer of Customs of the Port.

Licensing of private warehouses at any warehousing Port.

LXX. Every application for a license for a private warehouse shall be in writing, and shall be drawn up in the form marked A annexed to this Act, or in such other form as shall from time to time be prescribed by the Chief Customs Authority of the Presidency or place, and shall be signed by the applicant.

Form of application for license for private warehouses.

LXXI. Every application for the admission of goods into any public or private warehouse shall be in writing, and shall be drawn up in the form marked B annexed to this Act, or in such other form as shall from time to time be prescribed by the Chief Customs Authority of the Presidency or place, and shall be signed by the applicant.

Form of application for the admission of goods into warehouse.

LXXII. No goods shall be warehoused, without payment of Duty on the first entry thereof, unless such goods shall have been assessed for Customs Duty in like manner as goods intended to be passed for home consumption.

No goods to be warehoused without payment of Duty unless assessed for Customs Duty.

The warehouse-keeper in respect of goods lodged in a public warehouse,

Warehouse-keeper or bonder to be answerable for weight or gauge.

and the person who obtained the license in respect of goods lodged in a private warehouse, shall be answerable for the weight or gauge reported by the Custom House Officer, who shall have assessed such goods, allowance being made, if necessary, for ullage and wastage as provided in Section LXXXVIII of this Act.

Nothing in this Section shall interfere with the re-assessment for Duty of warehoused goods on their clearance for home consumption, should such re-assessment be required under Section XXVI of this Act, in consequence of an alteration of any Duty or of any fixed valuation for Duty.

Saving of the re-assessment of warehoused goods on clearance for home consumption.

LXXIII. When an application shall have been made for the warehousing of any goods under this Act, and when such goods shall have been assessed for Duty as directed in the last preceding Section, the importer, owner, or consignee, or his agent shall be required to execute a bond for the amount of such Duty in the form marked C annexed to this Act, or in such other form as shall from time to time be prescribed by the Chief Customs Authority of the Presidency or place. The bond shall be for twice the amount of Duty assessed on the goods, and shall stipulate for the payment, from the date of demand of any sum due on account of the goods, of interest on such sum at such rate, not exceeding 6 per cent per annum, as shall be fixed by the Chief Customs Authority of the Presidency or place. Every person who shall execute a bond under this Section shall be bound thereby for the payment of all Duties and charges that shall be claimable on account of the goods, or of penalties incurred for violation of the Cus-

Bond under what circumstances to be taken. Form and conditions of bond.

toms law in respect to the same. When any such bond shall have been executed, the goods shall be allowed to remain in warehouse for a period not exceeding three years, without being liable to the demand of Import Duty.

Goods for warehouse to be sent in charge of Customs Officer with a pass.

LXXIV. When the provisions of the three Sections last preceding shall have been complied with in respect to any goods, such goods shall be forwarded in charge of an Officer of Customs to the warehouse in which they are to be deposited. There shall be sent with the goods a pass in which the name of the importing vessel, and of the bonder, the marks, numbers, and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited, shall be specified. On receipt of the goods into the warehouse, the correctness of the pass, if it be correct, shall be duly certified by the proper Officer, and the pass shall be returned to the Officer in charge of the Custom House, after which the warehousing of such goods shall be deemed to have been completed. If any goods entered to be warehoused shall be withheld, or removed from any proper place of examination, before they shall have been examined and certified by the proper Officer, it shall be deemed that such goods have not been duly warehoused, and they shall be liable to confiscation.

Penalty for misdescription of goods.

LXXV. When goods are passed by tale or by package, the importer, owner, or consignee of such goods, or his agent, shall, for every omission or misdescription thereof, tending to injure the revenue, forfeit a sum not exceeding ten times the amount of Duty which could have been lost to Govern-

ment by such omission or misdescription, unless it shall be proved to the satisfaction of the Collector of Customs that the variance was accidental. If the quantity or value of any goods shall have been overstated on importation, the error may be rectified at any time before the warehousing of the goods shall be completed.

Packages, &c., to be marked and numbered before admission into warehouse.

LXXVI. No package, butt, cask, or hogshead shall be admitted into any public or private warehouse, unless it bear the marks and numbers specified in the pass for its admission. All goods shall be warehoused in the packages, butts, casks, or hogsheads in which they shall have been imported, except as provided in Section LXXXV of this Act. If any such goods be not so warehoused, or if any alteration be made in goods so warehoused or in the packing thereof, or if any such goods be removed from the warehouse in which they were originally deposited, except in presence or with the sanction of the proper Officer, or under the proper authority for their delivery, such goods shall be liable to confiscation.

Penalty for keeper or licensee of a warehouse neglecting to stow goods properly.

LXXVII. If the keeper of any public warehouse, or the person who has obtained a license for any private warehouse, shall neglect to stow the goods warehoused therein, so that easy access may be had to every package and parcel thereof, he shall, for every such neglect, forfeit a sum not exceeding fifty Rupees.

Penalty for keeper or licensee of a warehouse neglecting to produce goods when required.

LXXVIII. If the keeper of any public warehouse, or the person who has obtained a license for any private warehouse, shall fail, on

the requisition of any Officer of Customs, to produce any goods which shall have been deposited in such warehouse, and which shall not have been duly cleared and delivered therefrom, he shall, for every such neglect, forfeit a sum not exceeding fifty Rupees in respect of every package or parcel so missing or deficient, and also a sum equal to the Duties due thereon.

Goods entered to be warehoused, if not duly warehoused, or concealed or removed, to be confiscated.

LXXIX. If any goods entered to be warehoused shall not be duly warehoused in pursuance of such entry, or after being duly warehoused shall be fraudulently concealed in or removed from the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment, such goods shall be liable to confiscation.

Officer in charge of Custom House may cause packages lodged in warehouse to be opened and examined.

LXXX. The Officer in charge of the Custom House shall have authority at any time to issue his written order to cause any goods or packages lodged in any public or private warehouse to be opened, weighed, or otherwise examined as he may direct; and after any goods shall have been so opened or examined, to cause the same to be sealed or marked in such manner as to him may seem fit. When any goods shall have been so sealed and marked, after examination, they shall not be again opened without permission from the Officer in charge of the Custom House; and when any such goods shall be opened with the permission of such Officer, the packages shall again be sealed or marked as before.

Penalty for proprietor or licensee of private warehouses refusing access to Customs Officers.

LXXXI. The Officer in charge of the Custom House, or any Officer deputed by him for the purpose, shall have access to any private warehouse licensed under this Act; and if the person who has obtained a license for any such private warehouse shall not open the same when required so to do, or shall, upon demand made at any time within the hours of business at the Port, refuse access to any Officer entitled under this or any other law to have access thereto, such person shall forfeit a sum not exceeding one thousand Rupees, and shall further be liable to have his license forthwith cancelled and withdrawn.

When bond for Duty in goods in private warehouse deprived of license, shall become due.

LXXXII. Every bond executed for Duty chargeable on goods deposited in any private warehouse shall become due and may be put in suit for the levy of such Duties and other demands of Customs after seven days shall have passed from the date on which the Officer in charge of the Custom House shall have given notice of the license for such warehouse being withdrawn.

Owners to have access to warehoused goods attended by an Officer of Customs during business hours.

LXXXIII. Any importer, owner, or consignee of goods lodged in a public or private warehouse under this Act, or the agent of any such importer, owner, or consignee shall, at any time within the hours of business, have access to his goods in presence of an Officer of Customs, and an Officer of Customs shall be deputed to accompany any such person upon application being made in writing to the Officer in charge of the Custom House for the purpose. When an Officer of Customs is deputed as above, the person making the application

shall, if required so to do, pay into the hands of the Officer in charge of the Custom House a sum sufficient to meet the expense of employing a special Officer for this purpose, whenever the Officer in charge of the Custom House shall find it expedient to employ such special Officer.

Penalty for importer or owner of warehoused goods clandestinely gaining access.

LXXXIV. If the importer, owner, or consignee, of any warehoused goods, or the agent or any person in the employ of such importer, owner, or consignee shall clandestinely open any warehouse, or, except in presence of the proper Officer of Customs, gain access to his goods, such importer, owner, consignee, or agent shall, in every such case, forfeit a sum not exceeding one thousand Rupees.

Goods in warehouse may be sorted, repacked, &c.

LXXXV. With the sanction of the Officer in charge of the Custom House, and after such notice given and cause shown, and at such times, and under such rules and conditions as the Chief Customs Authority of the Presidency or place shall from time to time prescribe, it shall be lawful for any importer, owner, or consignee of goods, or his agent, either before or after warehousing, to sort, separate, pack, and repack any goods in warehouse, and to make such alterations therein as may be necessary for the preservation, sale, shipment, or disposal thereof (such goods to be repacked in the packages in which they were imported, or in such other packages as the Officer in charge of the Custom House shall permit); and also to fill up any casks of wine or spirits from any casks of the same secured in the same warehouse; and also to mix any wines of the same sort, erasing from the cask all import brands, unless the whole of the wine so mixed be of

the same brand; and also to take such samples of goods as may be allowed by the Officer in charge of the Custom House, with or without entry, and with or without payment of Duty, except as the same may eventually become payable on a deficiency of the original quantity; and after such goods have been so separated and repacked in proper or approved packages, the Officer in charge of the Custom House may, at the request of the importer, owner, or consignee of such goods, or his agent, cause or permit any refuse, damaged, or surplus goods occasioned by such separation or repacking (or, at the like request, any goods which may not be worth the Duty) to be destroyed, and may remit the Duty payable thereon.

If goods be damaged by fire, &c., the importer not entitled to compensation.

LXXXVI. No importer, owner, or consignee of goods shall be entitled to claim from the Officer in charge of the Custom House, or from any keeper of a public warehouse, compensation for any loss or injury that may occur to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it shall be proved that such loss or injury was occasioned by the wilful act or neglect of the warehouse-keeper or of an Officer of Customs.

Chief Customs Authority may remit Duties on warehoused goods lost or destroyed, and if goods are damaged, Duty to be levied on actual value.

LXXXVII. If any goods warehoused, or entered to be warehoused, or entered to be deliveed from a warehouse, shall be lost or destroyed by unavoidable accident or delay either on board of any vessel, or in landing, or during receipt into the warehouse, or in the warehouse, the Chief Customs Authority of the Presidency or place may remit or return the Duties due

thereon. Provided that, if any goods be so destroyed in a private warehouse, notice thereof be given to the Officer in charge of the Custom House within forty-eight hours after the discovery of the accident. If goods lodged in a warehouse shall receive damage through unavoidable accident, they shall be re-assessed for Duty according to their actual value, and a new bond for the same shall be executed for the unexpired term of warehousing.

LXXXVIII. The Import Duty on all goods shall be settled on the quantity or value thereof, as the case may be, registered at the time of importation, without any deduction whatever. Provided that if it shall appear at the time of clearing any Wines, Spirits, or Beer, from any warehouse, that a deficiency exists, an allowance (on account of ullage and wastage) shall be made in adjusting the Duties thereon to an extent not exceeding the rates specified in the following Table, or in such other Table as may from time to time be prescribed in this behalf by the local Government:—

Import Duty to be on the quantity or value registered at time of importation.

Proviso as to Wines, Spirits, or Beer.

In respect to Wines, Spirits, and Beer in cask, the rate of ullage or wastage is not to exceed the rates below specified, viz.:—

For any time not exceeding	6 months	...	2½ per Cent.
Exceeding 6 months and ditto	12	ditto	5 "
Ditto 12 " ditto	8	ditto	7½ "
Ditto 18 " ditto	2	years	10 "
Ditto 2 years			12½ "

LXXXIX. If any goods lodged in a private warehouse shall be found to be deficient at the time of delivery therefrom, beyond the allowance provided for ullage and wastage in the last preceding Section, the person who obtained the license for such warehouse shall, unless the

Penalty for deficiencies beyond allowed ullage and wastage.

deficiency be accounted for to the satisfaction of the Officer in charge of the Custom House, forfeit a sum equal to five times the Duty chargeable on the goods so deficient. Provided that it shall be competent to the Chief Customs Authority of any Presidency or place to direct that allowance be made in any special case for an additional rate of ullage and wastage not exceeding twice that contemplated in the last preceding Section.

XC. If any goods lodged in a private warehouse shall be found to exceed the registered quantity, such excess, unless accounted for to the satisfaction of the Officer in charge of the Custom House, shall be charged with five times the ordinary Duty thereon. When any penalty shall be incurred under this or the last preceding Section, the goods in respect of which such penalty is incurred shall not be removed until the same is paid.

Penalty for excess of registered quantity.

XCI. No goods shall be removed from any warehouse, except after application to the Officer in charge of the Custom House, for permission to pass the goods for export or for home consumption, in like manner as other goods are passed through the Custom House; or for removal to another warehouse, as prescribed in Section XCVI of this Act.

Goods not to be removed from warehouse except under application to the Officer in charge of the Custom House.

XCII. Applications to remove goods from any warehouse shall be made in the form marked D annexed to this Act, or in such other form as the Chief Customs Authority of the Presidency or place may from time to time prescribe.

Form of application for removal of goods. Twenty-four hours' notice to be given.

Twenty-four hours' notice shall ordinarily be given to the Officer in charge of the Custom House, or to the warehouse-keeper, of an intention so to remove such goods.

XCIII. If any goods shall be taken out of any warehouse without due entry of the same with the proper Officer of Customs, the bonder shall forthwith pay the Duties due upon such goods, and every person who shall so take out any goods without payment of Duty, or who shall aid, assist, or be concerned therein, shall, in every such case, forfeit a sum not exceeding one thousand Rupees. If the person so offending be an Officer of Customs not acting in execution of his duty, and be prosecuted to conviction by the importer, owner, or consignee of such goods, no Duty shall be payable for or in respect of such goods, and the damage so occasioned by such Officer shall, with the sanction of the Chief Customs Authority of the Presidency or place, be repaid to such importer, owner, or consignee.

Penalty if goods taken out of warehouse without entry.

XCIV. The expenses of carriage, packing, and stowage of goods on their reception into or removal from a warehouse, shall, if paid by the Officer in charge of the Custom House, or by the warehouse-keeper, be chargeable on the goods, and be defrayed by the importer, owner, or consignee, in like manner as the Customs Duties, before the goods are removed. If the goods be lodged in a public warehouse, the importer, owner, or consignee shall further pay monthly, on receiving a bill or written demand for the same from the warehouse-keeper, the rent and warehouse dues. If any bill for rent or warehouse dues be not discharged within ten days from the date of presentation, the Officer in charge of the Custom House shall have power, in liquidation of his demand, (any private transfer or assignment of the goods notwithstanding) to cause to be sold by public auction, after due notice in the Official Gazette such sufficient portion of the goods as he may select.

Expenses of carriage, packing, &c., to be borne by the owners, and to be realized as Customs Duties. Bill for rent to be sent in monthly, and if not paid in ten days, goods may be sold in satisfaction.

XCV. If any importer, owner, or consignee shall omit to pay any Duty or penalty that shall fall due on account of goods warehoused under this Act, it shall be lawful for the Officer in charge of the Custom House either to proceed upon the bond executed by such importer, owner, or consignee, or to cause such portion as to him shall seem fit of the warehoused goods, on account of which the Duty or penalty is demanded, to be detained in satisfaction thereof; and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the importer, owner, or consignee), the goods so detained shall be liable to be sold by public auction in satisfaction of the demand after due notice in the Official Gazette. The proceeds of any sale so made of goods so detained, shall be written off upon the bond in discharge thereof to the amount received, less the charges of the sale; and if any surplus be obtained from such sale, beyond the amount demanded, such surplus shall be paid over to the importer, owner, or consignee of the goods. No transfer or assignment of goods shall prevent the Officer in charge of the Custom House from proceeding against such goods in the manner above provided for any

Officer in charge of Custom House to have power to proceed against goods or under the bond at his option; and to detain goods and sell after ten days, if the demand be not paid. Proceeds of sale to be written off on the bond, and surplus paid over to the owner of the goods. No transfer to bar this process.

demand of Customs Duties or penalty claimed thereon.

XCVI. Any importer, owner, or consignee of goods warehoused under this Act, or any agent of such importer, owner, or consignee may, with the permission of the Chief Officer of Customs of the Port, and on such conditions and with such security as the Chief Customs Authority of the Presidency or place shall direct, remove goods from one public or private warehouse to another warehouse in the same Port. When any person shall desire so to remove any goods, he shall make application in the form marked E annexed to this Act, or in such other form as the Chief Customs Authority shall from time to time prescribe.

Goods may be removed from one warehouse to another, application being made according to prescribed form.

XCVII. Goods warehoused under this Act at any Port or place in British India may in like manner be removed by sea or by inland carriage in order to be re-warehoused at any other Port or place in British India in which the like kind of goods may lawfully be warehoused on importation. Such goods may also again be removed (when required) to any other such Port to be there again re-warehoused. When any person shall desire so to remove any goods, he shall make application to the Chief Officer of Customs of the Port at which they are warehoused, stating the particulars of the goods to be removed, the name of the Port to which it is intended that they shall be removed, together with such other information, and in such manner and form, as the Chief Customs Authority of the Presidency or place shall from time to time prescribe.

Bonded goods may be removed from one Port to another.

XCVIII. When permission is granted for the removal of any goods from one warehousing Port to another under the last preceding Section, an account containing the particulars thereof shall be transmitted by the proper Officer of the Port of removal to the proper Officer of the Port of destination, and the person requiring the removal shall enter into a bond, with one sufficient surety, in a sum equal at least to the Duty chargeable on such goods, for the due arrival and warehousing thereof at the Port of destination, within such time as the Chief Customs Authority of the Presidency or place shall direct. Such bond may be taken by the proper Officer, either of the Port or place of removal, or of the Port or place of destination, as shall best suit the residence or convenience of the persons interested in such removal. If such bond shall be taken at the Port or place of destination, a certificate thereof, signed by the proper Officer of such Port, shall, at the time of the entering of such goods, be produced to the proper Officer of the Port of removal, and such bond shall not be discharged, unless such goods shall be produced to the proper Officer, and duly re-warehoused at the Port of destination, within the time allowed for such removal or shall be otherwise accounted for to the satisfaction of such proper Officer; nor until the full Duties due upon any deficiency of such goods not so accounted for shall have been paid.

Officers at Port of removal to transmit account of goods to Officers at Port of destination.

XCIX. It shall be lawful for the Chief Customs Authority of any Presidency or place to permit any person desirous of removing warehoused goods to enter into a general bond, with such sureties, in such amount, and under such conditions, as such Chief

Remover may enter into a general bond.

Customs Authority shall approve, for the removal from time to time of any goods from one warehouse to another, either in the same or in a different Port, and for the due arrival and re-warehousing of such goods at the Port of destination, within such time as such Chief Customs Authority shall direct.

Settlement of Duty on warehoused goods not to be delayed beyond three years.

C. Provided that in no case shall the settlement of Duty on warehoused goods be delayed beyond three years from the date of the first warehousing of the goods in British India.

Goods on arrival at Port of destination to be subject to same laws as goods on first importation.

CI. Upon the arrival of such goods at the Port or place of destination, they shall be entered and warehoused in the same manner and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry and warehousing of goods on the first importation thereof.

Goods brought into one Indian Port, but intended for another Indian Port may be transshipped without payment of Duty, on security being given.

CII. When goods are brought in any vessel to any Port in British India and application is made to transship such goods for removal to some other Port in British India, such trans-shipment shall be allowed without the payment of Duty at the Port of trans-shipment, provided that the person requiring such trans-shipment shall enter into a bond, with such security as may be required of him, in a sum equal to the Duty chargeable on such goods, for the due arrival and entry thereof at the Port of destination within such time as the Chief Officer of Custom of the Port shall direct. Such goods shall then be treated in all respects as warehoused

goods, removed under the provisions of Section XCVII of this Act. An Officer of Customs shall, in every case, be deputed to superintend the removal of such goods from vessel to vessel.

On arrival of goods at Port of destination, they may, after formal re-warehousing, be entered for exportation or home use on payment of Duties.

CIII. If, on the arrival of goods so removed at the Port of destination, the person making the removal shall be desirous forthwith to export such goods or to pay Duty thereon for home use, without actually lodging the goods in the warehouse for which they had been entered, the Officers of Customs at such Port of destination may, after all the formalities of entering and examining such goods for re-warehousing have been duly performed, permit the goods to be entered and shipped for exportation, or to be entered and delivered for home use, upon payment of the Duties due thereon, in like manner as if such goods had been actually lodged in such warehouse. All goods so exported, or for which the Duties have been so paid, shall be deemed to have been duly cleared from the warehouse.

Reserved Duty to be paid on the re-exportation of bonded goods.

CIV. When any goods imported and warehoused as provided in this Act, shall have been re-exported by Sea within the period during which such goods are by this Act permitted to continue in warehouse and all charges or penalties which have been incurred on account of such goods, shall have been paid, the bond executed at the time of lodging the goods in warehouse shall be deemed to have been discharged, and shall be cancelled accordingly.

CV. If any goods warehoused as provided in this Act, shall be removed or taken from the warehouse otherwise than for exportation by Sea, or if any goods shall not have been cleared from the warehouse and exported at the expiration of the time during which such goods are permitted by this Act to remain in warehouse, the Officer in charge of the Custom House shall demand the full amount of Import Duty which is chargeable on account of such goods, and all charges or penalties which have been incurred; and if the amount so claimed, be not paid within ten days from the date of the demand, the Officer in charge of the Custom House shall have power to realize the same, either by putting the bond in suit, or, at his option, by causing the goods, or any sufficient portion thereof, to be sold by public auction in satisfaction of the demand after due notice in the Official Gazette.

On goods being removed otherwise than for export, &c. full Duty to be paid.

CVI. When any goods warehoused as provided in this Act shall be removed from any public or private warehouse, the Officer in charge of the Custom House shall cause such removal to be noted on the back of the bond. Every note so made shall specify the quantity and description of goods removed, the purposes for which they have been removed, the date of removal, the name of the person removing them, the number and date of the Export Pass under which they have been taken away, if removed for exportation by Sea, or of the Import Pass or order, if removed for home consumption, and the amount of Duty paid.

Removal of goods to be noted on the bond, with particulars.

CVII. A register shall be kept of all bonds entered into for Customs Duties on goods warehoused as provided in this Act, and entry shall be made in such register of all particulars specified in the last preceding Section. When the register shall show that the entire quantity of the goods covered by any bond has been withdrawn from warehouse, either owing to the goods being passed for home consumption on the payment of Duties, or owing to their re-exportation by Sea, it shall be competent to, and shall be the duty of, the Officer in charge of the Custom House, to cancel such bond as discharged in full, and to deliver it so cancelled to the person who shall have executed or who shall be authorized to receive it.

A register of bonds to be kept. When the bonds are to be cancelled and returned to the obligee.

CVIII. All the provisions of this Act relating to private warehouses shall be applicable to all warehouses wherein the Bengal Bonded Warehouse Association shall receive bonded goods.

Provisions relating to private warehouses applicable to Bengal Bonded Warehouse Association.

Exportation.

CIX. No vessel shall be entitled to entry outwards, or to take on board any part of her export cargo, until a written application for such purpose shall have been made to the Officer in charge of the Custom House by the Master or Commander of such vessel, or by his authorized agent, nor until an order shall have been given thereon by such Officer for such entry or shipment of cargo. Every written application made under this Section shall specify the name, tonnage, and nation of the vessel, the name

Permission for entry outwards to be obtained before export cargo is put on board.

of the Master or Commander, and the name of every place for which cargo is to be shipped. If any goods be taken on board of any vessel at any Port in British India before she shall have been entered outwards at such Port, the Master or Commander of such vessel shall forfeit a sum not exceeding one thousand Rupees.

Period allowed for the shipment of export cargo.

CX. A period of fifteen working days, or such further period as the Officer in charge of the Custom House shall direct, shall be allowed for the shipment of export cargo on board of every vessel. If the period occupied in such shipment be in excess of that allowed, the vessel shall be charged with the expense of the Officer of Customs at a rate not exceeding five Rupees per diem (Sundays and holidays excepted) for such excess period. Due allowance shall in such case be made for any period during which a vessel, after the completion of the discharge of import cargo, shall be laid up by the withdrawal of the Preventive Officer upon application from the Master or Commander. If the Master or Commander of any vessel so laid up shall, before application is made by him or his agent for a Custom House Officer to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods whatever, such Master or Commander shall forfeit a sum not exceeding one thousand Rupees, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the vessel, and if not protected by a pass, shall be liable to confiscation.

Goods not to be shipped except on proper days and places, nor until entry and clearance.

CXI. Except with the written permission of the Officer in charge of the Custom House, no goods, with

the exception of passengers' baggage, shall on any Sunday, or on any holiday or day on which the shipping of cargo is or shall be prohibited by the Chief Customs Authority of the Presidency or place, be shipped or waterborne to be shipped for exportation from any Port in British India; nor, except with such written permission, shall any goods be so shipped or waterborne to be shipped on any day except between such hours as the Chief Customs Authority shall from time to time appoint by public notice in the Official Gazette; nor from any place in any such Port except a wharf duly appointed for such purpose; nor without the presence of the proper Officer of Customs; nor before due entry outwards of the exporting vessel, and of the goods; nor before such goods shall have been duly cleared for shipment. Any person who shall cause or suffer any goods to be shipped or waterborne to be shipped contrary to any of the provisions of this Section shall in every such case forfeit a sum not exceeding one thousand Rupees; and any goods so unauthorizedly removed for shipment, together with any vessel in which they are being so removed, shall be liable to confiscation.

Penalty for obstructing Customs Officer in opening package and examining goods shipped.

CXII. It shall be lawful for an Officer of Customs to open any package, and fully to examine any goods shipped or brought for shipment at any place in British India. Any person who shall obstruct an Officer of Customs in the discharge of his duty under this Section shall forfeit a sum not exceeding five hundred Rupees.

Officer in charge of Custom House to send Officers of Customs on board of any vessel clearing from his Port.

CXIII. It shall be competent to the Officer in charge of the Custom House at any Port in British India at any time to send at his

discretion one or more Officers of Customs on board of any vessel clearing from such Port. Every Officer of Customs so sent shall remain on board of such vessel by day and by night, until it shall be otherwise ordered by the Officer in charge of the Custom House. Provided that it shall be competent to the Officer in charge of the Custom House to direct whenever he may see fit so to do, and on such conditions as he may see fit to impose, that the shipment of cargo may take place without the presence of a Custom House Officer.

On entry outwards bond-note to be given for the shipping and landing.

CXIV. Before any warehoused goods, or goods subject to Duties of Excise, or goods entitled to drawback of Customs on exportation, or goods exportable only under particular Rules or restrictions, shall be permitted to be exported, the exporter or his agent shall, if required so to do, deliver to the Officer in charge of the Custom House a bond-note or account of such goods, and shall give security by bond in such sum not exceeding twice the Duty leviable on such goods as the Officer in charge of the Custom House shall direct with one sufficient surety that such goods shall be duly shipped, exported, and landed at the place for which they are entered outwards, or shall be otherwise accounted for, to the satisfaction of such Officer. Such bond-note, when certified by the proper Officer of Customs, shall be the export entry for such goods.

Exporter to deliver shipping bill before shipping any goods.

CXV. No goods shall be shipped or water-borne to be shipped for exportation, until the exporter or his agent shall have filled in and delivered to the Officer in charge of the Custom House, or other proper Officer, a shipping bill of

such goods in the form marked F appended to this Act, or in such other form as may from time to time be prescribed by the Chief Customs Authority of the Presidency or place.

Boat-note.

CXVI. When any goods shall be sent for the purpose of being shipped for exportation on board of any vessel, there shall be sent with each boat-load or other separate despatch a boat-note specifying the number of packages so sent and the marks and numbers or other description thereof. Each boat-note shall be signed by the proper Officer of Customs, and shall be delivered to the Officer of Customs who is on board of the vessel on which such goods are to be shipped, if any such Officer be on board. If no such Officer be on board, every such boat-note shall be delivered to the Master or Commander of the vessel, or to an Officer of the vessel appointed by such Master or Commander to receive it. Every person so receiving any such boat-note shall be bound, on pain of forfeiting a sum not exceeding five hundred Rupees, to deliver it, when required so to do by any Officer of Customs authorized to make such requisition.

No vessel to depart without a port-clearance.

CXVII. No vessel, whether laden, partially laden, or in ballast, shall depart from any Port in British India until a Port-clearance shall have been granted by the Officer in charge of the Custom House or other Officer duly authorized to grant the same. Every application for Port-clearance shall be made at least twenty-four hours before the intended departure of the vessel, and every Master or Commander of a vessel so applying for Port-clearance shall answer to the proper Officer

of Customs such questions touching her departure and destination as shall be demanded of him. If any vessel shall depart or attempt to depart without a Port-clearance, the Master or Commander shall forfeit a sum not exceeding one thousand Rupees, which may be recovered from the Master or Commander or from the owner of the vessel.

CXVIII. Except when duly appointed by the Master Attendant, no Pilot shall take charge of and no Commander of a Steam Tug shall take in tow any vessel proceeding to Sea, unless the Master or Commander of such vessel shall produce a Port-clearance. Every person convicted before a Magistrate of an infraction of this rule, shall forfeit a sum not exceeding one thousand Rupees.

No Pilot, &c., to take charge of, &c., any vessel proceeding to sea without production of Port-clearance.

CXIX. The Master or Commander of every vessel intending to leave any Port in British India shall, at the time of applying for Port-clearance deliver to the Officer in charge of the Custom House, or other duly authorized Officer, a Manifest in duplicate according to such form as may from time to time be prescribed by the Chief Customs Authority of the Presidency or place, containing a full and true specification of all goods to be exported in the vessel, and shall also deliver to the Officer in charge of the Custom House, or other duly authorized Officer, such certificates as the Officer in charge of the Custom House, acting under the general instructions of such Chief Customs Authority, shall require. The Officer in charge of the Custom House, or other duly authorized Officer, when satisfied with the said certificates, and with the correctness of the Ma-

The Master of a vessel, on applying for Port-clearance, to deliver a Manifest and certificates.

nifest, shall grant a Port-clearance to the Master or Commander, and shall return at the same time to such Master or Commander one copy of the Manifest duly countersigned by the proper Officer of Customs.

CXX. The Officer in charge of the Custom House shall be competent to refuse Port-clearance to any vessel until the required Manifest and certificates are produced, and until all Port-dues and other charges or penalties, due by such vessel, or by the Master or Commander thereof, shall have been duly paid or their payment duly guaranteed.

Port-clearance not to be granted until all documents are delivered and charges paid.

CXXI. If any goods liable to any Duty on importation, or taken from the warehouse to be exported, or entitled to drawback on exportation, which are enumerated in the Manifest of any vessel, shall not be duly shipped before the departure of such vessel, or shall not be duly certified by the proper Officer as shortshipped, such goods shall be liable to confiscation. If any goods not enumerated in such Manifest, shall be taken on board of any such vessel, the Master or Commander shall forfeit a sum not exceeding fifty Rupees in respect of every package of such goods. If any goods duly shipped on board such vessel be landed at any place other than that for which they shall have been so cleared, the Master or Commander of such vessel shall, unless the fact be accounted for to the satisfaction of the Officer in charge of the Custom House, forfeit a sum not exceeding three times the value of such goods so landed.

Goods on board to correspond with the Manifest.

CXXII. Upon all goods that are passed through the Custom House for shipment on an application presented after Port-clearance shall

Goods passed for shipment after Port-clearance has been granted how to be treated.

have been granted, 2 per cent upon the market value of free goods and upon the Tariff value of rated goods shall in every case be levied in addition to any Duty to which such goods shall be ordinarily liable. Provided that nothing in this Section shall be deemed to apply to any shipment of treasure or opium.

Duty on goods not shipped or re-landed may be returned on application.

CXXIII. Upon an application being made, the Duty levied upon goods not shipped or upon goods shipped and afterwards re-landed, may be returned to the exporter. Provided that no such refund shall be allowed unless application to re-land shall have been made, or notice of non-shipment shall have been given, before the vessel on which such goods were intended to be shipped or from which they were re-landed, shall have left the Port, or within forty-eight hours after the granting of Port-clearance to such vessel.

Proviso.

Commanders of vessels not bringing to at prescribed stations to be fined.

CXXIV. If any vessel departing from any Port in British India shall, when required, fail to bring to at such station as shall have been appointed by the Chief Customs Authority for the landing of Officers from such vessel or for further examination previous to such departure, the Master or Commander of such vessel shall in every such case forfeit a sum not exceeding one thousand Rupees.

Goods re-landed from a vessel put back from stress of weather, how to be disposed of.

CXXV. If any vessel, after having cleared from any Port in British India, shall return to such Port, and any owner or shipper of cargo in such vessel, or the agent of any

such owner or shipper, shall desire to land the same for re-export, an Officer of Customs shall be sent to watch the vessel and to take charge of the cargo during such re-landing or removal from on board; and the goods on board of such vessel shall not be allowed to be trans-shipped or re-exported free of Duty, by reason of the previous settlement of Duty at the time of first export, unless such goods shall be lodged in such place as shall be allowed by the Officer in charge of the Custom House, and shall remain while on land, or while on board of any other vessel, under special charge of an Officer of Customs until the time of re-export. All charges attending such custody shall be borne by the exporter. Provided that, in any case of return to Port, after Port-clearance, it shall be lawful for the exporter, or for the Master or Commander, to enter the vessel and to land the cargo under the rules for the importation of goods; in which case the Export Duty shall be refunded to, and the amount paid in drawback shall be reclaimed from, such exporter; and if any goods, on account of which drawback has been paid, be not found on board of any such vessel, the Master or Commander shall forfeit a sum not exceeding the entire value thereof, unless the fact be accounted for to the satisfaction of the Officer in charge of the Custom House.

Drawback.

Drawback of Customs allowed on the re-export of certain goods under certain conditions.

CXXVI. Upon the re-export by Sea of any goods, except Salt and Opium, imported into British India from any Foreign Port or place, and upon which Duties of Customs have been paid on importation, the amount of such Duty shall be repaid as drawback. Provided that in every such case the goods

be identified to the satisfaction of the Officer in charge of the Custom House; and that the re-export be made within two years from the date of import as shown by the Custom House Register, or within such extended term as the Chief Customs Authority of the Presidency or place shall, on sufficient cause for such extension being shown, in any case determine. Articles on which, though thay be not country articles, an export duty is chargeable by law, shall not, on re-exportation, be entitled to claim exemption from such Duty by reason of their having paid Duty on importation. But it shall be lawful for the Chief Customs Authority in any such case to direct that no reservation of any part of the import Duty be made on the re-exportation of such articles.

CXXVII. No payment of drawback shall be made upon any goods re-exported from any Port in British India, unless the claim to receive such drawback be made and established at the time of re-export, nor unless payment be demanded within one year from the date of entry for shipment. No such payment of drawback shall be made until the vessel carrying the goods has put out to Sea.

No drawback to be allowed, unless claim is made at the time of re-export, and the amount demanded within one year.

CXXVIII. No drawback shall be allowed upon the exportation of any goods entered for drawback, which shall be of less value than the amount of the drawback claimed. All such goods so entered shall be liable to confiscation.

Goods not entitled to drawback if of less value than the amount of drawback claimed.

CXXIX. No drawback shall be allowed upon goods not included in the Export Manifest.

No drawback on goods not entered in Export Manifest.

CXXX. No drawback shall be allowed upon goods exported from one Port in British India, to another such Port, not being a free Port. But drawback may be allowed upon goods which, after having been charged with Duty at one Port in British India, and thence exported to another such Port not being a free Port, are thence again re-exported to a Foreign Port. Provided that in every such case the goods be identified to the satisfaction of the Officer in charge of the Custom House at the Port of final exportation, and that such final exportation be made within three years from the date of first importation into British India.

No drawback allowed on the export of goods from one Indian Port to another in the same Presidency, but if thence again exported out of India, drawback may be allowed.

CXXXI. Any person, or the duly authorized agent of any person, claiming drawback on any goods duly exported, shall make and subscribe a declaration, that such goods have been actually exported, and have not been relanded, and are not intended to be re-landed, at any Port in British India; and that such person was at the time of entry and shipment, and continues to be entitled to drawback thereon.

Declaration to be made by parties claiming drawback.

CXXXII. If any goods which have been cleared to be exported for drawback shall not be duly exported to a Foreign Port, or shall be un-shipped or re-landed at any Port in British India (not having been duly re-landed or discharged as short-shipped under the care of the proper Officers), such goods, together with any vessel used in so un-shipping or re-landing them, shall be liable to confiscation: and the Master or Commander of the

Drawback goods, if not exported, or if re-landed, to be forfeited.

exporting vessel, and any person by whom or by whose orders or means such goods shall be so un-shipped or re-landed, or who shall aid or be concerned therein, shall forfeit a sum not exceeding three times the value of such goods, or not exceeding one thousand Rupees.

Drawback of Duties on wine allowed for Officers of the Navy.

CXXXIII. A drawback of the whole of the Duties of Customs shall be allowed for wine intended for the consumption of any Officer of Her Majesty's Navy, on board of any of Her Majesty's ships in actual service, unless such wine shall have been warehoused without payment of Duty on the first entry thereof. The quantity of wine on which drawback may be so allowed in any one year for the use of any such Officer shall not exceed the proportions specified below; that is to say:—

	Gallons.
For every Admiral.....	1,260
Vice-Admiral.....	1,050
Rear-Admiral.....	840
Captain of the 1st and 2nd rate...	630
Captain of 3rd, 4th, and 5th rate	420
Captain of an inferior rate	210
Lieutenant or other Commanding Officer, and for every Marine Officer, Master, Purser, or Surgeon...	105

Persons entering such wine for drawback to declare the name and rank of Officer claiming the same.

CXXXIV. Every person clearing and claiming drawback for wine as provided in the last preceding Section, shall state in the entry the name of the Officer for whose use such wine is intended, and of the ship in which he serves, as well as the place and date of he last supply for which drawback was allowed. All such wine shall be delivered into the charge of the proper Officers

of Customs at the Port of shipment, to be shipped under their care; and when the Officer commanding the ship shall have certified the receipt of such wine into his charge, and the proper Officer of Customs shall have certified the shipment, the drawback shall be computed and delivered to the person entitled to receive the same.

Officer in charge of Custom House may permit transfer of wine from one Naval Officer to another, &c.

CXXXV. The Officer in charge of the Custom House may permit the transfer of any such wine from one Naval Officer to another Naval Officer, on board of the same or of any other such ship, as part of his authorized proportion; or may permit the trans-shipment of any such wine from one ship to another for the use of the same Naval Officer; or the re-landing and warehousing of any such wine for future re-shipment. The Officer in charge of the Custom House may also receive back the Duties for any such wine, and allow the same to be cleared for home use.

If the wine be not laden on board, or be unladen without permission, it shall be confiscated.

CXXXVI. If any such wine be not laden on board the ship for which it was intended, or be unladen from such ship without permission of the proper Officer of Customs, such wine shall be liable to confiscation.

Provisions and stores for the use of Her Majesty's Navy exempted from Duty.

CXXXVII. Provisions and stores for the use of Her Majesty's Navy shall, in like manner, be passed free of Duty; and where Duties shall have been paid on such provisions and stores, drawback in full of all such Duties, whether of Customs or Excise, shall be allowed on the production of a certificate from the Officer commanding the ship for which they are intended,

or from some other Officer duly authorized to grant the same.

Coasting Trade.

CXXXVIII. No Duties of Customs shall be levied on any goods lawfully carried in any coasting vessel. Provided that nothing in this Section shall apply to Opium, Salt, or Spirits; or to goods brought from any Foreign Port or place to any Port in British India, and there trans-shipped for, or thence carried to, any other Port in British India without payment of Duty; or to goods removed in bond.

No Duties to be charged on goods carried in any coasting vessel.

Proviso.

CXXXIX. No drawback shall be allowed for any goods shipped in any coasting vessel; but this shall not interfere with the allowance of drawback for goods duly manifested and exported in any native vessel, other than a coasting vessel

No drawback for goods shipped in a coasting vessel.

CXL. The local Government may from time to time determine, by rules to be published in the Official Gazette, on what conditions, and on what conditions only, goods may be carried coastwise, though not shipped to be so carried at any Port in British India; also in what cases, and in what cases only, goods may be shipped in a vessel to be carried coastwise before all goods brought in such vessel from a Foreign Port shall have been unladen. If, in contravention of any such rule so published, any goods shall be taken into or put out of any coasting vessel; or any coasting vessel shall touch at any Foreign

Local Government may determine in what cases goods may be carried in coasting vessel, &c.

Port or place, or deviate from her voyage, unless forced by unavoidable circumstances; or the Master or Commander of any coasting vessel which shall have touched at a Foreign Port or place shall fail to declare the same in writing to the Officer in charge of the Custom House at the Port in British India at which such vessel shall afterwards first arrive, the Master or Commander of such vessel shall forfeit a sum not exceeding one thousand Rupees, and shall further be liable to pay double Duty upon all goods landed or shipped at such Foreign Port or place, in addition to the ordinary Duty which shall in every case be levied on such goods.

CXLI. Except with the written permission of the Officer in charge of the Custom House, no goods, with the exception of passengers' baggage, shall, on any Sunday, or on any holiday or day on which the shipping of cargo is or shall be prohibited by the Chief Customs Authority of the Presidency or place, be unshipped from any vessel arriving coastwise, or be shipped, or water-borne to be shipped, for carriage coastwise at any Port in British India; nor, except with such written permission, shall any goods be so unshipped, or shipped, or water-borne to be shipped, on any day except between such hours as the Chief Customs Authority shall from time to time appoint by public notice in the Official Gazette, nor from any place in any such Port except a wharf duly appointed for such purpose; nor without the presence or authority of the proper Officer of Customs. Any person who shall cause or suffer any goods to be unshipped, shipped, or water-borne to be shipped contrary to any of the provisions of this Section, shall in every such case forfeit a sum not exceeding five hundred Rupees, and any goods so unauthorizedly unshipped or

Times and places for shipping of goods.

removed for shipment shall be liable to confiscation.

CXLII. The Master or Commander of every coasting vessel shall keep, or cause to be kept, a cargo book in which shall be stated the names of the Master or Commander, the vessel, the Port to which she belongs, and the Port to which on each voyage she is bound. At every Port of lading such Master or Commander shall enter, or cause to be entered, in such book the name of such Port, and an account of all goods there taken on board of such vessel with descriptions of the packages, and the quantities and descriptions of the goods contained therein, or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him. At every Port of discharge of such goods, such Master or Commander shall enter, or cause to be entered, in such book the respective days on which such goods or any of them are delivered out of such vessel, and the respective times of departure from any Port of lading, and of arrival at every Port of discharge. Such Master or Commander shall, on demand, produce such book for the inspection of any Officer of Customs, and such Officer shall be at liberty to make any note or remark therein; and if, upon examination, any package entered in the cargo book as containing foreign goods, shall be found not to contain such goods, such package, with its contents, shall be liable to confiscation; or if any package shall be found to contain foreign goods not entered in such book, such goods shall be liable to confiscation. If any such Master or Commander shall fail correctly to keep such cargo book or to produce the same on demand; or

Master of coasting vessel to keep a cargo book.

Penalty for carrying goods not entered in book, &c.

if at any time there be found on board of any such vessel any goods not entered in such book as laden, or any goods noted as delivered; or if any goods entered as laden, or any goods not noted as delivered, be not on board, the Master or Commander of such vessel shall forfeit a sum not exceeding five hundred Rupees.

CXLIII. Before any coasting vessel shall depart from the Port of lading, an account, with a duplicate thereof in the form marked G appended to this Act, or in such other form as may from time to time be prescribed by the Chief Customs Authority of the Presidency or place, shall be filled in and signed by the Master or Commander and delivered to the Officer in charge of the Custom House. Such Officer shall retain the duplicate and return the original account dated and signed by him; and such account shall be the clearance of the vessel for the voyage, and the pass for the goods expressed therein. If any such account be false, the Master or Commander shall forfeit a sum not exceeding five hundred Rupees.

Coasting vessels to deliver in Manifest of export cargo and obtain Port-clearance before leaving the original Port of lading.

CXLIV. The Officer in charge of the Custom House may, on good and sufficient reason refuse Port-clearance to any vessel declared to be bound to any Port in British India unless the Owner, Agent, Master, or Commander shall give a bond with sufficient security for the production to the Officer in charge of the Custom House of a certificate from an Officer of the Port to which such vessel is said to be bound, of her arrival at such Port within a fair and reasonable time to be prescribed in each case by the Officer requiring the bond. On

Officer in charge of Custom House may require a bond from the owner, agent, or master before Port-clearance is granted.

failure to produce such certificate, or to show sufficient reason for its non-production, the parties to the bond shall be bound to pay a penal sum equal to double the amount of Customs Duties which would have been chargeable on the export cargo of the vessel had she been declared to be bound to a Foreign Port.

Grant and revocation of general pass.

CXLV. The Chief Customs Authority of any Presidency or place may, on cause being shown, permit a general pass to be given, on any conditions which may be deemed expedient, for the lading and clearance, and for the entry and unlading of any coasting steam vessel at any Ports of despatch or destination, or at any intermediate Ports at which she may touch for the purpose of receiving goods or passengers. Any such general pass may be revoked by notice in writing under the hand of the proper Officer, delivered to the Master or Commander, or to the owner of such steam vessel, or to any of the crew on board.

Time for delivery of pass.

CXLVI. Within twenty-four hours after the arrival of any coasting vessel at the Port of discharge, and before any goods are unladen therefrom, the pass, with the name of the place or wharf where the lading is to be discharged noted thereon, shall be delivered to an Officer of the Port, who shall note thereon the date of delivery. Any Master or Commander who shall fail so to deliver a pass within twenty-four hours after arrival, shall forfeit a sum not exceeding two hundred Rupees.

Goods on board coasting vessel, if excisable, not to be unladen without permission of Excise Officer.

CXLVII. If any of the goods on board of any coasting vessel be subject to any Duty of Excise, such goods shall not be unladen without

the permission of the proper Officer of Excise.

Penalty for goods laden in Indian Ports and carried coastwise and *vice versâ*, and for goods found on board coasting vessel without being entered in Port-clearance.

CXLVIII. If any goods shall be laden on board of any vessel in any Port or place in British India, and carried coastwise, or if any goods which have been brought coastwise, shall be unladen in any such Port or place contrary to this or any other Act relating to the Customs, or if any goods be found on board of any coasting vessel without being entered in the Port-clearance thereof, such goods shall be liable to confiscation, and the Master or Commander of such vessel shall, in every such case, forfeit a sum not exceeding five hundred Rupees.

Customs Officers may go on board and examine any coasting vessel.

CXLIX. Any Officer of Customs may go on board of any coasting vessel in any Port or place in British India, and may at any period of her voyage search any such vessel and examine all goods on board and all goods then lading or unlading, and may demand any document which ought to be on board of any such vessel. The Officer in charge of the Custom House may further require that any such document belonging to any coasting vessel then in Port shall be brought to him for inspection. If the Master or Commander of any such vessel shall refuse to produce any such document on demand, or to bring the same to the Officer in charge of the Custom House when so required, such Master or Commander shall forfeit a sum not exceeding two hundred Rupees.

Cargo-Boats.

Goods found in unlicensed Cargo boats to be confiscated, and owners of boats fined.

CL. After the local Government shall have notified with regard to any Port that special establishments of boats

for the landing and shipping of merchandise, are to be maintained there, and that the cargo boats plying in such Port are to be licensed and registered, it shall not be lawful for any person, except under special permit from the Officer in charge of the Custom House at such Port, to convey goods to or from any vessel in such Port otherwise than in a boat so licensed or maintained. Any goods found in any such Port on board of any boat not so licensed or maintained, shall be liable to confiscation.

CLI. It shall be lawful for the Chief Officer of Customs of any such Port to issue such licenses, under such rules, and on payment of such fees, as the local Government shall from time to time prescribe.

Issue of licenses.

Spirits.

CLII. A drawback of Duty of Excise paid on spirits manufactured in British India after the English method, and exported to any Foreign Port in the manner described in Section CXV of this Act, may be allowed by the Officer in charge of the Custom House at the Port of exportation. Provided that the exportation be made within one year from the date of payment of such Duty, and that the spirits, when brought to the Custom House, are accompanied by the pass in which such payment is certified.

Drawback of Excise Duty on country spirits manufactured after the English method.

CLIII. Spirits for exportation may be removed from any licensed distillery without payment of Duty under such rules and restrictions as shall from time to time be prescribed by the Chief Customs Authority of the Presidency or place. The person so removing any such spirits shall execute to the Government a

Removal of spirits from distillery under bond without payment of Duty.

bond with one or more sureties in the form marked H annexed to this Act, or in such other form as the Chief Customs Authority shall from time to time prescribe, for the payment of Duty on such portion of the said spirits as shall not be exported within four months from the date of the bond, or upon any portion which shall be exported to any other Port in British India, not being a free Port, but proof of the landing whereof and of payment of Duty whereon at the Port of destination shall not be furnished to the satisfaction of the proper Officer within six months from the date of the bond. It shall be lawful for the Officer in charge of the Custom House of the Port of export to extend for a further term not exceeding four months, on sufficient cause shown, the period allowed for the exportation of any such spirits, or for the production of such proof.

CLIV. Spirits brought to the Custom House for exportation by Sea shall, previous to shipment, be guaged and proved by an Officer of Customs. The drawback to be allowed for spirits on which Duty has been paid shall be regulated by the strength and quantity of such spirits as ascertained by such proof and guage; and the quantity of spirits for which credit is to be given in the settlement of any bond shall be determined in the same manner. Spirits under bond shall be taken from the distillery direct to the Custom House under passes to be granted for that purpose by the Officers of Excise.

Rules to be observed in the exportation of spirits.

CLV. When spirits under bond are passed from a distillery, Duty shall be recoverable upon any difference between the quantity of spirits so passed

Duty to be recovered on any deficiency in spirits under bond.

from the distillery and the quantity ascertained by guage and proof at the Custom House, less an allowance for ullage and wastage at such rates as shall from time to time be authorized by the local Government.

Spirits intended for exportation may be removed for local consumption.

CLVI. Spirits brought to the Custom House under bond for exportation may on payment of Duty be removed for local consumption under passes to be granted for that purpose by the Officers of Excise. Credit for every such payment shall be given on settlement of the bond to which it relates.

Spirits how to be shipped, and when shipped for exportation, not to be re-landed.

CLVII. No drawback shall be allowed on any Duty-paid spirits, nor shall the Duty due on any spirits under bond be remitted, unless the spirits shall be shipped from the Custom House, and in a vessel whereon an Officer of Customs has been appointed to superintend the receipt of export cargo. Spirits shipped for exportation shall not be re-landed without a special pass from an Officer of Excise in addition to the usual order of the Officer in charge of the Custom House.

No drawback allowed on spirits exported to Indian Ports not being free Ports, but such spirits may be exported under bond.

CLVIII. No drawback shall be allowed on spirits exported to any Port in British India not being a free Port. But it shall be lawful to export spirits from any such Port to any other such Port under bond. Every such bond shall be cancelled on the production, by the exporter or his agent, of a certificate from the Officer in charge of the Custom House at the Port of importation, testifying to the due entry at such Port of the full quantity of such spirits so exported, less an

allowance for ullage and wastage at such rates as shall from time to time be authorized by the local Government.

Duties on country spirits exported from one Indian Port to another how to be adjusted.

CLIX. Spirits manufactured in British India and exported under bond from any Port in British India to any other Port in British India, not being a free Port, shall be chargeable at the Port of destination with Duties of Customs at the ordinary rate fixed for Duties on spirits of the like kind imported into such Port.

Rum Shrub, &c., how to be charged with Duty. May be exported under the same rules as spirits.

CLX. Rum Shrub, cordials, and other liquors prepared in a licensed distillery under supervision of the Surveyor or Officer in charge of the distillery, shall be charged with Duty according to the quantity of spirit used in their preparation. The provisions of this Act respecting spirits manufactured after the English method, except such as relate to guage and proof, shall apply to such liquors. When any such liquors are removed for exportation, without payment of Duty, the bond to be executed by the person removing them shall be in the form marked H annexed to this Act, or in such other form as may from time to time be prescribed by the Chief Customs Authority of the Presidency or place.

Penalty for irregularly re-landing spirituous liquors

CLXI. Every person who, without a special pass from an Officer of Excise at the place of exportation, relands or attempts to re-land any spirituous liquors shipped for exportation, shall for every such offence forfeit a sum not exceeding five hundred Rupees; and all such liquors, together with the casks or

funds, and other monies for which he shall produce receipts.

Duplicate Bills of Entry, &c.

CLXIV. Upon the entry or clearance of any goods, for importation or exportation, the importer, exporter, owner, or consignee, or the agent of such importer, exporter, owner, or consignee, shall, if the Officer in charge of the Custom House so require, deliver to such Officer a duplicate of the Bill of Entry or Clearance thereof. In such duplicate all sums and numbers may be expressed in figures.

Importer or Exporter may be required to deliver a duplicate of the Bill of Entry or Clearance.

CLXV. Every importer, exporter, owner, consignee, agent, or other person entering or clearing any goods, who shall wilfully fail to comply with the provisions of the last preceding Section, in so far as they are applicable to the entry or clearance of such goods, shall forfeit a sum not exceeding two hundred Rupees.

Penalty for non-compliance with the foregoing regulation.

Taking of Samples.

CLXVI. An Officer in charge of a Custom House may, on the entry or clearance of any goods or at any time afterwards, take samples of such goods for examination, or for ascertaining the value thereof on which Duties are payable or for any other necessary purpose. Every such sample shall, if the owner so desire, and if it be possible, be restored to the owner; otherwise it shall be disposed of and accounted for to the owner as the Officer in charge of the Custom House shall direct.

Officer in charge of Custom House may take samples of goods.

vessels containing the same, and the carts, boats, or animals employed in carrying them, shall be liable to confiscation.

Agents.

CLXII. No person shall act in any Custom House as an agent for the transaction of any business relating to the entrance or clearance of any vessel, goods, or baggage, unless authorized so to do by the Officer in charge of the Custom House. It shall be lawful for such Officer to require any person so authorized to give a bond with sufficient securities, in any sum not exceeding five thousand Rupees, for the faithful behaviour of such person, as regards the Custom House Regulations and Officers. Every person who, not being so authorized, shall act as an agent, shall for every such offence forfeit a sum not exceeding five hundred Rupees.

Agents transacting business for others must be duly authorized.

CLXIII. When any person shall make application to any Officer of Customs to transact any business on behalf of any other person, such Officer may require the person so applying to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse to transact such business. The clerk or servant or known agent of any person or of any mercantile firm, may transact business at the Custom House, on account of such person or firm, if such person or firm shall identify to the Officer in charge of the Custom House the person so empowered to transact his or their business, and shall deposit with such Officer a written authority to pay to such person all drawbacks, re-

Agent to produce authority if required.

Miscellaneous Provisions.

CLXVII. When Duty or other Customs dues or charges have been short levied through inadvertence, error, or misconstruction on the part of the Officers of Customs; or when Duty after having been levied has been erroneously refunded, the person chargeable with such deficient Duty or charge, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amounts paid to him in excess on demand being made within six months from the date of the first assessment; and it shall be lawful for the Officers of Customs to refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid.

Re-payment of Duties short levied or paid in excess.

CLXVIII. No Duty or other Customs dues or charges which shall have been charged and paid, and of which repayment is claimed in consequence of the same having been charged or paid under an erroneous construction of law, or from other error, shall be returned, unless such claim is made within six months from the date of such payment.

Application for repayment may be made within six months.

CLXIX. If any dispute shall arise as to the proper rate of Duty payable in respect of any goods imported into, or exported from, any Port in British India, the importer, exporter, owner, or consignee of such goods, or his agent, shall deposit in the hands of the Officer in charge of the Custom House at the Port of importation or exportation, the amount of Duty demanded by such Officer, pending the decision of the Chief Customs Authority. Upon payment of such deposit

In case of dispute the Duty to be deposited pending orders of Chief Customs Authority.

and the passing of a proper entry for such goods, the Officer in charge of the Custom House shall cause the goods to be delivered to such importer, exporter, owner, or consignee, or his agent.

CLXX. It shall be lawful for the local Government of any Presidency or place, with the sanction of the Governor-General of India in Council, to fix from time to time by public notice in the Official Gazette, a value for any article liable to *ad valorem* Duty, and the value so fixed shall, until it be altered by a similar notice, be taken to be the value of such article for the purpose of levying Duty on the same.

Local Government with sanction of Supreme Government may fix value of *ad valorem* articles.

CLXXI. In all cases in which goods are liable to Duty according to the value thereof, and in which no value has been fixed under the last preceding Section, the value shall be assessed at the wholesale cash price, less trade discount (2 per cent), for which goods of the like kind and quality are sold, or are capable of being sold at the time and place of such importation or exportation, without any abatement or deduction whatever, except of so much as the Duties payable on the importation thereof shall amount to.

Unvalued goods how to be assessed.

CLXXII. The Chief Customs Authority of any Presidency or place may from time to time fix the rate to be charged on goods left on any Custom House Wharf or other authorized landing place, or part of the Custom House premises for a period exceeding that prescribed by such Chief Customs Authority.

Rates of wharfage fees to be fixed by the Chief Customs Authority.

CLXXIII. The unshipping, carrying, shipping, and landing of all goods, and the bringing of them to the proper place for examination, or weighing and putting of them into and out of the scales, and the opening, unpacking, bulking, sorting, lotting, marking, and numbering of goods where such operations are necessary or permitted, and the removing of goods to, and the placing of them in, the proper place of deposit, until duly delivered, shall be performed by or at the expense of the importer or exporter respectively.

Importer and exporter to pay expense incidental to compliance with Custom House rules.

CLXXIV. The importer or person entering any timber or wood chargeable with Duty by measurement, shall, at his own expense, pile, sort, frame, or otherwise place the same in such manner as the Officer in charge of the Custom House shall deem necessary to enable the Officers to measure and take account thereof. In all cases in which timber or wood is measured in bulk, the measurement shall be taken to the full extent of the pile, and no allowance shall be made by the Officers on account of interstices.

Provision as to timber or wood to be charged with Duty by measurement.

CLXXV. No owner, consignee, importer, or exporter of goods shall be entitled to claim from any Officer of Customs compensation for any loss or injury that may occur to such goods at any time while they remain or are lawfully detained in any Custom House, or on any Custom House Wharf, or under charge of any Officer of Customs, unless it shall be proved that such loss or injury was occasioned by the wilful act or neglect of an Officer of Customs.

No compensation for loss or injury to goods while in Custom House &c.

CLXXVI. Nothing contained in this Act shall be construed to prevent the levy of any anchorage or harbor dues now leviable at any Port in British India, or the levy of anv special Duties on opium, tobacco, ganja, spirits or salt, under any law which is or shall be in force in any part of British India.

Saving of anchorage and harbor dues, also special dues on opium, tobacco, ganja, spirits, and salt.

CLXXVII. No Commissioner, or Collector, or Officer of Customs engaged in the Preventive Service, or Officer of Customs whom a Commissioner or Collector shall deem it necessary to exempt on grounds of public duty shall be compelled to serve on any jury or inquest.

Customs Officers not to serve on any jury or inquest.

CLXXVIII. Duplicates of any certificate, manifest, bill, or other Custom House document, may, on payment of a fee not less than one Rupee and not more than ten Rupees, be furnished, at the discretion of the Officer in charge of the Custom House, if he is satisfied that no fraud has been committed or is intended. The Officer in charge of the Custom House may also authorize any amendment to be made in any document, after it has been entered and recorded in the Custom House, upon payment of a like fee for every document so amended.

Duplicates may be granted and amendments made on payment of fee.

Offences and Penalties.

CLXXIX. If any goods be put on board of any tug steamer or pilot vessel from any sea-going vessel inward bound, or if any goods be put out of any tug steamer or pilot vessel for the purpose of being put on

Penalty for Commanders of tug-steamers or pilot vessels receiving or discharging any goods without due authority.

board of any outward bound vessel, or if any goods on which drawback shall have been granted shall be put on board of any tug steamer or pilot vessel for the purpose of being re-landed without the authority of the Officers of Customs, such goods shall be liable to confiscation, and the Master or Commander of such tug steamer or pilot vessel shall, in every such case, forfeit a sum not exceeding one thousand Rupees.

Vessels in Port with a cargo and afterwards found in ballast and cargo unaccounted for, liable to confiscation.

CLXXX. If any vessel be found within the limits of any Port in British India with cargo on board, and such vessel be afterwards found light or in ballast, and the Master or Commander be unable to give a due account of the Port or place in British India where such vessel shall have lawfully discharged her cargo, such vessel shall be liable to confiscation.

Vessels and conveyance used in removal of run goods to be confiscated.

CLXXXI. Every vessel, carriage, or other means of conveyance, and every horse or other animal used in the removal or conveyance of any goods liable to confiscation under this or any other Act relating to Customs, shall in like manner be liable to confiscation.

Persons concerned in shipping or landing goods at any place other than a duly appointed Port, or knowingly concealing such goods, to be punished by nearest Magistrate, &c.

CLXXXII. Any person shipping or landing goods, or aiding in the shipment or landing of goods, or knowingly keeping or concealing, or knowingly permitting or procuring to be kept or concealed, any goods shipped or landed or intended to be shipped or landed, contrary to the provisions of this Act; or who shall be found to have been on board of any vessel

liable to forfeiture under this Act for having been within any bay, river, creek, or arm of the sea other than such as are declared under the provisions of Section XII of this Act, may be detained by any Officer of Police, Customs, or Excise. Any Officer so detaining any person shall forthwith take him before the nearest Magistrate or Justice of the Peace, and such person shall be liable on conviction before such Magistrate or Justice of the Peace, to a penalty not exceeding one thousand Rupees, and in default of payment to simple imprisonment for six months.

Penalty for searching persons on insufficient grounds.

CLXXXIII. If any Officer of Police, Customs, or Excise shall require any person to be searched, without having reasonable ground to suppose that he has dutiable or prohibited goods about his person, such Officer shall forfeit a sum not exceeding one hundred Rupees.

Person making false declarations to be punished.

CLXXXIV. If any person shall knowingly make or subscribe any false declaration; or knowingly sign any declaration, certificate, or other instrument required by this Act to be verified by signature only, the same being false in any particular; or knowingly make or sign any declaration made for the consideration of an Officer of Customs, or any application presented to any such Officer, the same being untrue in any particular; or if any person required by this or any other Act relating to the Customs to answer any question put to him by an Officer of Customs shall not truly answer such question; or if any person shall counterfeit, falsify, or knowingly use, when counterfeited or falsified, any document required by this or by any other Act relating to the Customs, or

any instrument used in the transaction of any business or matter relating to the Customs; or shall fraudulently alter any document or instrument, or counterfeit the seal, signature, initials, or other mark of an Officer of Customs for the verification of any such document or instrument, or for the security of goods, or for any other purpose in the conduct of business relating to the Customs, or under the control of the Officers of Customs, such person shall for every such offence forfeit a sum not exceeding one thousand Rupees.

Any person escaping may be afterwards detained.

CLXXXV. If any person liable to be detained under this or any other Act relating to the Customs, shall not be detained at the time of committing the offence for which he is so liable, or shall, after detention, make his escape, such person shall at any time afterwards be liable to be detained and taken before any Magistrate or Justice of the Peace, to be dealt with as if he had been detained at the time of committing such offence.

When persons are taken before a Justice for any offence under any Act relating to the Customs, such Justice may order them to be detained a reasonable time or admit them to bail.

CLXXXVI. When any person detained for any offence against this or any other Act relating to the Customs, shall be taken before any Magistrate or Justice of the Peace, such Magistrate or Justice may, if he see reasonable cause, order such person to be detained in gaol or in the custody of the Police for such time as shall be necessary to enable him to obtain the orders of the Officers of Customs. But any person so detained shall be liberated on giving recognizance or security to the satisfaction of the Magistrate or Justice, or in the amount of the penalty sought to be recovered, to appear

at such time and place as shall be appointed by such Magistrate or Justice for hearing the case.

Offences for the adjudication whereof no special provision is made, how punishable, and penalties how to be recovered.

CLXXXVII. All offences against this Act for the adjudication of which no special provision is made, shall be punishable in a summary manner by a Magistrate. Whenever a penalty shall be adjudged against any person under this Act, it shall be competent to the Magistrate or other authority adjudging the same, in case the amount be not discharged, either to enforce payment by distress and sale of the goods of the defaulter, or to award a period of imprisonment in commutation, according to the following scale, in addition to such imprisonment as such authority may be empowered by this Act to adjudge for the offence—

If the penalty do not exceed fifty Rupees, the term of imprisonment to be awarded in commutation shall not be more than one month. If the penalty do not exceed one hundred Rupees, the term of imprisonment to be awarded in commutation shall not be more than two months. If the penalty do not exceed five hundred Rupees, the term of imprisonment to be awarded in commutation shall not be more than four months. If the penalty exceed five hundred Rupees, the term of imprisonment to be awarded in commutation shall not be more than six months.

Imprisonment to terminate upon payment of the fine.

CLXXXVIII. The imprisonment which is imposed in default of payment of fine shall terminate whenever that fine is either paid or levied by process of law.

CLXXXIX. If, before the expiration of the term of imprisonment fixed in default of payment, such a proportion of the fine be paid or levied that the term of imprisonment suffered in default of payment is not less than proportional to the part of the fine still unpaid, the imprisonment shall terminate.

Termination of imprisonment upon payment of proportional part of fine.

CXC. If any Officer of Customs, or other person employed for the prevention of smuggling, shall practise or attempt to practise any fraud for the purpose of injuring the Customs revenue, or shall abet or connive at any such fraud or at any attempt to practise any such fraud, such Officer or other person shall be liable to imprisonment of either description for any term not exceeding two years, or to fine, or to both.

Customs Officers committing or conniving at frauds how punishable.

CXCI. If any Officer of Customs, or other person employed for the prevention of smuggling, shall be guilty of a wilful breach of the provisions of this or any other Act relating to the Customs, or shall accept, or obtain, or attempt to obtain, from any person any property, gratuity, or benefit, as a consideration for doing or forbearing to do any official act, every such Officer or person shall be liable to imprisonment for any term not exceeding two years, or to fine, or to both.

Customs Officers if guilty of breach of duty how punishable.

CXCII. Whoever intentionally obstructs any Officer in the exercise of any powers given by this Act to such Officer, shall be liable to imprisonment for any term not exceeding six

Obstruction to Customs Officers punishable.

months, or a fine not exceeding one thousand Rupees, or to both.

CXCIII. Any duly empowered Officer of Customs or Excise, or other person acting in his aid, or duly employed for the prevention of smuggling, may upon reasonable suspicion, examine any cart, waggon, or other means of conveyance for the purpose of ascertaining whether any smuggled goods are contained therein. If no such goods be found, the Officer or other person so examining such cart, waggon, or other conveyance, having had probable cause to suspect that smuggled goods were contained therein, shall not, on account of such search, be liable to any prosecution or action at law. Any person driving or conducting any such cart, waggon, or other conveyance, who shall refuse to stop or allow any such examination when required so to do, shall forfeit a sum not exceeding one thousand Rupees.

Officers of Customs or Excise may, on probable cause, stop carts, &c. and search for goods.

CXCIV. Any Officer of Customs or other person acting in his aid, and having a writ of assistance countersigned by the Commissioner or Deputy Commissioner of Police, or other chief Executive Officer of Police, may, in the day time, enter into and search any house, shop, cellar, warehouse, room, or other place; and may, in case of resistance, break open any door, chest, trunk, or other package, and seize any dutiable or prohibited goods; and put and secure the same in the Custom House; and may take with him any Police or other public Officer for the purpose of assisting him in such search and seizure.

Officers authorized by writ of assistance may search houses for dutiable or prohibited goods.

CXCV. Any vessel, boat, or goods, liable to forfeiture, and all persons liable to be detained for any offence under this or any other Act relating to the Customs, may be seized or detained in any place, either upon land or water, by any Officer of Customs or Excise, or by any person authorized so to seize, or duly employed for the prevention of smuggling. Every vessel, or boat, and all goods so seized, shall, as soon as conveniently may be, be delivered into the care of the proper Officer appointed to receive the same. The forfeiture of any vessel shall be deemed to include her tackle, apparel, and furniture. The forfeiture of any goods shall be deemed to include any package in which they are found, and all the contents thereof. The forfeiture of any cart, waggon, or other conveyance, shall be deemed to include the cattle employed in drawing it.

Vessels, boats, goods, and persons may be seized or detained, and goods delivered to the proper Officer.

CXCVI. If any goods liable to forfeiture under this or any other Act relating to the Customs, be taken by any public Officer or other person duly authorized to take them, such goods shall be carried to the Custom House nearest to the place where the goods were taken, and shall forthwith be there delivered to the Officer appointed to receive the same. If there be no Custom House within a convenient distance of the place of seizure, such goods shall be delivered to the nearest Revenue Officer.

Police Officers seizing goods to carry them to the nearest Custom House.

CXCVII. If any such goods shall be taken by any Police Officer on suspicion that they had been stolen, such Officer may carry

Goods stopped by Police Officers may be detained until trial of persons charged with stealing them.

such goods to the Police Office to which the offender is taken, there to remain until the trial of the offender. In every such case the Police Officer shall give notice in writing to the Officers of Customs of his having so detained such goods, with the particulars of the same; and immediately after the trial of such offender all such goods shall be conveyed to and deposited in the Custom House, to be proceeded against according to law. If any Police Officer making detention of any such goods shall neglect so to convey the same to such Custom House, or to give notice of having stopped the same, such Officer shall forfeit a sum not exceeding one hundred Rupees.

CXCVIII. The Chief Customs Authority of any Presidency or place may, by special order, direct any vessel, boat, goods, or commodities whatever, seized under this or any Act relating to the Customs, to be delivered to the owner thereof, whether condemnation shall have taken place or not, upon such conditions as such Chief Customs Authority shall prescribe.

Chief Customs Authority may restore seizures.

CXCIX. Any vessel, boat, or goods which shall have been seized and condemned for any breach of this or any other law relating to the Customs, shall, as soon as conveniently may be after the condemnation thereof, be disposed of in such manner as the Chief Officer of Customs of the Port shall direct.

Vessels and goods seized may be disposed of as the Chief Customs Officer may direct.

CC. Any Officer of Customs duly employed in the prevention of smuggling, may search any person on board of any vessel or boat in any Port in British India, or any

Persons may be searched if Officers have reason to suspect smuggled goods concealed upon them.

person who shall have landed from any vessel or boat. Provided that such Officer shall have good reason to suppose that such person has any dutiable or prohibited goods secreted about his person. If any person shall obstruct any such Officer in going, remaining, or returning from on board, or in searching any vessel or boat or person, every such person shall forfeit a sum not exceeding five hundred Rupees. If any person on board of any such vessel or boat, or who may have landed from any such vessel or boat, shall, upon being asked by any such Officer whether he has any dutiable goods upon his person or in his possession, affirm that he has not, and if any such goods shall, after such denial, be discovered to be or to have been upon the person or in the possession of such person, such goods shall be liable to confiscation, and such person shall forfeit a sum not exceeding three times the value of such goods.

Persons before search may require to be taken before a Justice, &c.

CCI. Before any person shall be searched by any such Officer, such person may require such Officer to take him before a Magistrate or Justice of the Peace or Collector of Revenue or superior Officer of Customs; who, if he see no reasonable cause for search, shall discharge such person; but if otherwise, shall direct such person to be searched. If a female, she shall not be searched by any but a female.

Persons in Her Majesty's service detained, to be secured on board until warrant procured.

CCII. Where any person employed on the crew of any of Her Majesty's ships, shall be lawfully detained under any law relating to the Customs, such person upon notice thereof by the detaining Officer to the Commanding Officer of the ship, shall be placed in security by such Commanding Officer on board of such

ship, until the detaining Officer shall have obtained a warrant from a Magistrate or Justice of the Peace for bringing up such person to be dealt with according to law. A Magistrate or Justice of the Peace shall, upon complaint made to him by such Officer of Customs, stating the offence for which such person is liable to detention, duly grant such warrant.

Powers of Customs Officers in respect to confiscations and fines.

CCIII. In every case in which, under this Act, goods are liable to confiscation or to increased rates of Duty; or in which, under this Act, any person in charge of or owning a vessel, or landing or unshipping goods, or passing them through the Custom House, is liable to a penalty, an Officer in charge of a Custom House may adjudicate such confiscation or penalty. When the local Government shall so direct, such confiscation or penalty may also be adjudged by a Deputy or Assistant Collector or other Officer of Customs. Provided that the power to adjudicate confiscation shall not extend, as regards a Deputy Collector, to goods of a greater value than one thousand Rupees, nor, as regards an Assistant Collector, or other Officer, to goods of a greater value than one hundred Rupees; and that the power to impose penalties shall not extend as regards a Deputy Collector to a fine exceeding fifty Rupees, nor as regards an Assistant Collector, or other Officer, to a fine exceeding ten Rupees. All cases adjudicated by a Deputy or Assistant Collector or other Officer may on appeal be revised by the Chief Customs Authority of the Presidency or place.

Goods may be detained, and Port-clearance refused pending the payment of fines to which the parties concerned may be liable.

CCIV. If any person in charge of or owning a vessel shall have become liable to any fine or penalty on account of any act or omission relating to the

Customs, the Officers in charge of the Custom House may refuse Port-clearance to such vessel until the fine or penalty be discharged. In like manner, if any person passing goods through the Custom House shall have become liable to any fine or penalty, the Officer in charge of the Custom House may detain such goods until the fine or penalty be discharged.

Appropriation of penalties, &c., and grant of rewards.

CCV. The proceeds of all forfeitures, confiscations, and penalties imposed under this Act, shall, after deducting therefrom all Government demands, be paid into a General Fund, out of which it shall be lawful for the Chief Customs Authority of the Presidency or place to grant a reward to any person by whose information, assistance, or instrumentality, any seizure may have been made or offence punished.

If a penalty is adjudged by a Justice of the Peace, the Chief Customs Authority may remit or mitigate the penalty.

CCVI. If, upon consideration of the circumstances under which any forfeiture, penalty, or confiscation has been adjudged under the provisions of this Act, by an Officer of Customs, or by a Magistrate or Justice of the Peace, the Chief Customs Authority of the Presidency or place shall be of opinion that such penalty, forfeiture, or confiscation ought to be remitted, such authority may remit the same or any portion thereof; or may commute any order of confiscation to a penalty not exceeding the value of the goods ordered to be confiscated.

Trans-shipment of stores from one vessel to another of the same owner.

CCVII. If two or more vessels, belonging to the same owner, be at any Port in British India at the same time, *bonâ fide* stores and provisions may, at the discretion of the

Officer in charge of the Custom House, be trans-shipped from one such vessel to any other such vessel without payment of Import Duty.

Exportation of provisions and stores, &c. for consumption on board vessels proceeding to Foreign Ports.

CCVIII. Provisions and ship's stores bonded at the time of import, may at the discretion of the Officer in charge of the Custom House, be exported without payment of Duty for use and consumption on board of any vessel proceeding to Foreign Port. Articles of Indian produce or manufacture, including rum, *bonâ fide* required for use on board of any vessel proceeding to a Foreign Port, may also be exported free of Duty, whether of Customs or Excise, in such quantities as the Officer in charge of the Custom House shall determine, with reference to the tonnage of the vessel, the numbers of the crew and passengers, and the length of the voyage on which she is about to depart. Provided that no spirits shall be shipped free of Duty on any vessel not going to a Foreign Port, or going on a voyage of less than thirty days' probable duration.

Commencement of Act.

CCIX. This Act shall come into operation on the

of 186 .

FORM

A.

FORM OF APPLICATION FOR A LICENSE FOR PRIVATE WAREHOUSE—SEE SECTION LXX.

To

THE OFFICER IN CHARGE OF THE CUSTOM HOUSE AT

SIR,

PLEASE to comply with my request to be furnished with a license under Act for a warehouse situated at and about the distance of from the Custom House; the dimensions and other particulars of the godown are stated below; it is intended for the reception of all goods as a general store house, (or as the case may be); the period of license not to exceed (mention the time for which period).

Particulars of Godown.

Length Feet Inches
Breadth do. do.
Height do. do.

} Dry, airy, well flued and puckah built, can contain with perfect safety and convenience tons of goods.

This Godown is my own property (or the property of from whom I have engaged the same on a lease of)

(Signed) (By the applicant.)

Place

and

Date

B.

FORM OF APPLICATION TO WAREHOUSE GOODS —SEE SECTION LXXI.

To

THE OFFICER IN CHARGE OF CUSTOM HOUSE AT

SIR,

PLEASE to order the reception into the public warehouse (or private warehouse of Mr. A. B., situate at and licensed by No. dated) of the undermentioned goods, arrived from (Port or place to be mentioned) on the (British or other) ship whereof is Commander. The Duty upon these goods has been adjusted in the manner specified below.

Marks and numbers of packages. 1.	Description of packages and goods. 2.	Contents of goods. 3.	Rate of value of the goods. 4.	Amount of value of the goods as ascertained and entered on the landing of the same. 5.	Rate of Customs Duty. 6.	Date and No. of importation. 7.	Specification of the particulars of the Duty upon goods has been handed. 8.

(Date)

(Signed) By the owner, agent, or consignee of goods.

Z

C.

FORM OF BOND FOR IMPORT DUTY—SEE SECTION LXXIII.

BOND.

No. 18

Know all men by these presents that we

A. B. now of

; and C. D.

of the same place, are jointly and severally held, and firmly bound unto her Majesty's Government in India in the sum of Government Rupees to be paid to the said Government, or their certain attorney, agent, successors, or assigns, for which payment well and truly to be made, we jointly and severally bind ourselves, and each of us, and our respective heirs, executors, administrators, and representatives by these presents, sealed with our respective seals, dated the

day of in the year of Christ one thousand eight hundred and

; and the said

forthemselves and each of them and their respective heirs and representatives, covenant and agree that in case of dispute touching the matter of this obligation, or the condition thereof, the same may be heard and determined in the High Court of Judicature at

Whereas the above bounden

applied to the Officer in charge of the Custom House at for, and have obtained permission to lodge in a certain godown for a period of subject to the rules or regulations of Government, the following goods, that is to say—

and imported by sea from on board the

ship and entered in the Custom House Books as No. of the Register of Goods imported by Sea.

Now the condition of this obligation is such, that if the above bounden his heirs, executors, administrators, representatives, or assigns, shall, in all things, well and truly observe and keep all and singular the rules prescribed in Act No. of 18 to be observed and kept by the owners, importers, or consignees of goods bonded and warehoused, and by the persons obtaining permission to bond and warehouse goods under the provision thereof. And if the said his heirs, executors, administrators, representatives, or assigns do and shall well and truly pay or cause to be paid to the Officer in charge of the Custom House for the time being at the Port of all such dues, whether of Customs or of lawful charges as shall be due or demandable upon the said goods, or on account of penalties incurred in respect to them at or before the expiration of from the date of these presents, or before, or at the expiration of such further time as the Board of Revenue or Commissioner of Customs shall allow in that behalf, together with interest thereon at the rate of 5 per cent. per annum from the date of demand thereof being made in writing by the said Officer in charge of the Custom House. And further if the said goods, after being so warehoused or any part thereof, shall not, within the terms so fixed, or to be enlarged, be removed from the said godowns, or in case the said goods or any part thereof shall be removed from the said warehouse, at any time within the said term, either for importation or for exportation by sea, then, and in such case, if the full amount of all such duties, charges, and penalties as may be payable or demandable as aforesaid, shall have been first paid and satisfied on the whole quantity of the said goods, then this obligation to be void and of no effect, otherwise and on breach or failure in the per-

formance of the said several conditions or any of them, the same to be in full force and virtue.

Signed, sealed, and delivered in the presence of

D.

FORM OF APPLICATION TO REMOVE GOODS FROM WAREHOUSE—SEE SECTION XCII.

To

THE OFFICER IN CHARGE OF THE CUSTOM HOUSE AT

SIR,

PLEASE to order to be passed from the public warehouse (or private warehouse of Messrs. A. & Co.,) situate at (and licensed under Act by No. dated) the undermentioned goods intended for exportation by Sea on the ship Captain bound to or for internal consumption; or to be consigned to (any station in the interior as the case may be) the same having been entered in the books of your Office for the said warehouse, under No. dated by me or by Messrs. B & Co., whose certificate of the transfer of the goods is herewith annexed.)

Marks and No. of cases, B and Co., (Name of the goods), No. 1 to 4, □ × √ Sealed, Warehoused for exportation,	Four cases of (name of goods) 1 case, box, bale, or parcel, containing (here insert the quantity in each case.) 1 Ditto. 1 Ditto. 1 Ditto. Four (cases, boxes, bales, or parcels) containing (total contents to be here stated.)

Custom House value of the above is Rupees . Please to receive the amount of Duty bonded for the said goods, by Bond No. dated allowing drawback for exportation.

(Signed) (either by the owner, agent, or consignee of the goods).

Place
and
Date

E.

FORM OF APPLICATION TO REMOVE GOODS FROM ONE WAREHOUSE TO ANOTHER—SEE SECTION XCVI.

To

THE OFFICER IN CHARGE OF THE CUSTOM HOUSE AT

SIR,

PLEASE to permit the removal of the undermentioned goods from the public (or private) warehouse to (the warehouse into which the removal is intended to be made must here be distinctly described) for the unexpired period of warehousing due on the goods, the same having been originally entered by virtue of Act in the books of the warehousing department, No. dated for fifteen months (or such other period as may have been allowed, to be here stated) under the obligations and conditions at present attached to the goods.

Marks and numbers of packages.	Description of packages and of goods.	Contents of packages.	Rate of value of Goods.	Amount of value of goods as entered in Custom House books.	Rate of Duty chargeable or paid upon the goods.	Name of the Persons by whom goods first passed into warehouse.
1	2	3	4	5	6	7

NOTE.—If the goods to be removed shall have been sold or transferred by the original proprietor or agent, a certificate of such sale or transfer shall accompany the application

(Signed) (By the owner, agent, or consignee of the goods).

Place
and
Date

F.

FORM OF SHIPPING BILL.

See Section CXV.

Shipping Bill. { 1. Warehouse or drawback goods. 2. Foreign goods not for drawback. 3. Goods exported under special rule or restriction. 4. Country goods subject to Duty. 5. Country goods not subject to Duty.

(*State, as described, the class to which the Goods to be exported belong.*)

Ship's Name.	Whether British or Foreign; if Foreign, the Country.	Master's name.	Port or place of destination.	Marks.	Numbers.	Description of Packages.	Quantity, Quality, and Description of goods.	Rate of value.	Total value.	REMARKS.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.

Here state particulars according to the above headings.

I claim drawback on { Here state quantity and description in words at length, of any goods in respect of which drawback is claimed and number in register of Custom House.

I declare the value of the goods above described to be

Exporter or Agent.
Dated *day of*

Officer in charge of Custom House.

98

G.

Form of Port of *Coasting Pass*

See Section CXLIII.

Ship's name.	Tonnage.	Port of Registry.	Master's name.	Whither bound.	Foreign goods, duty paid.	Warehoused goods removed in bond.	Country goods.	Restricted goods and goods liable to duty of excise, or entitled to drawback.
1.	2.	3.	4.	5.	6.	7.	8.	9.

Here state the particulars according to the above Headings.

(Signed)

Master.

Cleared the *day of* 18 .
(Signed)

Officer in charge of Custom House.

99

H.

FORM OF BOND FOR THE REMOVAL OF SPIRITS FROM LICENSED DISTILLERY.

See Sections CLIII and CLX.

Know all Men by these presents, that we are jointly and severally held and firmly bound unto Her Majesty's Government in India, in the sum of Government Rupees to be paid to the said Government, for which payment well and truly to be made, we jointly and severally bind ourselves and each of us binds himself and each and every one of our respective heirs, administrators, and representatives by these presents.

Sealed with our seals, dated this day of 18 .

WHEREAS the above bounden are justly and truly indebted to Her Majesty's Government in India in the sum of Government Rupees being the amount of Duty payable to the said Government at the rate of Rupees per imperial gallon London proof, for gallons of (or for gallons of proof spirit used in the preparation of dozens of bottles or gallons of cordials and liquors as specified in the annexed Schedule) manufactured at which the said ha been allowed to remove thence for exportation by sea, subject to the provisions of Act of 18 without having paid the amount of such Duty.

Now the condition of this obligation is such, that if the above bounden his or their heirs, executors, administrators, or representatives, or some or one of them do, and shall at the expiration of four calendar months from the date of this obligation, well and truly pay or cause to be paid to the said Government Duty at the rate of Rupee per imperial gallon of proof spirits for all or any portion of

the abovementioned which shall not have been then exported by sea, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given) or passed for local consumption on payment of Duty, then this obligation to be void, otherwise to remain in full force and virtue.

Sealed and delivered in the presence of

Place
and
Date

(If the bond be for cordials and other liquors under Section CLX. add)

Schedule.

Description of cordials and liquors.	Quantity in bottles or gallons.	Quantity of proof spirit.
1.	2.	3.

Government of India.

HOME DEPARTMENT.

LEGISLATIVE.

Rev-2249/62

A

BILL

TO

Consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.

As settled by the Select Committee.

Price 3 *Rupees* 8 *Annas.*

Printed at the Bengal Printing Company's Press.

D. 167-1

60

Rec^d 1862 Dispatch
Ans^d Sent for August.
No 2249.

From the Off^g Secty
to the Govt of India

Dated 24th July
Received 9th aug^t } 1862

No 1721. No 26.
With an Order
Forwarding 6 printed copies of the Report of the Select Committee on the Consolidated Customs Bill &c the Bill as amended by them, with the request that the opinions of those authorities & others who were consulted on the former Bill may be taken on the present one & forwarded within two months. Also asks for a copy of the rules under which Ship's Agents at Madras by a general Agreement now take the entire Charge & make them over to the Custom House, & inquires whether in such cases, the Agents

From Bd of Rev^e Cust^s 1/8/62 No 2814

off^l memo.
From the Secy B^d of Rev^e
dd 18th Sept^r 62 Ext 7644
in Pro-

recover their freight &c through the instrumentality of the Customs Officers —

No 167 & 168.

No 1721.

Resolved that the report and the bill be referred to the Board of Trade for early report after communication with the Chamber of Commerce, the Trade Association and the Collectors of Sea Customs. The Board will also submit the rules & information required in respect of these letters.

From St George
14th augt 1862

No 13 dd 14th aug^t Rev with four copies of the bill & the report

Dispt 15 aug^t

1 Copy sent to the Bills — 19 8 62