

*Secretary to Gov.
Revenue Dep.*

MADRAS

SEA CUSTOM HOUSE MANUAL;

CONTAINING

GENERAL RULES IN FORCE,

ACTS AND GOVERNMENT NOTIFICATIONS

RELATING TO

CUSTOMS AND MARINE.

COMPILED

BY

W. E. FOX,

MANAGER SEA CUSTOM HOUSE.

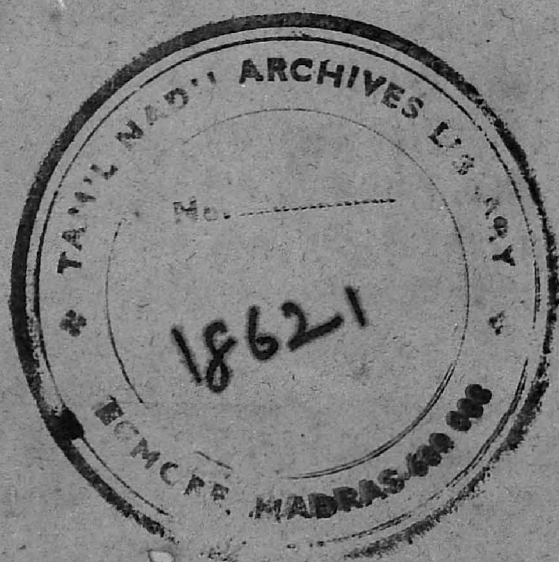


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SEA

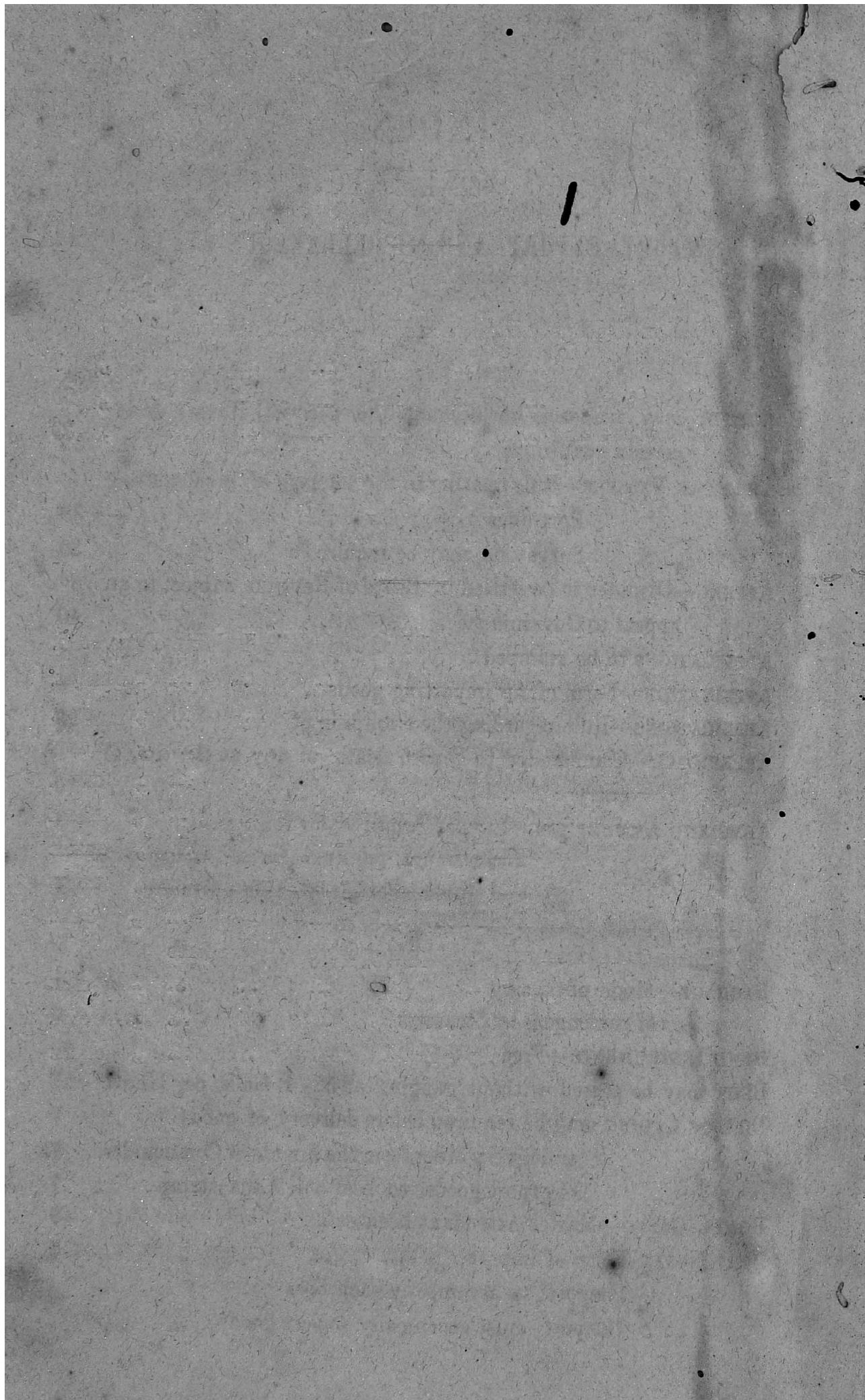
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SEA CUSTOM HOUSE MANUAL.

RULES AND PRACTICE

OF THE

MADRAS CUSTOM HOUSE.

THE Custom House is open for the transaction of business every day (Sundays and certain Holidays excepted) from 10 in the morning till 4 in the afternoon. On Saturdays it closes at 2 P.M., provision being made for the despatch of urgent business.

•Goods and Merchandize for which a Permit has been given may be landed and shipped from sunrise to sunset, under the superintendence of Customs Officers.

IMPORTS.

APPLICATIONS.—All applications to the Custom House, except Import and Export Passes, must be on stamped paper.

ARMS AND AMMUNITION.—A License is required for the importation of Arms and Ammunition. No License required for ordinary Fowling pieces and Gunpowder for sporting purposes, imported by private persons in reasonable quantities for their own use.

The Collector may, however, detain such articles if he think proper pending a reference to Government.

BAGGAGE.—Passengers' Baggage may be landed at any time under the following rules.

All Baggage except such as arrives from any British Port in India is to be brought to the Custom House. Articles liable to duty can only be cleared during Office hours.

Baggage must be *actually* examined. At the discretion of the Collector or Deputy, list of contents and declaration of value will be received, but only during Office hours.

Prohibited or dutiable goods concealed among apparel, &c., or found after a declaration from the owner that he possesses nothing liable to duty, will be confiscated together with the other contents of the package in which they are found.

Passengers will be permitted to clear duty free new Wearing Apparel and Millinery brought out for *personal use*.

A Military Officer in addition to his uniform and accoutrements will be allowed to clear free of duty a Gun or Rifle, a Pair of Pistols and a case of Saddlery if *accompanying the owner*.

ORDERS FOR BAGGAGE SUPERINTENDENT AS TO BAGGAGE OF PASSENGERS BY STEAMERS.

1. For the accommodation of Passengers by Steamers, the Baggage Superintendent and Assistants will be in attendance at the Custom House on the arrival of the Steamer at any hour between sunrise and sunset, to clear at once all Baggage not liable to duty.

2. The Baggage Superintendent is authorized to pass only Baggage not liable to duty, after actual examination of each box or package.

3. On a Passenger's Baggage being brought to the Custom House he is to be furnished with the usual printed notice, and must enter on the back the particulars therein required, signing the same. Articles liable to duty and closed up cases can only be passed during Office

hours, when the Baggage Superintendent will at once shew the dutiable articles to the Appraiser, who will satisfy himself as to the valuation, after which the "notice" paper is to be sent to the Collector or Deputy that the duty may be levied. If the Baggage contains nothing dutiable the Baggage Superintendent will sign "Examined, nothing dutiable." Any Package containing articles not liable to duty and which a Passenger may wish to take away with him at once, must be opened and submitted to *actual* examination.

4. The object of these rules is to enable Passengers landing out of Office hours to clear and remove at once as much of their Baggage as possible; any Passenger, who may prefer doing so, is at liberty to leave his Baggage or any part of it at the Custom House, and clear it afterwards in the ordinary way during Office hours.

5. The Baggage Superintendent must certify at the foot of the list signed by each Passenger what Packages he has passed, and what articles or cases have been detained for duty. These lists are to be transmitted without delay to the Collector or Deputy.

6. The Baggage Superintendent is to be assisted on the arrival of each Steamer by a Tide Waiter, Duffadar and two Peons. Any inconvenience arising to Passengers from non-attendance of these Officers will be severely noticed.

BOAT NOTES.—

FORM OF IMPORT BOAT NOTE.

Boat Note to be filled up by the Officer Commanding
and sent on shore in Boat No.

Sec. 61,
Act VI of 1863.

Marks and Numbers.	Quantity and description of Packages.
Total.	

Commander.

CARGO INTENDED FOR ANOTHER PORT.—Cargo intended to be conveyed in the same ship to another Port, or stores intended to be used on the homeward voyage, will be permitted to remain on board if declared by the Master as “not to be landed” and no duties shall be levied thereon. An entry to this effect shall be made in the Export Manifest.

CLEARANCE OF GOODS.—After duties have been paid or a deposit made for the payment of Duty, parties are required to make application to pass the Goods in the following form :—

FORM OF IMPORT PASS APPLICATION.

To

The Collector of Customs.

Sir,

Please permit to be passed inwards the following Goods.

Marks and Numbers.	Description of Packages.	Description of Goods.	Quantity or Weight.	On what vessel imported.	From what place imported.	Remarks.

MADRAS,
The 18 . }

(Signature.)

All Pass Notes must bear the signature of the party to whom the Goods belong or are consigned. No other signature on documents for entering or clearing Goods

through the Custom House is recognized, except when duly authorized.

All Pass Notes for every description of Goods imported or exported must be signed either by the Collector or Deputy Collector ; no other signature is an authority for the Gate-keepers or other Custom House Officers to pass Goods.

COASTING AND MAIL STEAMERS.—1. All dutiable goods must be brought to the Custom House. The Steamer Conicopolies will land the goods, and bring them into the Steamer godown in the Custom House, where they will be compared with the Manifests.

2. Consignees must apply in the usual form to the Custom House to pass goods. After duty has been paid, orders will be given to the Agents of the Steamers to pass the goods.

3. Export Boat Notes will be granted for dutiable goods, but not Import Boat Notes.

4. Goods and passengers may be landed at any hour, and on Sundays.

5. Free goods may be passed from the beach by the Agents' Conicopolies, the Custom House Returns being compiled from the Manifests and Applications.

6. Manifests of dutiable goods addressed to the Officer in charge of the Custom House of the Port to which the goods are consigned, should be sent by the same Steamer as conveys the goods from the Custom House of the Port where the goods were shipped.

7. Unless Manifests are produced for dutiable goods the Bill of Lading will be required, to prove Port of Shipment ; or deposit of duty must be made pending receipt of Bill of Lading.

8. The Agents at the various Ports shall pay the Port dues and enter the vessel inwards and outwards. The Port Clearance will be given to them to be sent on board in the last Cargo Boat. The Steamer may com-

mence discharge of cargo immediately the anchor is dropped at each Port, and the Agent may send off boats to receive the cargo before entry.

9. Application may be made by the Agent or private individuals to export goods previous to the arrival of the Steamer, and passes will be granted accordingly.

10. The Agents must put in the Export Manifest for free goods within two days after the Steamer leaves, and the Manifest will be forwarded by post to the Port concerned, by the Customs Officer.

DAMAGED GOODS.*—Where dutiable Goods have been damaged before entry, an abatement may be made or
Section 65,
Act VI of 1863. refund granted to the Importer or Consignee under the following conditions:—

1st. The damage must have been sustained before entry of the Goods.

2nd. The claim must be made in writing.

3rd. The damaged condition of the Goods must be ascertained and certified on their first examination by a Customs Officer.

Goods reported damaged will be sold by Auction within 30 days from the date of entry, and the duty thereon levied on the gross amount realized, less the amount of duty.
Section 66,
Act VI of 1863.

Abatement of duty on Tariff Goods will only be made if deteriorated one-fifth of their value. On Goods the duty on which is leviable on quantity, as Beer, Wine, Spirits, &c., no abatement on account of damage shall be made.

DEPOSITS.—Deposits will be received as security for the payment of duties leviable upon Goods imported and exported. Should any dispute arise as to the proper rate of duty leviable, the amount demanded by the Customs authorities shall be deposited
Section 184,
Act. VI of 1863.

* Not applicable to articles of food and drink.

7

DETENTION OF GOODS.—Bill of Lading may be required in all cases before delivery of Goods. Where there is no Bill of Lading a delivery order from the Agents or Commander of the Ship will be accepted in lieu.

Bills of Lading for Goods to be exported must bear a 4 Anna stamp.

Parcel Tickets must also bear a 4 Anna stamp.

Where two parties claim Goods, the Customs authorities will decline to deliver to either party without the consent of the other.

ENTRY OF MERCHANDIZE.—Parties applying to pass Goods entered in the General Manifest, must do so agreeably to the following form :—

FORM OF PERMIT.

To

The Collector of Customs.

Sir,

Please permit to pass the undermentioned Goods
imported per Ship Commander from
under colours, viz :—

[illegible]

I do hereby declare that the contents and value are truly stated.

MADRAS,

The 18 . }

(Signature.)

NOTE.—The total value whether “Market” or “Tariff,” Weight and Quantity must be written in words as well as figures.

A Bill will be furnished for the amount of Duty paid.

After 3½ o'clock, P. M., no Cash can be received or Bills of duties settled. Parties, therefore, who are desirous of clearing Goods or private packages are recommended to apply early in the day for the same. This rule is necessary to enable the accounts of the day to be closed in the evening, which could not be done were Duty received until a late hour.

With the view of exhibiting the precise nature of the Imports and Exports, it is necessary that the articles be enumerated as distinctly as possible according to their varieties, invariably stating the place of production.

Section 29,
Act VI of 1863.

The date of entry for Home consumption will be considered the date of importation.

All articles not enumerated in the Tariff and subject to duty *ad valorem* will be passed upon the Market value declared and determined in the mode prescribed by Section 180 of Act VI of 1863. Importers or their Agents are required to declare the real value of Goods imported or exported, whether liable to duty or free,

Section 26,
Act VI of 1863.

and the Officer of Customs may require them to produce any document in their possession or to give any information in their power by which the real value may be ascertained. If the value entered by the Importer shall appear less

than the actual value, the Collector may detain the Goods, giving notice to the Importer of the value estimated by the Custom House, and may take on behalf of Government, in the mode prescribed by Section 27 Act VI of 1863, any article which he may consider to be undervalued.

The Market and Tariff value of Goods, which is to be inserted by the Importer, and also the total amount of the value must be written in words as well as in figures.

The Collector may permit amendment of entry, or impose a fine with a view to check the practice of undervaluation and to enforce correctness in the entries.

Section 27,
Act VI of 1863.

ENTRY OF VESSELS.—Upon Vessels entering the Roads the undermentioned Notification shall be either sent on board or delivered in person by a Custom House Officer :—

SEA CUSTOM HOUSE,

Madras,



The Commander of the

is hereby

Sec. 33 to 36,
Act VI of 1863.

informed that a Manifest containing a full description of all cargo on board intended to be landed at Madras must be delivered to the bearer within 24 hours after anchoring. If he wilfully omit to do so, or if the said Manifest does not contain a true specification of all Goods in the Vessel, he will be liable to a fine of 1,000 Rupees.

A List of Fire Arms, Ammunition, and Military Stores, on board for places other than the Port of Madras must be given to the Collector at the time of entry.

The Commander is prohibited from breaking bulk by removing any cargo from the hold of the ship until he shall have personally attended at the Custom House, have regularly entered the Vessel under his command and obtained an order under the signature of the Collector to deliver Goods from the hold. Any Goods removed in contravention of the above provisions will be confiscated. At the time of entry the Commander is requested to report to the Collector whether any Seaman or Apprentice has died during the voyage.

Vessels in Ballast or remaining at anchor longer than 48 hours must pay Port dues. Refusal to do so renders the Vessel liable to seizure and sale, if the dues and costs be not paid within five days from the date of seizure.

Passes to land Bullion and Treasure may be granted after receipt of original Manifest prior to entry.

Collector, Sea Customs.

The following Extract from the Regulations of the Custom House shall be delivered to the Commander at time of entering, to be retained on board the Vessel for the information of all concerned :—

Madras Sea Custom House.

The Commander of the ship or vessel just arrived is required to conform to the following Rules of the Custom House, previous to his being permitted to land any part of the cargo ; and to promulgate the same for the information and guidance of all on board, so that ignorance may not be urged in extenuation of breach of any of them :—

1. Goods shipped or landed, or attempted to be shipped or landed, or transhipped, before the regular forms have been complied with, will be confiscated, and the Master causing them to be shipped or landed will be liable to a fine not exceeding 1,000 Rupees.

2. Any Goods found in excess of the Manifest are liable to confiscation, consequently Commanders are required to enter in Manifest or a Supplemental Manifest any Stores they may intend to land.

3. Goods transhipped without special permission, whether for private use or otherwise, will be confiscated, and the parties offending will be liable to a penalty of 100 Rupees.

4. Commanders are specially interdicted from employing their own boats in landing and shipping, or transhipping any article, under a penalty of the confiscation of the Ship's Boat and the Goods contained therein, and they will be further subject to a penalty of 50 Rupees.

5. (Imports).—After a Permit has been given to land the Goods, the Officer Commanding on Board must sign and send in each Boat, a Boat Note, specifying the number and description of the Packages, and the Marks and Numbers, under penalty of a fine. Goods found in a boat, without a Boat Note, will be confiscated, and the person by whose authority they are being landed, or the person in charge of the boat if in fault, will be liable to pay double duty.

Section 61,
Act VI of 1863.

6. (Exports).—A Boat Note will accompany Export Goods. It must be delivered the following day to the Custom House Officer, who will call for it. Non-delivery will be punished by fine. See Section 125, Act VI of 1863. Goods found in a boat, without Export Boat Notes, will be confiscated.

7. Lucifer Matches, Sulphuric Acid, Gun Powder, Crackers, Fire Arms, Tar and Pitch, if landed before

a special order to discharge them has been given by the Collector, will be PEREMPTORILY CONFISCATED.

The Madras Sea Custom House is open for the transaction of business every day (Sunday and certain Holidays excepted) from 10 o'clock in the morning till 4 o'clock in the afternoon ; on Saturdays it closes at 2 P.M.

Any further information that may be required respecting the internal regulations of the Custom House, will be readily afforded on application at this Office. All persons are required to inform themselves respecting them, and will be held responsible for departure from them.

MADRAS,
SEA CUSTOM HOUSE, } *Collector of Sea Customs.*

FEES LEVIED AT THE CUSTOM HOUSE.—For duplicate of any certificate, Port Clearance or other necessary documents (original having been lost) Rs. 5 each.

Section 50,
Act VI of 1863.

For Supplemental Manifest to supply inadvertent omissions in the original, and second Port Clearance, Rs. 5 each.

A Fee of 1 Rupee is charged for granting certificates

N. B.—The Collector is not bound to furnish duplicates of any document, but if satisfied that no fraud has been committed or is intended he may grant them.

FORM OF SHIP'S MANIFEST.

Government Sea Custom House,

Madras, 18

Manifest of the Cargo of the
from left Commander under
Colours arrived

No. of Crew,		Tonnage.	Marks.	Numbers.	Packages or Quantity of Goods.	Quality of Goods.	Where shipped.	To whom consigned.	By whom and when cleared.
E	N								

N. B. The last column will be filled up by the Customs authorities.

I of the abovenamed do hereby declare that this Manifest contains to the best of my knowledge and belief a true account of all Goods, Treasure, and Merchandize imported in the said for the Port of Madras.

Commander.

Produced before me at Madras this
day of 18

Collector Sea Customs.

N. B.—This document must be given in duplicate.

After the Vessel shall have been duly entered, permission shall be given to land the cargo in the annexed Form:—

FORM OF PERMIT FOR THE LANDING OF CARGO.

Madras Govt. Sea Custom House,

To

You are hereby permitted to land from the
under your command, the undermentioned articles.

Collector Sea Customs.

IMPORTS.

Date.	Description of Articles.
186	Sundry Goods as per Manifest, and Passengers Baggage, with the exception of Lucifer Matches, Sulphuric Acid, Gun-Powder, Crackers, Fire Arms, Tar and Pitch, which are not to be landed until an order to discharge them has been given.

N. B.—This Permit will serve as an authority to grant you Boats.

FREE GOODS.—The following are the articles which are allowed to be imported duty free :—

1. Agricultural Implements.
2. Army Clothing, if imported by the Clothing Agent on proof being given that the articles are *bonâ fide* Clothing for the men of Her Majesty's Service.
3. Articles *bonâ fide* for the use of the Government School of Arts.
4. Articles for Regimental Clubs or Workshops, and articles intended to promote the health, comfort, recreation and amusement of the Soldiers. Previous sanction of Government to be obtained before ordering the Goods.
5. Articles imported for the Service of Government, and certified as such by the Head of the Department.
6. Baggage consisting of personal Apparel brought by a Passenger and Cabin furniture, all in use.
7. Books.
8. Bricks.
9. Bullion and Coin.
10. Chalk.
11. Coal.
12. Coke.
13. Cotton Wool.
14. Firewood.
15. Flax.
16. Fruits, fresh.
17. Geological specimens, and specimens of Natural History and Curiosities.
18. Goods for the use of Her Majesty's Government in Ceylon.
19. Grain and Pulse.
20. Guano and Manures of all kinds.
21. Hemp.
22. Hides and Skins, raw.

23. Horses and other living Animals.
24. Ice.
25. Jute.
26. Machinery used exclusively for Agriculture, Navigation, Mining or Manufacture or Railway, and materials forming necessary component parts of such Machinery.
27. Machines, &c., for the use of the Porto Novo Iron Foundry.
28. Maps.
29. Marine Stores which have been in use, viz :—
 Old Anchors.
 Cables.
 Kentledge.
 Rigging.
 Sails.
 Masts and Yards.
 And all portions of wrecks.
30. Military and other Regulation Uniforms and Accoutrements when imported for private use by persons in the Public Service. For a Military Officer *only*, a Rifle or Gun, a Pair of Pistols and a case of Saddlery *if accompanying the owner*.
31. Military Stores including all articles the property of Government or of the Regiments of Her Majesty's Service, *but not including Mess Stores or the property of Officers individually or collectively*.
32. Music.
33. Paper.
34. Patent fuel.
35. Precious Stones and Pearls.
36. Presentation Plate. Articles of ornament and show, not being for purposes of ordinary use presented by public bodies in recognition of *Public Services*, free on special order.
37. Prints.

38. Provisions and Stores for the use of H. M.'s Navy.

39. Regimental Mess Plate, on the declaration of the Commanding Officer of the Corps that it has been in use 12 months previous to the time of importation.

40. Religious vestments *bonâ fide* the property of a clerical functionary and imported by himself for his own use in the performance of religious duties.

41. Scientific Instruments imported by a professional gentleman in the service of Government for personal use and scientific research.

42. Seeds when imported by any public Society for gratuitous distribution.

43. Stones.

44. Stores for the Government Garden at Ootacamund.

45. Stores for the Military Male and Female Orphan Asylums.

46. Surgical Instruments imported by Government Surgeons for the Public Service.

47. Wines and Stores for the use of the Officers of Her Majesty's Navy—*vide* Section 144 to 148, Act VI of 1863.

48. Wool.

49. Works of Art.

“GODOWN RENT,” RULE 1.—Goods will be allowed to remain for one week in the Custom House free of charge.

„ 2.—After that period single rates will be charged on each package for seven days.

„ 3.—Treble rates will be charged after a fortnight.

„ 4.—The day of landing and that of removal will be reckoned as one day; Sunday and holidays are not reckoned in the rent free-terms. When delay is caused by the inability of the Custom House Officers to examine and pass the Goods, such delay is not to be reckoned.

The object in charging godown rent is to induce parties to clear their Goods with despatch, and to prevent the yard from being needlessly encumbered.

Rates for Godown rent.

Per month.

	RS.	A.	P.
Beer, whole pipes, butt or puncheon.	0	12	0
Do. half pipe or hogshead... .. .	0	6	0
Do. quarter pipe... .. .	0	3	0
Large casks containing glass or earthenware...	1	0	0
Tierce, do. do. or provisions	0	12	0
Large crates 12 dozen bottles	0	6	0
Small do. 6 or 8 dozen more or less	0	4	0
Wines, butt or pipe	2	0	0
Do. half pipe or hogshead	1	0	0
Do. quarter pipe	0	8	0
Do. chests above 12 dozen size	0	8	0
Do. do. of 12 dozen or above 6 dozen..	0	6	0
Do. do. of 6 do. or 3 do	0	3	0
Wines, quarter chest or 3 dozen... .. .	0	2	0
Do. all boxes under 3 dozen and above 1 dozen... .. .	0	1	0
Do. one dozen boxes... .. .	0	0	9
Spirits, per pipe	2	0	0
Do. hogshead	1	0	0
Do. in bottle case of 1 dozen	0	1	0
Do. above 1 and under 3 dozen.	0	1	6
Do. 3 dozen... .. .	0	2	0
Do. above 3 and under 6 dozen..	0	3	0
Do. 6 dozen..	0	4	0
Do. for every dozen in excess of 6 dozen size	0	0	9
British piece goods, per case above 12 dozen...	0	8	0
Do. do. per case of 12 dozen or above 6 dozen... .. .	0	6	0

	Rs.	A.	P.
British piece goods per case of dozen or above			
3 dozen	0	3	0
Do. do. do. 3 do. or less	0	2	0
Do. do. per bale of size of bale of Twist of			
4 to 500 lbs	0	6	0
Do. do. per bale of smaller size	0	4	0
Twist of all sorts, per bale of 4 or 500 lbs. ...	0	6	0
Do. do. do. of smaller size	0	4	0
Metals, per bazar maund	0	0	6
Canvas, per bale... ..	0	3	0
Silk, per bale... ..	0	6	0
Silk piece goods, per case	0	6	0
Indigo, per chest... ..	0	6	0
Opium	0	6	0
Cotton, Hemp, Jute and Safflower, per bale of			
300 lbs	0	4	0
Sugar, Rice and Seeds, per 100 bazar maunds...	2	8	0
Cutch, per 100 bazar maunds	2	0	0
Shell lac and lac dye, per chest... ..	0	4	0
Vermillion, per box	0	2	0
Arsenic, do.	0	3	0
Brass leaf, per box	0	2	0
China paper, per case	0	2	0
China cases of Nankin, Cassia, Camphor, Silk,			
Aniseed, &c., per case	0	3	0
Ginger or Turmeric, per 100 bazar maunds ...	3	0	0
Beetlenut, per bazar maund..	0	0	6
Cloves, do. do.	0	1	0
Coffee, Pepper, Cardamum, Cumminseed, Aniseed,			
in bags or bales, per bazar maund... ..	0	1	0
Sugar, spices or any other similar articles, per			
hogshead	0	8	0
Do. do. do. do. per tierce... ..	0	4	0
Sugar candy, per tub	0	0	6
Tea, per whole chest	0	2	0
Do. per smaller box	0	1	0
Paint, per keg of 56 lbs	0	0	6
Salmon, Herrings, or other fishes, per keg, ...	0	0	6

Turpentine, Linseed, or other vegetable oil,								RS.	A.	P.
per jar	...	...	...	...	...	...	...	0	2	0
All cordage, per cwt	...	...	...	...	...	...	...	0	1	0
Rosin or Dammer, per bazar maund	...	...	...	...	...	...	...	0	1	0
Tobacco, unmanufactured, per 1 maund bale	...	...	...	...	...	...	...	0	2	0
Gunnies, per large bale	...	...	...	...	...	...	...	0	8	0
Do. per smaller bale	...	...	...	...	...	...	...	0	6	0
Cow Hides, per large bale	...	...	...	...	...	...	...	0	12	0
Do. do. per smaller bale	...	...	...	...	...	...	...	0	8	0
Goat skins, per bale	...	...	...	...	...	...	...	0	8	0
Quick-silver, per bazar maund	...	...	...	...	...	...	...	0	2	0
Tin plates, per box	...	...	...	...	...	...	...	0	0	6
Bricks, per 1,000	...	...	...	...	...	...	...	1	0	0

IMPORT CLEARANCE.—No outward bound vessel is allowed Port Clearance until the whole of her cargo entered in the Import Manifest has been duly landed or satisfactorily accounted for, or a guarantee given in the annexed form :—

Madras,

18 .

To

The Collector of Sea Customs, Madras.

Sir,

In consideration of your granting a Port Clearance to the _____ and permitting her to leave the Madras Roadstead without having fully complied, with all the provisions and requirements of the Customs Laws, in respect of her last entry Inwards at the Port of Madras we hereby guarantee payment to you on behalf of the Government of Madras of all duties, fines, penalties and charges of every description for or to which the Owners and Master of the said Vessel or either of them now are or is liable, or shall or may become liable in respect of any non-compliance with such provisions as aforesaid, or any breach thereof on the occasion of the Vessel's last

entry Inwards or in any way connected with or arising therefrom.

We have the honor to be,

Sir,

Your most obedient servants,

Agents for the

LANDING OF GOODS, &c.—All Goods must be landed at the appointed places and regularly passed through the Custom House. Goods landed at any other place without special permission in writing will be liable to confiscation, and the Master causing or suffering them to be so landed to a fine not exceeding Rupees 1,000.

Section 33,
Act VI of 1863.

Sec. 34. do.

Private Packages must also be sent to the Custom House.

Grain shall be landed within the space between the north angle of the Custom House and Clive's Battery, and all other Goods, excepting Timber, shall be landed within the space between the north angle of the Custom House, and the south angle of Bentinck's buildings. Timber may be landed any where, if the permission of the Collector of Sea Customs be first obtained.

No Goods are allowed to be landed or shipped on Sundays except in extraordinary cases of absolute necessity, to be judged of by the Collector of Customs, and the landing to be expressly permitted by him in writing.

Section 58,
Act VI of 1863.
See special rule for
Steamers.

In the event of any loss or injury occurring to Goods while being landed or if Goods are conveyed away without

the payment of duty, the responsibility will not lie with the Customs authorities unless the Goods shall have been made over by the Master as is provided in Sections 52, 53, 54, and 55, Act VI of 1863.

MISSING OR DEFICIENT PACKAGES.—In addition to the duty leviable on any missing Packages if the value can be ascertained, a penalty of twice that amount will also be charged. If the value cannot be ascertained a penalty of 500 Rupees must be paid by the Commander for each Package.

Section 49,
Act VI of 1863.

NATIVE CRAFT.—Small Craft will be required to anchor in the North Roads, the north angle of the Custom House being the southern and Royapooram the northern point.

The General Manifest for Native Vessels should be made out agreeably to the Form for square rigged Vessels, containing a full account of the Cargo imported, accompanied by a certificate from the Master Attendant of the due entry and registry of the Vessel at his Office within twenty-four hours after the Vessels' arrival.

NOT LANDED GOODS.—All Goods (other than free Goods) entered in the Manifest given in at the Custom House and not entered for re-exportation are chargeable with duty.

Goods re-exported in the same Ship must be entered in the Export Manifest. If they have paid Import duty, they are entitled to drawback.

A List of all Goods that are declared to be "Not Landed" at the time of application for Port Clearance must be delivered to the Collector by the Commander.

PUBLIC STORES.—Stores, &c., will, upon application being made to the Collector, be permitted to be shipped and landed at any place which may be most convenient.

RATES OF EXCHANGE.—*Table of Exchange for the Settlement of Duty at the Madras Sea Custom House.*

Country.	Denomination of Currency.	Value in Government Rupees.
		Rupees.
Great Britain and the Colonies...	Sterling £ 1	10
France and do ...	Francs 25	10
Spain and do ...	Dollars 100	225
Portugal and do ...	Milree 10	26
The Kingdom of the Netherlands...	Florins 8	7
Hamburgh	Marks 16	10
Denmark and Colonies	Rix Bank Dollars...	118
Sweden	Rix Dollars (Specie) ... 10	24
Russia	Silver Rubles 100	168
Italy	Sequins 100	194
United States (North America)	Dollars 100	225
Independent States (South America)...	Dollars 100	225
Bengal	Calcutta Sicca Rs 100	106
Bombay	Bombay Rupees 100	100
Turkey, Bussora ...	Eyne Piastres 133	100
Persia, (Bushire)...	Persian Rupees 123	100
	Huzar and Dinars ... 164	100
Muscat	Mamoodees 35	100
Mocha	Dollars... .. 100	217
Turkey	Piastres.. 100	200

RE-IMPORTS.—Goods produced or manufactured in British India on Section 31, being re-imported are subject to duty, Act VI of 1863.

The Collector may permit such goods to pass free provided—

1st. That they are re-imported within three years from date of exportation.

2nd. That they have during that time always been the property of the original exporter.

Goods upon which drawback has been received on exportation shall in all cases be treated as foreign Goods on re-importation and be subject to duty.

RE-LANDED GOODS.—Goods re-landed must be reported upon and identi-

fied as being the same that have previously passed the Custom House for exportation. No re-landed Goods can be passed into Town or entered for re-exportation on board another vessel, until the original entry in the Export Register has been duly checked and cancelled to the extent of the quantity re-landed.

A regular application in the Form of Pass Note is required in all cases of Goods re-landed either for passing them into Town or for re-exporting them from the Custom House.

RE-VALUATION.—Goods once assessed for duty on a declared value shall not be permitted to be re-valued after they have left the Custom House, excepting as provided in Section 27, Act VI of 1863.

SPIRITS.—Spirits are assessed with a special duty on the Imperial Gallon agreeably to Schedule A, Act XI of 1862. When imported in bottles, 6 common bottles are ordinarily deemed to be equal to the Imperial Gallon. If parties require it, the bottles may be opened and the number of bottles to the Gallon ascertained.

Duty is charged on Spirits in wood according to the actual contents in Imperial Gallons, and to the strength at the time of importation, as ascertained by the Custom House Gauger, who will endorse the same on the back of the application.

When Spirits are imported in square glass bottles, duty is levied upon the out-turn by actual measurement of 10 per cent. or less as the Collector may order.

Breakage is allowed when claimed on Spirits in bottle, upon 10 per cent. of the same being submitted to actual inspection, when the allowance will be made upon the average breakage so ascertained. Parties are allowed to fill up ullaged bottles or casks.

TRANSHIPS.—Goods transhipped from one Vessel to another are chargeable with the same rate of duty (if liable to any) as if they had been landed and passed through the Custom House.

No Goods are allowed to be transhipped without an Order in writing from the Collector.

The same forms have to be observed in the entry of Goods intended for transhipment as for those regularly imported.

Goods entered for transhipment are liable to the same examination as other Import Goods.

Transhipped Goods are entitled to drawback, if at the time the transhipment took place, they underwent the usual examination by a Custom House Officer, and were duly reported upon.

The following is the process of transhipping Goods.

After settlement of duty on the same, application as per Form below is to be made out.

FORM OF TRANSHIPPING PERMIT.

To

The Collector of Customs.

SIR,

Please permit to be transhipped from the Ship
to the Ship bound for under colors,
the undermentioned Goods.

Marks and Numbers	Number & Nature of Packages.	Sorts of Goods.	Quantity.	No. of Yards.	Weight.	Place of Production or Manufacture.	Rates.	Market Value.	Tariff Value.	Rate of Duty.	Amount of Duty.

do hereby declare that the contents and value are truly stated.

Madras, 18

(Signature.)

NOTE.—The total value whether “Market” or “Tariff,” Weight and Quantity must be written in words as well as figures

Transhipped Goods differing in kind, quantity or value, from what is described in the application are liable to the same penalty as Import Goods are subject to in like instances.

When the value of Goods entered for transshipment cannot be declared by the party making the application, the Goods must be landed for the purpose of undergoing appraisement for the levy of duty.

Goods brought into one Port and intended for another Port in British India need not be landed but may be transhipped without the payment of duty, on the transshipping Consignee entering into a Bond for their due arrival and entry at the Port for which they are destined within a fixed time. The Collector may permit the transshipment of Goods without the payment of duty to parties having a general deposit in the Custom House, upon their undertaking to produce official proof of the payment of duty at the Port of destination.

Before such transshipment can take place, a regular Manifest of the Cargo must be delivered at the Custom House as in the case of regular Imports, and the Collector may depute a Custom Officer to superintend the transshipment.

The Manifest in such cases should accompany the application for transshipping Goods. When a vessel clears from a British Indian Port and returns to such Port or to any other Port in British India, her Cargo may be landed for the purpose of again exporting it in the same or another vessel or may be transhipped to another vessel without payment of duty, on condition that the Goods shall remain in the Custom's authorities charge until transhipped or re-exported. All charges incurred must be paid by the parties applying for permission to re-land temporarily or to tranship.

Stores may be transhipped free of duty from one ship to another, if both belong to the same owner.

Section 182,
Act VI of 1863.

UNCLAIMED GOODS.—Goods not cleared within two months from the date of landing will be sold by public auction, after due notice in the Official Gazette. The proceeds will be applied to the payment of duty and other charges and the surplus (if any) paid to the owner on application within one year from the date of sale.

Section 57,
Act 6 of 1863;

UNDERVALUED GOODS.—*Rules for the treatment of—*

1. The amount of undervaluation which the subordinate Officers of Customs may pass without report to the Collector must be within 15 per cent.

2. When the undervaluation may not exceed 30 per cent., the Collector shall be at liberty to permit emendation of certificate, if satisfied that there was no intention to defraud.

3. In case of detention of Goods undervalued, 15 days shall be allowed for appeal to the Board of Revenue, and the Goods will meanwhile remain unsold unless they shall be of a perishable nature, in which case they shall be sold without delay, and their proceeds will remain for the above period in deposit.

UN-MANIFESTED GOODS.—Goods landed in excess of those entered in the Manifest or not corresponding with the particulars therein shewn, will be charged double or treble duty. Any special case in which the Collector may consider the Goods liable to confiscation, will be reported to the Board of Revenue for Orders.

Section 48,
Act VI of 1863.

WEIGHABLE GOODS.—All weighable Goods are subject to weighment either wholly or partially as the case may be. For Packages of an average size, 10 per cent. may be weighed and the weight of the whole calculated from the average,

WINES, &c.—Wines in wood are assessed for duty per Imperial Gallon, upon the actual quantity at the time of Import, and when placed in bond are allowed an ullage to the following extent.

Section 95,
Act VI of 1863,

For any time not exceeding 6 months.
2½ per cent.

Exceeding 6 months and not exceeding 12 months 5 „

Exceeding 12 „ „ 18 „ 7½ „

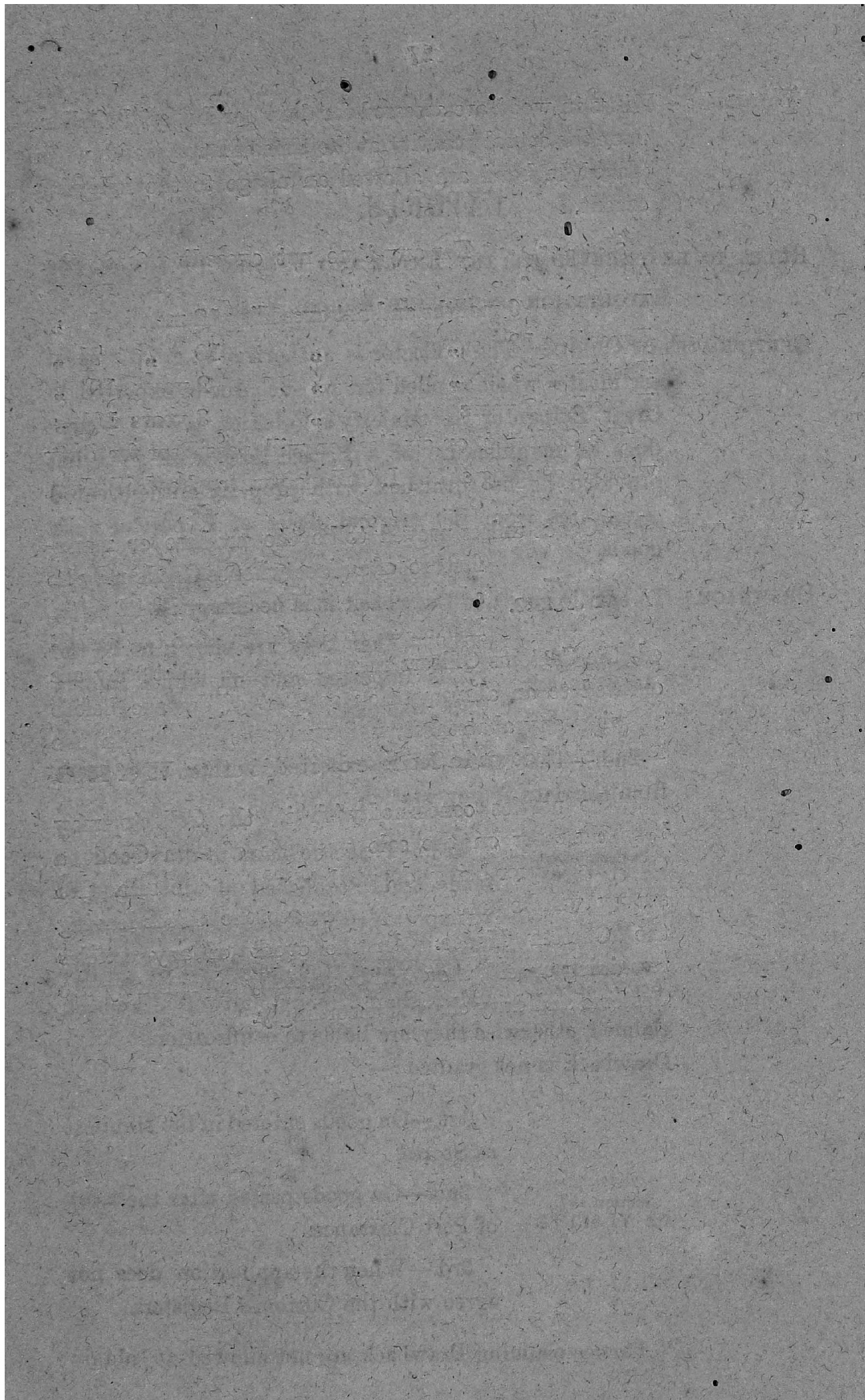
Exceeding 18 „ „ 2 years 10 „

Exceeding 2 years „ 3 years 12½ „

The Collector on application will pass Beer for duty without gauging at 52½ I. Gallons per Hogshead filled up.

WRECK.—Wrecked Goods unless proved to be the produce or manufacture of a place whence Goods may be admitted free, will be charged with duty. If such Goods are declared to be damaged, the Customs Officers must be satisfied that they are entitled to an abatement on account of damage before allowing any abatement, which may be granted in the manner laid down in Sections 65 and 66 of Act VI of 1863.

If the parties concerned wish it, the Collector may levy the duty on the sale proceeds of such Goods, a Customs Officer being deputed to watch the sale. No survey will be necessary previous to the Goods leaving the Custom House. In the event of any articles remaining unsold, they will be specially appraised by the Customs and duty charged accordingly.



EXPORTS.

RULES TO BE OBSERVED FOR THE ENTRY AND PASSING OF GOODS FOR EXPORTATION ON SQUARE RIGGED VESSELS.

CERTIFICATES OF ORIGIN.—The Collector is authorized to grant special certificates when applied for, on such goods exported to Great Britain or Her Majesty's Colonies, as are the produce or manufacture of a British Possession in India, provided he be furnished with properly authenticated certificates from the original places of Export of such goods.

DRAWBACK.—To entitle goods to Drawback it is necessary :—

Section 137,
Act VI of 1863.

1st.—That they are shown to be the goods imported and on which Import duty was paid.

2nd.—That they be re-exported within two years from the date of importation.

Section 138,
Act VI of 1863.

3rd.—That the claim to drawback be made and established at the time of re-export.

Section 139,
Act VI of 1863.

4th.—That the goods be of greater value than the amount of drawback claimed, otherwise they are liable to confiscation.

Drawback is not granted :—

1st.—On goods entered in the Manifest as Stores.

Section 137,
Act VI of 1863.

2nd.—On goods passed after the issue of Port Clearance.

3rd.—When the application does not agree with the Custom's Registers.

Parties claiming Drawback are not allowed to obtain

information from the Custom House Books to establish the same, but must be prepared with their own proofs. The Custom's Bill of duty can always be obtained from the original Importer.

Payment of Drawback is not made unless demanded within one year from the date of entry for shipment, or until the Vessel has put out to sea, or unless the goods are entered in the Export Manifest.

Section 138,
Act VI of 1863.

The following declaration must be entered in the Permit application for Drawback :—

I do hereby declare that the goods upon which drawback is claimed have been actually exported, and have not been re-landed, and are not intended to be re-landed at any Port in British India, and that I am entitled to the drawback claimed.

Section 142,
Act VI of 1863.

Signature.

Drawback is allowed on goods which having paid duty in one British Indian Port have been transferred to another, and are thence exported to a Foreign Port within three years of their first importation. The identity of the goods must be established to the satisfaction of the Custom's Department at the place of final export.

Section 141,
Act VI of 1863.

No Drawback is allowed on goods re-exported to any Free Port in British India.

Section 141,
Act VI of 1863.

Drawback is payable to the Owner or Exporter of the goods on which it is claimed or to their order.

Drawback on goods exported by land to Pondicherry is allowed under the following rules :—

1st.—The articles must be re-exported in the original packages in which they are imported, or if re-packing be necessary, this must be done under Custom's supervision.

2nd.—The goods must be passed through the Custom House for Drawback in the same manner as if they were to be re-exported by sea.

EXPORT CARGO.—No outward bound vessel is allowed to receive Cargo on Board until application be made at the Custom House, and an order signed by the Collector or Deputy, be granted for the purpose. Such application shall specify the name, tonnage and nation of the vessel, the name of the Master, and of every Port for which cargo is to be shipped. If goods are shipped prior to grant, the Master is liable to a penalty not exceeding 1,000 Rupees.

Section 116,
Act VI of 1863.

FORM OF PERMIT FOR THE SHIPPING OF CARGO.

To

You are permitted to export on the
under your command, the undermentioned articles.

Collector of Sea Customs.

Date.	Description of Articles.
	Sundry Goods and Passengers' Baggage.

N. B.—This Permit will serve as an authority to grant you Boats.

All goods for exportation must be entered for that purpose at the Custom House, the date on which the goods were entered outwards at the Custom's is the date of exportation in the event of any change being made in the rates of duty or in any fixed valuation. Shippers of

Section 30,
Act VI of 1863.

Export goods are required to deliver a full and true specification thereof, according to the following Form:—

Parties will be allowed to produce Invoices in support of the quantities and weight of goods as entered in the Export permit, and also of the value where such is not contained in the Tariff subject to the liabilities contained in Sections 26 to 28, Act VI of 1863.

FORM OF EXPORT PERMIT.

Section 123,
Act VI of 1863.

The class to which the goods to be exported belong, to be entered in the Form,*

1. Warehouse or drawback goods.
2. Foreign goods not for drawback.
3. Goods exported under special rule of restriction.
4. Country goods subject to duty.
5. Country goods not subject to duty.

*

Ship's Name.	Whether British or Foreign, if Foreign, the country.	Master's Name.	Port or Place of Destination.	Marks and Numbers.	Number and nature of Packages.	Sorts of Goods.	Quantity.	No. of yards.	Weight.	Place of manufacture or produce.	Rates.	Market value.	Tariff value.	Rate of duty.	Amount duty.

MADRAS,

18 .

do hereby declare that the contents and value are truly stated.

Signature.

NOTE.—The total value, weight and quantity must be written in words as well as figures.

The tare of packages should be written on each by the Exporter or entered in the Permit where the duty on goods is chargeable by weight.

Goods to be exported free must be entered in a separate application, as also goods for drawback, and no goods liable to duty should be mixed with either of the former kinds.

A Pass will be required to be taken for Export goods as for goods imported.

FORM OF EXPORT PASS.

Marks and Numbers.	Description of Packages.	Description of Goods.	Quantity or Weight.	On what vessel exported.	To what place exported.	Remarks.

MADRAS,

18

Signature.

Export Boat Notes.—A Boat Note will accompany Export goods. It must be delivered the following day to the Custom House Officer who will call for it. Non-delivery will be punished by fine.—See Section 125, Act VI of 1863.

FORM OF EXPORT BOAT NOTE.

Export Boat Note.

Ship's Name

Boat's No.

Marks and Numbers.	Quantity and description of Packages.
Sea Custom House, Madras.	<i>Export Manager.</i>

FREE EXPORTS is allowed to all imported goods on the attestation of the Appraiser that they are "not country goods."

FREE GOODS.—The following are the articles which are allowed to be exported duty free:—

Books.

Bullion and Coin.

Cinnamon.

Coals.

Coffee.

Cotton Wool.

Flax.

Goods for the use of Her Majesty's
Ceylon Government:—

Hemp.

Hides (raw.)

Horses and other living animals.

Iron.

Jute.

Maps.

Precious stones and pearls.

Prints.

Raw silk and silk chussum.

Rum under certain conditions, *vide*
"Stores" in the Export Rules.

Salt—Having paid the price fixed to be
paid on Salt declared for exportation
to ports or places not being subordi-
nate to the Presidency of Fort Saint
George.

Skins, (raw.)

Spirits.

Sugar.

Tea.

Teak timber.

Tobacco, and all preparations thereof.

Wool.

Works of Art.

GOODS BONDED OR ENTITLED TO DRAWBACK OR EXPORTED UNDER SPECIAL RULES AND RESTRICTIONS.

Before such goods are permitted to be exported, the
 Section 124, Act VI of 1863. Exporter may be required to give security that the goods shall be duly shipped, exported and landed at the place for which they are entered outwards. The Bond shall be for double the amount of duty leviable.

LAND CERTIFICATES.—Goods having paid Import duty are allowed to be exported free by land under the following Certificate :—

CERTIFICATE.

Sea Custom House,
 Madras, 18

This is to certify that is about to export by land the undermentioned goods imported by sea at Madras, and that all demands on account of Import duty have been complied with.

Collector Sea Customs.

To whom consigned and to what place.	Number and description of packages.	Sorts of goods.	Quantity or weight.	Value.			Rate of Duty.	Amount of Duty.		
				RS.	A.	P.		RS.	A.	P.

NON-SHIPMENT OF GOODS.—If goods liable to duty on importation or goods removed from a Warehouse for exportation, or goods entitled to drawback on exportation be entered in the Manifest and not duly shipped or certified to be short shipped, they will be liable to confiscation.

Section 130, Act VI of 1863.

PORT CLEARANCE.—Application for Port Clearance (excepting for Mail Steamers) must be made by the Master 24 hours before his intended departure, and he is bound to answer questions regarding the Ship's departure and destination.

Should the Master attempt to leave without a Port Clearance, he is liable to a fine not exceeding Rupees 500, but if he should actually so leave, he is liable to a fine of Rupees 1,000.

The Export Manifest of goods shipped is not given in till after all the goods intended for exportation have been shipped.

The Manifest is to be made out agreeably to the following form, and must contain a full and true specification of all the goods previously passed the Custom House by means of Pass Notes, with which the entries in the Manifest are checked. Ships clearing out from Madras intending to touch at any intermediate Port, must have all goods destined for such intermediate Port distinctly entered in the Export Manifest.

The name of the Shipper inserted in the Manifest must in all instances agree with the Export Permits.

FORM OF EXPORT MANIFEST FOR SQUARE RIGGED VESSELS.

Madras,

18

Manifest of the Export Cargo laden at the Port of
Madras on the Burthen
Tons. Commander under
Colors, bound to

Marks and numbers.	Number of packages.	Quality and quantity.	By whom shipped.	Remarks.

I do hereby declare that to the best of my knowledge and belief the above Manifest is correct.

(Signature)

Madras,

186

Commander.

This document must be given in duplicate. One copy will be retained at the Custom House and the other returned to the Commander. For vessels bound to China in triplicate.

No Manifest will be received after 3 P. M., or on Saturdays after 1-30 P. M.

Parties before Clearance must produce a Certificate from the Master Attendant that all charges have been paid, and the forms of his Office complied with.

FORM OF PORT CLEARANCE.

No.

Fort St. George.



Port Clearance.

for the
Captain
for

Burthen
under

Tons.
Colors, bound

This is to certify, to whom it may concern, that the owners of the abovementioned have rendered an account of her Import and Export Cargoes, and have complied with all the Regulations of this Port.

FORT SAINT GEORGE,
GOVT. SEA CUSTOM HOUSE.

}

Collector Sea Customs.

EXPORT CARGO.

Sorts of goods.	Marks or numbers.	Quantity.	Remarks.

REFUND OF DUTY.—On goods not shipped or re-landed may be granted if intimation of such non-shipment be given, or application for permission to re-land be made before the vessel leaves the Port.

Section 132,
Act VI of 1863.

SMALL CRAFT.—Exporters of goods on small Craft are to furnish to the Customs the same Permit and Pass as for goods shipped on square rigged vessels.

The same rules and forms are to be gone through in the entry and passing of goods exported on small craft as are observed with respect to goods exported on square rigged vessels.

STORES.—Bonded on importation may be exported free of duty for use and consumption on board of vessels proceeding to a Foreign Port. Country stores (including Rum) may be exported free of duty in reasonable quantities for Ships' use in vessels proceeding to a foreign Port, *but no Rum shall be shipped free of duty on any vessel unless the probable duration of the voyage exceed thirty days.* No Rum to be shipped till after the vessel has taken out her Export Port Clearance.

Section 183;
Act VI of 1863.

Vessels proceeding to load at Ports on the Coast and thence sailing to Foreign Ports will be considered on Foreign or over-sea voyage from date of leaving Madras.*

* This rule not to apply to ships proceeding to Calcutta.

MISCELLANEOUS PROVISIONS.

AGENTS.—The Clerk, Servant or known Agent of a Mercantile office
 Section 175, may transact business and receive monies
 Act VI of 1863. for his employer if a member of the firm
 identifies him before the Officer in charge of the Custom
 House, and empowers him to do so agreeably to the
 following Form :—

To

The Collector of Sea Customs,

Madras.

SIR,

(We or I) hereby authorize you to pay to all
 drawbacks, refunds and other monies which may be due
 to (us or me) from the Madras Custom House for which
 he shall produce receipts purporting to be (our or my)
 receipts.

Sir,

Your obedient servant,

Madras,

the of 186

This document must bear a one Anna Stamp and is
 required only from mercantile firms and persons engaged
 in Trade, who have frequent transactions with the Custom
 House, and not from private individuals who are expected
 to transact their business personally or to give a special
 order for each occasion.

Any person making an unauthorized declaration of
 value is liable to a penalty not exceeding
 Section 217, Rupees 1,000.
 Act VI of 1863.

AMERICAN VESSELS.—As a general rule when an American ship does
 not produce a Certificate of British measurement, 15
 per cent. will be added to the tonnage in calculating the
 Port dues. If the Commander prefers it, he may have
 his ship measured. Where there is any special reason to
 suppose that the difference in measurement is in excess
 of 15 per cent. the Customs may require a survey.

APPEAL.—All disputes regarding matters not specially provided for by any law between an Officer of Customs and another person are to be decided by the Revenue Board, subject to an appeal to Government.

Section 6,
Act VI of 1863.

BAND INSTRUMENTS.—For the use of a Regiment are exempt from Customs duty.—Fort St. George Gazette, 3rd November 1863, p. 797.

BONDING WAREHOUSE-KEEPER'S FEE.—Private Bonders are charged a fee of one Rupee for each attendance of the Bonding Warehouse-keeper at their private warehouses.

BUILDING MATERIALS.—For the erection of Churches must pay duty. Board's Order, 3rd January 1861, No. 4.

CARGO BOATS.—The Master Attendant at Madras, grants Licenses under the Boat Rules of 23rd April 1847, published at page 373 of the *Fort Saint George Gazette* of that year (see Appendix.)

CHARITABLE PURPOSES.—Articles imported for ————— are liable to duty. Government Order, 26th August 1864, No. 1557.

CHURCH FURNITURE.—There is no general rule to pass Church furniture free of duty. Individual applications will be disposed of on their merits as heretofore. Board's Order, 15th January 1863.

COUNTRY-MADE SPIRITS, IN ARTS, MANUFACTURES AND CHEMISTRY.—Rules for the use of—on payment of 10 per cent. *ad valorem* duty, and for their sale for such purposes.

The owners of all licensed Distilleries are at liberty to use Spirits exclusively in arts, manufactures, or chemistry, or to dispose of them to be so used by others on payment of an *ad valorem* duty of 10 per cent. on such Spirits on the following conditions:—

1. That a permit be obtained from the Collector of the District so to use or dispose of Spirits.

2. That such Spirits be rendered permanently unfit for human consumption by the admixture of 10 per cent. of pyroxilic Spirit (methylic alcohol) or of such other ingredients as may be approved by the Chemical Examiner to Government.

3. That such ingredients be provided at the expense of the owner of the distillery, and be admixed in the presence of a Government Officer, who shall be deputed by

the Collector on this behalf, and that if any expense be incurred on this account, it shall be made good by the owner of the Distillery.

4. That for the purpose of fixing the amount of duty to be levied on such Spirits, their market value shall be determined by the Collector, subject to the revision of the Board of Revenue.

5. That no greater quantity than 100 gallons of Spirit shall be passed for sale under a single permit, and that the Collector shall be at liberty to refuse a Permit without assigning his reasons, except to the Board of Revenue in case of appeal.

DUTY—Duty is seldom levied on packages valued at less than 5 Rupees.

EMIGRANTS FOR A FRENCH COLONY.—Port Clearance will not be granted to any vessel having on board Emigrants for a French Colony until a Certificate is produced from the Protector that the requirements of Act XLVI of 1860 have been duly fulfilled by the Master of such vessel. Government Order, 12th November 1860.

EMIGRATION VESSELS.—Before clearance of ———, is granted. Certificate from the Protector of Emigrants must be produced that all the directions contained in the Act have been complied with. Section 50, Act 13 of 1864.

FINES.—If any person in charge of or owning a vessel shall have become liable to any fine or penalty, Port Clearance may be refused to such vessel until the fine or penalty be paid, and if any person passing goods through the Custom House shall have become so liable, such goods may be detained until the fine or penalty is paid.

If the penalties are not paid, the Customs may sell any goods in their charge belonging to the party liable.

Section 197,
Act VI of 1863.
Sections 56 and 57,
Act VI of 1863.

FOREIGN SPIRITS TO BE USED, EXCLUSIVELY IN THE ARTS, MANUFACTURES, OR CHEMISTRY.

Rules for the entry for home consumption of—in accordance with the provisions of Section 2 of Act XXIII of 1862.

1. On making entry of Spirits of the above description, in accordance with the provisions of Section 62 of Act VI of 1863, the Importer is to state on the face of the Private Manifest whether it is desired that the article be charged at the rate of duty laid down in Schedule A to Act XI of 1862, or at the rate of ten per cent. *ad valorem* allowed by Section 2 of Act XXIII of 1862.

2. In the event of the higher rate having been elected, the Spirits will be passed after payment of duty in the usual manner, but in the event of the lower rate of 10 per cent. *ad valorem* having been stated, the Spirits concerned must, before removal from the Custom House premises, be rendered unfit for use as a beverage, and incapable of being converted to that purpose.

3. With this view the Importer will be required to mix with every nine gallons of such Spirits, one gallon of pyroxilic Spirit (methylic alcohol) or such other ingredients as may be approved by the Chemical Examiner to Government, the admixture to take place on the Custom House premises, and in presence of a Custom House gauger. On a certificate of the latter officer being attached to the Private Manifest that the admixture has been duly made and completed, the Spirits will be assessed for duty at the rate of 10 per cent. *ad valorem* on the quantity imported, and passed from the Custom House after payment, in the usual manner.

4. The quantity of pyroxilic Spirit, or other ingredient, necessary for admixture with any consignment of Spirits of the above description at the rate of one gallon to every nine gallons of Spirits, must be procured at the Importer's own expense, and the process of mixing must be carried out personally by the Importer or his Agent, or other authorized Servant. Samples of "pyroxilic Spirits" or other approved ingredient will be retained by the Gauger, with which that brought by Importers will be tested before use. If the pyroxilic Spirit or other ingredient be not equal to the samples, the Importer shall be required to mix such additional proportion with the

Spirits to be imported as the Collector of Customs may direct.

5. Spirits may be moved into Bond, under the prescribed conditions of similar bonded goods, without previously having been rendered unfit for use as a beverage in the manner mentioned; but prior to removal from bond for home consumption of any portion of such Spirits at the Custom's rate of 10 per cent. *ad valorem*, the course above described must be carried out at the warehouse in the presence of the Warehouse-keeper and the Gauger, or of other qualified officers duly appointed.

FRENCH GOVERNMENT.—Consignments for the use of the French Government Officers, from one French Settlement in India to another are allowed to pass free through the British Customs Houses at the Ports, under certificate and Seal.—Board's Circular Order, No. 4392, dated 8th July 1862.

GAUGE TABLE.—Average gauge of casks of different liquors :—

Beer		Hhd.	50 to 54	Imperial Gallons.
Madeira Wine.		Pipe	93 to 95	„
Do.	do.	Hhd.	46 to 50	„
Sherry	do.	Butt	108 to 113	„
Do.	do.	Hhd.	53 to 56	„
Do.	do.	Quarter Cask	26 to 28	„
Port	do.	Pipe	110 to 115	„
Do.	do.	Hhd.	54 to 56	„
Do.	do.	Quarter Cask	26 to 28	„
Cape	do.	Pipe	95 to 100	„
Do.	do.	Quarter Cask	21 to 22	„
Marsala	do.	Pipe	92 to 97	„
Lisbon	do.	Hhd.	59 to 62	„
Ginger	do.	do.	53 to 55	„
Do.	do.	Quarter Cask	28 to 29	„
Brandy		Hhd.	56 to 59	„
Do.	do.	Barrel	33 to 35	„
Do.	do.	Quarter Cask	24 to 27	„
Whiskey		do.	25 to 26	„

GODOWN RENT.—Government holidays not to be excluded from calculation for godown rent. Where such holidays really interfere with the clearing of goods, the clearer has a fair ground for expecting that they shall be excluded from calculation, but not otherwise.—Board's Order, 21st June 1862, No. 4,000.

Officers of Customs may reduce penalty godown rent.

GOVERNMENT STORES SOLD TO PRIVATE INDIVIDUALS.—The proceeds of the sale of Government stores are to be credited "gross" without any deduction on account of Customs' duty, or any payment of Customs' duty or credit for it to the Customs' Department.

HOLIDAYS AT THE CUSTOM HOUSE.—In addition to Her Majesty's Birthday, Christmas and New Year's Days, those days on which the Madras Bank and the Merchants close their offices, as notified by their advertisements in the *Government Gazette* are considered complete holidays at the Custom House.—Government Order, 14th February 1853.

MARINE STORES.—Imported and used for the repairs of a Ship are liable to duty. Old Marine Stores pass free—see "Import" Rules, "Free Goods."—Board's Order, 3rd September 1864, No. 5,753.

PORT DUES.—Officers and Troops are passengers within the meaning of the Port Dues Act, and vessels conveying Troops are liable to Port Dues.—Letter from Government Solicitor, 17th October 1863.

Vessels entering a Port and departing therefrom within 48 hours may be allowed to ship Marine Stores for *Ships' use only* in reasonable quantities at the discretion of the Customs Authorities without paying Port dues.

PORTS FOR LANDING AND SHIPMENT OF GOODS.—The undermentioned places to be the only Ports for the shipment and landing of goods in the Madras Presidency under Section 10, Act VI of 1863.

Section 10,
Act VI of 1863.

List of Ports for the landing and shipment of Goods.

Districts.	No.	Names of Ports.	Names of Ports.
Ganjam ...	1	Ganjam.	గంజాం.
	2	Munsurcottah.	మన్ సూరుకోట.
	3	Sonnapur.	సొన్నపురము.
	4	Barwah.	బారువ.
	5	Pundy.	పూండి.
	6	Bapanapaudu.	బాపనపాడు.
	7	Callingapatam.	కలింగపట్టణం.
Vizagapatam...	8	Conada.	కోనాడ.
	9	Bimlipatam.	భీమునిపట్టణం.
	10	Vizagapatam.	విశాఖపట్టణం.
	11	Pudimadaka.	పూడిమడక.
	12	Pentacottah.	పెంటుకోట.
Godavery ...	13	Upada.	ఉప్పాడ.
	14	Coconada.	కాకినాడ.
	15	Coringa.	కోరంగి.
	16	Bendamurluuka.	బెందమూరులంక.
	17	Nursapur.	నరసాపురము.
Kistnah...	18	Masulipatam.	మచిలీపట్టణం.
	19	Kottapolem.	కొత్తపాళెం.
	20	Nizampatam.	నిజాపట్టణం.
	21	Epurcelliem.	ఇపూరుపాళెం.
	22	Motupalli.	మోటుపల్లి.
Nellore ...	23	Kottaputnum.	కొత్తపట్టణం.
	24	Itamukala.	ఱితముక్కల.
	25	Pakalam.	పాకల.
	26	Ramapatam.	రామయ్యపట్టణం.
	27	Chinnapolem.	చెన్నయ్యపాళెం.
	28	Tummulapenta.	తుమ్మలపెంట.
	29	Zuvaladinna.	జువ్వలదినై.
	30	Iskapalli.	ఇసుకపల్లి.
	31	Ponnapudi.	పొన్నపూడి.
	32	Maipadu.	మైపాడు.
	33	Kristnapatam.	కృష్ణపట్టణం.
	34	Pamanjee.	పామంజి.
	35	Tupili.	తూపిలి.

List of Ports for the landing and shipment of Goods.

Districts.	No.	Names of Ports.	Names of Ports.
Madras...	36	Dugarazupatam.	சுக்ராஜபுட்டம்.
	37	Pudi.	பூடி.
	38	Ennore.	எண்ணூர்.
	39	Madras.	சென்னப்பட்டணம்.
South Arcot ...	40	Covelong.	கோவலம்.
	41	Mercanum.	மர்க்காணம்.
	42	Cuddalore.	கூடலூர்.
	43	Porto Novo.	பரங்கிப்பேட்டை.
Tanjore...	44	Codiempolliem.	கொடியம்பாளையம்.
	45	Trimulvassel.	திருமலவாசல்.
	46	Tranquebar.	தரங்கன்பாடி.
	47	Nagore.	நாகூர்.
	48	Negapatam.	நாகப்பட்டணம்.
	49	Valangany.	வெளங்கணி.
	50	Topetorai.	தோப்புதொரை,
	51	Muttupettai.	முத்துப்பேட்டை.
	52	Adrampatam.	அதிராம்பட்டணம்.
	53	Cattumavadi.	காட்டுமாவடி.
	54	Ammapatam.	அம்மாப்பட்டணம்.
	55	Kottaputnum.	கொட்டைப்பட்டணம்.
	56	Gopalapatam.	கோபாலப்பட்டணம்.
	57	Sundrapondiaputnum.	சுந்தரபாண்டியப்பட்டணம்.
Madura	58	Pasypuutnum.	பாசிப்பட்டணம்.
	59	Damotharamputnum.	தாமோதரப்பட்டணம்.
	60	Tondy.	தோண்டி.
	61	Numbudalay.	நம்பிதாளே.
	62	Puduputnum.	புதுப்பட்டணம்.
	63	Carungadu.	காரன்காடு.
	64	Terupalacudi.	திருப்பாலன்குடி.
	65	Daviputnum.	தேவிப்பட்டணம்.
	66	Madiaputnum.	முடியன்பட்டணம்.
	67	Attengari.	ஆத்தங்கரை.
	68	Pillamadum.	பிள்ளைமடம்.
	69	Paumbem.	பாம்பன்.
	70	Ramasweram.	ராமேசுவரம்.
	71	Mundapnum.	மண்டபம்.

List of Ports for the landing and shipment of Goods.

Districts.	No.	Names of Ports.	Names of Ports.
Madura. ... {	72	Vedalai.	வெதாளே.
	73	Morekayaputnum.	மரக்காப்பட்டனம்.
	74	Muttupettai.	முத்துப்பேட்டை.
	75	Keelakarai.	கீழ்க்கரை,
	76	Yervaudi.	ஏர்வாடி.
Tinnevelly ... {	77	Valenokum.	வாலிநோக்கம்.
	78	Vypur.	வைப்பார்.
	79	Tuticorin.	துத்துக்குடி.
	80	Coilpatam.	காயல்ப்பட்டனம்.
	81	Culasagarapatam.	குலசேகரப்பட்டனம்.
	82	Cochin.	கொழி.
	83	Attiprom.	அட்டிபுரம்.
	84	Maddawyi.	மாடாயி.
	85	Kurkuye.	கூர்க்குடி.
	86	Attakuye.	அட்டகுகுடி.
Malabar. ... {	87	Chowghat.	சாவகாடு.
	88	Velliangode.	வெலியகோடு.
	89	Ponany.	பொன்னாணி.
	90	Kuttay.	கூட்டாயி.
	91	Parony.	பரபன்ன.
	92	Tanore.	தானியூர்.
	93	Parparangady.	பரப்பரங்காடி.
	94	Cadalundy.	கடல்வாணி.
	95	Beypoor.	பைபூர்.
	96	Molankadu.	மொல்கடவ.
	97	Calicut.	கொலிகோடு.
	98	Pudiangadi.	புதியங்காடி.
	99	Elatur.	அலதூர்.
	100	Kapaat.	காப்பாட்.
	101	Quilandy.	கொவித்காணி.
	102	Kolam.	கொல்லம்.
	103	Cuddalore.	கடலூர்.

List of Ports for the landing and shipment of Goods.

Districts.	No.	Names of Ports.	Names of Ports.
Malabar ...	104	Trekodi.	തൃക്കോടി.
	105	Kottahkal.	കൊട്ടക്കൽ.
	106	Vadakarai or Badagherry.	വടകര.
	107	Mutanguel.	മുട്ടങ്കൽ.
	108	Chombay.	ചൊമ്പായി.
	109	Calai.	കല്ലായി.
	110	Tellicherry.	തലശ്ശേരി.
	111	Talai.	തലായി.
	112	Darmapatam.	ധർമ്മപട്ടണം.
	113	Egaar.	എഗര.
	114	Cannanore.	കന്നൂർ.
	115	Pudiangadi.	പുതിയങ്ങാടി
	116	Bāliapatam.	പട്ടപട്ടണം.
	117	Etticolum.	എട്ടിക്കുളം.
	118	Kaval.	കവ്വായി.
	119	Kateacherri.	കാടകുഴി.
South Canara...	120	Bekal.	ബീക്കൽ.
	121	Cassergode.	കാസർഗോഡ്.
	122	Cumbla.	കുമ്പളം.
	123	Munjeshwer.	മുഞ്ജേശ്വർ.
	124	Mangalore.	മംഗളൂർ.
	125	Mulki.	മുൾക്കി.
	126	Pudbidri.	പുഡുചിരി
	127	Ermal.	യെർമല.
	128	Uchil.	ഉച്ചിൾ.
	129	Caup.	കാപ്പ.
	130	Oodiaver.	ഊദിയാവർ.
	131	Malpe.	മലപ്പി.
	132	Bareur or Hungarcutti.	ബരൂർ-റുഹ്-വാ-ഹുറാ രകുട്ടി.
	133	Kondapur.	കുന്ദാപുർ.
	134	Naikencotta.	നാട്ടിൻകുട്ട.
	135	Baindur.	ബൈന്ദൂർ.
	136	Sherur.	ശിറൂർ.

N. B. Principal Ports at which there is a Superintendent or Assistant Superintendent are printed in large type. Subordinate Ports are printed in small type.

SALE PROCEEDS OF GOODS.—Are only payable on the application of their owners or authorized Agents.—Board's Order, 8th July 1856.

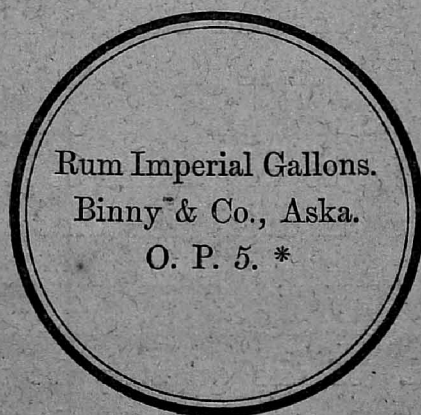
SAMPLES.—The Customs may take samples of all goods being passed through the Custom House, which shall, if required and if it be possible, be returned to the owner; otherwise they shall be disposed of and accounted for to him as the Officer in charge of the Custom House may direct.

Section 178,
Act VI of 1863.

SHIPS FOUNDERING AT SEA.—Refund of duty on ships foundering at Sea cannot be allowed after vessel has left the Port, the shippers having incurred only the ordinary mercantile risks.—Government Order, 28th October 1859, No. 1459.

SPIRITS MANUFACTURED ON THE EUROPEAN SYSTEM.—Rules for the removal of ——— from the Distillery, and for their exportation without payment of duty under Section 163, Act VI of 1863.

1. No Spirits shall be removed from a licensed Distillery except Spirits sold to an Officer of Government, or to the Abkarry renter of the District, unless the following marks are legibly painted or cut on one end of the cask containing the Spirits, viz., the name of the Distillery, the known mark of the proprietor, and the quantity and strength of Spirits contained in the cask, the strength being ascertained by Sykes's Hydrometer, the instrument used by the Excise in England. Example:—The marks on a cask of Aska Rum would stand thus.



* Being 5 degrees over proof.

2. Spirits for exportation by Sea may, under Section 163, Act VI of 1863, be removed without payment of duty from a licensed Distillery to any Custom House on the proprietor executing the Bond subjoined to these Rules for the payment of a penalty in case of failure to export over sea, or in the case of their carriage coastwise, to satisfy the Collector of Customs at the Port of exportation with whom the Bond shall be deposited that the Spirits have been landed at some other Port within British India not being a free Port.

3. A Member of some established house of business or some other reputable person resident at the Port of exportation shall be one of the parties bound, and the parties bound shall be jointly and severally answerable for any amount which may ultimately fall due under the Bond.

4. The Collector of Customs may refuse the security tendered without assigning any reason, except in the event of an appeal from his decision.

5. When the Collector of the District in which the Distillery is situated is satisfied that a Bond has been duly executed and deposited with the Collector of Customs at the port of exportation, he shall grant a pass for the Spirits bonded.

6. On the Spirits being brought to the Custom House for exportation, the exporters shall declare in writing by what Bond it is protected, and shall produce the pass of the District Collector and the Distillery Invoice. The Spirits shall then be gauged for quantity, and proved to ascertain the strength by a Custom House Officer. If the quantity so ascertained be the same as that marked on the casks (the casks being the same which were removed from the Distillery) the Spirits shall be allowed to pass for Sea Export, and the quantity shall be written off on the Bond. If the quantity be not the same as that marked on the casks, the penal rate per gallon shall be levied on the difference.

7. When the entire bonded quantity is written off upon the Bond, the Collector of Customs at the Port of exportation shall cancel the Bond.

8. It will be for the exporters to see that the Exports made from time to time under Bond are properly written off or certified on the Bond, and they shall testify that the Exports are correctly so written off by their signatures to the entries.

9. If, at the expiration of the period named in the Bond, and in Section 163, Act VI of 1863, the entire quantity of Spirits covered by the Bond shall not have been accounted for as required in that Act, and written off as provided in the preceding clause, the Collector of Customs shall proceed to recover the amount due under the Bond upon the quantity of Spirits which may not have been so accounted for, unless the currency of the Bond shall have been renewed.

10. Time-expired Bonds may be renewed at the discretion of the Collector of Customs for a further period not exceeding four months from the date of the expiration of the first currency. On the expiration of the second currency, the Collector of Customs shall proceed to adjust such time-expired Bonds, and to levy the amount due under the Bond on the quantity of Spirits unaccounted for.

11. A maximum allowance, according to the following scale, will be made on account of ullage and leakage on Spirits removed under Bond from Distilleries in the Mofussil for exportation by Sea.

For a distance less than 10 miles. nil

For a distance not exceeding 100 miles. 5 per centum.

For a distance above 100

miles but not exceeding 200 miles. $7\frac{1}{2}$ do.

For all distances exceeding 200 miles. 10 do.

12. In the case of Spirits exported under Bond to another Port within British India (not being a free Port) in adjusting the Bond, an allowance for wastage and leakage

during the Sea voyage will be made for a voyage of one month at the rate of two per cent., and for any longer voyage at $3\frac{1}{2}$ per cent.

13. Spirits for use as Ships' Stores during the voyage may be shipped free of duty on vessels clearing to Ports not within the interport system of British India. Such shipments must be made under Bonds, to be cancelled by the Collector of Customs on the production of satisfactory evidence that the spirits have been shipped.

Form of Bond for the removal of Spirits from licensed Distillery.

We _____ are jointly and severally bound to Her Majesty's Secretary of State for India in the sum of Government Rupees _____ to be paid to the said Secretary of State, for which payment we jointly and severally bind ourselves, our heirs and representatives, and we 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

Sealed with our seals, dated this _____ day of _____ 18

(Signed) (_____)

The above bounden _____ being indebted to Her Majesty's Secretary of State for India in the sum of Government Rupees _____ being the sum payable at the rate of Rupees 3 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 cordial and liquors as specified in the annexed Schedule), manufactured at _____ which the said _____ have been allowed to remove thence for exportation by Sea, subject to the provisions of Act VI of 1863.

The condition of this obligation is, that, if the above bounden _____ their heirs, or representatives,

Date _____

If the Bond be for cordials and other liquors under Section 170, add .

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

STORES IMPORTED BY GOVERNMENT are landed duty free, but when articles are purchased by Government in this country after duty has been paid on them, the price should be paid including the duty.—Government Order, 26th August 1864, No. 1557.

TARE TABLES.

Names of the articles.	No. of lbs. allowed for Tare.	Description of packages.	No. of lbs. each article weighs.
A.	lbs.		
Alum	4	Per bundle covered with double mats and gunny.	
Do.	2	„ do. covered with double mats.	
Do.	8	„ Basket.	250
Aniseed	15	„ Box of one Pecul.	
Do. flower	20	„ Case.	208
Arthal	10	„ Tub (small.)	
B.			
Benjamin... ..	14	„ Bundle covered with rattan basket and gunny.	
Do.	20	„ Chest covered with gunny.	228
Biscuit	3	„ Large tin.	10lbs. 2ozs.
Do.	1½	„ Small do.	7 „
Butter	8	„ Jar.	
C.			
Camphor	30	„ Chest of one Pecul.	
Do.	40	„ Tub.	200
Do. Bhimsing (Barras.)	11½	„ Tin Canister.	7 @ 11
Do.	2	„ Do.	13
Do.	3	„ Do. covered with canvas.	15
Do.	4	„ Do. do.	18
Do.	3	„ Tin canister.	29
Cardamum seeds...	3	„ Bag covered with cloth and gunny.	
Casseea	15	„ Box of one Pecul.	
Do.	70	„ Chest covered with gunny.	300
Cashew Nuts	15	„ Bundle.	360
Cutch	4½	„ Bundle covered with mats and fastened with rattans.	
Cheese	2 ozs.	„ For bladder.	
Copper Cash	21 lbs.	„ Box of jungle wood.	252
China root..	10 „	„ Bundle of ½ Pecul.	
Cinnamon leaves...	6 „	„ Bundle.	82
Choy root.	8 „	„ Do. covered with double mats.	140

TARE TABLES.

Names of the articles.	No. of lbs. allowed for Tare.	Description of packages.	No. of lbs. each article weighs.
	b s.		
Cloves	12	Per bundle in Chimbee and packed in Rami-apatam gunny.	95
Do.	8	„ Do. with mats and gunny.	70
Copper Japan ...	10	„ Case of one Pecul.	
Do.	18	„ Wooden box.	194
Metal Sheathing old	5	„ Package.	
D.			
Dammer	8	„ Basket covered with mat.	
Do.	4	„ Bag covered with double gunnies.	79 @ 105
F.			
Figs.	1½	„ Drum.	13
G.			
Gallingal	8	„ Bundle.	168
Glue	15	„ Chest of one Pecul.	
H.			
Ham	1½	„ Pack.	
I.			
Indigo	60 @ 100	„ Chest	
M.			
Mace	60	„ Chest of junglewood.	250
Do.	80	„ Do.	344
N.			
Nutmeg	60	„ Chest of junglewood.	340
Do.	80	„ Do.	373
Neerady seeds ...	6	„ Bundle.	180
O.			
Oil, Linseed ...	9	„ Iron canister.	54
Do. Wood	60	„ Large tub.	
P.			
Putcha leaves ...	18	„ Bundle or large basket.	140
Q.			
Quick Silver ...	20	„ Iron bottle.	90

TARE TABLES.

Names of the articles.	No. of lbs. allowed for Tare.	Description of packages.	No. of lbs. each article weighs.
S.	lbs.		
Sago	3	Per bag.	
Do.	20	„ Box of junglewood.	169
Soap (bar)	6	„ Box.	56 @ 60
Sea Moss	10	„ Bundle covered with double mats.	103
Seeroonaval flower.	8	„ Do. do. and fastened with coir yarn.	140
Silk Cotton	8	„ Bundle.	140
Stick Lac... ..	8	„ Do.	150 @ 160
Sugar Candy	10	„ Tub of $\frac{1}{2}$ Pecul.	
T.			
Tamarind	15	„ Bundle (Malabar.)	261
Tanning bark or Caudumputtay...	5	„ Do. (Jaffna.)	140
Tin..	$3\frac{1}{2}$	„ Do. (double gunny.)	150
Do.	16	„ Case.	163
Tobacco	6	„ Bundle covered with mats and fastened with coir yarn.	100
V.			
Vermillion	12	„ Half Pecul box of China pack.	
Bengal gunny	2 lbs.	Each.	
Do. double	$3\frac{1}{2}$		
Ramiapatam gunny.	4		
Vizagapatam do.	3		
Hogshead	100		
Keg	15		
Barrel or cask	20@30		
Tierce	50		
Dubber	15@18		
Chimbee single	$2\frac{1}{2}$		
Do. double	$6\frac{1}{2}$		

TARE TABLE ON PIECE GOODS.

The Tare depends on the number of pieces a bale contains, the number of hoops and battens and prepared cloths with which the bale is secured ; the general average is as follows per each bale.

Grey shirtings.	Bale	containing	50 pieces with 3 hoops.	22@25
Madapolams....	"	"	100 " "	22@24
T. Cloth.....	"	"	100 " "	25@26
G. Printers.....	"	"	200 " "	27@28
Long Cloth.....	"	"	50 " "	22@24
Domestics.....	"	"	30 " "	27@28
American Drill.	"	"	25 " "	5

and for additional hoops 3 lbs. are allowed.

N. B.—The tare, as shown above, has been fixed as near as possible, on the different description of packages, from passed experience, much however, will depend in fixing the tare on a package when it is submitted for weighment.

TARIFF.—

IMPORT TARIFF.

No.	Names of Articles.						Tariff Valuation.		
							RS.	A.	P.
1	Akurkura or Pillitory	...	Per	...	cwt...	...	25	0	0
2	Aloes, Socotra	...	...	"	...	...	20	0	0
3	" Black...	...	...	"	...	...	8	0	0
4	Almonds, with Shell	...	...	"	...	...	10	0	0
5	Aloe Wood	...	...	lb.	...	...	3	0	0
6	Alum, China	...	...	cwt...	...	...	3	4	0
7	" Cutch and Scinde.	...	...	"	...	...	6	0	0
8	Aniseed, Star	...	...	"	...	...	30	0	0
9	Antimony	...	...	"	...	...	15	0	0
10	Arsenic, of all colors	...	...	"	...	...	25	0	0
11	" White and China Mun-	...	...	...	...	...	14	0	0
	seel	...	...	"	...	...	50	0	0
12	Asafoetida, Hing.	...	...	"	...	...	10	0	0
13	" Hingra	...	...	"	...	...	0	4	0
14	Acid, Nitric, Aqua Fortis.	...	...	lb.	...	...	1	0	0
15	Ackroot, Walnuts...	...	...	1000	...	...	1	8	0
16	Alkali, Country Sajeekhar.	...	...	cwt...	...	...	3	0	0
17	Amboosee, Dried Mangoes.	...	...	"	...	...	4	0	0
18	Amba Huldee	...	...	"	...	...	15	0	0
19	Ammoniac, Gum (see Gums)	...	...	...	...	...	4	0	0
20	Amulsara, Crystallized Sulphur..	cwt...	...	...	...	...	15	0	0
21	Anchuchuck Seed (see Seeds)	...	...	...	...	...
22	Aniseed, Europe (see Seeds)	...	...	...	...	...
23	Assalia (see Seeds)	...	...	...	...	...
24	Atary, Persian...	...	...	cwt...	...	...	15	0	0
25	Azmood, Common...	...	...	"	...	...	4	0	0

No.	Name of Articles.						Tariff Valuation.		
							RS.	A.	P.
			Per						
1	Bark Quercitron...	...	cwt...	...	...		14	0	0
2	Beads, Common...	...	"	...	...		28	0	0
3	" Seed	...	lb.	...	...		0	12	0
4	" Ruby	...	"	...	...		1	0	0
5	" Small Scarlet and Red	...	"	...	...		0	12	0
6	" Glass, White and Colored.	...	"	...	...		<i>ad-valorem.</i>		
7	" China	...	cwt...	...	...		30	0	0
8	B'dellium, Common (<i>see</i> Gums).								
9	Bedannah or Quince Seed (<i>see</i> Seeds)	...	...	...		
10	Betelnut, White Shevurdhun...	cwt...	...	...			15	0	0
11	" all other kinds...	"	...	...			4	8	0
12	Blacking, Quarts.	...	dozen	...			5	0	0
13	" Small...	...	"	...			2	8	0
14	Bottles, Wine, Quarts, British...	per 100	...	...			7	0	0
15	" " Pints, British...	"	...	...			6	8	0
16	" Soda-water, Glass...	"	...	...			7	0	0
17	Brimstone, Rough	...	cwt...	...			4	0	0
18	" Roll Refined..	...	"	...			5	8	0
19	Brimstone, Flour, not Medicinal.	"	...	...			6	0	0
20	Bale, Lashings of 17 fathoms	...	each	...			0	14	0
21	Bangles, Glass, China, Gilt	...	100 pairs.	...			8	0	0
22	" " China not Gilt	...	"	...			4	0	0
23	Buzurbuttoo Nuts	...	cwt.	...			4	0	0
24	Betelnut, in husk.	...	thousand..	...			1	0	0
	Biche-de-mer, Sea Slug or Tri-								
25	pang...	...	cwt.	...			12	0	0
26	Bidmiskh	...	carboy	...			2	0	0
27	Boye, Aromatic Wood	...	cwt.	...			5	0	0
28	Brass Beads, (Googree,) China...	thousand..	...	...			0	12	0
29	Brass Sheating Rolls, very thin (<i>see</i> Metals)	...	...	...		
30	Brooms, Cocoa-nut and Date...	hundred...	...	...			0	8	0
31	Buzgund or Goolpista	...	cwt.	...			25	0	0
32	Burroo, Muscat, Native Pens...	bundle of 100...		...			1	0	0
33	Bysabole, Coarse Myrrh, (<i>see</i> Gums)	...	...	...		
34	Biscuit, Fine (<i>see</i> Provisions)...								
35	" Coarse (<i>see</i> Provisions)...								
1	Camphor, Crude, in Powder	...	cwt.	...			35	0	0
2	" Refined, Cake,	...	"	...			50	0	0
3	" Bhimsing	...	lbs.	...			50	0	0
4	Candles, Wax, Spermaceti and Composition	...	"	...			0	8	0

No.	Names of Articles.						Tariff Valuation.		
							Rs.	A.	P.
				Per					
5	Canvas, Europe, Sail, not exceed-								
	ing 40 yards ... ..	...	...	bolt	...	...	15	0	0
6	Cardamums ... ..	...	...	cwt.	...	...	140	0	0
7	" Bastard.. ... ..	...	...	"	...	...	25	0	0
8	Cassia ... ..	...	...	"	...	...	35	0	0
9	Chanks, large Shells for Cameos. hundred...	...	...		...	...	10	0	0
10	" White, Live ... ..	...	...	"	...	...	6	0	0
11	" " Dead ... ..	...	...	"	...	...	3	0	0
12	Cheese (<i>see</i> Provisions)...	...	...		...	...
13	China Root ... ..	...	...	cwt.	...	...	5	8	0
14	Chocolate. ... ..	...	...	lb.	...	...	0	8	0
15	Cloves ... ..	...	...	cwt.	...	...	14	0	0
16	Cochineal ... ..	...	...	lb.	...	...	1	12	0
17	Cocoa-nuts ... ..	...	...	thousand...	...	...	25	0	0
18	" Shell ... ..	...	...	"	...	...	12	0	0
19	" Kernel, Copra... ..	...	...	cwt.	...	...	8	0	0
20	Chunam.... ... ..	...	...	"	...	...	0	8	0
21	Coffee, Gulph and Red Sea. ... ..	...	...	"	...	...	30	0	0
22	" other places ... ..	...	...	"	...	...	20	0	0
23	Coir Yarn, of all kinds... ..	...	...	"	...	...	9	0	0
24	Coir Rope, Maldiva, Laccadive, and Ceylon ... ..	...	...	"	...	...	10	0	0
25	China Ginger Syrup, in quart bottles ... ..	...	...	dozen	...	...	12	0	0
26	China Candied Fruits, in tubs... ..	...	...	lb.	...	...	0	8	0
27	" Preserves, in boxes of 6 small jars ... ..	...	...	per box	...	...	7	0	0
28	Copperas, Green... ..	...	...	cwt.	...	...	2	8	0
29	Cordage, Hemp Euro. ... ..	...	...	"	...	...	15	0	0
30	" Manilla... ..	...	...	"	...	...	15	0	0
31	Corks, French and Spanish ... ..	...	...	gross	...	...	1	8	0
32	" English & other ... ..	...	...	"	...	...	1	0	0
33	Corrosive, Sublimate ... ..	...	...	lb	...	...	1	8	0
34	Cotton, Sewing thread... ..	...	...	"	...	...	0	12	0
35	" in reels of not exceeding 100 yards gross reels... ..	...	...		...	...	*2	4	0
36	Cowries, Maldiva ... ..	...	...	cwt.	...	...	17	0	0
37	" Bazar Common ... ..	...	...	"	...	...	5	0	0
38	Cubebs... ..	...	...	"	...	...	45	0	0
39	Cummin Seed (<i>see</i> Seeds) ... ..	...	...		...	...
40	" Black (<i>see</i> Seeds)... ..	...	...		...	...
41	Currants, Persian ... ..	...	...	cwt.	...	...	12	0	0
42	" Europe... ..	...	...	"	...	...	35	0	0
43	Chamois Skins (<i>see</i> Hides) ... ..	...	...		...	...
44	Cauth, Cutch or Catechu, Black ... ..	...	...	"	...	...	9	8	0

* Exceeding this length to be charged in proportion.

No.	Names of Articles.					Tariff Valuation.		
						R.	A.	P.
45	Cauth, Cutch or Catechu, White.	Per cwt.	...	...	...	9	8	0
46	Cables, Coir Tarred	...	...	...	...	10	0	0
47	Cajoo, Kernels...	...	...	...	...	5	8	0
48	„ Nuts	...	...	...	...	2	0	0
49	Canes, Malacca	...	dozen	...	...	1	0	0
50	Canvas, Country Cotton.	...	cwt.	...	...	35	0	0
51	Cardamum, Oil (<i>see Oils</i>)	...	...	...	...
52	„ Seeds (<i>see Seeds</i>)	...	...	...	...
53	Cassia Buds, Nagkesur China...	lb.	...	...	...	0	8	0
54	Castor Oil, Cold drawn (<i>see Oils</i>).	...	...	...	...
55	„ Seeds (<i>see Seeds</i>)	...	...	...	...
56	Catgut, Country and Persian	...	1000 Strings	...	...	10	0	0
57	Chimel Seed (<i>see Seeds</i>).	...	...	...	...
58	Chinnamon, Ceylon	...	cwt.	...	...	60	0	0
59	„ Oil, Ceylon (<i>see Oils</i>)	...	...	...	...
60	Cloves, Refuse or Stalks.	...	cwt.	...	...	8	0	0
61	„ in Seeds Nurlavang.	...	...	...	...	8	0	0
62	Cocoa, prepared.	...	lb.	...	...	0	8	0
63	Cocum...	...	cwt.	...	...	3	8	0
64	„ Oil (<i>see Oils</i>)	...	...	...	...
65	Coffee, Refuse...	...	cwt.	...	...	7	0	0
66	Columbo Root...	...	„	...	...	4	0	0
67	Coral Beads, False, (Moorzan)...	corge	of 2000 beads	...	...	0	6	0
68	Cornelian, Dole, Necklace, plain, of all kinds.	...	...	...	...	6	0	0
69	„ „ „ cut.	...	...	...	...	20	0	0
70	Cornelian, Gool and Nimgool	...	hundred.	...	...	5	0	0
71	Cornelian, Nagina	...	thousand	...	...	4	0	0
72	„ Tusby cut	...	corge of 2000 beads.	...	...	15	0	0
73	„ do. plain	...	„	...	...	5	0	0
74	Cotton Rope....	...	cwt.	...	...	20	0	0
75	Cowdas, Mozambique and Zan-zibar	...	hundred.	...	...	1	8	0
76	Cowdas, from other places	...	„	...	...	0	8	0
77	Cowdies, Sunkley.	...	cwt.	...	...	40	0	0
78	Cubsha, a Drug....	...	„	...	...	30	0	0
79	Cuppa, Mat Bags..	...	hundred.	...	...	8	0	0
80	Chillies...	...	cwt.	...	...	5	0	0
81	Cowries, Yellow, superior quality	„	...	...	...	12	0	0
1	Dammer	...	„	...	...	5	0	0
2	Dates, Wet, in pots	...	„	...	...	5	0	0
3	„ „ in bags	...	„	...	...	2	8	0
4	„ Dry, in bags	...	„	...	...	3	0	0

No.	Names of Articles.	Tariff Valuation.		
		RS.	A.	P.
5	Deal, or Pine Planks and Boards, Per superficial square feet and one inch thickness ... 1,000 feet ...	55	0	0
6	Dhowna, Worm Wood... cwt ...	4	0	0
1	Ebony „ ...	1	4	0
2	Esburgh, or Isparuck „ ...	7	0	0
3	Esubgool (<i>see</i> Seed)			
1	Felt, Sheeting, 40 × 32 inches. piece ...	0	4	0
2	Figs, Persian, Dried ... cwt ...	6	0	0
3	„ Europe „ ...	42	0	0
4	Fish Maw... .. „ ...	50	0	0
5	Flints, Gun and Pistol ... thousand ...	4	0	0
6	Flour, Cape (<i>see</i> Provisions)			
7	Flour, in sacks of 200 lbs (<i>see</i> Provisions)			
8	Flour, Australian (<i>see</i> Provisions)			
9	Flour, American (<i>see</i> Provisions)			
10	Frankincense, or Olibanum (<i>see</i> Gums)			
11	Fire-works, China .. box of 133 $\frac{1}{3}$ lbs.	20	0	0
12	Fish, Salted (<i>see</i> Provisions)			
1	Galangal, China ... cwt ...	10	0	0
2	„ other places „ ...	3	8	0
3	Gallnuts, Persian „ ...	30	0	0
4	„ Country... .. „ ...	2	0	0
5	Gambier „ ...	8	0	0
6	Gamboge (<i>see</i> Gums)			
7	Ghee „ ...	25	0	0
8	Glass, Crown, of sizes ... suppl. 100 feet ...	7	0	0
9	„ Plate, not silvered ... foot. ...	0	10	0
10	„ Broken ... cwt. ...	5	0	0
11	Grease and Tallow „ ...	20	0	0
12	Gule, Europe & China „ ...	28	0	0
13	„ other kinds „ ...	12	0	0
14	Gunpowder Sporting ... lb ...	1	0	0
15	„ Cannon and Blasting „ ...	0	5	0
16	Gunpowder, Country... .. „ ...	0	4	0
17	Galena, Lead Ore (<i>see</i> Metals)			
18	Gamboge Wood ... cwt ...	16	0	0
19	Garlic „ ...	3	0	0
20	Genda Sing, Rhinoceros' Horn... .. „ ...	45	0	0
21	Glass, Crown, colored ... suppl 100 feet...	40	0	0
22	„ China, of all colors. ... 133 $\frac{1}{3}$ lbs ...	40	0	0
23	„ Phials common China, gilt and plain ... thousand ...	5	0	0

No.	Names of Articles.						Tariff Valuation.		
							RS.	A.	P.
				Per					
24	Goglets, China Plate, common...	hundred...	...				25	0	0
25	Gold Leaf, Europe ...	100 leaves	...				4	0	0
26	Gowla, in husk and without husk...	...	...	cwt.	...	...	25	0	0
27	Gowzaban ...	...	...	"	...	...	5	0	0
1	Horse, Buffalo. ...	...	...	"	...	...	8	0	0
2	" Stag or Deer. ...	...	...	"	...	...	12	0	0
3	Horse Hair. ...	...	...	lb	...	...	0	8	0
4	Heeraducan, Dragon's Blood. ...	...	...	"	...	...	1	0	0
5	Honey, Mocha. ...	cwt	...	...	...	...	30	0	0
1	Jagree, Sugar Cane ...	...	...	"	...	...	4	0	0
2	" other sorts ...	...	...	"	...	...	3	8	0
3	Jatamassy, Spikenarde. ...	...	...	"	...	...	16	0	0
1	Lamp Black... ..	...	...	"	...	...	11	0	0
2	Liquorice Root ...	...	...	"	...	...	6	0	0
3	Lignum Vitæ ...	cwt	...	...	...	...	4	0	0
4	Lemon Juice ...	gallon	...	...	...	...	1	0	0
5	Liquorice Juice... ..	lb	...	...	...	...	12	0	0
6	Lard	cwt	...	...	...	...	50	0	0
7	Linseed (<i>see</i> Seed)								
1	Musk	per oz.	avoir-				12	8	0
		dupois.	...						
2	" in pod ... ..	"	"	...	...	...	5	0	0
3	Macaroni	lb	...	...	...	...	0	4	0
4	Mace ... ..	"	...	...	...	...	0	7	0
5	Mahogany, in logs, per superficial square foot of one inch thickness. ... ..	...	...	...	...	...	0	3	0
6	Morocco Skins (<i>see</i> Hides)								
7	" Imitation or Roan (<i>see</i> Hides)								
8	" American (<i>see</i> Hides)								
9	Mother o'Pearl Shells. ...	cwt.	...	...	...	...	8	0	0
10	Mace, False ... ..	"	...	...	...	...	6	0	0
11	Mamoran, a China Drug... ..	lb	...	...	...	...	2	0	0
12	Mastic, Mustakey, Turkey (<i>see</i> Gums)								
13	Mastic, other sorts (<i>see</i> Gums)								
14	Mats, Floor-matting, China, of all sorts	hundred	...	...	...	...	50	0	0
15	Moosley	cwt.	...	...	...	...	10	0	0
16	Madder or Munjeet ... ..	"	...	...	...	...	10	0	0
17	Mathee Seed (<i>see</i> Seeds)								
1	Nutmegs	lb	...	...	...	...	0	8	0
2	" in shell ... ..	"	...	...	...	...	0	4	0
3	" wild... ..	cwt.	...	...	...	...	12	0	0

No.	Names of Articles.						Tariff Valuation.		
							Rs.	A.	P.
				Per cwt.					
4	Nuckla, cleaned....	...	...	"	...	...	40	0	0
5	Nutmegs, Oil (<i>see</i> Oils)								
6	Napta, Oil (<i>see</i> Oils)								
1	Ochre, all colors...	...	...	"	...	...	2	0	0
2	Oakum, Europe and Country...	...	...	"	...	...	5	0	0
3	Oosur, Potash, Sunchora	...	...	"	...	...	3	0	0
4	Orchilla Weed	...	...	"	...	...	7	0	0
5	Orris Root	...	...	"	...	...	2	4	0
1	Paint, of sorts	...	...	"	...	...	12	0	0
2	Pepper, Black	...	...	"	...	...	16	0	0
3	" Long	...	...	"	...	...	16	0	0
4	" White	...	...	"	...	...	25	0	0
5	Pimento, or Allspice	...	...	"	...	...	55	0	0
6	Pitch, Europe	...	...	barrel not exceeding	336	lbs. ...*	10	0	0
7	" American	...	...	"	...	...	10	0	0
8	" Coal	...	...	"	...	...	5	0	0
9	Staves, Pipe	...	...	hundred	...	...	6	0	0
10	" Barrel	...	...	"	...	...	4	0	0
11	Packs Hogshead complete	...	...	hogshead	...	...	4	0	0
12	" Puncheon	...	...	"	...	...	6	0	0
13	" Butt and Pipe	...	...	"	...	...	6	0	0
14	Water Casks, of sizes	...	...	"	...	...	4	0	0
15	Pistachio Nuts	...	...	cwt.	...	...	14	0	0
16	Prunes, Bussorah.	...	...	"	...	...	12	0	0
17	" Foreign Europe	...	...	lb.	...	...	0	8	0
18	Pump Leather (<i>see</i> Hides)								
19	Patent Fuel	...	...	ton	...	...	13	0	0
20	Panchopaut, or White Horehound	...	...	cwt.	...	...	7	0	0
21	Paper, China, Writing	...	...	"	...	...	22	0	0
22	" " colored, flowered, and Plain	...	...	1000 sheets.	...	...	8	0	0
23	Paper, China, gilt Bellisia	...	...	"	...	...	2	0	0
24	Paper, China, gilt half...	...	...	"	...	...	1	0	0
25	Paper, China, wholly and entirely gilt, flowered, and plain	...	...	"	...	...	25	0	0
26	Paper, China, flowered, partially gilt...	...	...	"	...	...	15	0	0
27	Paper, China, Lappa	...	...	"	...	...	20	0	0
28	Patch Leaves	...	...	cwt.	...	...	11	0	0
29	Pearls, False, Bajeria	...	...	lakh.	...	...	5	0	0
30	" " Boria	...	...	thousand	...	...	1	0	0

* If half barrels, not exceeding 168 lbs., are imported, the Tariff value is only to be one-half of the value entered for a barrel.

No.	Names of Articles.					Tariff Valuation.		
						RS.	A.	P.
31	Pearls, False, Jouria	...	Per lakh.	...	...	8	0	0
32	" " Nathia.	...	thousand	...	...	0	6	0
33	" " Tachea.	...	"	...	...	0	12	0
34	" " Wattanah...	...	lakh.	...	...	10	0	0
35	Prussian Blue, China	...	lb.	...	...	0	8	0
36	" " Europe.	...	"	...	...	1	8	0
1	Raisins, Gulph and Red Sea.	...	cwt.	...	...	7	0	0
2	Raisins, Monocka, Gulph and Red Sea,	...	"	...	...	7	0	0
3	Raisins, Muscatel or Bloom	...	lb.	...	...	0	8	0
4	Rattans...	...	cwt.	...	...	6	0	0
5	Red Lead	...	"	...	...	13	0	0
6	Rose Water, in carboys...	...	each.	...	...	3	0	0
7	Rosin (see Gums)							
8	Rhubarb...	...	lb.	...	...	0	8	0
9	Rose Flowers, Dried	...	cwt.	...	...	10	0	0
1	Saffron, Europe...	...	lb.	...	...	15	0	0
2	" in cakes or lumps	...	"	...	...	5	0	0
3	Sarsaparilla	...	"	...	...	1	0	0
4	Sago	...	cwt.	...	...	7	0	0
5	Sandal Wood	...	"	...	...	20	0	0
6	" " Bastard	...	"	...	...	2	0	0
7	Sapan Wood and Root	...	"	...	...	4	0	0
8	Senna Leaf	...	"	...	...	6	0	0
9	Silk Sewing Thread, China,	...	lb.	...	...	6	0	0
10	Soap, Bar	...	"	...	...	0	1	9
11	" Cake	...	"	...	...	0	8	0
12	" " Dozen...	...	Dozen	...	...	1	0	0
13	Sanchal or Black Medicinal Salt.	...	cwt.	...	...	5	0	0
14	Storax, liquid	...	"	...	...	40	0	0
15	Sulphuric Acid	...	lb.	...	...	0	3	0
16	Sugar Loaf	...	cwt.	...	...	23	0	0
17	" Soft	...	"	...	...	12	0	0
18	" Candy, China	...	"	...	...	15	0	0
19	Samjeerah (see Seeds)							
20	Sealing Wax, Europe	...	lb.	...	...	0	8	0
21	Seltzer Water	...	dozen	...	...	3	0	0
22	Shark Fins	...	cwt.	...	...	20	0	0
23	Shemby Bark, Cassela	...	"	...	...	2	8	0
24	Silk, Raw, Punjum and Cutchra	...	lb.	...	...	1	2	0
25	Silk, Raw, Mathon	...	"	...	...	1	4	0
26	" " Charon and Cochin China	...	"	...	...	3	0	0
27	Silk, Raw, other kinds of China	...	"	...	...	5	0	0
28	Silk, Raw, Siam	...	"	...	...	2	8	0
29	" " Persian	...	"	...	...	3	0	0

No.	Names of Articles.						Tariff Valuation.		
							RS.	A.	P.
				Per					
30	Silk Floss	...	...	lb.	...	...	6	0	0
31	Silver-ware, plain	...	...	tola	...	...	1	4	0
32	Slush, Fat	...	...	barrel	...	...	14	0	0
33	Soap Stone, Sunkjeeroo	...	...	cwt.	...	...	3	8	0
34	Soorunjun, Arabian Drug	...	..	...	...	...	10	0	0
35	Sorrel, Oil (<i>see</i> Oils)								
36	Sozelle, Fish Maws, small, and Singalee	...	...	..	...	...	6	0	0
37	Suet	...	...	..	...	...	35	0	0
38	Sursah Seed (<i>see</i> Seeds)								
1	Tar, Swedish and Archangel	...	...	barrel	...	...	14	0	0
2	„ American	...	...	..	...	...	12	0	0
3	„ Coal	...	...	..	...	...	6	0	0
4	Tea	...	...	lb.	...	...	0	10	0
5	Tortoise Shell	...	...	..	...	...	7	0	0
6	Turpentine, Spirits of I...	...	...	gallon	...	...	2	0	0
7	Twine, Europe, Sail	...	...	lb.	...	...	0	6	0
8	Turmeric	...	...	cwt.	...	...	5	0	0
9	Thread, Sewing, Goa and country	..	...	..	...	...	28	0	0
10	Tin, Eastern (<i>see</i> Metals)								
11	Tookmeria Seed (<i>see</i> Seeds)								
12	Tortoise Shell Nuck	...	...	lb.	...	...	1	0	0
13	Tuggur	...	...	cwt.	...	...	3	8	0
1	Umbrellas, Cotton, Steel Ribs...	...	...	each	...	...	0	12	0
2	Umbrellas, Cotton, Cane Ribs...	..	...	..	...	...	0	8	0
3	Umbrellas, China, Paper Ket-								
	tisals	...	...	hundred	...	...	40	0	0
1	Verdigris	...	...	cwt.	...	...	80	0	0
2	Vermilion, Canton	...	...	box of 90 bdl.	...	...	100	0	0
3	„ Macao	...	...	..	...	...	40	0	0
4	Vermicelli	...	...	lb.	...	...	0	4	0
5	Vinegar, in wood	...	...	Impl. gallon	...	...	0	12	0
6	„ in bottles, Country	...	...	gallon	...	...	0	8	0
7	Vitriol, Blue, Moortooth	...	...	cwt.	...	...	27	0	0
1	Wax	...	...	..	...	...	50	0	0
2	White Lead	...	...	..	...	...	12	0	0
METALS.									
1	Bird Shot	...	...	cwt.	...	...	15	0	0
2	Brass, Old	...	...	..	...	...	40	0	0
3	„ Leaf, China	...	...	lb.	...	...	0	12	0
4	China, White Copper Ware	...	..	...	...	...	1	10	0
5	Copper Sheet, Sheathing and Plate	...	...	cwt.	...	...	55	0	0
6	„ Bolt	...	...	..	...	...	60	0	0

No.	Names of Articles.						Tariff Valuation.		
							RS.	A.	P.
					Per Cwt.				
7	Copper Nails and Composition								
	Nails	...	...	...	...	...	52	0	0
8	" Braziers	...	...	...	...	...	60	0	0
9	" Australian...	...	...	...	...	...	55	0	0
10	" Tiles, Ingots, Cakes, and								
	Bricks	...	...	...	...	...	55	0	0
11	" Japan	...	...	...	...	...	55	0	0
12	" Pigs and Slabs, Foreign	...	...	...	...	...	50	0	0
13	" Old	...	...	...	...	...	50	0	0
14	China Cash	...	...	...	...	...	30	0	0
15	Iron, Flat, Square, and Bolt, in-								
	cluding Scotch	...	...	ton	...	..	90	0	0
16	" Rod, Round, British, under								
	$\frac{1}{2}$ inch diameter	...	...	...	...	...	110	0	0
17	" Nail Rod	...	...	...	...	...	95	0	0
18	" Nails	...	...	...	cwt.	...	10	0	0
19	" Rivets	...	...	...	...	...	11	0	0
20	" Hoop, Plate, and Sheet	...	...	ton	...	...	115	0	0
21	" Rice Bowls	...	...	set of 10	...	...	3	4	0
22	" " "	...	...	set of 6	...	...	1	10	0
23	" Swedish, Flat and Square...	...	...	ton	...	...	140	0	0
24	" Pig	...	...	...	...	...	40	0	0
25	" Kentledge	...	...	...	...	...	15	0	0
26	" Anchors and Anchors with								
	Wooden Stocks	...	...	cwt.	...	...	12	0	0
27	" Cables	...	...	...	...	...	7	0	0
28	Iron Rigging and other Chains..								
	cwt.	...	...	...	...	...	10	0	0
29	Lametta, Single...								
	corge	...	...	...	...	...	2	4	0
30	" Double...	...	...	...	...	...	4	8	0
31	Lead, Pig	...	...	...	cwt.	...	11	0	0
32	" Sheet	...	...	...	...	...	12	0	0
33	" Tin Sheet for Tea Canisters.	...	...	...	...	...	30	0	0
34	" Pipes	...	...	...	...	...	13	8	0
35	Mock Gold Leaf								
	corge of 20 books	...	...	...	...	...	5	0	0
36	Orsidue, Foreign Europe	...	...	lb.	...	...	1	4	0
37	Patent Metal, Sheathing...								
	cwt.	...	...	...	...	...	48	0	0
38	" " Old	...	...	...	...	...	38	0	0
39	Quicksilver								
	lb.	...	...	...	...	...	1	0	0
40	Spelter, Sheet, or Zinc Sheathing.								
	cwt.	...	...	...	...	...	15	0	0
41	" Nails	...	...	...	...	...	17	8	0
42	" Plate and other Shapes..	...	...	...	...	...	11	0	0
43	Steel, British								
	...	...	...	...	...	...	10	0	0
44	" Blistered	...	...	...	...	...	10	0	0
45	" Cast	...	...	...	...	...	27	0	0
46	" Spring	...	...	...	...	...	12	0	0
47	" Swedish	...	...	...	...	...	12	0	0

No.	Names of Articles.					Tariff Valuation.		
						RS.	A.	P.
				Per				
48	Tin, Block.	...	...	cwt.	...	50	0	0
49	" Plate	...	...	box	not exceed- ing 225 plates.	*14	0	0
50	Wire, Copper	...	...	lb.	...	0	10	0
51	" Brass	...	...	"	...	0	10	0
52	" Common Iron, Nos. 1 at 40	...	...	cwt.	...	10	0	0
53	Brass Sheets, rolls, very thin	...	"	...	...	80	0	0
54	Iron, Old	...	...	"	...	2	0	0
PROVISIONS.								
1	Bacon, Jowls and Cheeks	...	lb	...	...	0	9	0
2	" in canisters	...	"	...	...	0	9	0
3	Beef and Pork	...	tierce	{ Beef	...	†60	0	0
				{ Pork	...	50	0	0
4	" "	...	barrel	{ Beef	...	40	0	0
				{ Pork	...	34	0	0
5	Hams	...	lb	...	...	0	8	0
6	" in canisters...	...	"	...	...	0	9	0
7	Butter	...	cwt.	...	...	56	9	0
8	Salted Tongues	...	keg of 6	...	...	10	0	0
9	Biscuits, fine Cabin	...	cwt.	...	...	14	0	0
10	" coarse Sailor	...	"	...	...	7	0	0
11	Cheese	...	lb	...	...	0	10	0
12	Fish, Salted	...	cwt.	...	...	2	0	0
13	Flour, Cape	...	barrel	not exceed- ing 200 lbs.	...	†25	0	0
14	" in sacks of 200 lbs	...	each	...	...	25	0	0
15	" Australian	...	barrel	...	...	15	0	0
16	" American	...	"	...	...	25	0	0
HIDES, SKINS AND LEATHER.								
1	Chamois Skins	...	dozen	...	...	4	0	0
2	Rhinoceros' Leather	...	cwt.	...	...	30	0	0
3	Hog Skins for Saddles	...	dozen	...	...	125	0	0
4	Rein Hides and Backs, Brown and Black	...	each	...	...	30	0	0
5	Sole and Harness Hides and Butts	...	lb.	...	...	0	12	0
6	Tanned Cow, Country	...	corge	...	...	35	0	0
7	" Buffalo	...	"	...	...	50	0	0

* If half boxes, not exceeding 112 plates, are imported, the Tariff value is only to be one-half of the value entered for a box.

† Tierce not to exceed 336 lbs., barrel 224.

‡ If half barrels, not exceeding 100 lbs., are imported, the Tariff value is only to be one-half of the value entered for a barrel.

No.	Names of Articles.	Tariff Valuation.		
		RS.	A.	P.
HIDES, SKINS & LEATHER.—(Continued.)				
	Per			
8	Border Hides, prepared each ...	30	0	0
9	Calf Skins for Boots dozen...	40	0	0
10	Enamelled Hides for Carriage Hoods each ...	25	0	0
11	Goat Skins, prepared each ...	27	0	0
12	Horse Hides, " dozen..	30	0	0
13	Pump Leather " each ...	0	12	0
14	Morocco Skins, imitation or Roan... .. dozen...	20	0	0
15	Morocco, American " ...	20	0	0
16	" Skins, real " ...	48	0	0
IVORY.				
1	Elephants' Teeth, weighing 20 lbs. and upwards cwt. ...	300	0	0
2	Elephants' Teeth, weighing 10 lbs. and not exceeding 20 lbs. " ...	225	0	0
3	Elephants' Teeth, weighing under 10 lbs.... .. " ...	125	0	0
4	Elephants' Grinders " ...	16	0	0
5	Ivory, Sea Cow or Moyo Teeth, 3 lbs. and upwards " ...	225	0	0
6	Ivory, Sea Cow or Moyo Teeth, under 3 lbs. " ...	75	0	0
GUMS.				
1	Gum, Ammoniac... .. cwt. ...	10	0	0
2	" Arabic " ...	10	0	0
3	" Bamboo, or Banslochun ... lb. ...	0	5	0
4	" B'dellium cwt. ...	3	8	0
5	" Benjamin " ...	25	0	0
6	" Bysabole, Coarse Myrrh " ...	12	0	0
7	" Copal " ...	65	0	0
8	" Frankincense, or Olibanum " ...	7	0	0
9	" Gambier " ...	8	0	0
10	" Gamboge lb. ...	0	8	0
11	" Heeradacan, Dragon's Blood " ...	1	0	0
12	" Mastic, Mustakey, Turkey " ...	0	8	0
13	" Mastic, Mustakey, other sorts cwt. ...	20	0	0
14	" Myrrh " ...	22	0	0

No.	Names of Articles.						Tariff Valuation.		
GUMS.—(Continued.)									
				Per			RS.	A.	P.
15	Gum, Persian, False	...	...	Cwt.	...	...	3	0	0
16	„ Refuse,								
	Cunnee, Arabic	...	...	„	...	...	4	0	0
17	„ Refuse,								
	Cunnee, Copal	...	...	„	...	...	15	0	0
18	„ Rosin	...	...	„	...	...	5	0	0
OILS.									
1	Oil, Cardamum	...	...	lb.	...	...	10	0	0
2	„ Cassia	...	...	„	...	...	4	0	0
3	„ Castor, Cold drawn	doz.	pints	...	...	...	6	0	0
4	„ Cinnamon, Ceylon	...	lb.	...	...	...	10	0	0
5	„ Cocum	...	...	cwt.	...	...	10	0	0
6	„ Cocoa-nut	...	...	„	...	...	14	0	0
7	„ Earth	...	...	„	...	...	10	0	0
8	„ Grass	...	...	lb.	...	...	1	8	0
9	„ Kyaputie	...	...	quart	bottle.	...	2	4	0
10	„ Linseed, country	...	...	cwt.	...	...	1	0	0
11	„ Linseed, Europe	...	...	imperial	gallon.	...	1	12	0
12	„ Naphtha	...	...	cwt.	...	...	27	0	0
13	„ Nutmeg	...	...	lb.	...	...	30	0	0
14	„ Sandal Wood	...	...	„	...	...	7	0	0
15	„ Sorrel	...	...	cwt	...	...	14	0	0
16	„ Oil Teel...	...	...	„	...	...	11	0	0
17	„ Turpentine	...	...	Impl.	gal.	...	1	12	0
18	„ Attar of Roses	...	...	ounce	...	...	15	0	0
19	„ „ other sorts	...	...	„	...	...	15	0	0
20	„ Whale and Fish	...	...	cwt.	...	...	10	0	0
21	„ Wood	...	...	„	...	...	12	0	0
22	„ Cod Liver	...	...	doz.	qrts.	...	24	0	0
SEEDS.									
1	Seed, Anchuchuck	...	...	cwt.	...	...	10	0	0
2	„ Anise, Europe	...	...	„	...	...	28	0	0
3	„ Assalia	...	...	„	...	...	5	0	0
4	„ Badana or Quince	...	...	„	...	...	40	0	0
5	„ Cajoo	...	...	„	...	...	2	0	0
6	„ Cardamum	...	...	„	...	...	70	0	0
7	„ Castor	...	...	„	...	...	4	2	0
8	„ Chimel	...	...	„	...	...	7	0	0
9	„ Cummin	...	...	„	...	...	10	0	0

No.	Names of Articles.						Tariff Valuation.		
SEEDS.—(Continued.)									
					Per		RS.	A.	P.
10	Seed Cummin Black	...	...	cwt.	...	...	5	0	0
11	" Linseed	...	...	"	...	...	4	2	0
12	" Mathee	...	...	"	...	...	4	0	0
13	" Samjeerah	...	...	"	...	...	20	0	0
14	" Sursee and Mustard	...	...	"	...	...	4	2	0
15	" Tookmeria	...	...	"	...	...	5	0	0
16	" Esubgool	...	...	"	...	...	4	0	0
BRITISH AND FOREIGN PIECE GOODS, COTTON, GREY, viz.									
1	Shirtings, Madapollams and Print- ers	...	...	per lb.	...	...	1	0	0
2	Long Cloths and Jeans	...	...	"	...	...	0	14	0
3	T. Cloths	...	...	"	...	...	0	12	0
4	Domestics, Sheetings and Drills	...	...	"	...	...	0	12	0
BLEACHED.									
5	Brocades, Spotted or Striped Shirtings not exceeding 36 inches wide	...	...	per yard.	...	...	0	3	0
TWIST.									
1	Mule, Nos. 16 to 24	...	...	lb.	...	...	0	13	9
2	" " 28 to 32	...	...	"	...	...	0	14	9
3	" " 38 to 42	...	...	"	...	...	1	0	3
4	" " 48 to 52	...	...	"	...	...	1	1	9
5	" " 60	...	...	"	...	...	1	3	0
6	" " 70	...	...	"	...	...	1	4	0
7	" " 80	...	...	"	...	...	1	5	3
8	" " 90	...	...	"	...	...	1	6	3
9	" " 100	...	...	"	...	...	1	7	6
10	" " 110 to 150	...	...	"	...	...	1	12	9
11	" " 160 to 200	...	...	"	...	...	2	1	3
12	Water " 20	...	...	"	...	...	0	14	0
13	" " 30	...	...	"	...	...	0	15	3
14	" " 40	...	...	"	...	...	1	1	3
15	" " 50	...	...	"	...	...	1	3	3
16	Turkey Red Twist, all kinds	...	...	"	...	...	1	9	0
17	Twist, Orange, Red, and other colors	...	...	"	...	...	* 1	4	0

* Duty to be charged on the Grey weight of the Colored Yarn; when not ascertain-
able the actual wharf weight or invoice weight to be taken.

EXPORT TARIFF.

No.	Names of Articles.					Tariff Valuation.		
						RS.	A.	P.
1	Ajwan or Sorage...	...	Per	...	cwt.	4	0	0
2	" Korisan...	...	"	...	"	3	0	0
3	Aloe Wood	...	...	...	lb.	3	0	0
4	Arrowroot, in Canisters	}	...	...	cwt.	20	0	0
5	" Common		...	...	"	6	0	0
6	Aniseed...	...	...	...	"	1	8	0
1	Bran	...	...	...	"	14	0	0
2	Biscuits, white Cabin	...	...	...	"	7	0	0
3	" Brown	...	...	...	"	35	0	0
4	Butter...	...	...	...	"	16	0	0
5	Blankets, Patna...	...	...	...	corge	12	0	0
6	" Country	...	...	...	"	20	0	0
7	Borax	...	...	...	cwt.	48	0	0
8	Brass and Composition	Brass		...	...	2	0	0
	Ware	...	...	...	"	0	14	0
9	Bahurra or Myrabolams...	...	...	...	"	15	0	0
10	Bale Lashings of 17 Fathoms	...	...	...	each	3	0	0
11	Bangles, Glass, Country	...	...	...	cwt.	5	0	0
12	" " Broken	...	...	...	"	1	0	0
13	" Lac	...	...	...	thousand	22	0	0
14	Betelnut in husk	...	...	...	"	1	8	0
15	Bodar	...	...	...	cwt.	0	8	0
16	Bones, Animal	...	...	...	"	0	8	0
17	Brooms, Cocoa-nut and Dates	...	...	...	hundred	70	0	0
18	Burroo, Country, (Native Pens)..	...	...	...	bundle of 100	3	0	0
1	Copper Ware	...	...	...	cwt.	7	8	0
2	Calcejeera, or Black Cummin Seed	...	...	...	"	25	0	0
3	Canvas, Hemp, or Cotton and	...	...	...	...	6	0	0
	mixed	...	...	...	bolt	5	0	0
4	Cardamums, large	...	...	...	cwt.	2	0	0
5	Chillies...	...	...	...	"	2	0	0
6	Chayratah	...	...	...	"	4	0	0
7	Chinnabar	...	...	...	lb.	0	7	0
8	Coriander Seed	...	...	...	cwt.	10	0	0
9	Cotton, Twist, Country	...	...	...	lb.	150	0	0
10	Cummin Seed	...	...	...	cwt.	95	0	0
11	Cow Tails (white)	...	...	...	"	20	0	0
12	" " (Black)	...	...	...	"	5	0	0
13	Caoutchouc, or Indian Rubber	...	...	...	"	10	0	0
14	Cassia...	...	...	...	"	25	0	0
15	Cables, Coir, Tarred	...	...	...	"	9	8	0
16	Cocoa-nut...	...	...	...	thousand			
17	Cauth, Cutch, or Catechu, all	...	...	...	...
	kinds...	...	...	...	cwt.			

No.	Names of Articles.						Tariff Valuation.		
							RS.	A.	P.
				Per					
18	Cowries	...	...	...	...	...	14	0	0
19	Coals	...	...	ton	...	...	10	0	0
1	Elephants' Teeth or Tusks above 20 lbs.	...	...	cwt.	...	...	300	0	0
2	Elephants' Teeth above 10 lbs. and not exceeding 20 lbs.	...	...	...	...	...	225	0	0
3	Elephants' Teeth under 10 lbs.	...	...	...	...	...	125	0	0
1	Flour...	...	...	...	...	...	10	0	0
2	" Soojee	...	...	...	...	...	11	0	0
3	Fish Maw	...	...	...	...	...	50	0	0
1	Ghee	...	...	...	...	...	25	0	0
2	Ginger, Dry, (rough)	...	...	...	...	...	6	0	0
3	Ginger Dry (scraped)	...	...	...	...	...	10	0	0
4	Gum Babool	...	...	...	...	...	7	0	0
1	Horns, Buffaloe	...	...	...	...	...	8	0	0
2	" Deer and Stag	...	...	...	...	...	10	0	0
3	" Tips	...	...	...	...	...	10	0	0
4	Hooka Bottoms, Cocanut prepared hundred.	...	...	...	...	...	5	0	0
5	Horns, Cow	...	...	cwt.	...	...	6	0	0
1	Jute Rope	...	...	...	...	...	6	0	0
1	Lard, Hog's	...	...	...	...	...	25	0	0
2	Lac Dye	...	...	...	...	...	42	0	0
3	" Shell	...	...	...	...	...	42	0	0
4	" Button	...	...	...	...	...	40	0	0
5	" Seed	...	...	...	...	...	30	0	0
6	" Stick	...	...	...	...	...	21	0	0
1	Moortooth or Vitriol, Blue	...	...	...	...	...	2	0	0
2	Myra Wood	...	...	...	...	...	7	0	0
3	Musk	...	...	oz.	...	...	12	8	0
4	" in Pods	...	...	...	...	...	5	0	0
5	Myrabolams (country Gallnuts)	...	...	cwt.	...	...	2	0	0
1	Nux Vomica	...	...	...	...	...	2	0	0
1	Omlah	...	...	...	...	...	2	0	0
1	Pepper, Long	...	...	...	...	...	25	0	0
2	" Black	...	...	...	...	...	16	0	0
3	Patchuck or Orris Root	...	...	...	...	...	14	0	0
4	Peplamool or Long Pepper Root	...	...	...	...	...	22	0	0
5	Papudkhar (Sub-carbonate of Soda)	...	...	...	...	...	2	0	0
1	Red Wood	...	...	...	...	...	3	0	0
2	Rags	...	...	...	...	...	3	0	0
1	Suet	...	...	...	...	...	35	0	0
2	Safflower, Bengal	...	...	...	...	...	42	0	0
3	Safflower Ghatti and Guzeratty	...	...	cwt.	...	...	15	0	0
4	Salammoniac	...	...	...	...	...	22	0	0
5	Sapan Wood	...	...	...	...	...	4	0	0
6	Soap in Balls	...	...	...	...	...	8	0	0

No.	Names of Articles.						Tariff Valuations.		
							RS.	A.	P.
				Per					
7	Sajee Matée or Crude Soda	...	"	...	...		2	0	0
8	Sandalwood Shavings, Malabar...	...	"	...	...		7	0	0
1	Tamarind without Seed	...	"	...	...		3	8	0
2	" with Seed	...	"	...	...		1	8	0
3	Talc, Bengal	...	"	...	...		14	0	0
4	" Ghatty	...	"	...	...		8	0	0
5	Tapioca	...	"	...	...		52	0	0
6	Tallow and Grease	...	"	...	...		16	0	0
7	" Candles	...	"	...	...		20	0	0
8	Tincal	...	"	...	...		18	0	0
9	Turmeric	...	"	...	...		3	0	0
10	Twine, Jute	...	"	...	...		7	0	0
11	" Hemp	...	"	...	...		18	0	0
12	Tin Refined, Country, Kalae	...	"	...	...		50	0	0
1	Vermilion or Hingla	...	"	...	...		11	0	0
2	Varnish, Country..	...	gallon	...	...		2	0	0
1	Wax	...	cwt.	...	...		55	0	0
2	" Black or Inferior	...	"	...	...		40	0	0
3	" Candles	...	"	...	...		60	0	0
4	Composition ditto	...	"	...	...		60	0	0
5	Wachnack (Aconite Root)	...	"	...	...		30	0	0
OILS.									
1	Oil, Castor	...	cwt.	...	...		12	0	0
2	" Azma	...	lb.	...	...		4	0	0
3	" Cocoa-nut	...	cwt.	...	...		14	0	0
4	" Bhoysing	...	"	...	...		12	0	0
5	" Croton	...	lb.	...	...		3	0	0
6	" Cassia, Common, Country	...	"	...	...		1	4	0
7	" Grass	...	"	...	...		1	8	0
8	" Chumbalee	...	"	...	...		1	0	0
9	" Curdey	...	cwt.	...	...		8	0	0
10	" Linseed	...	"	...	...		12	0	0
11	" Dhoopell	...	"	...	...		25	0	0
12	" Mustard	...	"	...	...		12	0	0
13	" Poppy	...	"	...	...		12	0	0
14	" Sursee or Surrus	...	"	...	...		12	0	0
15	" Teel	...	"	...	...		12	0	0
16	" Oondy	...	"	...	...		8	0	0
HIDES, SKINS AND LEATHERS.									
1	Goat and Sheep Skins, tanned,								
	Country	...	corg	...	...		8	0	0
2	Lamb Skins, tanned	...	"	...	...		5	0	0

No.	Names of Articles.						Tariff Valuation.		
							RS.	A.	P.
3	Tanned Buffalo, Country.	...	Per	...	...	...	50	0	0
4	„ Cow, Country	...	„	...	...	...	35	0	0
OIL SEEDS, &c.									
1	Aniseed, Country	...	...	cwt.	...	...	5	0	0
2	Calejeera or Black Cummin Seed.	...	„	...	...	...	3	0	0
3	Coriander Seed	...	...	„	...	...	4	0	0
4	Cummin Seed	...	...	„	...	...	10	0	0
5	Mustard Seed	...	...	„	...	...	4	2	0
6	Rape or Sursee Seed	...	...	„	...	...	4	2	0
7	Teel, Jingeley and Sessamum Seed	...	...	„	...	...	4	2	0
8	Castor Seed, (Erundee)	...	...	„	...	...	4	2	0
9	Linseed	...	...	„	...	...	4	2	0
10	Mathee Seed	...	...	„	...	...	2	8	0
11	Poppy Seed	...	...	„	...	...	4	2	0
GUNNIES, &c., viz.									
1	Cheekun...	...	...	100	...	...	12	0	0
2	Dofally	...	...	„	...	...	16	0	0
3	Fatia	...	...	„	...	...	10	0	0
4	Jail Gunny Bags	...	...	„	...	...	27	0	0
5	Gunny Cloth Bags	...	...	„	...	...	20	0	0
6	Other Gunny Bags not exceeding in length 29 inches, breadth 29 inches	...	...	100	...	...	12	0	0
7	Ditto exceeding those dimensions	...	...	„	...	...	15	0	0
8	Gunny Cloth of 20 yards and 36 inches wide under	...	...	piece	...	...	2	4	0
9	Gunny Cloth of 30 yards above 36 inches wide...	...	...	„	...	...	3	4	0
	Kanchooney	...	...	„	...	...	8	0	0
10	—Motabariah	...	...	„	...	...	12	0	0
* PIECE GOODS, SILK, viz:									
2	Bandanahs Choppahs Moomee Choppahs 14 by 2.	{ per piece of 7 hankerchiefs. }				corge.	...	115	0 0
3	„ „ 13 by 1-14	...	...	„	...	...	80	0	0
4	„ „ 12 by 1-12	...	...	„	...	...	55	0	0

* Silk Piece Goods exceeding in dimensions those specified to be assessed proportionately.

TIMBER DRIFTED.—On an application being made to the Customs to recover any Timber which may have drifted on the Coast, the order from the Collector describing the marks of the drift Timber with a certificate that they correspond with the marks in the Merchant's Invoice will be forwarded by an Officer of Customs to the Village Moonsiff, who will deliver the Timber. The cost of recovering the Timber and removing it together with the Peon's batta shall be defrayed by the Merchants, who should satisfy themselves of its recovery before applying for the Collector's Order.—Board's Order, 28th November 1859.

TRANSPORTS.—Engaged by Government for a fixed or unlimited period are exempt from the payment of Port charges.—Government Order, 24th November 1857.

ULLAGED BOTTLES.—No allowance can be made for ullaged bottles of liquors. Importers can have bottled liquors gauged if there is a doubt about the size of the bottles, in order to discover the number in a gallon.

WAGES AND EFFECTS OF DECEASED BRITISH MERCHANT SEAMEN.

The Master to take charge of all money, clothes and effects which a deceased Seaman leaves on board, and if he thinks fit to sell all or any of the said clothes and effects by auction on Board, and to enter in the log book the following particulars.

1. A statement of the amount of the money and description of effects of deceased.
2. In case of sale, a description of each article sold and the sale price.
3. A statement of the sum due to the deceased as wages and amount of deductions (if any) to be made therefrom.

These entries to be witnessed by a Mate and one of the crew.

Masters of vessels to report to Customs the death of, any Seaman or Apprentice during the voyage or in Port and to produce official log and other papers.

If the vessel is not returning immediately to the United Kingdom, and that payment of wages and effects of the deceased, if delayed until such return will retard settlement of the claims of relatives, the Customs will require from the Master the payment of the wages, either in cash or by bill on the owners, and the delivery of the effects if not sold. The payment to be made in cash or bill on the owners.

Masters are liable to heavy penalties if they cannot account for the wages, &c., of Seamen, and if default is made, the Customs are to report the case to the Board of Trade and indorse on the articles of the Ship a notice thereof.

Deductions on account of burial expences to be reasonable.

Master has no power to detain a deceased Seaman's effects in order to cover advances made to him unless the effects consist of money, or unless the articles for which the advance is charged have been supplied by the Master.

Upon receipt of the money and effects, the Customs will endorse the Ships' articles and grant a receipt. The account in the accompanying Form will be transmitted with Account Current through the Accountant General to the Board of Trade.

FORM C. C. 15.

*Account of Wages and Effects of
of the Ship*

*delivered by the Master
to the undermentioned Officer.*

Name of Ship.	Number and Port of Registry.	Name of Master.	Description of voyage or employment.

Name of Seaman.	Date of engagement.	Time of death.	Place of death.	Cause of death

Wages, Money, Clothes, and other Effects.	Amount.			Inventory, copied from the official log book, of articles sold, and the sum received for each.	Amount for each Article sold.			DEDUCTIONS. <i>Notice to Masters.</i> — For all deductions made, reasons must be given to the satisfaction of the Officer; and when possible, they should be proved by receipts or entries in the official log book.	Amount.		
								Particulars of Deductions.			
Wages at £ per for	£	s.	d.		£	s.	d.		£	s.	d.
Money in possession of deceased.											
Proceeds of sale of Clothes and Effects as per account.											
Total...											
Deductions as per Account.....											
Net amount paid by the Master to the Officer appointed for the purpose.											
				Total...				Total...			

INVENTORY, copied from the Official Log Book, of articles unsold, delivered to Officer appointed for the purpose.

Birth-place.	Age.	If any Will has been made, name and address of Executor.	Married or single.	If married, the name and residence of his wife.	If any children, their names and ages.	Name and residence of father and mother, or of the nearest known relation.

{ *Signature of Commander.*

I hereby certify, that I have examined the above account, and compared the rate of wages and period of service with the agreement, and have also compared the inventory with the entry in the official log book, which is attested by the mate or one of the crew, and that the above account and inventory are correct; and further that the balance of the account, amounting to Rs.

has been paid, and the unsold articles have been delivered to me.

_____ [] *Collector Sea Customs.*

Amount received from Master, as above...Rs.

Proceeds of sale of effects by Officer.....

Total.....Rs.

The effects of Masters are to be treated in the same manner as those of other British subjects.

Effects of Seamen domiciled and having relatives in the Colony are to be taken charge of by the Master Attendant.

Seamen's effects to be examined, and if found that they are of such a nature as not to deteriorate in value by being kept, they should be left on board for conveyance to England if the vessel is bound direct to the United Kingdom.

When the effects come into the possession of the Customs, and are found on examination not likely to deteriorate by being kept, the Customs should endeavour to send them home (free of expence if possible) addressed

to a Shipping Master at the Port of the vessel's destination and accompanied by the following form.

Form to be sent to the Shipping Master when the effects of a deceased Seaman are sent by an Officer in a British possession abroad to the United Kingdom.

Name of Ship to which Seaman belonged.	Number and Port of Registry.	Name of Master.	Description of voyage.

Name of Seaman.	Time of death.	Place of death.	Cause of death.

To

The Shipping Master at the Port of

SIR,

I have to inform you that I have shipped on Board the
 , Master, bound to your Port the
 following Packages

being the effects of the abovenamed deceased Seaman.

I am, Sir,

Your obedient servant.

(Signed)

Collector Sea Customs.

Dated at

this

day of

When it is found that only a portion of the effects would deteriorate, only such portion should be sold, and the remainder forwarded as directed above.

When it is found necessary either on account of probable deterioration or on account of difficulty in obtaining carriage, to sell the effects, the Customs should endorse on the Form CC. (15) the reasons for doing so, to enable the Board of Trade to satisfy the enquiries of the relatives of deceased Seamen.

All certificates to be sent to the Accountant General for the purpose of being forwarded to the Registrar General of Seamen, London.

Charge for packing effects and the boat hire for shipping them for conveyance to England to be deducted from the wages received, or from the proceeds of perishable articles sold.

When there are no funds, or a remittance has already been made, these expences should be debited to London, and the original vouchers furnished to the Government for transmission to the Secretary of State.

When freight for taking effects is demanded, the amount should invariably be made payable on delivery in England.

The wages, &c. of Seamen, being foreigners are adjusted by the Consul of the country to which they may belong.

WAREHOUSES, PRIVATE.—Goods may be deposited in a private warehouse, on first entry without payment of duty.

Section 70,
Act VI of 1863.

The Collector of Customs may license private warehouses, and revoke the license after a month's notice. Application to be made according to Form A of the Customs Act.

Sections 73 & 74,
Act VI of 1863.

If the Customs approve of the proposed warehouse, which must be within a reasonable distance of the Custom House, the license is granted in the following Form.

LICENSE.

The undermentioned godown being in the occupation of
is hereby licensed as a private warehouse for the reception of
with duty bonded under the provisions of Act No. VI of 1863. The godown
is situated at

is the property of
and is of the following dimensions, namely :—

Length	Feet	Inches
Breadth	„	„
Height	„	„

This license is granted to
under Section LXXIII, Act VI of 1863, and is not transferrable to any other person or persons. It is in force for unless specially revoked before the expiry of that period under Section LXXIII of the Act above named.

Sea Custom House,

Madras,

Collector.

Application for permission to warehouse goods must
Section 75, be made according to form B. of
Act VI of 1863. Customs Act.

Before goods are warehoused, they must be assessed in
the same manner as if intended to be
Section 76, passed for home consumption. An
Act VI of 1863. allowance in the case of Wines, Spirits,
Beer and Salt will be made for ullage and wastage according to the rates appended to Section XCV of the Customs Act.

Should an alteration of duty or of valuation render a
Section 76, re-assessment requisite, such re-assessment
Act VI of 1863. may be made when the goods are

cleared from the warehouse for home consumption, and the then existing duties shall be leviable thereon.

A bond which must be on stamp paper and relate to the cargo of one vessel only, must then be given according to Form C.

Section 77,
Act VI of 1863.

Goods thus bonded may remain in the warehouse for three years, after which time, duty must be paid.

Section 79,
Act VI of 1863.

Goods taken into warehouse except with the permission of, or under the care of, the Customs Officers shall be liable to confiscation.

Section 80,
Act VI of 1863.

The marks, &c., on all packages, &c., warehoused are to correspond with those on the pass; and all goods are to be warehoused in the packages they are imported in, unless repacked as permitted in Section XCII. Any infringement of this rule renders the goods liable to confiscation.

Section 83,
Act VI of 1863.

If a license holder of a private warehouse neglect to store the goods so as to afford easy access to them, or if he fail to produce any goods which ought to be in the warehouse—in the former case he is liable to a penalty of 50 Rupees, and in the latter to a fine of 50 Rupees for every package deficient (unless such absence is satisfactorily accounted for) in addition to duty leviable thereon.

Sections 84 and 85,
Act VI of 1863.

Refusal to admit Customs Officers to have access to private warehouses shall render the license holder liable to penalty of 1,000 Rupees, and deprivation of his license, in which case all bonds executed for duties on goods in such warehouse shall become due seven days after withdrawal of license.

Sections 88 and 89,
Act VI of 1863.

The Importer or his agent shall during business hours be allowed access to his goods on application in writing being made, attended by a Customs Officer for whose services he may be required

Sections 90 and 91,
Act VI of 1863.

to pay—Owners of warehoused goods clandestinely opening the warehouse or entering it without a Customs Officer are liable to a penalty of 1,000 Rupees.

Warehoused goods may be repacked in their original packages or in others approved by the Customs.

Section 92,
Act VI of 1863.

Wines and spirits in casks may be filled in similar casks in the same warehouse.

Wines of the same sorts may be mixed, but unless the casks be all of the same brand, the import brand must be erased.

Samples may be taken by the owner after thus being sorted, repacked, mixed, &c.

Residue of goods thus re-packed, sorted, &c., which may be damaged or insufficient to make up a package may be destroyed (if not worth paying duty on) and the duty remitted.

Board of Revenue may remit duties on warehoused goods, lost or destroyed—information must be given of their destruction within 48 hours after discovery of such destruction. Goods accidentally damaged may be re-assessed for duty and a new bond taken.

Section 94,
Act VI. of 1864.

For any deficiency in the goods in a private warehouse not satisfactorily accounted for, the license holder may be called on to pay five times the duty chargeable on the deficient goods. Any excess over the registered quantity shall be charged five times the ordinary duty. Goods cannot be passed from the warehouse till penalties are paid.

Sections 96 and 97,
Act VI of 1863.

Applications to remove goods from a private warehouse must be made according to Form D. of the Customs Act, and ordinarily, such applications must be made twenty-four hours before it is intended to remove the goods.

Section 99,
Act VI of 1863.

The expence of carriage, packing and stowage of goods on their reception into or removal from a warehouse shall be defrayed by the Importer.

Section 101,
Act VI of 1863.

When goods are removed from a warehouse, payment of Import duty and all charges may be immediately demanded, unless such removal be to another warehouse or for exportation by sea.

Section 103.
Act VI of 1863.

Duty when due may be realized by proceeding against bonder, or by sale of goods if the demand be not discharged in ten days, and surplus realized by sale of goods to be paid to bonder if applied for in one year.

Section 104,
Act VI of 1863.

Goods may be removed from one warehouse to another, application being made according to the Form E. annexed to the Customs Act.

Section 105,
Act VI of 1863.

The following particulars to be entered on the back of the bond when goods are removed from any warehouse.

Secs. 112 and 113,
Act VI of 1863.

1. The quantity and description of goods.
2. The purpose for which they have been removed.
3. The date of removal.
4. The name of the remover.
5. The number and date of the pass if removed for exportation.
6. The number and date of the pass if removed for home consumption.
7. The amount of duty (if any) paid.

These particulars shall be entered in a Register of all bonds, which shall be kept at the Custom House, and when it shall appear that the whole of the goods covered by the bond have been removed, and that all charges have been paid, the bond shall be cancelled.

WORKS OF ART.—Images and toys are not works of Art, but statues in wood or marble intended to be put up in Churches will be passed free.—Board's Order, 21st April 1863, No. 2296.

WORKING ON SUNDAYS OR HOLIDAYS.—Parties employing Customs Officers on Sunday or holidays will be charged as follows :—

Conicopolies, 10 Annas a day, and
Peons, 8 Annas do.

Permission will only be granted when good reasons are urged, and the Collector is satisfied that there is an actual necessity for working on a Sunday or holiday.

All applications should be sent in to the Collector the day previous, and in time to allow the necessary arrangements to be made.



APPENDIX A.

ACT No. VI OF 1863.

PASSED BY THE GOVERNOR GENERAL OF
INDIA IN COUNCIL.

(Received the assent of the Governor General
on the 29th January 1863.)

*An Act to consolidate and amend the laws relating
to the administration of the Department of Sea
Customs in India.*

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 :—

Preamble.

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

Title.

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*

Laws repealed.

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 Customs 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 Sections XLVI 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 Section 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.

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 :—

Interpretation.

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.

"British India."

2. The words "Local Government" denote the persons authorized to administer Executive Government in any part of British India ; or the Chief Executive Officer of any part of British India under the immediate administration of the Governor General of India in Council, when such Chief Executive Officer

"Local Government."

shall by an order of the Governor General in Council published in the Official Gazette, be authorized to exercise the powers vested by this Act in a local Government.

- “Chief Customs Authority of the Presidency or place.” 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.
- “Chief Officer of Customs of the Port.” 4. The words “Chief Officer of Customs of the Port” denote the Executive Officer of highest rank in the Department of Customs in any Port.
- “Officer in charge of the Custom House.” 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.
- “Magistrate.” 6. The word “Magistrate” includes every Officer exercising the powers of a Magistrate.
- “Free Port.” 7. The words “Free Port” denote any Port at which no Duties of Customs are leviable.
- “Foreign Port.” 8. The words “Foreign Port,” include any Port situated beyond British India, and any Free Port.
- “Foreign Goods.” 9. The words “Foreign Goods” include all Goods not produced or manufactured in British India.
- “Vessel.” 10. The word “Vessel” includes any thing made for the conveyance by water of human beings or property.
- “Coasting Vessel.” 11. 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.
- “Master or Commander.” 12. The words “Master or Commander” includes every person, except a Pilot, having command or charge of any vessel.

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

14. Words importing the singular number include the plural number, and words importing the plural number include the singular number. Number.

15. Words importing the masculine gender include females. Gender.

GENERAL RULES.

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 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 any of them ; provided that no rule so made, shall be inconsistent with any provision of this Act, or of any other law for the time being in force. Any rules made under this Section shall be published in the Official Gazette. Making, issuing, and publishing of rules.

V. Any rules made under the last preceding Section may include such rules as appear expedient for the landing and shipping of passengers' baggage and the passing of the same through the Custom House ; and for the landing, shipping, 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 an Officer of Customs 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. Also rules respecting passengers' baggage and mails.

VI. If any dispute shall arise between any Officer of Customs, and any Master or Commander of a vessel, Appeals how and by whom to be adjudicated.

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 neces-
sary 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 other Customs
Authority. Subordinate
Officers liable to be suspended
or dismissed 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 or place at which there is no Officer in charge of a Custom House, the Collector of Revenue of the District and the Officers subordinate to such Collector shall be deemed to be the proper Officers for the performance of all duties required by this Act to be performed by an Officer in charge of a Custom House and other Officers of Customs.

Local Government
may from time to
time appoint Ports

X. The local Government of any Presidency or place may from time to time declare by notice in the

Official Gazette the places within such Presidency or place which alone shall be Ports for the shipment and landing of goods; and may declare the limits of such Ports; 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 or wharf; and may alter the name thereof. Every 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 or wharf until the local Government shall otherwise declare by notice in the Official Gazette.

and Wharves for shipment and landing, and may alter, &c.

Existing Ports and Wharves to continue in use until otherwise ordered.

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.

Governor General in Council may declare Free Ports.

XII. The Governor General of India in Council may, from time to time declare by notice in the Official Gazette that any Port on the Continent of India, though such Port be situated beyond British India, shall be regarded as a British Indian Port for the purposes of Section XVIII, of Section CXLI, and of Sections CXLIX to CLX of this Act, in so far as the said Sections or any of them are capable of being applied with respect to such Port; and may in like manner from time to time by notice in the Official Gazette revoke or suspend the operation of any such declaration. So long as any such declaration shall be in force in respect to any Port, goods exported thereto from any Port in British India, or imported therefrom at any Port in British India, shall, as regards warehousing, drawback, and all other matters for which provision is made in any part of this Act, be treated

Governor General may declare that an Indian Port not in British India shall be regarded as a British Indian Port for certain purposes.

in all respects like similar goods exported from one Port in British India to another such Port, or imported at one Port in British India from another such Port.

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

XIII. 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 of such landing, shipment, attempt, or bringing, shall not have been declared to be or shall not be existing as a 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, or bringing for the purpose of landing or shipment.

Local Government may declare Warehousing Ports.

XIV. The local Government of any Presidency or place may from time to time declare by 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 notice in the Official Gazette.

Existing Ports to continue in use until otherwise ordered.

Approval, appointment, and licensing of Warehouses.

XV. In any Warehousing Port or place 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.

Existing Warehouses to continue in use until otherwise ordered.

LEVY OF AND EXEMPTION FROM CUSTOMS DUTIES.

XVI. Duties of Customs shall be levied on goods Import Customs,
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 pre-
scribed by any law for the time being in force.

XVII. Duties of Customs shall be levied on goods Export Customs.
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 pre-
scribed by any law for the time being in force.

XVIII. No Duties of Customs shall be levied on No Duties on
goods carried by Sea from any Port in British India, goods carried from
not being a Free Port, to any other Port in British one Indian Port to
India, not being a Free Port. Provided that nothing another Indian Port
in this Section shall apply to Opium or Salt, or to not being a Free
Spirits manufactured after the English method. Port.
Proviso as to
Opium, Salt, and
Spirits.

XIX. It shall be lawful for the local Government Local Government
to authorize the Chief Customs Authority of any Pre- may in certain cases
sidency or place, to exempt by special order, from the authorize exemption
payment of Duty, under stated circumstances of an ex- from payment of
ceptional nature, any goods on which Duties of Cus- Duty.
toms are directed to be levied by any law for the time
being in force.

XX. It shall be lawful for the Officer in charge of Baggage in actual
a Custom House to pass free of Duty at his discretion use.
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.

GENERAL PROVISIONS.

XXI. The importation into or exportation from Prohibitions and
British India of the goods enumerated in the following restrictions,
Clauses 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.

Importation of Arms and Ammunition prohibited without License.

Proviso.

Governor General may prohibit or restrict importation or exportation of Goods.

Goods imported or exported contrary to prohibition liable to confiscation.

XXII. The importation into British India of Arms or Ammunition, except under a license from the Governor General of India in Council, or from some Officer authorised in that behalf by the Governor General of India in Council, is prohibited. Nothing in this Section shall apply to fowling pieces and sporting powder *bonâ fide* imported by any person in reasonable quantities for his own private use.

XXIII. It shall be lawful for the Governor General of India in Council from time to time by notice in the Official Gazette to prohibit or restrict the importation or exportation of any particular class of goods.

XXIV. If any goods, the importation or exportation of which is prohibited or restricted, 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; or if any such goods be found in any package produced to any Officer of Customs as containing no such goods; or if any such goods or any goods subject to a Duty or restriction, in respect of importation or exportation, be found either before or after landing or shipment to have been concealed in any manner on board of any vessel within the limits of any Port in British India; or if any goods, the exportation of which is or shall be prohibited or restricted, be brought to any wharf in order to be put on board of any vessel for exportation contrary to such

prohibition or restriction,—such goods together with any goods which shall be found packed with or used in concealing them shall be liable to confiscation ; and any person concerned in any such offence, shall be liable to a penalty not exceeding three times the value of the goods, or not exceeding one thousand Rupees.

XXV. 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 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.

XXVI. 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, or to Duties on fixed Tariff valuations, the owner, consignee, importer, exporter, or agent of such goods shall, in his bill of entry or shipping bill, 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 so required by such Officer.

XXVII. 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

Importation, exportation, and warehousing.

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

Undervalued goods how to be dealt with.

fixed by the Local Government, with the sanction of the Governor General of India in Council, it shall appear to an Officer 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 stated in the bill of entry or shipping bill, it shall be lawful for such Officer to detain such goods. In every such case the detaining Officer shall forthwith give notice in writing, to the person entering the goods, of their detention and of the value thereof as estimated by him; and the Officer in charge of the Custom House shall, within two clear 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 person, or to retain the same for the use of Government. If the goods be retained 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, as regards valuation, on payment of such increased rate

of Duties, or on such other terms as he may determine. When goods are retained under this Section on account of Government, the Duties payable thereon shall in no case be levied from the person entering such goods.

XXVIII. If it be found, when any goods are entered at or 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 entry or application for passing them; or that the contents thereof have been wrongfully described in such entry or application as regards the denominations, characters, or circumstances according to which such goods are chargeable with Duty, or are being imported or 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 or application have been fraudulently concealed in or mixed 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.

XXIX. 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,

XXX. 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,

XXXI. If goods produced or manufactured in Bri-

Re-imported arti-

cles of country produce to be deemed Foreign.

Proviso.

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

XXXII. 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, small vessels, not brought into Port by Pilots, shall be required to anchor or 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 rule or order made under this Section by the Chief Customs Authority of any Presidency or place, or by the Chief Officer of Customs of any Port, shall be liable to a penalty not exceeding five hundred Rupees.

Penalty for infraction.

Places may be fixed by the local Govern-

XXXIII. It shall be lawful for the local Government of any Presidency or place, by notice in the Official Ga-

IMPORTATION.

zette, 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, Officer of Customs, or other person duly authorized to receive the same, a Report or Manifest containing a true specification of all goods imported in such vessel with such particulars (as to the name, nation, tonnage, cargo, and Ports of lading of such vessel) and made out in such form 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.

ment beyond which inward bound vessels are not to proceed until a Manifest has been delivered.

XXXIV. 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 in the form and 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 true specification of all goods imported in such vessel, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

On failure, Master to be liable to penalty of 1,000 Rupees.

XXXV. If, in any River or Port wherein a place has been fixed by the local Government under Section XXXIII 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, Officer of Customs, or other person authorized to receive the same, a Report or Manifest as provided in the said Section. 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 anchor-

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

ing, to deliver his Report or Manifest, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

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

XXXVI. 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 XXXIII of this Act, the Master or Commander of such vessel shall wilfully omit, for the space of twenty-four hours after anchoring, to deliver as required by that Section his Report or Manifest to the Pilot, Officer of Customs, or other person authorized to receive the same, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

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

XXXVII. If any Pilot, Officer of Customs, 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, be liable to a penalty not exceeding five hundred Rupees.

Penalty for vessel removing from place of mooring or unloading without due authority.

XXXVIII. If any vessel arriving from any Foreign Port or place at any Port in British India, shall, after having come to its proper place of mooring or unloading, 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 unloading, the Master or Commander of such vessel shall, in every such case, be liable to a penalty not exceeding one thousand Rupees, and the vessel shall not be allowed to enter until the penalty is paid.

Station may be appointed for Officers of Customs to board vessels arriving from Foreign Ports.

XXXIX. It shall be lawful for the Chief Customs Authority of any Presidency or place to appoint stations at which any vessel, arriving at any Port in such Presidency or place from any Foreign Port or place, may be required to bring to for the boarding of

such vessel by an Officer of Customs deputed by the Officer in charge of the Custom House at such Port.

XL. If the Master or Commander of any vessel arriving at any Port in British India from any Foreign Port or place shall, when so required under the last preceding Section, fail to bring to at any such station as shall have been appointed by the Chief Customs Authority of the Presidency or place for the boarding of vessels by an Officer of Customs, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Penalty for not bringing to at boarding Station.

XLI. It shall be competent to the Officer in charge of the Custom House at any Port in British India at any time to depute at his discretion one or more Officers of Customs to board 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 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.

Officer in charge of Custom House may depute Officers of Customs to board ships.

Proviso.

XLII. Every Master or Commander of a vessel, who shall refuse to receive on board an Officer of Customs deputed as above provided, shall be liable to a penalty 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.

XLIII. 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

Accommodation of Officers, Penalty.

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 be liable to a penalty not exceeding five hundred Rupees.

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.

XLIV. Every Officer of Customs, deputed as above provided on board of any vessel, shall have free access to every part thereof, and shall have 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 closed receptacle 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.

Penalty for concealment of goods.

Penalty for Masters resisting search, &c.

XLV. 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, to a penalty not exceeding one thousand Rupees.

XLVI. No vessel arriving in any Port in British India from any Foreign Port or place, shall be allowed to break bulk until a Report or Manifest shall have been delivered as hereinbefore 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, which he shall know, or have reason to believe, had 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 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.

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

XLVII. The Master or Commander of every vessel arriving from any Foreign Port or place shall, at the time of applying of 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 vessels, cargo, crew, and voyage as shall be put to him by such Officer. 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 or in any bill of lading of which a copy shall be so produced shall not have been *bond fide* shipped on board of such vessel; or if any such bill of lading so

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

Penalty for false entry, or report, &c.

produced, or any bill of lading of which a copy shall be 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 shall have been staved, destroyed, or thrown over board, or if any package be opened, and such part of the cargo or such package be not accounted for to the satisfaction of the Officer in charge of the Custom House; in every such case the Master or Commander shall be liable to a penalty not exceeding one thousand Rupees.

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.

XLVIII. 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 Officer of Customs 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.

XLIX. 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.

L. 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 amended or supplementary document shall always be discretionary with the Officer in charge of the Custom House ; who, if he decide to receive any such amended or supplementary Report or Manifest, may levy thereon such fee as the Chief Customs Authority of the Presidency or place shall from time to time direct.



LI. A period of fifteen working days after the entry of a vessel not exceeding 600 tons, or such other period as the Officer in charge of the Custom House shall direct, shall be allowed (without charge for the Officer of Customs) for the landing of import cargo from such vessel. One additional day shall in like manner be allowed for every 50 tons in excess of six hundred. If the period occupied in the landing of import cargo be in excess of that so 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.

Consequence of exceeding period for landing Import Cargo.

LII. If the importer, owner, or consignee of any goods (except such as shall have been 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 the Master or Commander of the vessel, or the Officers of Customs on the application of such Master or Commander, may then 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, if notice in writing

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

shall have been given that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, such Officer shall be bound to hold such goods until the freight, primage, duties, and other charges to which such goods are liable, shall be paid.

Proviso in case of goods being landed in time, with exception of only a small quantity.

LIII. If the cargo of any vessel, with the exception of a small quantity only of goods, shall have been landed within such period of fifteen days or such further period as the bill of lading shall specify, the Officers of Customs may, on the application of the Master or Commander of such vessel, direct that such remaining goods shall forthwith be carried in like manner to the Custom House.

Effect of not discharging Cargo in any earlier period specified in the bill of lading.

LIV. If any earlier period than fifteen working days after the 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 not land the same within such specified period, the Master or Commander of such vessel or the Officers of Customs on the application of such Master or Commander may then 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 if notice in writing shall have been given that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, such Officer shall be bound to hold such goods until the freight, primage, duties, and other charges to which such goods are liable, shall be paid.

Goods may be landed at any time after arrival, with consent.

LV. 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 such vessel, cause any small package or parcel of goods to be carried to the Custom House, there to remain for entry in

charge of the Officers of Customs during the remainder of the working days allowed under the provisions of this or any other Act relating to Customs, for the landing of such package or parcel. If any package or parcel so carried to the Custom House shall remain unclaimed, on the expiration of the number of working days so allowed for its landing, or at the time of the clearance outwards of the vessel from which it was landed, the Master or Commander may give such notice as is provided in Section LII of this Act, and the Officer in charge of the Custom House shall thereupon be bound to hold such package or parcel as provided in the said Section.

LVI. If the duties chargeable upon any goods carried to the Custom House under the provisions of any of the four Sections last preceding, together with the freight, primage, charges of landing and removal, rent and other charges, to which such goods shall be liable, shall not be paid within four months from the date of entry of the vessel, or if such goods shall not be 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 general average; next, to the payment of Duties; and then to the payment of other charges. 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 sale of the goods, or that good reason be shewn why such application was not so made. If any such goods be of a perishable nature, the Officer in charge of the Custom House may at any time direct the sale thereof, and shall apply the proceeds in like manner. Nothing in this Section shall be held to authorize the passing for home consumption of any dutiable goods without payment of Duties of Customs thereon.

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

Goods not cleared within two months from the date of landing to be sold.

Disposal of proceeds.

LVII. 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 Duties and other charges. 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 shewn why such application was not so made.

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

Penalty.

LVIII. 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 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 notice in the Official Gazette; nor without the presence or authority of an 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 be liable to a penalty not exceeding one thousand Rupees; and all goods so unauthorizedly removed, shall be liable to confiscation.

Goods removed from importing ship to be forthwith landed.

LIX. 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.

Penalty for not so doing.

LX. No goods, which shall have been discharged from any vessel under the authority of an Officer of Customs, shall be landed except at the wharf or other place appointed for the landing of such goods. No goods which shall have been 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 an Officer of Customs. Any goods landed or trans-shipped contrary to the provisions of this Section shall be liable to confiscation.

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

LXI. 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 likewise by the Officer of Customs on board, if any such Officer be on board. If any goods sent to be landed 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, or the person in charge of the boat, if it appear that the fault was with him, shall be liable to a penalty not exceeding twice the amount of Duty leviable on the said goods.

Goods landed without a boat-note liable to confiscation.

And person in fault in the case to penalty.

LXII. The importer, owner, or consignee of any goods liable to Duties of Customs, and intended to be

Entry for Home consumption.

delivered for home consumption 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 or contents of any case, package, or parcel of goods, then the Officer in charge shall permit him, previous to the entry thereof, to open such case, package, or parcel and examine the contents in presence of an Officer of Customs. Except as provided in Section XXVII 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.

Penalty for goods being delivered without entry.

LXIII. 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 be liable to a penalty not ex-

Proviso as to passengers' baggage.

ceeding 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 dutia-

ble 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.

LXIV. 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 such Duty if the goods 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.

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

LXV. 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.

Claims to abatement of duty on account of damage.

LXVI. Goods, the damaged condition of which is ascertained and certified to the satisfaction of the Officer in charge of the Custom House, may, after 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 *bonâ fide* sale, as proved by the original account sales

Disposal of damaged goods, and levy of duty thereon.

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 fixed under the provisions of Section CLXXIX of this Act, no abatement of Duties shall be allowed, unless they be deteriorated to the extent 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.

LXVII. 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 to which goods of the like kind are subject on importation at such Port, unless it shall be shewn 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 require goods to be weighed or measured on board before landing.

LXVIII. 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.

LXIX. Any portion of an import cargo intended for another Port, or any ship's stores intended for the home voyage, may be declared by the Master or Commander of any vessel as not to be landed, and may thereupon, with the special sanction of the Officer in charge of the Custom House, be retained on board, and such cargo or ship's stores so retained shall not be subject to the payment of Duty. Provided that all such cargo and ship's stores shall be entered in the Export Manifest of the vessel, as cargo or ship's stores 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, or otherwise securing, if he see reason for so doing, any portion of such cargo or ship's stores during the vessel's stay in Port.

WAREHOUSING.

LXX. It shall be lawful for any person who has ^{Deposit of goods in Warehouse without payment of Duty.} imported any goods into any warehousing Port in British India 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.

LXXI. Every building in any warehousing Port ^{Public Warehouses.} or place 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 or place in which it is situated. The Warehouse-keeper shall, to the extent ^{Responsibility of Keeper.} provided in Sections LXXVI and XCIII of this Act, and not otherwise, be responsible for the charge of all goods deposited in his warehouse and for their due reception therein and delivery therefrom.

LXXII. 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 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. ^{Chief Customs Authority to decide what goods are to be warehoused, and on what terms.}

LXXIII. At any warehousing Port or place, the Chief Officer of Customs of the Port or place shall ^{And may license private Warehouses at any warehousing Port or place.} 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 or place in which such warehouse is situated.

Form of application for license for private Warehouses,

LXXIV. 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 the admission of goods into Warehouse.

LXXV. 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.

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

LXXVI. 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.

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

The Warehouse-keeper in respect of goods lodged in a public warehouse, 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 XCV 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 an alteration of any Duty or of any fixed valuation for Duty render such re-assessment requisite with reference to the provisions of Section XXIX of this Act.

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

Bond under what

LXXVII. 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. Every such bond shall relate to the Duties chargeable on the cargo or portion of the cargo of one vessel only.

circumstances to be taken. Form and conditions of bond.

LXXVIII. Every bond shall be for twice the amount of Duty assessed on the goods to which it relates, and shall stipulate for the payment, on demand, of any sum due on account of any such goods, together with interest on such sum from the date of demand at such rate, not exceeding six per cent. per annum, as shall be fixed by the Chief Customs Authority of the Presidency or place. Every person who shall execute any such bond shall be bound thereby for the payment of all Duties, interest, and charges that shall be claimable on account of the goods, and of penalties incurred for violation of the Customs law in respect to the same.

Terms of bond to be executed.

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

Period for which goods may remain warehoused under bond.

LXXX. 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, and the person so carrying them shall be liable to a penalty not exceeding one thousand Rupees.

Penalty for improper carrying into Warehouse.

Goods for Ware-
house to be sent in
charge of Customs
Officer with a pass.

LXXXI. When the provisions of Sections LXXV, LXXVI, LXXVII, and LXXVIII 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 mis-
description of goods.

LXXXII. 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, be liable to a penalty not exceeding ten times the amount of Duty which might have been lost to Government by such omission or mis-description, unless it shall be proved to the satisfaction of the Officer in charge of the Custom House 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 num-
bered before admis-
sion into warehouse.

LXXXIII. 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 hogshead in which they shall have been imported, except as provided in Section XCII 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, except as provided in the said Section, 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.

LXXXIV. 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, be liable to a penalty not exceeding fifty Rupees. Penalty for keeper or licensee of a Warehouse neglecting to stow goods properly.

LXXXV. 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, be liable not only to pay the Duties due on such goods, but also to a penalty not exceeding fifty Rupees in respect of every package or parcel so missing or deficient. Penalty for his neglecting to produce goods when required.

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

LXXXVII. The Officer in charge of the Custom House shall have authority at any time to issue his Officer in charge of Custom House may cause packages lodg-

ed in warehouse to be opened and examined.

written order to cause any goods or packages lodged in any public or private warehouse to be opened, weighed, or otherwise examined as he shall 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, if it shall seem fit to such Officer, again be sealed or marked as before.

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

LXXXVIII. 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, by any Officer entitled under this Act or under any other law to have access thereto, or shall, upon demand made by any such Officer at any time within the hours of business at the Port, refuse access to any such Officer, such person shall be liable to a penalty not exceeding one thousand Rupees, and shall further be liable to have his license forthwith cancelled and withdrawn.

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

LXXXIX. 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 that the license for such warehouse is withdrawn.

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

XC. 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 for the purpose being made in writing to the Officer in charge of the Custom House. 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.

XCI. 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, be liable to a penalty not exceeding one thousand Rupees.

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

XCII. With the sanction of the Officer in charge of the Custom House, and after such notice given, 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 re-pack any goods and to make such alterations therein as may be necessary for the preservation, sale, shipment, or disposal thereof (such goods to be re-packed 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, spirits, or beer 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

Goods in warehouse may be sorted, re-packed, &c., by owner, &c.

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 re-packed 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 remaining after such separation or re-packing (or, at the like request, any goods which may not be worth the Duty) to be destroyed, and may remit the Duty payable thereon.

Compensation for loss or injury not admissible, except in case of proved wilful neglect, &c.

XCIH. 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.

XCIV. If any goods warehoused or entered to be warehoused, or entered to be delivered 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 the Duties due thereon or return them if paid. 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 such destruction. 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.

Import Duty to be

XCV. The import Duty on all goods shall be settled

on the quantity or value thereof, as the case may be, on the quantity or value registered at the time of importation, without any deduction whatever. Provided that if it shall appear, at the time of clearing any wines, spirits, beer, or salt 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 rate specified below, or in such table as may from time to time be prescribed in this behalf by the local Government and notified in the Official Gazette :—

Proviso as to
Wines, Spirits, or
Beer.

*Rates of ullage or wastage in respect to Wines, Spirits,
and Beer in cask.*

For any time not exceeding...	6 months...	2½ per cent.
Exceeding 6 months and not exceeding 12 do....	5	„
Do. 12 do. do.	18 do....	7½ „
Do. 18 do. do.	2 years.	10 „
Do. 2 years do.	3 do....	12½ „

When salt is warehoused in a Government golah or storehouse under charge of a Government Officer, Duty of Customs shall be chargeable only on the amount actually cleared.

The rate of wastage to be allowed in adjusting the Duties on salt warehoused in a private golah or storehouse, shall be prescribed from time to time by the Local Government and notified in the Official Gazette.

XCVI. If any goods lodged in a private warehouse shall be found to be deficient at the time of delivery therefrom, the person who obtained the license for such warehouse shall, unless the deficiency be accounted for to the satisfaction of the Officer in charge of the Custom House, be liable to a penalty equal to five times the Duty chargeable on the goods so deficient. Provided that nothing in this Section shall apply to any wines, spirits, beer, or salt, the deficiency in which is proved to be due solely to ullage or wastage; and that it shall be competent to the Chief Customs Authority of any

Penalty for deficiencies, if beyond ullage and wastage allowed.

Presidency or place to direct, in respect to any such article, and for the purposes of this Section, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in the last preceding Section.

Penalty for excess over registered quantity.

XCVII. 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 penalty is paid.

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

XCVIII. 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 exportation by sea to some Foreign Port or place ; or for home consumption, in like manner as other goods are passed through the Custom House ; or for removal to another warehouse, as provided in Sections CV, CVI, CVII and CVIII of this Act.

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

XCIX. Application 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. Such application shall ordinarily be made to the Officer in charge of the Custom House, twenty-four hours before it is intended so to remove such goods.

Penalty if goods be taken out of warehouse without entry.

C. If any goods shall be taken out of any warehouse otherwise than as is provided in this Act, 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, be liable to a penalty 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 in respect of such goods, and any damage so occasioned by such Officer shall, with the sanction of the Chief Customs Authority of the Presidency or place, be repaid by the Officer in charge of the Custom House to such importer, owner, or consignee.

CI. 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 Duties of Customs.

Expenses of carriage, packing, &c., to be borne by owners.

CII. If 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 such 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 such demand, (any 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. Out of the proceeds of such sale the Officer in charge of the Custom House shall first satisfy the demand for the liquidation of which the sale was ordered, and shall then pay over the surplus, if there be any, to the importer, owner, or consignee; provided that application for the same be made within one year from the date of the sale of the goods, or that good reason be shewn why such application was not so made.

Payment of rent and warehouse dues. In case of failure goods may be sold, &c.

CIII. If any goods warehoused as provided in this Act, shall be removed or taken from the warehouse, otherwise than for removal to another warehouse as

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

provided in Sections CV, CVI, CVII, and CVIII of this Act, or for exportation by sea to some Foreign Port or place; or if any goods shall not have been cleared from the warehouse and so 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 thereupon demand the full amount of Import Duty which is chargeable on account of such goods, together with all charges or penalties due on account of them.

Officer in charge of Custom House may proceed against goods, or under the bond, at his option; and may detain goods and sell after ten days, if the demand be not paid. Disposal of proceeds.

CIV. If any importer, owner, or consignee shall fail 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 of the demand, such surplus shall be paid over to the importer, owner, or consignee of the goods; provided that application for the same be made within one year from the date of the sale or that good reason be shewn why such application was not so made. 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 demand of Customs Duties or penalty claimed thereon.

CV. 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 after giving 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 said 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.

CVI. 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. Such goods may also again in like manner be removed to any other such Port or place 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 or place at which they are warehoused, stating the particulars of the goods to be removed, and the name of the Port or place 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.

CVII. When permission is granted for the removal of any goods from one warehousing Port or place to another under the last preceding Section, an account containing the particulars thereof shall be transmitted by the proper Officer of the Port or place of removal to the proper Officer of the Port or place of destination, and the person requiring the removal shall enter into bond, with one sufficient surety, in a sum equal at

Officers at Port of removal to transmit account of goods to Officers at Port of destination, owner to execute bond for due arrival, &c.

least to the Duty chargeable on such goods, for the due arrival and warehousing thereof at the Port or place 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 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 or place shall, at the time of the entering of such goods, be produced to the proper Officer of the Port or place 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 or place of destination, within the time allowed for such removal, or shall be otherwise accounted for to the satisfaction of such Officer; nor until the full Duties due upon any deficiency of such goods, not so accounted for, shall have been paid.

Remover may enter into a general bond.

CVIII. 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 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 or place, and for the due arrival and re-warehousing of such goods at the Port or place of destination, within such time as the said Chief Customs Authority shall direct.

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

CIX. Upon the arrival of warehoused goods at the Port or place of destination, they shall be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof, 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 such last mentioned goods.

CX. When goods are brought in any vessel, to any Port in British India and application is made for leave to trans-ship 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 at least 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 Customs of the Port of trans-shipment shall direct. Such goods shall thereupon be treated in all respects as warehoused goods, removed under the provisions of Sections CVI and CVII of this Act. An Officer of Customs shall, in every case, be deputed to superintend the removal of such goods from vessel to vessel.

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

CXI. If, on the arrival at the Port of destination, of goods removed under the last preceding Section, the person making the removal shall be desirous forthwith to export such goods by sea to some Foreign Port or place or to pay Duty thereon for home consumption without actually lodging the goods in the warehouse for which they had been entered, the Officer in charge of the Custom House at such Port of destination may, after all the formalities of entering and examining such goods for re-warehousing shall have been duly performed, permit the goods to be entered and shipped for exportation, or to be entered and delivered for home consumption, 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.

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.

CXII. When any goods warehoused as provided in this Act shall be removed from any public or private

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

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 (if any) paid.

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

CXIII. 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 shew 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 to some Foreign Port or place, and when all charges and penalties which have been incurred on account of such goods shall have been paid, 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.

Time for settlement of Duty on warehoused goods.

CXIV. 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.

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

CXV. 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.

EXPORTATION.

Permission for entry outwards to be obtained before ex-

CXVI. No vessel shall be entitled to entry outwards, or to take on board any part of her export cargo,

until a written application shall have been duly 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 application made under this Section shall specify the name, tonnage and nation of the vessel, the name 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 so entered outwards at such Port, the Master or Commander of such vessel shall be liable to a penalty not exceeding one thousand Rupees.

port cargo is put on Board.

Penalty.

CXVII. A period of fifteen working days, after the expiration of the period allowed for discharging import cargo under Section LI of this Act, or such further period as the Officer in charge of the Custom House shall direct, shall be allowed (without charge for the Officer of Customs), for the shipment of export cargo on board of every vessel not exceeding six hundred tons. One additional day shall in like manner be allowed for every fifty tons in excess of six hundred. If the period occupied in the shipment of export cargo 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, and before the commencement of the shipment of export cargo, shall be laid up by the withdrawal of the Officer of Customs 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 an Officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods

Period allowed for the shipment of export cargo.

Penalty for lading in the absence of Customs Officer.

whatever, such Master or Commander shall be liable to a penalty 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.

CXVIII. 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 water-borne to be shipped for exportation from any Port in British India; nor, except with such written permission, shall any goods be so shipped or water-borne to be shipped on any day except between such hours as such Chief Customs Authority shall from time to time appoint by 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 water-borne to be shipped contrary to any of the provisions of this Section shall, in every such case, be liable to a penalty not exceeding one thousand Rupees; and any goods so unauthorizedly shipped or water-borne for shipment, together with any vessel in which they are being so water-borne shall be liable to confiscation.

Penalty for contravention.

Customs Officer may open package and examine goods shipped.

CXIX. 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.

Officer in charge of Custom House may send Officers of Customs on board of any

CXX. 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 an Officer of Customs.

vessel clearing from Port.

And may allow shipment without presence of Officer.

CXXI. Every Master or Commander of a vessel who shall refuse to receive on board an Officer of Customs deputed as above provided, shall be liable to a penalty 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 take in cargo until the penalty is paid.

Penalty for refusal to receive on board a deputed Officer of Customs.

CXXII. Every Master or Commander of a vessel, who is bound to receive on board an Officer of Customs under Section CXX of this Act, 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 be liable to a penalty not exceeding five hundred Rupees.

One servant to be received on board with each Officer of Customs.

Accommodation of Officer &c.

Penalty for refusal to receive and accommodate servant.

CXXIII. No goods shall be shipped, or waterborne 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.

Exporter to deliver shipping bill before shipping any goods.

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

CXXIV. 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, 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.

Boat note.

CXXV. 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. If any person so receiving any such boat-note shall fail to deliver it, when required so to do by any Officer of Customs authorized to make such requisition, such person shall be liable to a penalty not exceeding five hundred Rupees.

Penalty for non-delivery of boat-note.

No vessel to depart without a Port-clearance.

CXXVI. 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 by the Master or

Commander 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 Master or Commander of a vessel shall attempt to depart without a Port-clearance, such Master or Commander shall be liable to a penalty not exceeding five hundred Rupees. If any vessel shall actually depart without a Port-clearance, the Master or Commander shall be liable to a penalty not exceeding one thousand Rupees; and such penalty may be levied by the Chief Officer of Customs of any Port in British India to which such vessel shall proceed, or in which she shall be. A certificate of departure without Port-clearance purporting to be signed by the Chief Officer of Customs of the Port from which any vessel is stated to have so departed, shall be sufficient *prima facie* proof of the fact so certified.

CXXVII. Except when duly appointed by the Master Attendant at any Port, or by some other Officer duly empowered in that behalf by the Local Government, no Pilot shall take charge of 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 be liable to a penalty not exceeding one thousand Rupees.

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

Penalty.

CXXVIII. 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

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

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 as to the correctness of the Manifest, 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.

Port-clearance may be refused, unless all documents are delivered and charges paid.

CXXIX. It shall be competent to the Officer in charge of the Custom House to refuse Port-clearance to any vessel until the required Manifest and Certificates are produced, and until all Port-dues and other charges and penalties due by such vessel, or by the Master or Commander thereof are duly paid or their payment secured by such guarantee, or by a deposit at such rate, as the Officer in charge of the Custom House shall direct.

Goods entered in Manifest and not shipped liable to confiscation. Penalty for shipment of goods not in Manifest, &c.

CXXX. If any goods liable to Duty on importation, or taken from a 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 short-shipped, 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 be liable to a penalty not exceeding fifty Rupees in respect of every package of such goods. If any goods duly shipped on board of any 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 circumstance be accounted for to the satisfaction of the Officer in charge of the Custom House, be liable to a penalty not exceeding three times the value of such goods so landed.

CXXXI. When goods are passed through the Custom House for shipment on an application presented after Port-clearance shall have been granted, two per cent. upon the market value of any such goods not liable to Duty, or liable to specific Duties according to weight or quantity only, or to Duty according to value, and upon the Tariff value of goods, so passed, which are liable to Duties on fixed Tariff valuations, 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.

Additional charge on goods passed for shipment after Port-clearance has been granted.

CXXXII. Upon an application being made to the Officer in charge of the Custom House, the Duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be returned to the person on whose behalf such Duty was paid. 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.

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

Proviso.

CXXXIII. It shall be lawful for the Chief Customs Authority of any Presidency or place to appoint, for any Port within such Presidency or place, stations at which any vessel departing from such Port may be required to bring to for the landing from such vessel of Officers of Customs, or for further examination previous to such departure.

Stations may be appointed at which outward bound vessels shall bring to, to land Officers of Customs.

CXXXIV. If the Master or Commander of any vessel departing from any Port in British India shall, when so required, fail to bring to at any station that shall have been appointed by the Chief Customs Authority of any Presidency or place under the last preceding Section, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees. If any vessel shall actually

Penalties in case of vessels not bringing to at prescribed stations, and departing.

depart after failing to bring to when required, at any station appointed under the last preceding Section, the penalty leviable under this Section from the Master or Commander of such vessel may be levied by the Chief Officer of Customs of any Port in British India to which such vessel shall proceed, or in which she shall be. A certificate of such failure to bring to when required, purporting to be signed by the Chief Officer of Customs of the Port from which the vessel is stated to have so departed, shall be sufficient *prima facie* proof of the fact so certified.

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

CXXXV. If any vessel, after having cleared from any Port in British India, shall, without having discharged her cargo, return to such Port, or put into any other Port in British India not being a Free Port, any owner or shipper of cargo in such vessel, or the agent of any such owner or shipper, if he shall desire to land the same or any portion thereof for re-export, may make application to the Officer in charge of the Custom House; who, if he grant such application, shall thereupon send an Officer of Customs to watch the vessel, and to take charge of the cargo during such re-landing or removal from on board. Goods on board of such vessel shall not be allowed to be transhipped 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 and shall remain, under charge of an Officer of Customs, in a place appointed by the Officer in charge of the Custom House, until the time of re-export. All charges attending such custody shall be borne by the exporter.

Re-land of goods from vessels returned to port after Port-clearance. Penalty for deficiency.

CXXXVI. In any case of the return of any vessel to Port, after Port-clearance, it shall be lawful for the Master or Commander of such vessel, or for any owner or shipper of cargo therein to enter such vessel and to land such cargo under the rules for the importation of goods. In every such case the Export Duty shall be refunded to, and the amount paid in draw-

back shall be reclaimed from, such owner or shipper; 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 be liable to a penalty 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.

CXXXVII. Upon the re-export by sea, to any Foreign Port or place, of any goods, except salt or opium, imported by sea into British India from any Foreign Port or place, and upon which Duties of Customs have been paid on importation, seven-eighths of such Duty shall be repaid as drawback and one-eighth shall be retained as reserved Duty. 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 importation, as shewn 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 shewn, in any case determine. No re-payment shall be made under this Section on account of any article entered in the Export Manifest of the vessel as ship's stores. Articles on which, though they be not country articles, an export duty is chargeable by law, shall not, on re-exportation, be entitled to claim exemption from such Export Duty by reason of their having paid Duty on importation; but it shall be lawful for the said 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.

Amount of drawback allowable on re-export.

Conditions for grant of drawback.

CXXXVIII. No payment of drawback shall be made upon any goods re-exported from any Port in British India, unless the claim to receive such draw-

Further conditions.

back 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.

Drawback not allowed on goods of value less than amount claimed.

CXXXIX. 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 liable to confiscation.

No drawback on goods not entered in Export Manifest.

CXL. No drawback shall be allowed upon goods not included in the export Manifest.

No drawback allowed except on goods exported out of India.

Proviso.

CXLI. 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 by sea to a Foreign Port or place. 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.

Declaration to be made by parties claiming drawback.

CXLII. 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 re-landed, 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.

Drawback goods, if not exported, or if re-landed, liable to confiscation, and

CXLIII. If any goods on the entry of which for re-export drawback shall have been paid, shall not be duly exported to a Foreign Port or place or shall be

unshipped or re-landed at any Port in British India (not having been duly re-landed or discharged as short-shipped under the care of an Officer of Customs or under Section CXXXV or Section CXXXVI of this Act), 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 vessel from which such goods shall be so un-shipped or re-landed, 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 in such un-shipping or re-landing, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand Rupees.

CXLIV. 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 first and second rate...	630
Do. third, fourth, and fifth rate.	420
Do. an inferior rate...	210
Lieutenant or other Commanding Officer, and for every Marine Officer, Master, Purser, or Surgeon.	105

CXLV. 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

parties concerned to penalty.

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

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

which he serves, as well as the place and date of the 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 paid to the person entitled to receive the same.

Transfer of wine from one Naval Officer to another, &c.

CXLVI. 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 consumption.

Wine not laden or unladen without permission, liable to confiscation.

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

Provisions, &c., for Her Majesty's Navy exempt from Duty.

CXLVIII. 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 of such Duties, whether of Customs or Excise, shall be allowed on receipt of application in writing from the Officer Commanding the ship for which they are intended, or from some other Officer duly authorized to make such application.

COASTING TRADE.

No Duties on goods carried in coasting vessel.

Proviso.

CXLIX. 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 manufactured after the English method ; or to goods brought from any Foreign Port or place to any Port in British India, and there transhipped for, or thence carried to, any other Port in British India without payment of Duty ; or to goods removed in bond.

CL. 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 by sea to any Foreign Port or place in any native vessel, other than a coasting vessel.

No drawback for goods shipped in a coasting vessel.

CLI. The local Government, acting under the general instructions of the Government of India, 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 at any Port in British India to be so carried ; 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 or place 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 Port or place, or deviate from her voyage, unless forced by unavoidable circumstances ; or if 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 be liable to a penalty 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.

Local Government may regulate carriage of goods coastwise.

Penalty for contravention.

Times and places
for shipping of goods.

CLII. Except with the written permission of the Officer in charge of the Custom House, no goods, with the exception of passenger's baggage, shall, on any Sunday, or on any holiday or day on which the shipping or landing of cargo is or shall be prohibited by the Chief Customs Authority of the Presidency or place, be un-shipped 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 un-shipped, 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 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

Penalty for contra-
vention.

or authority of the proper Officer of Customs. Any person who shall cause or suffer any goods to be un-shipped, shipped, or water-borne to be shipped, contrary to any of the provisions of this Section, shall in every such case be liable to a penalty not exceeding five hundred Rupees; and any goods so unauthorizedly un-shipped, shipped, or removed for shipment, shall be liable to confiscation.

Rules respecting
cargo-book to be kept
by Masters of coast-
ing vessels.

CLIII. The Master or Commander of every coasting vessel shall keep, or cause to be kept, a cargo-book in which shall be stated the name 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 a description 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 any 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. The respective times of departure from every Port of lading, and of arrival at every Port of discharge, shall in like manner be duly entered. Every such Master or Commander shall, on demand, produce his cargo-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, or not entered as such, 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 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 and not noted as delivered, be not on board, the Master or Commander of such vessel shall be liable to a penalty not exceeding five hundred Rupees.

Penalty for breach of rules.

CLIV. 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 be liable to a penalty not exceeding five hundred Rupees.

Coasting vessels to deliver account and obtain clearance before leaving Port of lading.

Penalty in case of account being false.

Officer in charge of Custom House may require a bond before Port-clearance is granted.

CLV. 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 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.

Penalty for failure to produce certificate.

Grant and revocation of general pass.

CLVI. 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 unloading 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, and penalty for failure.

CLVII. 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 cargo 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 be liable to a penalty not exceeding two hundred Rupees.

CLVIII. 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.

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

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

Penalty for breach in respect of lading, carrying coastwise, and unloading.

CLX. Any duly empowered 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 a voyage search any such vessel and examine all goods on board and all goods then lading or unloading, and may demand the production of 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 bring any such document to the Officer in charge of the Custom House when so required, such Master or Commander shall be liable to a penalty not exceeding two hundred Rupees.

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

Penalty for refusal to produce documents.

CARGO BOATS.

CLXI. It shall be lawful for the Local Government of any Presidency or place to declare with regard to any Port within its jurisdiction, by notification in the

Local Government may prohibit plying of unlicensed cargo-boats.

Goods found in
unlicensed cargo-
boats may be confis-
cated.

Official Gazette, that after a stated date no boat which shall not have been duly licensed and registered will be allowed to ply as a cargo-boat for the landing and shipping of merchandize within the limits of such Port. After the issue of such notification with regard to any Port, any goods found within the limits of such Port on board of any boat not duly licensed and registered shall, unless such goods be covered by a special permit from the Officer in charge of the Custom House, be liable to confiscation.

Issue of licenses.

CLXII. It shall be lawful for the Chief Officer of Customs of any Port with regard to which a notification shall have been issued under the last preceding Section, to issue licenses for and to make registration of cargo-boats, under such rules and on payment of such fees as the local Government shall from time to time prescribe. Any table of fees prescribed under this Section shall be published in the Official Gazette.

SPIRITS.

Rules for removal
of spirits from Distil-
lery without pay-
ment of Duty and for
exportation thereof.

CLXIII. It shall be lawful for the Chief Customs Authority of any Presidency or place to prescribe from time to time the conditions on which and the rules under which spirits manufactured in British India after the English method may be removed from any licensed distillery for exportation without payment of Duty of Excise. The person so removing any such spirits shall execute to the Government a bond with one or more sureties in the form marked H annexed to this Act, or in such other form as the said 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, and 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 of Customs 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 Chief Officer of Customs of the Port of exportation 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 that duty has been paid.

CLXIV. Spirits for exportation under bond for the Duty of Excise shall be taken from the distillery direct to the Custom House under passes to be granted for that purpose by the Officers of Excise.

Spirits for export to be taken direct from Distillery to Custom House under pass.

CLXV. Spirits brought to the Custom House for exportation by sea shall, previous to shipment, be gauged and proved by an Officer of Customs. Any 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 gauge; 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.

Rules to be observed in the exportation of spirits.

CLXVI. Duty shall be recoverable upon any difference between the quantity of spirits passed from a distillery and the quantity ascertained by gauge and proof at the Custom House, less an allowance for ullage and wastage at such rates as shall from time to time be prescribed by the local Government and notified in the Official Gazette.

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

CLXVII. A drawback of Duty of Excise paid on spirits manufactured in British India after the English method, and exported to any Foreign Port or place under the provisions of Section CXXIV. of this Act, shall 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 of Excise, 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.

CLXVIII. No drawback shall be allowed on spirits exported from any Port in British India to any other

No drawback allowed on spirits exported to Indian Ports

not being free Ports, but such spirits may be exported under bond.

Port in British India not being a free Port. But it shall be lawful on the conditions, and under the rules prescribed from time to time under Section CLXIII of this Act to export from any such Port to any other such Port under bond for the duty of Excise, spirits manufactured in British India after the English method. 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 prescribed by the local Government, and notified in the Official Gazette.

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

CLXIX. Spirits manufactured in British India after the English method and exported under bond for the Duty of Excise 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 and strength imported into such Port.

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

CLXX. Any rum shrub, cordial, and other such liquor 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 its preparation as ascertained by such Surveyor or Officer. The provisions of this Act respecting spirits manufactured after the English method, except such as relate to gauge and proof, shall apply to such liquor. When any such liquor is removed for exportation, without payment of Duty of Excise, the bond to be executed by the person removing it 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.

CLXXI. Spirits brought to the Custom House for exportation under bond for the Duty of Excise may, on payment of such 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 intended for exportation may be removed for local consumption.

CLXXII. No drawback shall be allowed for any spirits on which duty has been paid, 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.

Conditional Draw-back and remission of Duty on spirits. Re-land of spirits shipped.

CLXXIII. 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 liquor shipped for exportation, shall for every such offence be liable to a penalty not exceeding five hundred Rupees; and all such liquor, together with every cask or other article containing the same, and every boat, cart, or animal employed in conveying it, shall be liable to confiscation.

Penalty for irregularly re-landing spirituous liquors.

AGENTS.

CLXXIV. 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

Agents must be duly authorized and give bonds.

Penalty for acting without authority.

who, not being so authorized, shall act as an Agent, shall for every such offence be liable to a penalty not exceeding five hundred Rupees.

Agent to produce authority if required.

CLXXV. 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 a member of such 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 duly signed, empowering such Officer to pay to such person all drawbacks, refunds, and other monies for which he shall produce receipts.

DUPLICATE BILLS OF ENTRY, &c.

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

CLXXVI. 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 Shipping Bill thereof. In such duplicate all sums and numbers may be expressed in figures.

Penalty for non-compliance with the foregoing provisions.

CLXXVII. Every importer, exporter, owner, or consignee, and every agent of any such importer, exporter, owner, or consignee, who shall wilfully fail to comply with the provisions of the last preceding Section, shall be liable to a penalty not exceeding two hundred Rupees.

TAKING OF SAMPLES.

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

CLXXVIII. Officer in charge of a Custom House may, on the entry or clearance of any goods or

at any time while such goods are being passed through the Custom House, 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.

MISCELLANEOUS PROVISIONS.

CLXXIX. 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 notice in the Official Gazette, a value for any article liable to *ad valorem* duty ; and the value so fixed shall, until it is 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 may, with sanction, fix value of *ad valorem* articles.

CLXXX. In all cases in which goods are liable to Duty according to the value thereof, and in which no value shall have been fixed by a general tariff or under the last preceding Section, the value shall be assessed at the wholesale cash price, less trade discount, for which goods of the like kind and quality are sold, or are capable of being sold at the time and place of importation or exportation respectively, without any abatement or deduction whatever, except of so much as the duties payable on the importation thereof shall amount to.

Assessment of goods liable to Duty according to value.

CLXXXI. Any 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 of Customs 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

Expense of piling, &c., timber, chargeable by measurement, by whom to be borne. No allowance for interstices.

extent of the pile, and no allowance shall be made by the Officers on account of interstices.

Trans-shipment of
Stores from one vessel
to another of the same
owner without pay-
ment of Duty.

CLXXXII. If two or more vessels belonging to the same owner be at any Port in British India at the same time, any articles of Marine Stores in use or ordinarily shipped for use on board 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.

Provisions, stores,
&c., for consumption
on vessels proceeding
to Foreign Ports may
be exported Duty free
on certain conditions.

CLXXXIII. Provisions and other such Ship's Stores warehoused at the time of importation, may be exported without payment of Duty for use and consumption on board of any vessel proceeding to a Foreign Port or place. Articles of Indian produce or manufacture, including rum, required for use on board of any vessel proceeding to any Foreign Port or place, 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 the vessel is about to depart. Provided that no such rum shall be shipped as stores free of duty on any vessel not going to a Foreign Port or place, or going on a voyage of less than thirty days' probable duration.

In case of dispute
the duty to be deposit-
ed pending orders of
Chief Customs Au-
thority.

CLXXXIV. 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 respectively, the amount of Duty demanded by such Officer, pending the decision of the Chief Customs Authority. Upon payment of such deposit and compliance with the provisions of this Act relating to the entry of 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.

CLXXXV. 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 the Duty or charge so short-levied or to whom such refund has erroneously been made, shall pay the deficiency, or repay the amount paid to him in excess on demand being made within six months from the date of the first assessment or making of the refund ; 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.

Payment of Duties short-levied or erroneously refunded.

CLXXXVI. No duty or other Customs dues or charges which shall have been charged and paid, and of which, or of a portion of which, re-payment 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.

No refund of charges, erroneously levied or paid, unless application be made within six months.

CLXXXVII. The unshipping, carrying, shipping, and landing of all goods, and the bringing of them to the proper place for examination or weighing, and the 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, shall be performed by or at the expense of the importer, exporter, owner, or consignee of such goods.

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

CLXXXVIII. No importer, exporter, owner, or consignee 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

No compensation for loss, or injury, except on proof of wilful neglect.

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.

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

CLXXXIX. 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.

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

CXC. Nothing contained in this Act shall be construed to prevent the levy of any anchorage or harbour dues now leviabie at any Port in British India, or the levy of any 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.

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

CXCI. A Duplicate of any Certificate, Manifest Bill, or other Custom House document may, on payment of a fee of 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.

Customs Officers not to serve on any jury or inquest.

CXCII. No Commissioner, or Collector of Customs, or Officer of Customs whom a Commissioner or Collector of Customs shall deem it necessary to exempt on grounds of public duty, shall be compelled to service on any jury or inquest.

OFFENCES AND PENALTIES.

Penalty for Commanders of tug-steamers, or pilot vessels, receiving or discharging

CXCIII. If any goods be put on board of any tug-steamers 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 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, be liable to a penalty not exceeding one thousand Rupees.

CXCIV. 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; and any person who shall be found to have been on board of any vessel liable to confiscation under Section XIII of this Act, while such vessel was within any bay, river, creek, or arm of the sea which had not then been declared to be and was not then existing as a Port for the landing or shipment of goods, shall be liable to a penalty not exceeding one thousand Rupees.

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

CXCVI. The confiscation of any vessel shall be deemed to include her tackle, apparel and furniture. The confiscation of any goods shall be deemed to include any package in which they are found, and all the contents thereof. Every boat, cart, or other means of conveyance, and every horse or other animal

ing any goods without due authority.

Penalty for shipping, landing, concealing, &c., contrary to Act.

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

Tackle &c., and packages and contents included in confiscation of Vessels and goods. Also conveyances used in removal.

used in the removal of any goods liable to confiscation, shall in like manner be liable to confiscation.

Goods may be detained, and Port-clearance refused, pending payment of fines incurred.

CXCVII. 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 Officer in charge of the Custom House may refuse Port-clearance to such vessel until the fine or penalty be discharged. 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.

Persons reasonably suspected may be detained.

CXCVIII. Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this or any other Act relating to the Customs, may be detained by any Officer of Customs or other person duly employed for the prevention of smuggling.

Vessels, goods, and persons may be seized or detained.

CXCIX. Any vessel or goods liable to confiscation, may be seized, and any person liable to be detained under this or any other Act relating to the Customs, may be detained in any place, either upon land or water, by any Officer of Customs or other person duly employed for the prevention of smuggling.

Vessels and goods seized how to be dealt with.

CC. Every vessel, and all goods seized on the ground that they are liable to confiscation, shall, as soon as conveniently may be, be delivered into the care of the Officer appointed to receive the same. If there be no such Officer at hand, all goods so seized shall be carried to and deposited at the Custom House nearest to the place of seizure. If there be no Custom House within a convenient distance, such goods shall be deposited at the nearest Office appointed by the Chief Customs Authority of the Presidency or place for the deposit of goods so seized.

Persons detained to be taken to nearest Magistrate or Officer of Custom House.

CCI. Every person detained on the ground that he has been guilty of an offence under this or any other Act relating to the Customs, shall forthwith be

taken before the nearest Magistrate or Officer in charge of a Custom House.

CCII. When any person, detained on the ground that he has been guilty of an offence against this or any other Act relating to the Customs, shall be taken before a Magistrate, such Magistrate 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 such Magistrate to communicate with the Officers of Customs. Provided that any person so detained shall be liberated on giving recognizance or security to the satisfaction of the Magistrate to appear at such time and place as shall be appointed by such Magistrate for his appearance.

Persons taken before a Justice for offence, under Customs Acts, may be detained or admitted to bail.

CCIII. 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 a Magistrate, to be dealt with as if he had been detained at the time of committing such offence.

Any person escaping may be afterwards detained.

CCIV. When any person employed on the crew of any of Her Majesty's ships, shall be detained under this or any other Act relating to the Customs, the detaining Officer shall forthwith give notice thereof to the Commanding Officer of the ship, who shall thereupon place such person in security on board of such ship, until the detaining Officer shall have obtained a Warrant from a Magistrate for bringing up such person to be dealt with according to law. A Magistrate shall duly grant a Warrant upon complaint made to him by the detaining Officer, stating the offence for which the person is detained.

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

CCV. When any vessel or goods shall be seized or any person shall be detained under this or any other

When seizure is made, seizing Officer

to give reason in writing. Act relating to the Customs, it shall be the duty of the Officer or other person making such seizure or detention, on demand of the person in charge of the vessel or goods so seized, or of the person so detained, to give to such person a statement in writing of the reason for such seizure or detention.

Procedure in respect of goods seized on suspicion.

CCVI. When any goods liable to confiscation under this or any other Act relating to the Customs, shall be seized by any Police Officer on suspicion that they had been stolen, it shall be lawful for such Officer to carry such goods to any Police Station or Court at which a complaint or information connected with the stealing or receiving of such goods shall have been made, or an enquiry connected with such stealing or receiving shall be in progress, and there to detain such goods until the dismissal of such complaint or information, or the conclusion of such enquiry or of any trial thence resulting. In every such case the Police Officer who seized the goods shall send written notice of their seizure and detention to the nearest Custom House ; and immediately after the dismissal of the complaint or information, or the conclusion of the enquiry or trial, the said Police Officer shall cause such goods to be conveyed to and deposited at the nearest Custom House, to be there proceeded against

Penalty for neglect of Police Officer to give notice.

according to law. If any Police Officer, whose duty it is under this Section, to send a written notice or cause goods to be conveyed to a Custom House, shall neglect so to do, such Officer shall be liable to a penalty not exceeding one hundred Rupees.

Officers of Customs may stop carts, &c., and search for goods on reasonable suspicion.

CCVII. Any duly empowered Officer of Customs or other person duly employed for the prevention of smuggling, may search any cart, or other means of conveyance, for smuggled goods ; provided that such Officer shall have reasonable ground to suppose that smuggled goods are contained therein.

Magistrate of District may issue Search

CCVIII. It shall be lawful for the Magistrate of a District, or Division of a District on application by an

Officer in charge of a Custom House, stating his belief that dutiable or prohibited goods are secreted in any place in such District or Division, to issue a Warrant to search for such goods. Such Warrant shall be executed in the same way, and shall have the same effect as a Search Warrant issued under the Code of Criminal Procedure.

CCIX. 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 person who shall have landed from any vessel or boat. Provided that such Officer shall have reasonable ground to suppose that such person has dutiable or prohibited goods secreted about his person. 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 dutiable or prohibited goods about 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 be liable to a penalty not exceeding three times the value of such goods.

Persons may be searched, on reasonable suspicion.

Penalty for possession of smuggled goods.

CCX. When any Officer of Customs is about to search any person under the provisions of the last preceding Section, such person may require the said Officer to take him, previous to search, before the nearest Magistrate or Officer in charge of a Custom House. If such requisition be made, the Officer of Customs may detain the person making it until he can bring him before the nearest Magistrate or Officer in charge of a Custom House. The Magistrate or Officer in charge of a Custom House before whom any person shall be so brought, shall, if he see no reasonable ground for search, forthwith discharge such person ; but if otherwise, shall direct that the search be made. A female shall not be searched by any but a female.

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

Penalty for searching persons on insufficient grounds.

CCXI. If any Officer of Customs shall require any person to be searched, for dutiable or prohibited goods, without having reasonable grounds to believe that he has such goods about his person, such Officer shall be liable to a penalty not exceeding one hundred Rupees.

Customs Officers if guilty of breach of duty how punishable.

CCXII. If any Officer of Customs, or other person duly 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, such Officer or person shall, on conviction before a Magistrate, be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.

Customs Officers committing or conniving at frauds how punishable.

CCXIII. If any Officer of Customs, or other person duly 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 any attempt to practise any such fraud, such Officer or other person shall on conviction before a Magistrate be liable to imprisonment of either description for any term not exceeding two years, or to fine, or to both.

No suit or proceeding to be commenced without notice, or after stated interval.

CCXIV. No suit, action or other proceeding shall be commenced against any person for any thing done in pursuance of this Act, without giving to such person a month's previous notice, in writing, of the intended suit, action, or other proceeding and of the cause thereof, nor after the expiration of three months from the accrual of the cause of suit, action or other proceeding.

Punishment for obstruction to Customs Officers.

CCXV. Whoever intentionally obstructs any Officer of Customs or other person duly employed for the prevention of smuggling in the exercise of any powers given under this Act to such Officer or person, shall on conviction before a Magistrate be liable to imprisonment of either description for any term not exceeding six months, or to a fine not exceeding one thousand Rupees, or to both.

CCXVI. If any person shall knowingly make or sign any declaration or document used in the transaction of any business relating to the Customs, such declaration or document being false in any particular ; or if any person shall counterfeit, falsify, or fraudulently alter or destroy any such document, or any seal, signature, initials, or other mark made or impressed by any Officer of Customs in the transaction of any business relating to the Customs ; or if any person required under this or any other Act relating to the Customs to produce any document shall refuse or neglect to produce such document ; or if any person required under 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, such person shall, on conviction of any such offence before a Magistrate, be liable to a penalty not exceeding one thousand Rupees.

Penalty for making false declaration, refusing to answer questions, &c.

CCXVII. 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, be liable in every such case to a penalty not exceeding one thousand Rupees.

Penalty for unauthorized declaration to value of goods.

CCXVIII. In every case in which, under this Act, any vessel, cart or other means of conveyance or any horse or other animal is liable to confiscation ; or any goods are liable to confiscation or to increased rates of duty ; or any person in charge of or owning a vessel, or landing or shipping goods, or passing them through the Custom House, is liable to a penalty, an Officer in charge of a Custom House may, unless it be otherwise provided in this or any other Act relating to the Customs, adjudge such confiscation, penalty, or increased rates of duty.

Officer in charge of Custom House may adjudge confiscations, penalties, and fines.

Local Government may confer like powers on other Officers of Customs.

Proviso.

Appeal from Sub-ordinate to Chief Customs Authority.

Penalty under this Act not to interfere with punishment which may be inflicted under any other law.

Offences not specially provided for how to be adjudicated.

CCXIX. In respect to cases cognizable under the last preceding Section by an Officer in charge of a Custom House, the Local Government may empower any Officer of Customs in like manner to adjudge any confiscation, penalty, or increased rates of duty. Provided that the power to adjudge 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 subordinate Officer, to goods of a greater value than one hundred Rupees; and that the power to adjudge a penalty shall not extend, as regards a Deputy Collector to a sum exceeding fifty Rupees, nor as regards an Assistant Collector, or other subordinate Officer, to a sum exceeding ten Rupees.

CCXX. In any case adjudicated by an Officer of Customs, any party aggrieved by the award may appeal to the Chief Customs Authority of the Presidency or place, or to any superior Officer of Customs empowered in that behalf by the Local Government. It shall thereupon be lawful for such authority or superior Officer to make such further enquiry, and to pass such order as he shall think proper, confirming, altering, or annulling the original award. Provided that no such order in appeal shall have the effect of subjecting any person to any greater confiscation, penalty, or rates of duty than shall have been adjudged against him in the original award.

CCXXI. The award of any confiscation, penalty, or increased rates of duty under this Act by an Officer of Customs shall not interfere with any punishment to which the person affected thereby shall be liable under any other law.

CCXXII. All offences against this Act, other than those cognizable under Section CCXVIII of this Act by an Officer in charge of a Custom House, may be adjudicated in summary manner by a Magistrate.

CCXXIII. If, upon consideration of the circumstances under which any penalty or confiscation has been adjudged under this Act, by an Officer of Customs or by a Magistrate, the Chief Customs Authority of the Presidency or place shall be of opinion that such penalty or confiscation ought to be remitted in whole or in part, or commuted, such Chief Customs 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.

Penalty adjudged by Justice of the Peace, may be remitted, or commuted by Chief Customs Authority.

CCXXIV. When a penalty is adjudged against any person under this Act by any Officer of Customs, it shall be lawful for such Officer, if the penalty be not paid, to levy the same by sale of any goods of the said person which may be in his charge, or in the charge of any other Officer of Customs. When an Officer of Customs, who has adjudged a penalty against any person under this Act, shall fail to realize the unpaid amount of such penalty from the goods of such person, it shall be lawful for such Officer to notify in writing to any Magistrate within whose jurisdiction such person or any goods belonging to such person shall be, the name and residence of the said person and the amount of penalty unrecovered ; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if the penalty had been adjudged by himself.

How payment of penalty to be enforced.

CCXXV. When a penalty or fine is adjudged against any person under this Act by a Magistrate, such Magistrate shall, at the same time, fix, within the following limits, a period of imprisonment in default of payment of such penalty or fine :—

Periods of imprisonment in default of payment of penalty or fine to be fixed within certain limits.

If the penalty or fine do not exceed fifty Rupees, the term of imprisonment to be fixed in default of payment shall not exceed one month.

If the penalty or fine do not exceed one hundred Rupees, the term of imprisonment to be fixed in default of payment shall not exceed two months.

If the penalty or fine do not exceed five hundred Rupees, the term of imprisonment to be fixed in default of payment shall not exceed four months.

When the penalty or fine exceeds five hundred Rupees, the term of imprisonment to be fixed in default of payment may extend to six months.

It shall be lawful for the Magistrate at any time to enforce payment of any penalty or fine or of any portion thereof by distress and sale of the goods of the defaulter.

Imprisonment to terminate upon payment of the fine.

CCXXVI. The imprisonment which is imposed in default of payment of fine or penalty under this or any other Act relating to the Customs shall terminate whenever that fine or penalty is either paid or levied by process of law.

Termination of imprisonment upon payment of proportional part of fine.

CCXXVII. If, before the expiration of the term of imprisonment fixed in default of payment, such a proportion of the fine or penalty 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 or penalty still unpaid, the imprisonment shall terminate.

On confiscation of vessel, or goods, property to vest in Her Majesty.

CCXXVIII. When the confiscation of any vessel, cart or other means of conveyance, horse or other animal or any goods shall be adjudged under Section CCXVIII or Section CCXIX of this Act, the property in such vessel, means of conveyance, animal, or goods shall thereupon vest in Her Majesty. It shall be the duty of the Officer adjudging confiscation to take and hold possession of the same, and it shall be the duty of every Officer of Police, on the requisition of such Officer, to assist him in taking and holding such possession,

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

CCXXIX. The proceeds of all 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 shall have been made or any offence punished.

CCXXX. This Act shall come into operation on the 1st day of May 1863. Commencement of Act.

A

FORM OF APPLICATION FOR A LICENSE FOR PRIVATE WAREHOUSE—

SEE SECTION LXXIV.

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 VI of 1863 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 required.).

Particulars of Godown.

Feet—Inches.

Length,	{	Dry, airy, well-flued and puckah-built; can contain with perfect safety and convenience (as the case may be.)	tons of goods
Breadth,			
Height.			

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

(Signed) (Name of applicant.)

Place

Date

B.

FORM OF APPLICATION TO WAREHOUSE GOODS—SEE SECTION LXXV.
TO THE OFFICER IN CHARGE OF THE CUSTOM HOUSE AT
SIR,

Please to order the reception into the public warehouse
(or the private warehouse of Mr. A. B., situate at
and licensed by No. dated) of the undermen-
tioned 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 pack- ages.	Descrip- tion of packages and goods.	Details of goods.	Rate of value of goods.	Amount of va- lue of the goods as ascer- tained and en- tered on the landing of the same.	Rate of Customs duty.	Date and No. of importa- tion.	Specification of the particulars of bonds if the Duty upon goods has been bonded.
1	2	3	4	5	6	7	8

(Signed) (Name of owner, agent, or consignee of Goods.)
Place
Date

C.

FORM OF BOND FOR IMPORT DUTY—SEE SECTIONS LXXVII, AND LXXVIII.

BOND.

No.

18

We A. B.

now of

; and C. D.,

of the same place, are jointly and severally bound to Her
Majesty's Secretary of State for India in the sum of Government
Rupees to be paid to the said Secretary of State, for
which payment we jointly and severally bind ourselves, our heirs, and
representatives ; and we 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

Sealed with our seals, (date .)

(Signed)

The above bounden
 having applied to the Officer in charge of the Custom
 House at for and obtained permission to lodge in the
 warehouse for a period of the
 following goods, that is to say—
 imported by sea from on board of the ship
 and entered in the Custom-House Books as No.
 of the Register of goods imported by Sea ;

The condition of this Bond is, that ;

If the their heirs, or representatives, shall
 observe all the Rules prescribed in Act No. VI of 1863 to be observed by
 owners, importers or consignees of goods warehoused, and by persons
 obtaining permission to warehouse goods under the provisions thereof ;

And if the said their heirs, or
 representatives, shall pay to the Officer in charge of the Custom House at
 the Port of all dues, whether of Customs,
 warehouse dues, or lawful charges which shall be demandable on the said
 goods, or on account of penalties incurred in respect to them, within
 from the date of this Bond, or within such
 further time as the Chief Customs Authority of

 shall allow in that behalf, together with interest on every such
 sum at the rate of 6 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 if, within the term so fixed, or enlarged, the said goods or any
 portion thereof having been removed from the said warehouse for home
 consumption or re-exportation by sea, the full amount of all Customs
 Duties, warehouse dues, lawful charges, and penalties demandable as
 aforesaid shall have been first paid on the whole of the said goods ;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part
 of this condition, the same shall be in full force.

Sealed with our seals, (date .)

(Signed)

D.

FORM OF APPLICATION TO REMOVE GOODS FROM WAREHOUSE—SEE

SECTION XCIX.

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. and Co., situate at and
licensed under Act VI of 1863 by, No. dated

) the undermentioned Goods intended for exportation by Sea
on the ship whereof is
Commander and which is bound to (or for internal consumption)
the same having been entered in the Books of your Office for the said
warehouse under No. dated by me (or by Messrs. B
and Co.—in the latter case add—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,) con-
taining (here insert the quan-
tity in each case.)

1 Ditto.

1 Ditto.

1 Ditto.

Four cases (boxes, bales, or par-
cels,) containing (total contents
to be here stated.)

The Custom House value of the above is Government Rupees

(Signed) (Name of owner, agent, or consignee of Goods.)

Place

Date

E.

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

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—(*describe the warehouse*)—to—the
*warehouse into which the removal is intended to be made must here be
distinctly described*)—for the unexpired period of warehousing remain-
ing in respect to the goods, the same having been originally entered by
virtue of Act VI of 1863 in the Books of the Warehousing Department,
No. dated for fifteen months—(or *such other period
as may have been allowed*)—under [the obligations and conditions at
present attached to the goods :—

Marks and numbers of pack- ages.	Description of packages and of goods.	Contents of Pack- ages.	Rate of value of Goods.	Amount of va- lue 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

NOTICE.—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) (*Name of owner, agent, or consignee of goods.*)

Place

Date


F.

FORM OF SHIPPING BILL—SEE SECTION CXXIII.

Shipping Bill. { 1. Warehouse or drawback goods.
2. Foreign goods not for drawback.
3. Goods exported under special rule of 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	Num. bers.	Descrip- tion of Packages	Quantity, Quality, and Des- cription of goods.	Rate of value for Duty.	Total value for Duty.	Declared real value under Sec- tion XXVI.	Re- marks.
1	2	3	4	5	6	7	8	9	10	11	12

 Here state particulars according to the above headings.

I claim drawback on

I declare the value of the goods
above described to be

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.

(Name of Exporter or Agent.)

Dated

day of

(Name of Officer in charge of Custom House.)


G.

Coasting Pass

Port of

See Section CLIV.

Ship's Name.	Tonnage	Port of registry.	Master's Name.	Whither bound.	Foreign goods, Duty paid.	Warehoused goods re- moved in bond.	Country goods.	Restricted goods and goods liable to Duty of Excise.
1	2	3	4	5	6	7	8	9

 Here state the particulars according to the above headings.

Cleared the day of

18

(Signed)

(Signed)

(Name of Master.)

Officer in charge of Custom House.

H.

FORM OF BOND FOR THE REMOVAL OF SPIRITS FROM LICENSED
DISTILLERY—SEE SECTION CLXIII.

WE are jointly and severally bound to Her Majesty's Secretary of State for India, in the sum of Government Rupees to be paid to the said Secretary of State, for which payment, we jointly and severally bind ourselves, our heirs, and representatives; and we 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

Sealed with our seals, dated this day of 18

(Signed)

The above bounden being indebted to Her Majesty's Secretary of State for India in the sum of Government Rupees being the amount of Duty payable 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 have been allowed to remove thence for exportation by sea, subject to the provisions of Act VI. of 1863 without having paid such Duty.

The condition of this obligation is, that, if the above bounden their heirs, or representatives, shall, at the expiration of four calendar months from the date of this obligation, pay or cause to be paid to the said Secretary of State 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 bond shall be void; otherwise the same shall remain in full force.

Sealed and delivered in the presence of

Place

Date

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

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1	2	3

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APPENDIX B.

ACT No. XXII. OF 1855.

An Act for the Regulation of Ports and Port-dues.

WHEREAS it is expedient to provide for the safety of Preamble.
Vessels, and for the convenience of traffic in the several
Ports within the territories in the possession and under
the Government of the East India Company, and in
navigable Rivers and Channels leading to such Ports,
and for the improvement, maintenance, and good
government of such Ports, Rivers, and Channels ; also
to regulate the levy of Port-dues, or charges in such
Ports, Rivers, and Channels, in order to defray the cost
of such improvement, maintenance, and good govern-
ment ; and to punish the unlawful use of certain flags
and colors in such Ports, Rivers, and Channels ; and
whereas it is expedient to abolish the Anchorage dues
heretofore levied in the Presidency of Bombay : It is
enacted as follows :—

I. Section XXI of Act I of 1852 and Schedule C. Repeal of part of
Act I, of 1852,
appended to that Act are hereby repealed.

II. Regulation VII, 1801 of the Bengal Code ; so Operation of cer-
tain laws to cease in
Ports, &c., declared
subject to this Act.
much of Regulation II of 1810 of the Bombay Code as
is still in force ; Section XII, Regulation III, 1833 of
the Bengal Code ; Act XIII of 1839 ; Section XXXIX
of Act I of 1852 ; Sections XLII and XLIII of Act
XIII of 1852 ; and Act XI of 1853, so far as it relates
to the removal of any obstruction, impediment, or
public nuisance affecting, or likely to affect, the naviga-
tion of the Port of Bombay—shall cease to be in force
in any Port, River, or Channel in which the same
respectively are now in force, from the time when such

Port, River, or Channel shall be declared to be subject to this Act.

To what places this Act applies.

III. The local Government of any part of the said territories may, with the sanction of the Governor-General of India in Council, declare any Port within that part of the said territories to be subject to this Act ; and any navigable River or Channel leading to that Port to be subject to this Act. When any such Port or navigable River or Channel has been so declared to be subject to this Act, all the provisions of this Act, except such as are hereinafter made specially applicable to certain Ports by order of the local Government, shall have effect in that Port or navigable River or Channel.

Limits of such places how to be fixed.

IV. Every declaration, by which any Port, navigable River, or Channel shall be made subject to this Act, shall define the limits of such Port, navigable River, or Channel ; and such limits shall extend always up to high-water mark, and may include any piers, jetties, landing-places, wharfs, quays, docks, and other works made for any of the purposes mentioned in the preamble of this Act, whether within or without the line of high-water mark, and (subject to any rights of private property (therein) any portion of the shore or bank within fifty yards of high-water mark.

Limits how to be altered.

V. The local Government may from time to time, with the sanction of the Governor-General of India in Council, alter the limits of such Port, River, or Channel.

Appointment of Conservator.

VI. The local Government shall appoint an Officer to be Conservator of every Port, River, or Channel subject to this Act. In Ports where there is a Master Attendant such Master Attendant shall be the Conservator. In Ports where there is no Master Attendant, but where there is a Harbour Master, the Harbour Master shall be the Conservator. In Ports where there are both a Master Attendant and a Harbour

Master, the Harbour Master and his Assistants shall be subordinate to, and subject to the control of the Master Attendant and his Assistants. The Conservator shall be subject to the control of the local Government, or of any intermediate authority which that Government may appoint.

VII. The local Government, with the sanction of the Governor-General of India in Council, may from time to time make such Port-rules, not inconsistent with this Act, as it may think necessary for any of the following purposes, namely.—

1. For regulating the time at which, and the manner in which, vessels shall enter into or go out of any Port subject to this Act. Local Government empowered to make Port-rules.

2. For regulating the berths and stations to be occupied by vessels in any such Port. Entering or leaving Port.

3. For striking the yards and top-masts, and for rigging in the jib and driver-booms, of vessels in any such Port, whenever it may be proper so to do. Berths of vessels.

4. For the removal or proper hanging or placing of anchors, spars, and other things, in or attached to vessels in any such Port. Striking yards, &c.

5. For regulating vessels whilst taking in or discharging ballast or cargo, or any particular kind of cargo, in any such Port, River, or Channel, and the stations to be occupied by vessels whilst so engaged. Removal of anchors, &c.

6. For keeping free passages of such width as may be deemed necessary within any such Port, River, or Channel, and along or near to the piers, jetties, landing-places, wharfs, quays, docks, moorings, and other works in or adjoining to the same; and for marking out the spaces so to be kept free. Taking in or discharging ballast.

7. For regulating the anchoring, fastening, mooring, and unmooring of vessels in any such Port, River, or Channel. Keeping free passage.

Moving and warping.
ing.

8. For regulating the moving and warping of all vessels within any such Port, and the use of warps therein.

Use of mooring
buoys.

9. For regulating the use of the mooring buoys, chain and other moorings in any such Port, River, or Channel.

Rates for use of
mooring buoys.

10. For fixing, from time to time, the rates to be paid for the use of such moorings, when belonging to the East India Company, or of any boat, hawser, or other thing belonging to the said Company.

Cargo Boats, &c.

11. For regulating cargo and other boats, and catamarans plying for hire in any such Port. Provided that nothing in this Act shall authorize the local Government to fix the price to be charged for the use of any such boat or catamaran.

Fires and lights.

12. For regulating the use of fires and lights within any such Port.

Signal light.

13. For enforcing and regulating the use of signal lights by vessels at night in any such Port, River, or Channel.

Publication of Orders of a Local Government.

VIII. Every declaration and order of a local Government, which shall be made in pursuance of this Act, shall be published in the Official Gazette of that Government, or, where there is no Official Gazette, in such other public manner as that Government may order; and a copy thereof shall be fixed up in some conspicuous place in the Office of the Conservator of every Port to which such order shall relate, and in the Custom House, if any, of every such Port.

Penalty for disobedience to rules.

IX. If any person shall disobey any such order, he shall be liable to a penalty not exceeding one hundred Rupees for every offence.

Conservator empowered to give directions for certain specified purposes.

X. The Conservator of any Port subject to this Act may, in respect of any vessel within such Port, River, or Channel, give directions for carrying into effect any Port-rule in force within such Port.

XI. If any person shall wilfully, and without lawful excuse, refuse or neglect to obey any lawful direction of such Conservator after notice thereof shall have been given to him, such person shall, for every such offence, forfeit and pay a sum not exceeding one hundred Rupees, and a further sum not exceeding one hundred Rupees for every day on which he shall wilfully continue to disobey such direction ; and in case of such refusal or neglect, it shall be lawful for the said Conservator to do, or to cause to be done all such acts as shall be reasonable or necessary for the purpose of carrying such direction into execution, and to hire and employ proper persons for that purpose ; and all reasonable expenses, which shall be inturred in doing such acts, shall be paid and borne by the person or persons so offending. Any written notice of a direction given under this Act, which shall be left for the Master of any vessel with any person employed on board thereof, or which shall be affixed on a conspicuous place on board of such vessel, shall, for the purposes of this Act, be deemed to have been given to the Master thereof.

Penalties for disobedience to orders of Conservator.

Expenses caused thereby to be paid by the person offending.

Service of written notice.

XII. In every Port subject to this Act, to which the provisions of this Section shall be specially extended by any order of the local Government, it shall be unlawful to move any vessel of the burthen of 200 tons or upwards, without having a Pilot, Harbour Master, or Assistant of the Master Attendant or Harbour Master on board ; or to move a vessel of any burthen less than 200 tons and exceeding 100 tons, without having on board a Pilot, Harbour Master, or Assistant of the Master Attendant or Harbour Master, unless authority in writing so to do has been obtained from the Conservator or some officer empowered by such Conservator to give such authority ; and if any vessel shall, except in a case of urgent necessity, be removed contrary to the provisions of this Section, the Master of such vessel shall be liable to a penalty not exceed-

Special Rule.
Vessels in certain cases not to be moved without having a pilot, &c., or the permission of the Harbour Master.

Exception.

Penalty.

ing two hundred Rupees for every such offence, unless the Master of the vessel shall, upon application to the proper Officer, be unable to procure a Pilot, Harbour Master, or Assistant of the Master Attendant or Harbour Master to go on board the said vessel.

Master to permit warps to be made fast to his vessel.

XIII. The Master of any vessel in any Port subject to this Act shall, when required so to do by the Conservator, permit warps to be made fast to such vessel, for the purpose of warping any other vessel in the Port, and shall not allow any such warp to be let go until required so to do; and any Master offending against the provisions of this Section shall be liable, for every such offence, to a penalty not exceeding two hundred Rupees.

Penalty.

Penalty for leaving out hawser, &c., after sun-set.

XIV. If the Master of any vessel shall cause or suffer any warp or hawser, attached to his vessel, to be left out in any such Port after sun-set, in such a manner as to endanger the safety of any boat or other, vessel navigating in the said Port, he shall be liable to a penalty for every such offence not exceeding two hundred Rupees.

Conservator may, in case of necessity, cut ropes, &c.

XV. The Conservator of any such Port may, in case of urgent necessity, cut, or cause to be cut, any warp, rope, cable, or hawser, which shall endanger the safety of any vessel in such Port, or at or near to the entrance thereof.

Penalties for causing obstruction or public nuisance.

XVI. If any person shall, without lawful excuse, cause any obstruction or impediment to the navigation of any Port, River, or Channel subject to this Act, or shall cause any public nuisance affecting or likely to affect such navigation, every such person shall be liable to a penalty not exceeding one hundred Rupees, and also to pay all reasonable expenses which shall be incurred in abating or removing such nuisance, obstruction, or impediment; and the Conservator, or any Magistrate having jurisdiction over the offence, may

cause such nuisance, obstruction, or impediment to be abated and removed.

XVII. The Conservator may remove, or cause to be removed, any timber or raft, floating or being in any part of any such Port, which shall impede the free navigation of such Port; or any thing which shall obstruct or impede the lawful use of any pier, jetty, landing-place, wharf, quay, dock, mooring, or other work, on any part of the shore or bank which has been declared to be within the limits of such Port, and is not private property; and the owner of any such timber or raft or other thing shall be liable to pay the reasonable expenses of such removal.

Any floating timber, &c., or any obstruction on shore within the limits of the Port, to be removed at the expense of owner.

XVIII. If the owner of any such timber or raft, or the person who has caused any such obstruction, impediment, or public nuisance as in either of the two last preceding Sections mentioned, shall neglect to pay the expense of the removal thereof, within one week after demand, or within fourteen days after such removal shall have been notified in the Official Gazette of the Presidency, or in such other manner as the local Government by any general or special order may direct, such expenses may be recovered in the same manner as any penalty under this Act, and the Conservator may cause such timber, raft, or other thing, or the materials of any nuisance or obstruction so removed, or so much thereof as may be necessary, to be sold by Public Auction, and may retain all the expenses of such removal and sale out of the proceeds of such sale; and shall pay the surplus of such proceeds, or deliver so much of the said timber or other materials as shall remain unsold, to the owner or other person entitled to receive the same; and, if no such person appear, shall cause the same to be kept and deposited in such manner as the local Government shall direct; and may, if necessary, from time to time, realize the expenses of keeping the same, together

Expenses of removal may be recovered as a penalty.

Timber, &c., may be sold.

Proceeds how to be dealt with.

with the expenses of such sale, by a further sale of so much of the said timber or other materials as may remain unsold.

Obstructions lawfully made, how to be removed.

XIX. If any obstruction or impediment to the navigation of any Port, River, or Channel, subject to this Act, shall have been lawfully made, or shall have become lawful by reason of the long continuance of such obstruction or impediment or otherwise, the Conservator shall report the same for the information of the local Government and shall, with the sanction of such Government, cause the same to be removed or altered, making to the person or persons who suffer damage by such removal or alteration reasonable compensation for the same. If any dispute arise concerning such compensation, the matter in dispute shall be determined according to the laws now or hereafter to be in force in the Presidency or place within which such Port, River, or Channel is situate relating to the determination of like disputes in the case of land required for public purposes.

Compensation how be determined.

Penalty for injuring buoys, &c.

XX. If any person shall wilfully and without lawful excuse lift, injure, loosen, or set adrift any buoy, beacon, or mooring, fixed or laid down by or by the authority of the local Government in any Port, River or Channel subject to this Act, he shall for every such offence be liable, in addition to the payment of the amount of damages done, to a penalty not exceeding two hundred Rupees, or to be imprisoned, with or without hard labour, for a period not exceeding six calendar months.

Notice to be given to Conservator if vessel gets foul of Government moorings.

XXI. If any vessel shall hook or get foul of any of the buoys or mooring laid down by or by the authority of the Local Government in any such Port, River, or Channel, the Master of such vessel shall not, nor shall any other person, except in the case of emergency, lift such buoy or mooring for the purpose of unhooking or getting clear from the same, without the assistance of the Conservator, and the Conservator, immediately on

receiving notice of such accident, shall assist and superintend the clearing of such vessel; and the Master of such vessel shall, upon demand, pay such reasonable expense as may be incurred in clearing the same. If any person shall offend against the provisions of this Section, he shall be liable to a penalty not exceeding one hundred Rupees for every such offence.

XXII. If any person shall wilfully and without lawful excuse loosen or remove from its moorings any vessel within any such Port, River, or Channel, without leave or authority from the owner or Master of such vessel, such person shall, for every such offence, forfeit a sum not exceeding two hundred Rupees, or, at the discretion of the Magistrate, be imprisoned, with or without hard labour, for a period not exceeding six calendar months.

Penalty for wilfully loosening a vessel from its moorings.

XXIII. If any vessel shall be wrecked, stranded, or sunk, in any such Port, River, or Channel, so as to impede or be likely to impede the navigation thereof, the Conservator may cause the same to be raised, removed, or destroyed; and, unless the expense of such work shall be repaid within one month after the completion thereof, may recover the same on behalf of the local Government in the manner provided by Section XXXIX of this Act.

Conservator may raise any wreck, &c., impeding navigation within the Port.

Expense how recoverable.

XXIV. If any ballast or rubbish, or if any other thing likely to form a bank or shoal, or to be detrimental to navigation, shall, without lawful excuse, be cast or thrown into any such Port, River, or Channel, or into or upon any place on shore, from which the same shall be liable to be washed into any such Port, River, or Channel, either by ordinary or high tides, or by storms or land-floods, the person who shall so cast or throw the same, or cause the same to be so cast or thrown as aforesaid, and the Master of any vessel from which the same shall be cast or thrown, shall forfeit and pay a sum not exceeding two hundred Rupees

Penalty for improperly discharging ballast, &c.

Proviso.

over and above any expenses which may be incurred in removing the same ; but this provision shall not extend to any case in which such ballast or other thing shall be cast or thrown into any such Port, River, or Channel, with the consent in writing of any Conservator, or within any limits within which such act may be authorized by Government.

Penalty for graving,
&c., vessel within prohibited limits.

XXV. If any person shall grave, bream, or smoke any vessel in any such Port, contrary to the directions of the Conservator, or at any time or within any limits at or within which such act shall be prohibited by any order of the local Government, every such person, and also the Master of such vessel, shall forfeit a sum not exceeding five hundred Rupees for every such offence.

Penalty for boiling
pitch, &c., on board a
vessel within prohibited limits.

XXVI. If any person shall boil or heat any pitch, tar, resin, dammer, turpentine, oil, or other such combustible matter on board any vessel within any such Port, at any place where such act shall be prohibited by order of the local Government or contrary to the order or directions of the Conservator, every such person, and also the Master of any vessel on board which such offence shall be committed, shall be liable to a penalty not exceeding two hundred Rupees for every such offence.

Penalty for drawing
spirits by candle-light,
&c.

XXVII. If any person shall, by candle-light, or other artificial light, draw off spirits on board any vessel within any such Port, every such person, and also the Master of every such vessel, shall be liable for every such offence to a penalty not exceeding two hundred Rupees.

Special Rule.
Vessels above 200
tons to be provided
with a force-pump,
&c.

XXVIII. In every such Port to which the provisions of this Section shall be specially extended by an order of the local Government, every vessel exceeding the burthen of 200 tons shall be provided with a proper force-pump, hose, and appurtenances, for the purpose of extinguishing any fire that may occur on board ; and the Master of every such vessel

who, after having been required by the Conservator to comply with such provision, shall, without lawful excuse, neglect or refuse so to do for the space of seven days after such requisition, shall be liable to a penalty not exceeding five hundred Rupees. Penalty.

XXIX. The local Government may, by order, fix the limits within which vessels shall be prohibited from having on board, in any Port, River, or Channel subject to this Act, any quantity of gunpowder, rockets, or other combustible ammunition, exceeding altogether fifty pounds in weight, whether manifested for delivery or not; and in such case the Local Government shall appoint a proper place of deposit for such gunpowder, rockets, or combustible ammunition in excess of the quantity above allowed, and an Officer to receive the same. Vessels not to have powder, &c., exceeding 50 lbs. on board within certain limits to be fixed by Government.
Government to appoint place of deposit for powder.

XXX. The local Government may, in such case, by order, fix the times at or within which, and the manner in which such gunpowder, rockets, or combustible ammunition shall be landed and deposited by any vessel inward-bound, and also the times at or within which, and the manner in which the same shall be taken on board any vessel from such place of deposit. Government to fix the time and manner of landing and shipping powder, &c.

XXXI. The Master of such vessel shall upon such gunpowder, rockets, or combustible ammunition being deposited, make and sign a declaration in writing that there is not then, to his knowledge or belief, on board such vessel, any gunpowder, rockets, or combustible ammunition exceeding the weight of fifty pounds; and in case such Master shall knowingly make any false declaration with respect to any of the matters aforesaid, he shall be liable to a penalty not exceeding two hundred Rupees. Master to make declaration.
Penalty.

XXXII. The Officer with whom such gunpowder or other combustible ammunition shall be deposited, shall give a receipt for the same to the Master or other person making the deposit, and he shall be accountable Officer to give receipt and to account for powder deposited.

to such Master or other person for the re-delivery of the same.

If by stress of weather powder is not landed, notice must be given thereof.

XXXIII. If any vessel shall be prevented by stress of weather from landing or depositing such gunpowder, rockets, or other combustible ammunition, in excess of the quantity allowed as aforesaid, the Master or owner of such vessel shall, so soon as the weather may permit, land and deposit the same at the place so appointed as aforesaid, or shall forthwith give notice to the Conservator, or other Officer who shall be named for that purpose by any order of the local Government, of his having such gunpowder, rockets, or other combustible ammunition on board, and shall obey his directions relating to the same.

Time, &c., for vessels outward-bound to take in powder may be fixed by Government.

XXXIV. The local Government may also, in respect to such Port, by order, fix the times and places at which, and the manner in which, vessels outward-bound, requiring to take in any gunpowder, rockets, or other combustible ammunition, exceeding the quantity above-mentioned shall take in the same, whether such gunpowder, rockets, or other combustible ammunition, shall have been previously landed from such vessel or not.

Penalties for having prohibited powder, &c., on board.

XXXV. The Master of any vessel which shall have on board any gunpowder, rockets, or other combustible ammunition, contrary to the provisions of this Act, shall be liable to a penalty not exceeding two hundred Rupees for every such offence; and all gunpowder, rockets, or other combustible ammunition which shall be on board any vessel, contrary to the provisions of this Act, shall be forfeited to Government, and may be seized by the Conservator, or by any Collector of Customs, or by any Custom House Officer, or other Officer authorized in that behalf by any general or special order of the local Government, within the limits of their respective jurisdictions. Nothing in this Act contained shall extend to any gunpowder, rockets or other ammunition belonging to

Government, or carried for the use of troops of Her Majesty or of the Honorable East India Company on board of any such vessel. Exception.

XXXVI. If any person shall, without lawful excuse, discharge any gun, musket, or other fire-arm in any Port subject to this Act, or on or from the landing-places, piers, wharfs, or quays thereof, except a gun loaded only with gunpowder for the purpose of making a signal of distress, or for such other purpose as may be allowed by the local Government, such person, shall, for every such offence, be liable to a penalty not exceeding fifty Rupees. Guns not to be discharged in Port.
Exception.
Penalty.

XXXVII. In every Port, River, or Channel, subject to this Act, to which the provisions of this Section shall be specially extended by an order of the local Government, no person, unless duly authorized by the Conservator, shall creep or sweep for anchors, cables, or other stores, lost or supposed to be lost, in such Port, River, or Channel. Every person offending against this provision shall be liable to a penalty not exceeding one hundred Rupees. Special Rule.
Unauthorized person not to search for lost anchors or stores.
Penalty.

XXXVIII. If any anchors, wreck, stores, or other property shall be recovered by any Officer employed by the local Government for that purpose, from the bed of any Port, River, or Channel subject to this Act, the local Government shall be entitled to receive a reasonable sum for salvage, having regard to the place of recovery. A registry shall be kept of all anchors, wreck, or other property so recovered, in such manner, and at such place or places as the local Government may direct ; and such registry shall be opened to public inspection at reasonable office hours, except on Sundays and such holidays as the local Government may direct ; and such registry shall contain a description of such property, and of the times and places where the same shall have been recovered. Salvage payable for wreck, &c.
Register to be kept.

XXXIX. If the property recovered under the last preceding Section, or by a Conservator acting under Property recovered may in certain cases be sold.

Section XXIII of this Act, is unclaimed, or if the person claiming the same refuses to pay the amount due to the local Government in respect thereof, such property, if of a perishable nature, may be sold forthwith ; and if not of a perishable nature, may be sold at any period, not less than six months after the recovery thereof, by public Auction ; and on the realization of the proceeds, the amount due to the local Government for salvage, or for the expenses incurred under Section XXIII as aforesaid, shall be deducted therefrom, and credited to the local Government, and the balance shall be paid to the person entitled to the property recovered, or if no such person shall appear and claim the same, shall be held in deposit for payment, without interest, to any person who may thereafter establish his right to the same.

Proceeds how to be applied.

Special Rule.
Removing stones, &c., or injuring shores of Port, prohibited.

XL. In every Port, River, or Channel subject to this Act, to which the provisions of this Section shall be specially extended by an order of the local Government, no person, without the permission of the Conservator, shall remove or carry away any rock, stones, shingle, gravel, or soil, or any artificial protection from any part of the bank or shore of such Port, River, or Channel ; and no person shall sink or bury in any part of such bank or shore, whether the same be public or private property, any mooring-post, anchor, or any other thing which is likely to injure, or to be used so as to injure such bank or shore, except with the permission of the said Conservator, and with the aid or under the inspection of such person or persons (if any) as he may appoint to take part in or overlook the performance of such work. If any person shall offend against the provisions of this Section, he shall be liable to a penalty not exceeding one hundred Rupees for every such offence, and to pay the expenses of repairing the injury (if any) done to such bank or shore.

Penalty.

Levy of Port-dues.

XLI. The dues and fees now usually collected

at the several Ports within the said Territories may, during the period of one year from the time of the passing of this Act, be collected at such Ports respectively. No Port-dues or fees shall hereafter be levied in any such Port, except under the authority of this Act or of any Act hereafter to be passed for fixing the amount thereof; but nothing herein contained shall prevent the levy, as heretofore, of light-duties under Regulation VI of 1831 of the Bombay Code and Act XIII of 1854, or of fines or duties payable under Act XXVII of 1850.

XLII. The local Government may, from time to time, vary the rate at which Port-dues and fees shall be levied in any such Port, River, or Channel, in such manner as, having regard to the receipts and charges on account of that Port, it may deem expedient, by reducing or raising the dues and fees, or any of them; provided that the rates shall not in any case exceed the amount authorized to be taken by this or any subsequent Act.

Local Government may vary the Port-dues.

Proviso.

XLIII. The local Government may also, during the period of one year after the passing of this Act, remit altogether or reduce the rate of dues and fees now usually collected on any particular description of vessels.

Local Government may also remit or reduce Port-dues on any vessels during the period of one year after the passing of this Act.

XLIV. For every Port at which Port-dues shall be levied under this or any subsequent Act, a distinct account, to be called the Account of the Port Fund of the Port to which it relates, shall be kept by such Officer as the local Government may appoint for that purpose. This account shall show in complete detail the receipts and charges of the Port; and an abstract statement of every such account shall be published annually, as soon after the 1st of May of each year as may be practicable, in which statement the balance at the close of the year at the credit or debit of the Port shall be shown. If, for any of the purposes of this Act, an advance of money shall have been or shall

Distinct accounts of Port-dues to be kept, and an abstract thereof to be published.

be made by Government on account of any Port subject to this Act, simple interest upon that advance, or upon so much of it as remains or shall remain unrepaid, at such rate as the Governor General in Council may determine, shall be charged in the Port Fund Account thereof; all expenses, including the pay and allowances of all persons upon the establishment of the Port, the cost of buoys, beacons, lights, and all other works maintained chiefly for the benefit of vessels being in, or entering, or leaving the Port, or passing through the Rivers or Channels leading thereto, but excluding receipts and expenses on account of Pilotage, incurred for the sake of every such Port, shall be charged in the Port Fund Account of that Port. And all money, including salvage money, proceeds of waifs, and fines, received under this Act, at or on account of every such Port, shall be credited in the Port Fund Account of that Port.

Collection of Port-dues.

XLV. The Collector of Customs at every such Port, or such other Officer as the local Government shall appoint, shall collect the Port-dues above-mentioned. The Officer to whom any such Port-dues shall be paid shall grant to the person paying the same a proper voucher in writing under his hand, describing the name of his office, the port or place at which the same shall be paid, and the name, tonnage, and other proper description of the vessel in respect of which such payment shall have been made.

Voucher to be given.

Master to report the arrival of vessel to Harbour Master.

XLVI. Within twenty-four hours after the arrival, within the limits of any such Port, of any vessel liable to the payment of Port-dues under this or any subsequent Act, the Master of such vessel shall report such arrival to the Conservator of such Port; and if any Master of a vessel shall, without lawful excuse, fail to make such report within the time aforesaid, he shall be liable to a penalty not exceeding one hundred Rupees for every such offence.

Penalty.

Conservator may

XLVII. If any vessel liable to the payment of Port-

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dues under this or any subsequent Act shall be in any such Port, without proper marks on the stem and stern posts thereof for denoting the draught of such vessel, the Conservator may, in any case in which it shall be necessary to ascertain the draught of such vessel, cause the same to be ascertained by means of the operation of hooking, and the Master of such vessel shall be liable to pay the expenses of such operation.

in certain cases ascertain the draught, and charge the expense thereof to the Master.

XLVIII. In order to ascertain the tonnage of any vessel liable to pay Port-dues under this or any subsequent Act, the following Rules shall be observed:—

Tonnage of vessel liable to Port-dues how to be ascertained.

Clause 1.—If such vessel be a British registered vessel, or a vessel registered under Act X of 1841, or Act XI of 1850, or under the laws for the time being in force for the registration of vessels in India, the Conservator may require the owner or Master of such vessel, or any person having possession of the register of such vessel, to produce such register for inspection; and if any such Master or other person shall, without lawful excuse, neglect or refuse to produce such register as aforesaid, he shall be liable to a penalty not exceeding one hundred Rupees. If any such owner, Master, or other person as aforesaid shall neglect or refuse to produce such register, or otherwise to satisfy the Conservator as to what is the true tonnage of the vessel in respect of which such Port-dues shall be payable, it shall be lawful for the Conservator to cause such vessel to be measured, and the tonnage thereof to be ascertained; and in such case, the owner or Master of such vessel shall also be liable to pay the expenses of such measurement.

If registered.

Clause 2.—If such vessel be not a British registered vessel, or a vessel registered under Act X of 1841, or Act XI of 1850, or under the laws for the time being in force for the registration of vessels in India, and the owner or Master thereof shall fail to satisfy the Conservator as to what is the true tonnage of such

If not registered,

vessel, according to the mode of measurement prescribed by the law in force for the time being for regulating the measurement of British registered vessels, the Conservator shall cause such vessel to be measured, and the tonnage thereof, according to the mode aforesaid, to be ascertained; and in such case, the owner, or Master of such vessel shall be liable to pay the expenses of such measurement.

On refusal to pay
Port-dues, &c., the
Collector may dis-
train and sell.

XLIX. If the Master of any vessel, in respect of which any Port-dues, fees, or charges shall be payable under this or any subsequent Act, shall refuse or neglect to pay the same, or any part thereof, on demand, the Collector of Customs, or other person authorized to collect such Port-dues or charges, may distrain or arrest, of his own authority, such vessel, and the tackle, apparel, and furniture belonging thereto, or any part thereof, and detain the same until the amount due shall be paid; and in case any part of the said Port-dues or charges, or of the costs of the distress or arrestment, or of the keeping of the same, shall remain unpaid for the space of five days next after any such distress or arrestment so made, the Collector of Customs, or other such person as aforesaid, may cause the vessel or other thing so distrained or arrested to be sold, and with the proceeds of such sale may satisfy the Port-dues, charges, and costs, including the costs of sale remaining unpaid, rendering the surplus (if any) to the Master of such vessel, upon demand.

No Port clearance
to be granted until
dues, &c., are paid.

L. The Officer of Government, whose duty it shall be to grant a Port clearance for any vessel, shall not grant such Port clearance, until the owner, agent, or Master of that vessel, or some other person, shall have paid all Port-dues, fees, and charges to which such vessel, or the owner or Master of such vessel in respect thereof shall be liable under this or any subsequent Act.

Conservator, &c.,
may go on board any

LI. The Conservator or any of his Assistants may, whenever he shall suspect that any offence has been

or is about to be committed in any vessel contrary to this Act, or whenever it is necessary for him so to do in the discharge of any duty imposed upon him by this Act; and the Collector of Customs or other Officer appointed to collect any Port-dues or other charges payable in respect of any vessel under this or any subsequent Act, may, whenever it is necessary so to do, for the performance of any duty imposed upon such Collector or other Officer under this Act, either alone or with any other person or persons, go on board any vessel within the limits of any Port, River, or Channel subject to this Act. If the Master or other person in charge of such vessel shall, without lawful excuse refuse to allow any such Conservator, or any of his Assistants, or any such Collector of Customs, or other Officer or person, to enter such vessel for the performance of any duty imposed upon him by this Act, he shall, for every such offence, be liable to a penalty not exceeding two hundred Rupees.

vessel in discharge of his duty.

Penalty for preventing entry.

LII. If any person shall wilfully obstruct or hinder any Officer in the execution of any duty imposed, or power conferred by this Act, or shall assault or ill-treat him in the discharge of such duty, or in the exercise of such power, such person shall, for every such offence, be subject to a penalty not exceeding Two Hundred Rupees.

Penalty for obstructing Officer in discharge of his duty, &c.

LIII. All acts, orders, or directions by this Act authorized to be done or given by any Conservator, may, subject to his control, be done or given by any Harbour Master or any Assistant of such Conservator or Harbour Master. And any person hereby authorized to do any act may call to his aid such assistance as may be necessary.

Powers of Assistant Conservator, of Harbour Master, and of Assistant Harbour Master.

LIV. If any vessel belonging to any of Her Majesty's subjects, or sailing under British colors, shall hoist, carry, or wear, within the limits of any Port, River, or Channel subject to this Act, any flag, jack,

Penalty for hoisting unlawful colors in Port.

pendant, or colors, the use whereof on board such vessel shall have been prohibited by the Statutes 17 and 18, Victoria, Chapter 104, or any other Statute now or hereafter to be in force, or by any Proclamation made or to be made in pursuance of any such Statute, or by any of Her Majesty's Regulations in force for the time being, the Master of such vessel shall, for every such offence, be liable to a penalty not exceeding Fifty Rupees ; and such penalty shall be in addition to any other penalty which may be recoverable under the said Statute, or any future Statute to be made in that behalf ; and it shall be lawful for any Officer of the Indian Navy, within the limits of such Port, River, or Channel, or for the Conservator of such Port, to enter on board any such vessel, and to seize and take away any flag, jack, pendant, or color so unlawfully hoisted, carried, or worn on board the same.

Offences how punishable and penalties how to be recovered.

LV. All offences against this Act shall be punishable in a summary manner by a Magistrate. And in addition to the means prescribed by Act II of 1839, the provisions of which are hereby extended to all penalties imposed under this Act, it shall be lawful for a Magistrate, by Warrant under his hand, to cause the amount of any such penalty imposed upon the owner or Master of any vessel for any offence committed on board of such vessel, or in the management thereof, or otherwise in relation thereto, whereof such owner or Master shall be convicted, to be levied by distress and sale of such vessel, and the tackle, apparel, and furniture thereof, or so much thereof as shall be necessary.

Costs of conviction.

LVI. In case of any conviction under this Act, the convicting Magistrate may order the offender to pay the costs of such conviction, in addition to any penalty or expenses to which he may be liable. Such costs may be assessed by the Magistrate, and may be levied and recovered in the same manner as any penalty under this Act.

LVII. In every case in which any person shall be liable, under the provisions of this Act, to pay any sum of money, damages, or expenses not exceeding One Thousand Rupees, the same may be recovered and levied in the same manner as any penalty under this Act, and, if necessary, the amount thereof may be fixed and assessed by the Magistrate before whom the case shall be tried.

Damages, &c. payable under this Act, how to be ascertained and recovered.

LVIII. In any case in which any penalty, damages, or expenses shall be levied under this Act, by distress and sale, the costs of such distress and sale may be levied in addition to such penalty, damages, or expenses, and in the same manner.

Costs of Distress.

LIX. If any dispute shall arise concerning the amount leviable by any distress or arrestment by virtue of this Act, or the charges or costs payable under the last preceding Section, the person making such distress or using such arrestment may detain the goods distrained or arrested, or the proceeds of the sale thereof, until the amount to be levied shall have been determined by a Magistrate, who, upon application made to him for that purpose, shall have power to determine such amount, and to award such costs to be paid by either of the parties to the other of them as he shall think reasonable; and payment of such costs, if not paid on demand, shall be enforced in the same manner as any penalty under this Act.

Magistrate to determine the amount to be levied in case of dispute.

LX. Nothing in this Act shall extend to any vessel belonging to, or in the service of Her Majesty, or of the East India Company, or to any vessel of war belonging to any Foreign Prince or State; nor to deprive any person of any right of property or other private right, except as hereinbefore expressly provided; nor to effect any law or regulation relative to the Customs; nor any order or direction which shall have been lawfully made or given in pursuance of the provisions of any such law or regulation.

Act not to extend to vessels of war, nor to affect any private right of property, nor any Customs law or regulation.

Indemnity to East
India Company
against default of
Harbour Master,
Pilot, &c.

LXI. The East India Company shall not be answer-
able for any act or default of any Master Attendant,
Harbour Master, or other Conservator of any Port,
River, or Channel subject to this Act; or of any
Pilot; or of Deputy, or Assistant of any of the Officers
above-mentioned; or of any person acting under the
authority or directions of any such Officer or Assistant;
done within the limits of such Port, River, or Chan-
nel; nor for any damage or injury sustained by any
vessel in consequence of any defect in any of the
moorings, hawsers, or other things belonging to the
said Company, within the said limits, which may be
used by such vessel. Provided that nothing in this
Section shall protect the East India Company from
an action in respect of any act done by or under the
express order or sanction of Government.

Proviso.

Interpretation of
word "Magistrate"
in this Act.

LXII. The word "Magistrate" in this Act shall
include a Justice of the Peace of the Presidency Towns
of Calcutta, Madras, and Bombay, or for the Settlement
of Prince of Wales' Island, Singapore, and Malacca, a
Joint Magistrate, and any person lawfully exercising
the powers of a Magistrate, and also any Deputy or
Assistant Magistrate to the extent of the powers of
such Deputy or Assistant Magistrate.

Jurisdiction over
offences beyond the
local limits of juris-
diction.

LXIII. Whereas divers Port, and navigable Rivers
may be situated partly within the jurisdiction of one
Magistrate, and partly within that of another, by
reason whereof doubts may arise upon questions of
jurisdiction over offences which may be committed
contrary to this Act; It is therefore enacted that, if
any person shall be guilty of an offence against the
provisions of this Act, in any Port, River, or Channel
subject to this Act, such offence shall be punishable by
any Magistrate having jurisdiction over any district
or place adjoining such Port, River, or Channel, or
adjoining either side of that part of the navigable
River or Channel in which such offence shall be com-
mitted; and that such Magistrate may exercise all the

powers of a Magistrate under this Act, in the same manner and to the same extent as if such offence had been committed locally within the limits of his jurisdiction, notwithstanding the offence may not have been committed locally within such limits; and in case any such Magistrate shall exercise the jurisdiction hereby vested in him, the offence shall be deemed, for all purposes, to have been committed locally within the limits of his jurisdiction.

LXIV. No conviction, order, or judgment of any Justice of the Peace shall be quashed for error of form or procedure, but only on the merits; and it shall not be necessary to state on the face of the conviction, order, or judgment, the evidence on which it proceeds; but the depositions taken, or a copy of them, shall be returned with the conviction, order, or judgment, in obedience to any writ of *certiorari*; and if no jurisdiction appears on the face of the conviction, order, or judgment, but the depositions taken supply that defect, the conviction, order, or judgment shall be aided by what so appears in such depositions.

Conviction to be quashed on merits only. Form of conviction, &c.

LXV. In the construction of this Act, unless there be something in any special provision thereof, or in the context, repugnant to such construction, the words "Local Government" shall be deemed to mean the person or persons for the time being immediately administering the Executive Government of that portion of the territories under the Government of the East India Company in which the Port, River, or Channel in question is situated. The word "Vessel" shall include any thing made for the conveyance by water of human beings or of property. The word "Master," when used in relation to any vessel, shall mean and include any person having for the time being the charge, or command, or control of such vessel.

Construction of Act.

W. MORGAN,

Clerk of the Council.

APPENDIX C.

ACT No. VII OF 1858.

An Act for the levy of Port-dues and fees at Ports within the Presidency of Fort St. George.

Preamble.

Whereas it is necessary to fix the amount of the Port-dues and fees to be hereafter levied and taken, in accordance with the provisions of Act XXII of 1855, in the several Ports named in the Schedule to this Act, being Ports within the Presidency of Fort Saint George; It is enacted as follows:—

Port-dues on sea-going vessels of 20 tons and upwards other than Dhonies and Country vessels, entering Port.

I. Port-dues, at rates not exceeding the rates contained in the Schedule to this Act, shall be chargeable in respect of every sea-going vessel of the burden of twenty tons and upwards, other than Dhonies and Country vessels employed in the coasting trade, which shall enter any of the said Ports. Port-dues shall be chargeable in respect of Dhonies and Country vessels employed in the coasting trade, at rates equal to one-half the rates chargeable in respect of other vessels.

Port-dues on Dhonies and Country vessels.

Port-dues leviable not oftener than once in sixty days.

II. Provided that no such dues as aforesaid shall be chargeable at any of the said Ports, oftener than once in sixty days in respect of the same vessel.

Port-dues on vessels leaving Port within seven days without breaking bulk.

* III. Vessels entering any of the said Ports, and leaving such Port within seven days without discharging or taking in any cargo or passenger therein, shall be charged with one-half only of the Port-due which would otherwise be chargeable.

Port-dues on vessels entering Port in ballast.

IV. Vessels entering any of the said Ports in ballast shall be charged with three-fourths only of the Port-due which would otherwise be chargeable.

V. In any of the said Ports, a fee according to the Scale of fees for scale hereinafter mentioned may be charged for measuring vessels. measuring any vessel (that is to say)—

Under 50 tons	...	...	Rs. 7
50 tons and under 100 tons	...	...	11
100 tons and under 150 tons	...	...	15
150 tons and under 200 tons	...	...	19
200 tons and under 250 tons	...	...	23
250 tons and under 300 tons	...	...	27
300 tons and upwards	...	...	30

VI. This Act shall commence and have effect from and after the first day of May 1858; and until this Act comes into effect, Port-dues and fees may continue to be levied at the said Ports under the rules and at the rates now in force. Commencement of Act.

VII. The local Government shall, on or before the first day of May 1858, pursuant to Section XLII, Act XXII of 1855, declare, by Notification to be published in the *Fort St. George Gazette*, the rates at which Port-dues and fees shall be levied in the said Ports subject to the provisions of, and within the limits prescribed by this Act; and from and after the said date, no Port-due or fee shall be levied at any of the said Ports except under the authority of Act XXII of 1855, and of this Act. Rates of Port-dues and fees to be published. No other Port-dues or fees to be levied.

VIII. This Act shall be read with and taken as a part of Act XXII of 1855. Act to be read as part of Act XXII of 1855.

SCHEDULE.

Port.	Maximum Rate.
Madras.....	3 Annas per every ton of burden.
Tutacorin....	3 „ ditto ditto.
Cocanada.....	3 „ ditto ditto.
Cochin,....	2 „ ditto ditto.
Bimlipatam....	1 „ ditto ditto.
Vizagapatam..	1 „ ditto ditto.
Masulipatam..	1 „ ditto ditto.

<i>Port.</i>		<i>Maximum Rate.</i>	
Cuddalore....	1 Anna	per every ton of burden.	
Tranquebar....	1 „	ditto	ditto.
Negapatam....	1 „	ditto	ditto.
Calicut.....	1 „	ditto	ditto.
Tellicherry....	1 „	ditto	ditto.
Cannanore....	1 „	ditto	ditto.
Mangalore....	1 „	ditto	ditto.
Ganjam....	1 „	ditto	ditto.
Calingapatam	1 „	ditto	ditto.
Munsoorcottah	1 „	ditto	ditto.

W. MORGAN,

Clerk of the Council.

APPENDIX D.

ACT No. XIX OF 1860.

An Act to amend Act XXII of 1855 (for the regulation of Ports and Port-dues), and Act VII of 1858 (for the levy of Port-dues at Ports within the Presidency of Fort St. George).

WHEREAS it is expedient that Port-dues, fees, and charges, leviable under Section XLIX of Act XXII of 1855, if not paid in the Port in which any such dues, fees, or charges, may under the said Act have become due and payable, shall be recoverable in any Port in British India by the Collector of Customs or other Officer authorized to collect such Port-dues, fees, and charges, in any such Port, and that in certain cases Vessels shall be exempt from such dues, fees, and charges; It is enacted as follows:—

I. If the Master of any Vessel in respect of which any Port-dues, fees, or charges shall be payable under the said Act, shall cause such Vessel to leave any Port without having discharged such dues, fees, or charges, it shall be lawful for the Collector of Customs or other Officer authorized to collect the same to require in writing the Collector of Customs or other Officer as aforesaid, in any other Port in British India to which such Vessel may proceed or in which she may be, to levy such dues, fees, or charges; and every Collector or other Officer to whom such requisition shall be directed shall proceed to levy such dues, fees, or charges in the manner prescribed in Section XLIX of the said Act; and a certificate purporting to be made and signed by the Collector of Customs or other Officer as aforesaid of the Port where the Port-dues, fees, or charges became payable, stating the amount so payable, shall be sufficient *prima facie* proof of such amount in

Preamble.

Port-dues, &c. payable in one Port, recoverable by Collector at any other Port.

any proceeding under the said Section, and also (in case the amount payable is disputed) in any subsequent proceeding under Section LIX of the said Act.

Penalty for evading payment of Port-dues, &c.

II. If the Master of any such Vessel shall evade the payment of any Port-dues, fees, or charges payable under the said Act, he shall be liable on conviction to a penalty not exceeding five times the amount so payable. In any proceeding before a Magistrate for the adjudication of the said penalty, any such certificate as is mentioned in Section I of this Act, stating that the Master has evaded such payment, shall be sufficient *prima facie* proof of the evasion, unless the Master shall show to the satisfaction of the Magistrate that the departure of the Vessel without having discharged the dues, fees, or charges payable was caused by stress of weather or that there was lawful or reasonable ground for such departure.

Construction of Act.

III. This Act shall be read with and taken as a part of the said Act XXII of 1855, save that any Magistrate having jurisdiction under the said Act in any Port, River, or Channel to which the Vessel may proceed or in which she may be found, shall be deemed to have jurisdiction in any proceeding under this Act.

No Port-dues on Vessels leaving any Port mentioned in Act VII of 1858 within 48 hours without discharging or taking in cargo.

IV. Section III of Act VII of 1858 is modified as follows (that is to say),—Vessels entering any of the Ports in the Schedule to the said Act mentioned, and departing from such Ports within forty-eight hours without discharging or taking in any cargo or passenger therein, shall not be charged with any Port-dues ;

Port-due on Vessels leaving as aforesaid within seven days.

and Vessels so entering and departing as aforesaid within seven days shall be charged with one half only of the Port-dues leviable under the said Act.

M. WYLIE,

Clerk of the Council.

Republished by order of the Honorable the Governor in Council.

T. PYCROFT,

Chief Secretary.

APPENDIX E.

ACT No. XIII. OF 1854.

*Passed by the Governor General of India in Council
on the 7th April 1854.*

AN ACT to repeal Act No. VI of 1852, and to make provision for defraying the cost of the Light-house on Pedra Branca, and for maintaining the same, and also a Floating Light established in the Straits of Malacca, to the West of Singapore, and for the establishment and maintenance of such further Lights in or near to the said Straits as may be deemed expedient.

WHEREAS it was deemed desirable, for the safety and guidance of Ships navigating the China Seas, to build a Light-house on the Island Rock called Pedra Branca, situate at the Eastern entrance of the Straits of Singapore; and whereas certain sums of money were subscribed by private individuals for that purpose, but the same were insufficient to defray the expense of building such Light-house; and whereas the East India Company agreed to build such Light-house, and to advance certain sums of money to complete the same on condition that the said sums of money should be repaid to them by the levy of certain tolls; and whereas, since the passing of Act No. VI of 1852, a Floating Light has been established by the East India Company in the Straits of Malacca to the West of Singapore, at a place called the $2\frac{1}{2}$ -fathom bank, and it may hereafter be deemed expedient to establish and maintain other lights or beacons in or near to the said Straits, for the safety and guidance of Ships navigating the same; and whereas many Ships which derive the benefit of the Horsburgh Light and the said Floating Light established aforesaid, do not contribute to the expense thereof, and it is just and reasonable that they should be liable so to do; It is enacted as follows :

I. Act No. VI of 1852 is hereby repealed, except so far as it relates to any Act already done under the same, or to any toll now due under the provisions thereof, or to any proceedings already adopted, or hereafter to be adopted, for the recovery of any such toll.

II. The Light-house on Pedra Branca aforesaid shall continue to be called "The Horsburgh Light-house," and the said Light-house, and the appurtenances thereunto belonging or occupied for the purposes thereof, and all the fixtures, apparatus and furniture belonging thereto, shall remain the property of, and be absolutely vested in, the East India Company and their successors.

III. The light maintained at the Horsburgh Light-house, and the said Floating Light established as aforesaid, and such other light or lights as shall be established by the East India Company in lieu of such Floating Light, or in addition thereto, in or near to the Straits of Malacca or Singapore, shall be called "The Straits' Lights."

IV. If, after the passing of this Act, any Ship, of the burden of fifty tons or upwards, shall depart from, or enter any port, harbour or roadstead in the possession or under the Government of the East India Company, upon, or during, or at the termination of any voyage, in the ordinary course of which she would pass any of the said lights, a toll shall be paid in respect of such Ship, except in the cases hereinafter mentioned at the rates following, that is to say—

1. If the voyage be one in the ordinary course whereof such Ship would pass the whole of the said lights, at the rate of one anna for every ton of her burden.

2. If the voyage be one in the ordinary course of which she would pass any one or more of the said lights, but not all of them, at the rate of half an anna for every ton of her burden. Provided that such toll shall not be payable at any such port or place, if such

toll shall have been paid at the same or any other port or place under the Government of the East India Company in respect of the same voyage, and a proper voucher for payment shall be produced, or other satisfactory proof for such payment given. Provided also that no toll shall be payable under this Act on account of any Ship in respect of any voyage for which toll hath been already paid or become payable under the said Act No. VI of 1852, or during the period covered by such payment.

V. The return of a Ship from any port or place shall be deemed a distinct voyage within the meaning of this Act, notwithstanding toll shall have been paid in respect of her voyage to such port or place, and notwithstanding the terms of any Charter-party.

VI. All Ships of War, belonging to Her Majesty, or to any Foreign Government or State, and all Ships belonging to the East India Company shall be exempt from the payment of such toll.

VII. And whereas there are certain Vessels of small burden, called Straits' traders, which are engaged in the trade carried on between different ports and places, within or near to the said Straits, and it is just and reasonable, that such Vessels should not be charged full toll in respect of any voyage in the course of such trade. It is therefore enacted, that in respect of any voyage which shall be made by any such Vessel in the course of such trade, toll shall be paid at only one-half of the rate at which it shall be payable in other cases under this Act.

VIII. The management and control of the said "Horsburgh Light-house," and of the said Straits' Lights, are hereby vested in the Governor of the Straits' Settlements.

IX. The said Governor may appoint any person he may think fit, to be a collector of the tolls payable under this Act, at any port, harbour, or place under his Government.

X. The Funds raised by the tolls payable under

this Act shall be applicable in the first place to defray the necessary expenses of maintaining and keeping up the said Light-house and the said Straits' Lights, and the establishment and maintenance of such other lights as aforesaid, as the Governor General of India in Council may think fit to establish and maintain, and all necessary expenses incidental thereto, and the surplus thereof shall from time to time, be applied in liquidation of the moneys advanced by the East India Company towards the erection and completion of the said Light-house, and the apparatus and furniture thereof.

XI. The toll to be levied under this Act shall become due and be payable in respect of any Ship clearing out or departing from any port, harbour or roadstead, in the possession or under the Government of the East India Company, upon any such voyage as aforesaid, previously to the granting of any Port-clearance for such Ship, or in the event of her not requiring a Port-clearance, on her preparing to leave such port, harbour or roadstead on such voyage; and in respect of any Ship entering any such port, harbour or roadstead as aforesaid, upon or during, or at the termination of any such voyage from any port or place not under the Government of the East India Company, the toll shall be payable immediately upon her entering such port, harbour or roadstead.

XII. The Collector or other Chief Officer of Customs at any port, harbour or place in the possession, or under the Government of the East India Company, or any other Officer, whom the Government to which such port, harbour or place is subordinate, may appoint to receive the tolls abovementioned, shall collect the same by himself, or by any Officer, in his establishment whom he shall appoint. The Officer to whom any such toll shall be paid, shall grant to the person paying the same a proper voucher in writing, under his hand, describing the name of his office, and the port or place at which such payment shall be made,

the name, tonnage and other proper description of the Ship, and the voyage in respect of which such toll shall be paid.

XIII. The Officer of Government, whose duty it shall be to grant a Port-clearance for any Ship clearing out of, or leaving any such port, harbour or place under the Government of the East India Company, shall not grant such Port-clearance to any Ship until the Owner or Agent of such Ship, or the Master or other person in command thereof, shall pay all tolls to which such Ship shall be liable under this Act, or produce a proper voucher for, or give satisfactory proof of the payment of such tolls at the same or some other port or place. If any Master or Owner, or other person having the charge of any Ship liable to the payment of any tolls under this Act, shall refuse or neglect to pay the amount thereof to the person authorized to collect, or receive the same, such person may distrain or cause to be distrained, any goods, or merchandize, to whomsoever the same may belong, on board such Ship, and any tackle, apparel or furniture belonging to such Ship, and may remove the same, or cause the same to be removed, to some convenient place, leaving on board such Ship notice, in writing, of such distress and of the cause thereof, and of the place of removal, if such tolls, together with the costs of such distress and removal, shall not be paid within three whole days after the seizure, exclusive of the day of such seizure, the person authorized to collect or receive such tolls may cause the goods, merchandize, tackle, apparel and furniture so seized, to be sold, and out of the proceeds of such sale shall pay the amount of the tolls to which such Ship may be liable under this Act, together with the reasonable costs of such seizure, detention, and sale, rendering to the Master or Owner, or other person having the command of such Vessel the overplus, if any, on demand.

XIV. Notwithstanding any thing in this Act

contained, the person authorized to collect the said tolls at any such port, harbour or place aforesaid, may, in his own name, sue for and recover, on behalf of the East India Company, the amount of any tolls payable to him under this Act, by action in any of the Civil Courts of Her Majesty or of the East India Company against the Owner or Master, or other person, who, at the time of such toll becoming due, shall have the command of any Ship liable thereto.

XV. In order to ascertain the burden of any Ship liable to pay toll under this Act, the person authorized to collect such toll may require the Owner, Master or other person in command of such Ship, or any person having possession of the same, to produce the register of such Ship for the inspection of such person, if the Ship shall be a British registered Ship or a Ship registered in any part of the territories of the East India Company, and upon the refusal or neglect of any such Owner, Master or other person to produce such register, or if such Ship shall not be a Ship registered as aforesaid upon the refusal or neglect of such owner or Master to satisfy the person authorized to collect such tolls as to what is the true burden of the Ship, it shall be lawful for such person to cause such Ship to be measured at the expense of the Master thereof, and such expense shall be receivable in the same manner as tolls payable under this Act, or it shall be lawful for such person to deliver to such Master, Owner or other person in command of the Ship, or in the possession thereof, or to leave for him on board such Ship a notice in writing, specifying what, in his judgment, is the burden of the Ship, and the burden specified in such notice shall be deemed to be the real burden of the Ship and be treated as such for all the purposes of this Act, until the Owner, Master or other person having the command of the Ship shall give sufficient proof of the true burden thereof.

XVI. The Master of any Ship which shall depart

from or enter any such port, harbour or roadstead as aforesaid, upon, or in the course of, or at the termination of any voyage, shall, upon demand by any person authorized to collect or receive tolls under this Act, specify upon what voyage he is bound, and if any Master of any such Ship, shall refuse or neglect so to do, or shall give a false statement, or shall endeavour to evade the payment of any tolls payable under this Act, or shall obstruct any Officer of Government in the discharge of his duty under this Act, he shall be punishable by a Magistrate in a summary manner by a fine not exceeding two hundred rupees.

XVII. If any dispute shall arise respecting the liability of any Ship, to the payment of toll under this Act, or in respect of the burden of any Ship, or the amount of toll payable, or the amount of any charges on account of any distress, removal or sale under this Act; such dispute shall be heard and determined by a Magistrate in a summary manner, and the decision of such Magistrate shall be final.

XVIII. The Governor General of India in Council may, from time to time, as he may think fit, reduce the tolls payable under this Act, in respect of all vessels or of any particular class or classes of vessels, and again raise the same to any amount not exceeding the amounts above specified.

XIX. The word "Ship" throughout this Act shall be held to mean and include a Schooner, Cutter, Brig, Brigantine, Barque, Steam-vessel and any square-rigged Vessel. The word "Master" shall mean any person having the Command of a Ship.

The word "Magistrate" shall be deemed to include a Joint Magistrate and any person lawfully exercising the powers of Magistrate, and a Justice of the Peace.

APPENDIX F.

ACT No. XI OF 1862.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN
COUNCIL.

*(Received the assent of the Governor-General on the
23rd April 1862.)*

*An Act to amend Act X of 1860 (to amend Act VII
of 1859, to alter the Duties of Customs on Goods
imported or exported by Sea.)*

Preamble.

WHEREAS it is expedient to amend the law relating
to Customs Duties ; It is enacted as follows :—

Customs Duties to
be levied as prescrib-
ed in the Schedules
annexed to this Act.

I. From and after the passing of this Act, in lieu
of the Customs Duties authorized to be charged in
Act VII of 1859 *(to alter the Duties of Customs on
goods imported or exported by Sea,)* Act XXIII of
1859 *(to alter the rates of Duty on goods imported or
exported by land from certain Foreign Territories
into or from the Presidencies of Madras and Bombay
respectively),* and Act X of 1860 *(to amend Act VII
of 1859, to alter the Duties of Customs on goods im-
ported or exported by Sea),* there shall be levied and
collected the Duties as contained in the two Schedules

Proviso.

A and B annexed to this Act. Provided always that
nothing herein contained shall be deemed to alter the
existing Duties upon Salt and Opium, or to authorize
the levy of Duties in any free Port, or to affect the
provisions 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),* and of
Act VII of 1848 *(to except certain free Ports from the
operation of Section III, Act No. VI of 1848, and
otherwise to amend that Act.)*

SCHEDULE A.

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

1.	Bullion and Coin	Free.
2.	Precious Stones and Pearls	"
3.	Grain and Pulse	"
4.	Horses and other living Animals ...	"
5.	Ice	"
6.	Coal, Coke, Bricks, Chalk and Stones... ..	"
7.	Cotton Wool	"
8.	Wool... ..	"
9.	Flax	"
10.	Hemp	"
11.	Jute	"
12.	Hides and Skins, Raw	"
13.	Books	"
14.	Paper	"
15.	Maps, Prints, Music, and Works of Art	"
16.	Seeds when imported by any Public Society for gratuitous distribu- tion	"
17.	Agricultural Implements	"
18.	Machinery used exclusively for purposes of agriculture, navi- gation, mining, or manufacture, or for Railway purposes, and materials forming necessary component parts of such ma- chinery.	Free. Sec. I. Act XXIII of 1862.

And the Officer in Charge of the Custom House, subject to the Orders of the Local Government acting under the general instructions of the Government of India, shall decide what articles come within the definition of such machinery, or materials forming com-

ponent parts thereof, and such decision shall be final in law.

- | | | |
|-----|---|--|
| 19. | Military and other Regulation Uniforms and Accoutrements when imported for private use by persons in the Public Service ... | Free. |
| 20. | Guano and manures of all kinds ... | „ |
| 21. | Porter, Ale, Beer, Cider, and other similar fermented Liquors. | 1 anna the imperial gallon. |
| 22. | Wines and Liquors | 1 Rupee the imperial gallon. |
| 23. | Spirits | 3 Rs. the imperial gallon. And the duty to be rateably increased as the strength exceeds London proof. |

Act XXIII of 1864.

Provided that 10 per cent. *ad valorem* shall be charged on all Spirits used exclusively in Arts and Manufactures, or in Chemistry, subject to such Rules as the Local Government shall from time to time prescribe, for ascertaining that such Spirits are unfit for use as a beverage and incapable of being converted to that purpose. And the Officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what spirits fall within this Proviso, and his decision thereon shall be final in law.

Section II.
Act XXIII of 1862.

24. Bottles Free.

24. a. Firewood „

Sec. III.
Act XXIII of 1862.

25. Tobacco unmanu-	10 per cent.	} Act XXIII of 1864.
factured... ..	<i>ad valo-</i>	
26. Do. manufactured.	<i>rem.</i>	
27. Piece Goods...	5 per cent. <i>ad valorem.</i>	
28. Twist ...	3½ per cent. <i>ad valorem.</i>	
28. a Iron (which shall	} 1 per cent. <i>ad valorem.</i>	} Act XXIII of 1864.
not be taken to include		
Ironmongery, cutlery,		
or hardware.)		
29. All articles not	} 7½ per cent. <i>ad valorem</i>	}
included in the		
above enumera-		
tion... ..		

SCHEDULE B.

*Rates of duty to be charged upon goods exported by
Sea from any Port in India not being a free Port.*

1. Bullion and Coin	Free.
2. Precious Stones and Pearls	„
3. Horses and other living Animals	„
4. Sugar and Rum	„
5. Spirits	„
6. Tobacco and all preparations thereof.	„
7. Tea	„
8. Coffee	„
9. Raw Silk and Silk Chussum... ..	„
10. Cotton Wool	„
11. Wool	„
12. Flax	„
13. Hemp	„
14. Jute	„
15. Hides and Skins, Raw	„
16. Books	„
17. Maps, Prints, and Works of Art	„
18. Teak Timber	„
19. Coals	„
20. Iron	„
21. Grain and Pulse of all	} 2 Annas the Indian Maund.
sorts	

22. Saltpetre ... 2 Rupees the Indian Maund.
23. Indigo ... 3 Rupees the Indian Maund.
24. Lac Dye and Shell Lac 4 per cent. *ad valorem*.
25. All country articles }
not enumerated or } 3 p. cent. *ad valorem*.
named above ... }

APPENDIX G.

NOTIFICATION.

Fort St. George, April 9, 1858.

Under the authority vested in him by Section 42 of Act XXII of 1855, the Governor in Council notifies that the Port-dues, at the rates hereunder mentioned will be levied under Act VII of 1858, at the several Ports hereunder mentioned, which Ports are also brought under the operations of Act XXII of 1855.

Madras...	...	...	3 Annas per registered ton.
Tutacorin...	...	1	" " "
Coringa and Cocanada.	1	"	" "
Masulipatam...	...	1	" " "
Vizagapatam...	...	1	" " "
Bimlipatam...	...	1	" " "
Tranquebar ...	...	1	" " "
Negapatam ...	...	1	" " "
Cochin...	...	1	" " "
Calicut ...	...	1	" " "
Tellicherry...	...	1	" " "
Cannanore ...	...	1	" " "
Mangalore ...	...	1	" " "
Cuddalore...	...	1	" " "

2 The limits of Madras, and the Port Rules sanctioned thereat, which have already appeared under date 16th of June 1857, are republished. The limits and Rules for the other ports follow.

3. At the ports of Tutacorin, Cocanada, Masulipatam, Vizagapatam, Bimlipatam, Cochin and Calicut, the Master Attendant shall be the Conservator. At the other ports, the Chief Officer of Customs shall be the Conservator.

4. To each port above named, the provisions of Sections 37 and 40 are specially extended.

By order of the Governor in Council.

H. FORBES,

Acting Secy. to Government.

APPENDIX H.

INSTRUCTIONS TO COMMANDERS OF VESSELS ENTERING THE PORT.

TO THE COMMANDER OF THE SHIP OR
VESSEL IN THE OFFING.

CAUTION if any
disease or sickness
prevails on board.

SIR,—I am desired by the Government to direct that you will immediately fill up the Report sent herewith by Catamaran bearing a small Union Jack, and you are particularly requested not to detain the Catamaran. YOUR IMMEDIATE and most particular attention is also requested to the imperative necessity of your entering in the Report herewith forwarded THE STATE OF HEALTH of your Crew and Passengers, and whether any INFECTIOUS AND MALIGNANT, OR OTHER DISEASE, has appeared on board during the voyage. IN THE EVENT OF ANY SUCH SICKNESS HAVING OCCURRED, you are hereby ordered and directed to prevent all communication with other Vessels in the Roads, or with the Shore, until the Port and Marine Surgeon shall have duly reported such intercourse to be free from objection. IF SICKNESS HAS APPEARED AND STILL PREVAILS you are required to hoist the Cypher Flag (half yellow, with a blue swallow tail) which will be answered from the Master Attendant's Flag Staff with Flag No. 9, signifying that until the Port and Marine Surgeon shall have visited the Vessel, all communication with the shore or Shipping is strictly prohibited. And no dead bodies to be thrown overboard in the Madras Roadstead. I am further

Flags denoted are according to Marryat's Code.

No dead bodies to be thrown over board.

desired to call your attention to the following Rules and Regulations :—

1. All Post Office Packets and loose Letters are to be sent by the Mail Boat which will come alongside having in it a Post Office Peon. Packets and Letters.

2. Commanders of all Ships and Vessels are required to report themselves in person on landing at the Master Attendant's Office, and to bring with them the Ship's Register with two Lists of the Officers, Ship's Company or Crew, and Passengers, and all others on board who may not form part of the Ship's Company or Crew, and no Merchant Ship or Vessel will be admitted to entry at the Custom House without a Certificate from the Master Attendant that the provisions of this Article have been complied with. Commanders personally to report themselves on landing, &c. &c.

3. All Commanders of Merchant Ships and Vessels and Masters of all Country or Coasting Vessels, Dhonies, &c., and all other persons concerned are also required to deliver two Lists of all persons on board at the departure of the Ship or Vessel, and the said Lists are to show all the Casualties which have occurred by death, discharges, or new Shipment during the Vessel's stay in the Port, and also the names of all those who shall be otherwise missing, and the Port Clearance will not be countersigned by the Master Attendant unless it be accompanied by the departing list prepared in the manner required by this Article. All Commanders to furnish the Master Attendant with lists of Crew, &c., on arrival and departure.

4. All Ships and Vessels other than those commonly known as Dhonies or Native Vessels, are directed to anchor within the following bearings, viz:—The Master Attendant's Flag Staff from N. W. to W. $\frac{1}{2}$ N. which will be found the most convenient anchorage for Merchant Vessels, and the southern limits of the roadstead usually resorted to by Men of War may be ascertained as within the position denoted by bringing the New Light House to bear from W. by N. to due West, from 9 to 7 fathoms, which is the limited range of soundings throughout.—All Ships and Anchorage for Merchant Vessels.
Anchorage for Men of War.

Vessels should take up such a berth as will enable them to wear clear of all danger in the event of casting in-shore when they weigh or part from their Anchors, especially as the ground-swell so prevalent here, tends against all precaution to cast a Vessel in-shore. Any Ship or Vessel anchoring without these limits, or in more than 9 fathoms will be liable to extra boat hire.

Ships anchoring out of the limits liable to extra boat hire.

Advice respecting the general use of buoys.

5. Commanders of all Ships and Vessels coming to an anchor in these Roads are advised to attach a buoy to their anchor whereby giving foul berths may be avoided and the position of lost Anchors will be indicated.

Suggestion for due attention to ground tackling.

6. As Ships have frequently parted and accidents have happened by riding with too short a scope, the Master Attendant thinks it his duty to caution all Commanding Officers that no Vessel is safe with less than 60 fathoms Cable in moderate weather, and 80 fathoms or more with a swell,—and to those who are not acquainted with the Roads, should any jerk be felt when riding with a Chain (from the heavy swell which rolls in at times, either on the Windlass or Bitts,) Cable should be veered until the jerk is no longer felt, and a second Anchor should always be ready to let go. Efficient ground tackling is essential towards the safety of Vessels in these Roads.

Surf Notice.

7. When the surf is so high, as in the opinion of the Master Attendant or his Assistant, to render communication with the Shore dangerous, *a red and white chequered flag will be hoisted at the Master Attendant's Flag Staff.* When the surf is impassable, the *first distinguishing pendant will be displayed under that flag.* When the current is strong the Rendezvous flag will be hoisted.

Indications of bad weather and an approaching gale—the extreme responsibility of Commanders.

8. Should the weather assume such a threatening appearance as may in the opinion of the Master Attendant indicate an approaching Gale, and render it advisable that the Ship should put to Sea, the following

Signals will be hoisted at the Master Attendant's Flag Staff; but the Commanding Officer is not to wait the display of signals if he deems it prudent to put to Sea.

1st.—The weather is suspicious, prepare for running to Sea, *white flag blue cross*.

2nd.—Cut or slip, *red flag with swallow tail*.

3rd.—Upon the indication of an approaching Gale of wind after sun-set, *three good lights will be hoisted at the Master Attendant's Flag Staff*, one at the Mast Head and one at each Yard Arm, and a Gun will be fired from the Ramparts of Fort St. George every five minutes for one hour, or for such time as may be deemed necessary, and these Signals are to be acknowledged, by hoisting a good light at the peak, or other conspicuous place, more convenient. Commanders are warned of their own extreme responsibility if these Signals are not timely attended to.

Night Signals.

9. CONSEQUENT ON RECENT DISASTERS, and with reference to the foregoing instructions, Commanders are advised to have their Ships or Vessels always prepared to put to Sea, especially on or about the change of each Monsoon, and to pay strict attention to the necessity of having good Sails bent, which in the event of being driven to Sea, or compelled to slip, is of the utmost consequence.—Their first object should be to gain a good offing, under treble or close-reefed Topsails and reefed Courses, carefully attending to the lead and soundings, and guarding against a strong current which generally varies its course according to the strength and direction of the wind.—N. B. *When the weather is threatening or doubtful, Commanders should repair on board their respective Ships or Vessels before Sunset.*

Suggestions for the guidance of Commanders with reference to foregoing clauses.

10. No guns are to be fired either by day or night, except for established salutes and signals, without leave previously obtained from the Master Attendant. Cases of emergency are provided for in para. 14.

Guns not to be fired.

11. Commanding Officers are informed that all

Signals answered.

Signals made by Marryat's Code will be answered at the Master Attendant's Flag Staff, and the purport communicated to the Commander or Agent if necessary. When more Boats are required, the Numeral Pendant is to be hoisted over the Number wanted.

General recall Signals either to pick up a Boat or Catamaran.

12. As the Government may have important communication to make, the Commander of any Ship or Vessel quitting the roadstead is requested to heave to and pick up a Boat or Catamaran *or stand back to the Anchorage* if no Boat or Catamaran is seen approaching her when the RED ENSIGN is displayed at the Master Attendant's Flag Staff.

Recall Signal and penalty.

13. A white pendant with a red ball indicates that all Boats are to repair *immediately* on shore whether loaded or unloaded—any forcible detention of Boats after this signal is displayed will incur the penalty of 50 Rupees.

Day and night Signals for an Accommodation Boat, Common, Boats and Catamarans and if in want of immediate assistance.

14. If an accommodation Boat is wanted, hoist a Union Jack at the fore-top Mast Head. If a Catamaran is required during the night, hoist two lights horizontally. If a Boat is required, hoist three lights horizontally four feet apart; in emergent cases, having caught fire, or being in distress, burn blue lights and fire guns.—N. B. When Boats are required for cargo or otherwise, Marryat's signal for that purpose will be attended to, and Whiff will always be recognized as the signal for a Boat; if a Catamaran is required during the day, hoist No. 5 of Marryat's Code, where most conspicuous.

Hire and lading of Boats.

15. Schedules are annexed denoting the maximum rate of Boat and Catamaran hire, the amount of Goods which constitute a Boat load, and other information which requires due notice and attention.

Military passengers to report themselves at the Town Major's Office.

16. Military Passengers are required to report themselves at the Office of the Town Major in the Fort on their arrival, either personally or by letter, stating their names and place of abode.

17. All Cadets on board your Ship either for this or any other Presidency, are on no account to be permitted to land until a Non-commissioned Officer is sent to receive them and their baggage, and to conduct them to the quarters prepared for their reception.

Cadets.

18. Troops and their followers are only to land in such Boats as may be sent for them and no article except their baggage is to be put in these Boats, and the Commanding Officer is requested to expedite the disembarkation of them as much as he can, in order to prevent any accident in the surf.—Soldiers should not be encumbered with their knapsacks when landing.—If this order is neglected, Commanders will incur the risk of losing passage money as the disembarkation Certificate will not be granted.

Disembarkation of Troops and their baggage.

19. You are most particularly directed not to allow any private trade or packages whatsoever to be sent on shore in the same Boat with the cargo for any Government Departments, or deliver over either, unless to persons duly authorized to receive them.

Queen's and Private Cargo.

20. You are particularly desired not to detain the Boats (especially those coming for cargo), and should the Commanding Officer detain any Boat more than one hour, double Boat hire will be charged; or if he neglects to fill up and sign the Boat Note sent with every Boat, no Boats will be supplied.

Detention of Boats.

21. No Boats are to remain alongside after 6 P. M., and the Commander of any Ship or Vessel forcibly detaining Boats after that hour, will be liable on proof before a Magistrate to a fine of 20 Rupees.

Hour of despatching Boats.

22. The Boatmen and Catamaran men are on no account to be employed on board any Ship or Vessel in these Roads, or in any other way whatever away from their boats, as it is a breach of contract with their Owners, amounting to desertion and neglect of their legitimate duty, rendering the offender liable to punishment under the Madras Boat Act No. IV of 1842,

Caution and liability of penalty if Boatmen are employed on board-ship or compelled to overload their Boats.

and any attempt made by a Captain, Officer or Seaman, or any other person to force them on board, or to work them on shore, or compel them to receive more Passengers or Cargo than laid down in the Schedule, such conduct will be held as a breach of the Port Regulations and incur a penalty of Rupees 50 for each offence.

Misconduct of Boat's crew or other persons, and caution against ill-using the Natives.

23. In the event of any irregular practices amongst the Crews of Boats or Catamarans, especially if such persons or others are detected conveying Spirits alongside any Ship or Vessel, committing theft, &c., Commanding Officers are requested to note down the number of such Boat or Catamaran, and he may call the Police Boat alongside, and give over the person or persons so offending to the Officer or Peon in charge of that Boat, and report the circumstances in writing to the Master Attendant. Commanders of all Vessels are particularly requested to enjoin the necessity of their Officers abstaining from beating or ill-using Boatmen and natives of every caste; all well-grounded causes of complaint will be promptly inquired into and suitable redress shall always be afforded. Signal for Police Boat, Union Jack under the Red Ensign.

Ballast not to be thrown overboard.

24. No ballast of any kind to be thrown overboard in less than 10 fathoms water without permission from the Master Attendant,—the penalty for any infringement of this rule is 200 Rupees.

Port Rules.

25. You are particularly requested to acquaint yourself and make known to your Officers the Port Rules of Madras subsidiary to Act No. XXII of 1855, a copy of which lies open for inspection at this Office.

Mean Time of the flash of the evening Gun.

26. An Extract from the Meteorological Journal of the Madras Observatory, the Mean Time at which the Evening gun is fired at Fort Saint George, and when the Time Ball dropped, are duly kept at this Office.

Caution against going overboard, &c.

27. Commanders of Vessels are recommended to prohibit bathing or going overboard, as fatal accidents have frequently occurred in these roads, by sharks and

snakes.—N. B.—Seamen are strictly forbidden going amongst the Shipping in Masulah Boats or on Catamarans.

28. Commanders of Vessels are hereby acquainted, that sick Seamen of every country are admissible into the General Hospital on application to the Master Attendant, at whose Office the rules for the admission and discharge of the Seamen of all ranks can always be referred to.

Sick Seamen &
Hospital Regulations.

29. Commanders of Vessels are recommended to ascertain which Ship or Vessel in the Roads have a Surgeon on board, so that medical aid may always be available, in time of need, and if Commanders of those Vessels would undertake to provide medical assistance in rotation, it will be advisable to show a Union Jack at the Mizen, from 6 till 8 A. M., to notify what Ship can provide a Surgeon for any given time.

Suggestion for obtaining prompt medical assistance from the shipping.

30. Commanders of Vessels are hereby acquainted, that all communication with the shore through the Surf in Ship's Boats, or other Boats than licensed Masulah Boats of this Port, is prohibited.

Prohibition of the use of Ship's Boats, &c.

*The attention of Commanders of Ships in this Roadstead is hereby directed to the 10th para. of the Port Rules, which requires that all Vessels when at anchor between sunset and sunrise shall hoist a bright light at the starboard foreyard arm.

I am, Sir,

Your most obedient servant,

MADRAS,
MASTER ATTENDANT'S OFFICE, }
186 .

Master Attendant.

* N. B.—If any person disobey this Order, he shall be liable to a penalty of Rs. 100 for every offence—*vide* Act No. XXII of 1855, para. 9.

SCHEDULE A.

SCHEDULE of Articles composing a Boat-load.

I.—Goods taken by Weight or Measurement.

These Articles are computed at 2 Tons to a Boat-load.

Articles.	Packages.	Fair weather.	Foul weather or high surf.	Remarks.
Benjamin	... { boxes	25	20	small
	... { bundles	60		
	... { chests	12	... half	
Biscuits...	... bags	30		
Boat Oars...	... No.	100		
Boots and Shoes	... cases {	8	6	small
		6	4	large
Butts...	... No.	3	2	
Broad Cloth	... bales {	8	6	large
		10	8	middling
		12	10	small
Buttons ...	... cases	6	4	
Beef...	... { tierces	8		
	... { hogsheads	6		
Carriage...	... No.	1		
Cotton, screwed	... bales. {	8	...	of 300 lbs.
		10	...	250 „
		12	...	150 „
Cotton, loose	... bags	16		
Codjoor Nuts	... bundles	10	8	
Cocoanuts ...	... { No.	1000	...	with husks
		1500	...	without do.
	... { bags	25	...	small
		20	...	large
Chests...	... No.	4	3	12 dozens
Do. half	... No.	8	6	6 do.
Canvas...	... bales	4	3	20 bolts each
Clothing	... bales {	8	6	3 corges each
		10	8	2 do. do.
		12	10	1 do. do.
Cheacoy...	... bundles	20	15	
Chillies...	... do	20	15	
Choya Root...	... do {	6	...	large
		8	...	small

SCHEDULE A.—(Continued.)

Articles.	Packages.	Fair weather.	Foul weather or high surf.	Remarks.
Cochineal...	boxes	12	10	
Cinnamon...	bags	35	30	
Camphor..	boxes	12		
Cloves..	bags	40	..	80 lbs. weight each bag
Curry-stuff Seeds...	bags	25	20	Ramiapatam bags
Dates...	bags	35	25	when from Bombay.
Do.	tons	2	1½	when the packages are
Drugs...	bags	12	10	[various
Eating leaves	bundles	40		
Flour..	casks	8	6	
Grain. {	Ramiapatam ..	bags	20	.. shipping
			25	.. landing
	Bengal..	bags	25	.. shipping
			30	25 landing
Glass ware..	.. chests	6	..	whole
		12	..	half
Gunny...	.. bundles	6	..	large
		12	..	small
Gunpowder	.. barrels	25	..	100 lbs. each
		30	..	60 „ do.
Gallingale...	bundles	25		
Gin...	cases	30		
Gun Carriage	No.	1	..	complete with wheels from 3 to 4 pounders
Ginger, dry	bags	30		
Hay...	bales	8	6	
Horns...	No.	1000		
Hogsheads	No.	6	4	
Hams...	No.	120		
Indigo ..	.. chests	8	..	whole
		12	..	half
Leaguers..	No.	2		
Nankeen...	boxes	20		
Nuts...	bags	30		
Pickle, Europe	boxes	30	20	
Palanquin...	No.	1		
Piece Goods..	bales	6	..	large 3 & } bales for
		8	..	small 4 } China.
Pumpkins	No.	100	..	large
		250	..	small
Puncheons	No.	4	3	

SCHEDULE A.—(Continued.)

Articles.		Packages.	Fair weather.	Foul weather or high surf.	Remarks.
Pipes...	...	No.	3	2	
Do. half..	...	No.	6	4	
Pork...	...	tierces	8		
	...	casks	8	6	
Pepper...	...	bags	35	25	
Rafts.	Articles ...	No.	12	10	large
			20	...	small
	Bindoo Plank..	No.	25		
	Chittagong ...	No.	25	20	
	Duggies	No.	1	...	large
			2	...	small
			8	...	large
	Mango do	No.	12	...	small
			20	...	landing
			10	...	shipping
	Shim beams	No.	20	...	landing
			8	...	shipping
	Spars...	No.	1	...	large
			4	...	small
Rattans	...	No.	250	...	100 in a bundle
Reapers ..	...	No.	500	...	50 in do.
Saddlery.	...	cases	60	...	10 in do.
Sharks' Fins	...	bundles	8	6	
	...		3		
Sheathing Boards...	...	No.	100	...	double
	...		150	...	single
Soapnut...	...	bags	30		
Spices of all sorts ...	...	bags	10	...	large
	...		20	...	small
Stationery..	...	cases	6	4	
Staves...	...	packs	20		
Stick Lac....	...	bags	30		
	...	bundles	40		
Sugar...	...	casks	4		
Do.	...	lumps	50	...	large
	...		70	...	small
Do of Batavia ...	...	canisters	6		
Do of Bengal ...	...	bags	20		
Do of do ...	...	chests	6		
Do of China ...	...	small packages	40		

SCHEDULE A.—(Continued.)

Articles.	Packages.	Fair weather.	Foul weather or high surf.	Remarks.
Sugar-candy ...	tubs	25		
Do. do. ...	$\frac{1}{2}$ tubs	50		
Tents...	sets	6	...	Private two-poled tents.
Tamarind..	bags	15		
Do. Bengal ...	bags	20		
Thread...	bundles	7	6	
Tobacco...	bags	30		

II.—Dead Weight.

Computed at $1\frac{1}{2}$ tons per Boat load.

Anchors..	...	No.	1	...	cf 12 cwt.—small anchors and grapnels in like proportion.
Arms...	...	chests	12	...	12 muskets each.
Blackwood	...	candies	6	...	shipping
			7	...	landing
Copper Sheet		chests	6	4	
		cases	4	3	
		slabs	100	80	large
Guns, Iron or Brass.	No.		3	...	3 pounders
			2	...	4 or 6 do.
			1	...	9 do.
Japan...	...	chests	10	8	
Metals of all kinds...	...	tons	$1\frac{1}{2}$		
Nails...	...	tons	$1\frac{1}{2}$		
Red Lead...	...	tons	$1\frac{1}{2}$		
Red Wood...	...	tons	$1\frac{1}{2}$		
Sandal Wood.	...	tons	$1\frac{1}{2}$		
Salt...	...	bags	25		
Saltpetre...	...	bags	25		
			20	...	13 inches
Shells	...	No.	100	...	10 or 8 do.
			150	...	$5\frac{1}{2}$ do.
			300	...	$4\frac{1}{2}$ do.
			150	...	24 pounders
			200	...	18 do.
Shot...	...	No.	300	...	12 do.
			400	...	9 do.
			500	...	6 do.
Treasure..	...	boxes	6	4	

SCHEDULE A.—(Continued.)

Articles.	Packages.	Fair weather.	Foul weather or high surf.	Remarks.
<i>Miscellaneous Articles.</i>				
Bullocks...	No.	2		
Coals...	tons	2	1½	
Cow and Calf	No.	1		
Firewood.	Ramiapatam { 500	...	...	large
	1000	...	...	small
	Candarungum... 600			
	Checurucottah ... 2000			
	Alumbarary ... 2000			
	Kistnapatam ... 1000			
	Alepanum ... 150			
	Cuddalore ... 1500			
	Acheedandoa ... 2000			
	Rangoon ... 2000			
Ghee and Oil	dubbers	25		
Horse...	No.	1		
Linseed Oil	jars	20		
Loose Oakum	whatever quantity can be stowed conveniently.			
Pecul weights of all kinds...	peculs	30	25	
Pigs...	No.	15		
Ponies...	No.	2		
Poultry...	Baskets, any quantity that can be stowed conveniently.			
Sand, Ballast	tons	2	1½	
Seed, Cocoanut	No.	200		
Sheep...	No.	30		
Tar...	barrels	8	6	
Tarpaulin...	No.	30		

The number of passengers composing a Boat-load.

European	...	...	...	...	...	...	12 persons
Natives	...	...	...	...	...	...	15 „

N. B.—Two Children are to be considered equal to one grown up person.

SCHEDULE B.

Maximum rate of Boat and Catamaran hire.

<i>Accommodation Boat.</i>						RS. A. P.		
Ordinary trip, south or north road	...	...	...	...	Per Trip	3	8	0
Extra hire beyond 9 fathoms.	...	...	...	...	do.	1	8	0
Foul weather trip	...	...	...	...	do.	6	0	0
Transshipment...	...	...	...	...	do.	1	0	0
<i>Common Boats.</i>						South Road		
						North Road.		
						RS. A. P.	RS. A. P.	
Ordinary trip...	...	...	...	...	Per Trip	1	8	0
Ballast do.	...	...	...	...	do.	1	10	0
Ballast beyond 9 fathoms...	...	...	...	...	do.	2	10	0
Return trip...	...	...	...	...	do.	0	12	6
Return trip beyond 9 fathoms	...	...	...	...	do.	1	8	0
Water ordinary trip	...	...	...	...	do.	3	8	0
Water beyond 9 fathoms	...	...	...	...	do.	4	3	0
Trip beyond 9 fathoms	...	...	...	...	do.	2	12	0
Transshipment	...	...	...	...	do.	0	15	0
Transshipment beyond 9 fathoms	...	...	...	...	do.	1	14	3
Foul beyond 9 fathoms	...	...	...	...	do.	4	3	0
<i>Small Catamaran</i>								
Ordinary trip, south or north road	...	...	...	...	Per Trip	0	5	0
Foul weather, or beyond 9 fathoms	...	...	...	...	do.	0	10	0
Catamaran for rafting Timber	...	...	...	...	Per day	1	0	0
MODIFIED RATE.								
<i>Large Catamaran hire.</i>								
For the Catamaran and Crew	...	...	...	...	...	10	0	0
For Extra hands...	...	...	...	...	...	5	0	0
						15	0	0
<i>Charges for Divers.</i>								
For making a rope fast to any thing in or under 5 fathoms...	...	...	...	...	...	5	0	0
For do. do.	...	...	...	...	6	...	6	8
For do. do.	...	...	...	...	7	...	8	0
For do. do.	...	...	...	...	8	...	10	0
For do. do.	...	...	...	...	9	...	14	0
For do. do.	...	...	...	...	10	...	20	0
Examining a Ship's Bottom drawing 22 feet water and upwards.	...	...	...	...	...	...	20	0
For do. do.	...	...	...	...	18 under 22	...	15	0
For do. do.	...	...	...	...	12 and 18	...	12	0
For do. do.	...	...	...	...	under 12	...	10	0
<i>Tarpaulin.</i>								
Per Trip	...	...	...	...	...	...	0	4
<i>Water Casks.</i>								
Per Trip	...	...	...	...	4 Casks...	...	0	9

SCHEDULE B.—(Continued.)

Extra hire in addition to the regulated Charges of Boats and Catamarans.	Accommodation Boat.	Common Boat.	Catamaran.
	RS. A. P.	RS. A. P.	RS. A. P.
South road trips between 6 and 8 P. M.	1 12 0	0 12 0	0 2 6
North road trips do. do.	1 12 0	0 7 6	0 2 6
South road trips between 8 P. M. and 5 A. M.	3 8 0	1 8 0	0 5 0
North road trips do. do. ...	3 8 0	0 15 0	0 5 0
Boats or Catamarans detained alongside for every three hours during the day or night... ..	3 8 0	1 8 0	0 5 0
Boats or Catamarans employed between the Commissariat Granary and Parry & Co.'s Office... ..	0 14 0	0 6 0	0 1 3
Ditto between Parry & Co.'s and the Tunnel	1 12 0	0 12 0	0 2 6
Ditto between the Tunnel and the Sea Gate... ..	2 5 4	1 0 0	0 3 4
Ditto between the Sea Gate and Marine Villa.	4 10 0	2 0 0	0 6 8
Ditto between the Marine Villa and Adyar	7 0 0	3 0 0	0 10 0
Ditto North of Royapuram ...	1 12 0	0 9 6	0 2 6
Ditto Trivatoor and Ennore ...	10 8 0	3 9 0	0 15 0
Beyond the limits of the Anchorage	1 8 0	1 8 0	0 5 0
Boats employed on Sundays ...	1 8 0	0 9 0	0 2 0
To the back of the Surf ...	1 12 0	0 15 0	0 2 6
The Owners of every Boat detained on the Beach beyond three hours after she is hired are entitled to double hire	3 8 0	1 8 0	0 5 0

APPENDIX I.

Fort St. George, April 23, 1847.

The following Rules for the better management and control of Boats and Catamarans used for hire at the Out-ports under the Madras Presidency, hereafter mentioned, are published for general information.

1. No person either as Owner or Servant shall use any Boat, Canoe, or Catamaran to carry goods or passengers to or from any Ship or Vessel at the port unless such person shall have previously received a License; and unless the Boat, Canoe, or Catamaran which such person shall so use has been registered as hereinafter mentioned. And in case any person who has not received such License shall use any Boat, Canoe, or Catamaran for the aforesaid purpose, or such Boat, Canoe, or Catamaran shall not have been so registered, such person shall be liable to a fine not exceeding the sum of (50) fifty Rupees, or in default of payment to imprisonment for a term not exceeding (3) three months, and the Boat, Canoe, or Catamaran shall be liable to confiscation on conviction before a Justice of the Peace.—This rule is not to be considered as interfering with Ship's Boats or Pleasure Boats taking off or landing passengers and their baggage, or Ship's stores, all of which however must be embarked or debarked within the limits assigned by the proper authorities, in default of which a fine will be imposed under Clause X. The right of withdrawing this indulgence will be vested in the Master Attendant or Collector of Sea Customs should it appear that the interests of Government require it.

No person to use a Boat, Canoe, or Catamaran for goods or passengers unless he has received a License, and registered the Boat.

Fine for infraction.

Pleasure Boats and Ship's Boats allowed to take passengers, their baggage and Ship's stores.

2. The Master Attendant or Collector of Sea Customs, or Deputy, on being satisfied that a Boat

The Master Attendant, Collector of Sea Customs, or

Deputy to grant License.

Canoe, or Catamaran is seaworthy and fit for the service of the port will, on application of the Owner or Owners, who must first subscribe to a declaration in writing, that he or they fully understand these Rules, grant a License to such Owner to use the Boat, Canoe, or Catamaran for the aforesaid purposes—such License (if a Boat or Canoe) expressing its dimensions, and the number of the crew; as well as the number of passengers and quantity of cargo it is to be permitted to carry. And to enable the Registering Officer to grant a correct License he shall survey or cause to be surveyed any such Boat or Canoe in presence of the Owner or any person deputed by him, the fee for such survey being as follows :—

R. A.

Fees for registry. Boats or Canoes carrying 8 to 10 tons and upwards.	5	0
„ 6 „ 8	4	0
„ 4 „ 6	3	0
„ 2 „ 4	2	0
„ 1 „ 2	1	8
„ 0 „ 1	1	0
Catamarans	0	8

On property in a Boat, &c., being transferred, notification to be made in License.

3. And as often as the property in such Boat, Canoe, or Catamaran shall be transferred, the Owner must produce his License to the Registering Officer that the requisite alteration may be made, the new Owner subscribing to a similar declaration respecting his comprehension of these Rules. In wilful neglect or default of which notice of change of Ownership for the space of six days after such may have taken place, the original Owner shall forfeit a sum not exceeding (25)

Penalty for infraction.

twenty-five Rupees, or in default of payment to imprisonment for a term not exceeding (6) six weeks on conviction before a Justice of the Peace.

The number specified in the License to be painted on the Boat.

4. Every Owner shall paint in black English figures not less than six inches in length upon a white ground, on a conspicuous part of the bow on one side, and of the quarter on the other, the number mentioned

in the Register and License of his Boat. And if any person shall fraudulently paint or cause to be painted, or counterfeited upon any Boat or Canoe not having been duly registered any such figures, every such person shall be liable to a fine not exceeding the sum of (100) one hundred Rupees, or in default of payment to imprisonment with or without hard labour for a term not exceeding (6) six months on conviction before a Justice of the Peace, and every such Boat or Canoe shall be confiscated.

Penalty for fraudulently painting a number.

5. For the better prevention of fraud and omission in painting the figures above provided to be used, the Registering Officer shall cause the number to be cut or branded in the most common native character in some part of every Boat, Canoe, or Catamaran on its being registered: and if the Owner should refuse to keep cut, branded or painted the figures assigned, or should hide or obliterate them, he will be liable to a fine not exceeding (50) fifty Rupees, or in default of payment to imprisonment for a term not exceeding (3) three months on conviction before a Justice of the Peace. And if any person not being an Owner, shall be guilty of or shall assist in altering or erasing any such figures, he shall be liable to a fine not exceeding (50) fifty Rupees, or in default of payment to imprisonment for a term not exceeding (3) three months on conviction before a Justice of the Peace. All numbers painted or branded on a Boat, Canoe, or Catamaran are to be effaced by the Registering Officer on the License being withdrawn.

Number to be cut or branded on Boat.

Penalty for not keeping number cut, branded or painted.

Such numbers to be effaced by Registering Officer on withdrawal of License.

6. All men employed as Tindals or Boatmen shall be registered in the Office of the Master Attendant or Collector of Sea Customs, or his Deputy, and no other shall be allowed to ply in Registered Cargo Boats, Canoes, or Catamarans unless on emergency and with the permission of the Registering Officer. Any offence against this Rule will subject the Owner to a fine not exceeding (10) ten Rupees, or

All men employed in Licensed Boats to be registered.

Penalty for employing others.

in default of payment to imprisonment for a term not exceeding (14) fourteen days on conviction before a Magistrate or Justice of the Peace, for each man so engaged in his Boat; and the Lascars so employing themselves will forfeit all title to hire.

Men so employed to forfeit hire.

All Boats to be manned as specified in License.

7. All Boats, Canoes, or Catamarans must be manned with such number of Crew as may be determined on by the Registering Officer and noted in the License: and any Owner allowing his Boat, Canoe, or Catamaran to ply without the requisite complement of men will be liable to a fine not exceeding the sum of (50) fifty Rupees or in default of payment to imprisonment for a term not exceeding (3) three months on conviction before a Justice of the Peace.

Penalty for infraction.

All Boats to carry goods and passengers as specified in License.

And all Boats, Canoes, or Catamarans must carry such number of passengers and quantity of goods as shall be expressed in the License; a refusal to take which will subject the Owner to loss of hire, and suspension of License if considered necessary.

Penalty for refusal.

Penalty for overloading Boat, &c.

8. If any Boat, Canoe, or Catamaran be loaded with passengers or cargo beyond what is specified in the License, the Tindal of such Craft shall be liable to a fine not exceeding (5) five Rupees, or in default of payment to imprisonment for a term not exceeding (8) eight days, and the Owner of the Boat to a fine not exceeding (10) ten Rupees, or in default of payment to imprisonment for a term not exceeding (16) sixteen days on conviction before a Justice of the Peace, for every surplus passenger and candy of goods. And every other person who shall be guilty, either as principal or accessory, of the like offence, after having been duly warned by the Tindal or Owner, shall be liable, on conviction before a Justice of the Peace, to a fine not exceeding (10) ten Rupees, or in default of payment to imprisonment for a term not exceeding (16) sixteen days for every surplus passenger and candy of goods.

9. All Owners of Licensed Boats, Canoes, and Catamarans must conform to the Rules laid down by the Master Attendant or Collector of Sea Customs for regulating the hours between which they are to ply to and from the shore, who shall be at liberty to prevent any such Craft from leaving the shore when in his judgment danger would be incurred by so doing, and in case any Tindal offend against this clause, he shall forfeit all hire, and the Owner be subject to suspension of License.

Boats to ply with-
in such hours as the
Master Attendant or
Collector of Sea Cus-
toms shall direct.

Penalty for infrac-
tion.

10. All Owners of Licensed Boats, Canoes, or Catamarans shall submit their Boats when called upon to do so to the inspection of the Registering Officer, or any person duly authorized by him who is empowered to order such repairs to the Boats as in his judgment are required to render the Establishment efficient. Any Owner refusing to attend to such order shall be subject to suspension of his License; and if such refusal be continued beyond one month, to an entire withdrawal of the License.

Boats to be sub-
mitted for the in-
spection of the Regis-
tering Officer.

Penalty for refusal.

11. All goods are to be landed or shipped off from within certain limits that may be pointed out by the Master Attendant or Collector of Sea Customs, and any person engaged in shipping off or landing goods without such limits, unless the sanction of the Master Attendant or Collector of Sea Customs shall have been previously obtained, will be liable to a fine not exceeding (50) fifty Rupees, or in default of payment to imprisonment for a term not exceeding (3) three months on conviction before a Justice of the Peace.

Goods to be landed
or shipped within
certain limits.

Penalty for infrac-
tion.

12. All Owners of Licensed Boats, Canoes, and Catamarans shall under penalty of having their Licenses withdrawn be subject to the control of the Master Attendant or Collector of Sea Customs, and shall submit to such Rules as he, under the approval of the Collector of the District, shall think fit to impose, and the nature of the services required of them shall demand.

Owners to be sub-
ject to the control of
the Master Attendant
or Collector of Sea
Customs.

Rate of hire to be determined by local authorities.

Penalty for demanding excess,

Penalty for Owners, &c., refusing to let or hire Boats, &c., without satisfactory reason.

Boatmen punishable for neglect or desertion.

Penalty for Owners or other shipping or landing cargo without permission.

13. The rate of hire will also be determined by the proper local authorities ; and if any Owner or person deputed by him shall demand a rate beyond that sanctioned, he shall on conviction before a Justice of the Peace be liable to a fine not exceeding (10) ten Rupees, or in default of payment to imprisonment for a term not exceeding (16) sixteen days for each offence, together with the forfeit of the amount of such hire.

14. Any Owner of a Licensed Boat, Canoe, or Catamaran or person deputed by him refusing to let on hire such Boat or Catamaran without assigning reasonable and satisfactory cause for such refusal, shall be liable on conviction before a Justice of the Peace to a penalty not exceeding (10) ten Rupees, or in default of payment to imprisonment for a term not exceeding (16) sixteen days for a first offence, and (30) thirty Rupees for a second with withdrawal of License.

15. And if any Boatman serving in any such Licensed Boat or Catamaran shall by wilful neglect or desertion of his duty cause any impediment to the service of such Boat, he shall be liable on conviction before a Justice of the Peace to a penalty not exceeding (10) ten Rupees, or imprisonment for a term not exceeding (16) sixteen days, or to receive corporal punishment not exceeding (3) three dozen lashes for a first offence, and for a second, or if in either case life may have been endangered, he shall be liable on conviction to have the punishment increased to commitment to hard labour for a term not exceeding (6) six months, according as in the opinion of the Magistrate or Justice of the Peace before whom he is cited, the nature of the offence should warrant.

16. If any Owner or person deputed by him shall be guilty of taking off or landing cargo without having previously received the permission of the Master Attendant or Collector of Sea Customs, he shall on conviction before a Justice of the Peace be liable to a fine not exceeding (50) fifty Rupees, or in

default of payment to imprisonment for a term not exceeding (3) three months.

17. The Master, Attendant, Collector of Sea Customs and all Justices of the Peace or such persons as they shall duly authorize for that purpose, shall be empowered to search all parts of any Boat, Canoe, or Catamaran for prohibited, uncustomed or smuggled goods: and to examine into all packages, boxes or baggage of whatever description in such Boat or landed therefrom, provided he shall have good reason to suppose that smuggled or prohibited goods are contained in such package, box or baggage. And if any person shall resist or impede such lawful search, he shall be liable, according to the circumstances of the case and the quality of the party offending, on conviction before a Justice of the Peace, to a fine not exceeding (100) one hundred Rupees, or to imprisonment with or without hard labour for a period not exceeding (6) six months.

Boats liable to be searched.

Penalty for resisting or impeding such search.

The following are the Out-ports under the Madras Presidency at which the foregoing Rules will be enforced:—

Mangalore,	Nagore,
Tellicherry,	Cuddalore,
Cochin,	Masulipatam,
Tuticoreen,	Coringa,
Paumben,	Vizagapatam,
Negapatam,	Bimlipatam,
* Calicut,	* Cannanore,
	* Tranquebar.

FORM No. 1.

Register shewing the Names, Place of Residence and Occupation of Boat Owners employed in the Port of

No. of the Boat.	Names of the Owners.	Place of Residence.	Occupation.	Remarks.

* Subsequently added under the orders of Government.

FORM No. 2.

Register shewing the Names, &c. of Lascars employed in the Cargo Boats, Canoes, or Catamarans at the Port of

Date of Registry.	No. of Ticket.	Names.	Age.	Place of Residence.	Occupation.	Remarks.
			Y. M.			

FORM No. 3.

License granted to _____ Owner of the under-mentioned Boat (Canoe or Catamaran) measuring _____ feet in length _____ feet in breadth and _____ feet in depth, to carry Goods, Passengers or Letters to the extent specified below to and from the Shipping at or off the Port of _____ under the restrictions and subject to the penalties laid down in the Rules sanctioned by Government under date the 23rd April 1847.

Date of Registry.	Name and Number of Boat, Canoe, or Catamaran.	Quantity of Cargo	Number of Passengers without Cargo.	No. of Lascars.	Rig.	When built and where.	When repaired last and in what condition.	Remarks.

Signature of Collector
of the District.

Signature of Master Attendant,
Collector S. C. or Deputy,

FORM No. 4.

Boat Lascar Register Ticket.

No.

Granted to _____ Tindal or Lascar at the
Master Attendant's or Collector of Sea Custom's Office
this _____ day of _____

Date of Register.	Name.	Age.	Occupation.	Place of Residence.	No. of Ticket.	Remarks.
		Y. M.				

Signature of Collector
of the District.

Signature of Master Attendant,
Collector S. C. or Deputy.

FORM No. 5.

*FORM of Declaration to be made by the Owner on
registering a Boat, Canoe, or Catamaran.*

I _____ Owner of Boat (Canoe or Catamaran)
No. _____ do hereby declare that I fully understand the
Government Rules and Regulations for the better
management of Cargo Boats and Crews, and am will-
ing to abide thereby.

(Signature.)

Published by order of the Most Noble the Gover-
nor in Council.

H. C. MONTGOMERY,

Secretary to Govt.

APPENDIX J.

*Rules to be observed on Shipping Government Stores
and Treasure sanctioned by Government, under
date the 7th August 1860, No. 1,681.* :

1. The provision of tonnage for Stores and Treasure will, as hitherto, be arranged by the Superintendent of Marine.

2. Departments requiring freight, or in the case of Treasure, the Secretary to the Madras Bank, will submit their requisitions in duplicate to the Superintendent of Marine in the accompanying form, one being furnished for each port.

Tonnage Statement of Stores awaiting despatch
to date

[illegible]

3. On tonnage being assigned, the Superintendent of Marine will give notice to the Department concerned, forwarding the duplicate statement to the 2nd Assistant Master Attendant through the head of his Office, accompanied by a shipping order.

4. The 2nd Assistant Master Attendant will then, in communication with the Department forwarding

the Stores, and with the Commander of the vessel, arrange for their shipment, regulating the number of boat loads to be sent off each day.

5. It will be the duty of the Department forwarding the Stores to bring them to the boats and to retain charge of them until they have been placed in the boats, affording such assistance in the latter operation as it may be practicable to furnish when the Stores are heavy or unweildy. The Treasure will be in charge of a Police guard.

6. Boat-notes will be sent off by the 2nd Assistant Master Attendant in each boat, and on a shipment being completed, he will cause to be executed Bills of Lading in the case of freight engaged, or receipts in triplicate when Government vessels or Transports are employed, forwarding them to the Department concerned without delay.

7. Military Stores are to be shipped from the Light House, Beach.

Stationery,	do.	do.
Mint. ...	} do. from Marine yard.	
Marine ...		
Medical ...		
Clothing ...		

Public Works, do. Abercrombie's Battery.

Electric Telegraph, do. Electric Telegraph Office.

Commissariat, do. Custom House.

Treasure from Abercrombie's Battery or elsewhere according to season and state of the weather.

8. The existing arrangements for shipping Military Stores will not be disturbed.

By order.

J. D. BOURDILLON,

Secretary to Government.

APPENDIX K.

MADRAS PIER ACT.

ARRANGEMENT OF SECTIONS.

Section.

1. Tolls at such rates as Government may from time to time fix, to be levied on all persons, &c., using the Madras Pier.
2. Notification of Tolls.
3. Appointment of Toll-keeper and his Establishment.
4. Illegal collection of Tolls.
5. Penalty for non-payment of Tolls, &c.
6. Penalty for wilfully damaging Pier.
7. Penalty for cutting adrift, &c., any boat, &c., made fast to Pier.
8. Goods on the Pier may be seized till Tolls are paid ; and sold if payment is refused.
9. Vessels fouling Pier.
10. Penalty for non-payment of fines, &c.
11. Government may lay rails across road between Pier and Custom House with gates.
12. Penalty for forcing way through said gates when closed.
13. Police may remove all obstructions, &c., in or near approaches to Pier.
14. { Governor in Council may pass Bye-laws on certain matters.
Penalty for breach of such Bye-laws.
15. Cognizance of offences.
16. Interpretation Clause.
17. Date of operation of Act.
18. Short Title.

MADRAS.

ACT No. V. OF 1863.

PASSED BY THE GOVERNOR OF FORT ST. GEORGE
IN COUNCIL.

*(Received the assent of the Governor on the 15th May
1863, and of the Governor General on
the 8th June 1863.)*

*An Act to prevent damage to the Madras Pier;
to regulate the Traffic; and to provide for the
levying of Tolls upon the same.*

WHEREAS it is expedient to make Rules and
Regulations for the purpose of preserving order upon
the Madras Pier, and for preventing damage thereto,
and to provide for the levying of Tolls upon the same:
It is enacted as follows:—

Preamble,

I. Tolls according to such rates as shall from time
to time be settled or approved by the Governor of
Madras in Council, shall be levied upon all persons,
carts, carriages, merchandize, baggage and other
articles; and upon all cattle and other animals landed
at or shipped from, or otherwise making use of the
said Pier.

Tolls at such rates
as Government may
from time to time
fix, to be levied on
all persons, &c., using
the Madras Pier.

II. The said rates of Tolls, when so settled or
approved as aforesaid shall, one week at least before
the same shall take effect, be published in the Govern-
ment Gazette, and shall also be legibly painted in the
English, Tamil and Telugu languages, on boards
exhibited in a conspicuous place at the entrance of
the said Pier, and also at the Pier Head.

Notification of
Tolls.

III. A Toll-keeper shall be appointed with an
Establishment (all and every of whom shall wear a
distinguishing badge), whose duty it shall be to take
the lawful Tolls, settled or approved and published as

Appointment of
Toll-keeper and his
Establishment,

aforesaid, to pay the same into such Treasury, and keep such accounts as Government may from time to time prescribe.

Illegal collection
of Tolls.

IV. Every person, other than the persons appointed to collect the Tolls under this Act, who shall levy or demand any Toll upon the said Pier, and also every person who shall unlawfully and extortionately demand or take any other or higher Toll than the lawful Toll, or under color of this Act seize or sell any property, knowing such seizure and sale to be unlawful, or in any manner unlawfully extort money or any valuable thing from any person under color of this Act, shall be deemed to have committed the offence of cheating, and shall be liable to such punishment as is prescribed for that offence by the Indian Penal Code.

Penalty for non-
payment of Toll, &c.

V. Any person who shall evade payment of the lawful Toll, or who shall force his way into or upon the said Pier without paying the same, or who being upon the said Pier shall refuse to pay the same, or who shall force, or attempt to force his way off, or from, or out of the said Pier without paying such lawful Toll, or who shall assault or in any way obstruct any Toll-keeper or any of his Assistants in the execution of their duty under this Act, shall be punishable with imprisonment of either description for a term which may extend to three months, or with fine which may extend to Rupees 500, or with both.

Penalty for wil-
fully damaging Pier.

VI. Any person who shall unlawfully and maliciously damage the said Pier or any of its appurtenances fixed or moveable, shall be punishable under Section 426, or 427 of the Indian Penal Code, according to the amount of loss or damage caused by such mischief; that is, with imprisonment of either description for a term which may extend to three months, if the damage caused be not above the amount of fifty Rupees, or to two years, if the damage be of greater amount than fifty Rupees, or with fine, or with both.

VII. Any person who shall unlawfully and maliciously cut, sever or unfasten, or who shall otherwise injure any rope, chain, or other fastening by which any boat, barge, or raft shall be made fast to the said Pier, or to any Buoy near the same, or who shall cut or send adrift any Buoy that shall be laid down near the said Pier, shall be punishable under Section 426 or 427 of the Indian Penal Code, according to the amount of loss or damage caused by such mischief: that is with imprisonment of either description for a term which may extend to three months, if the damage caused be not above the amount of fifty Rupees, or to two years, if the damage be of greater amount than fifty Rupees, or with fine, or with both.

Penalty for cutting adrift, &c., any boat, &c., made fast to Pier.

VIII. It shall be lawful for the said Toll-keeper, or any of his Assistants to detain any merchandize, baggage or other articles, landed at, or to be shipped from the Pier, until the lawful Tolls are paid; and in the event of such payment being refused or withheld or delayed for the space of one week, if the owner or consignee of such goods be in Madras, (or otherwise for the space of one calendar month) it shall be lawful for Government to sell or cause to be sold by public auction the said merchandize, baggage or other articles, and after paying all expenses attendant on such seizure, detention and sale, to hold the proceeds, (minus double the dues by way of a fine) at the disposal of the owner or consignee of the goods.

Goods on the Pier may be seized till Tolls are paid, and sold if payment is refused.

IX. If any ship or vessel shall foul the Pier and thereby occasion damage thereto, the amount of such damages shall be ascertained forthwith, or as soon as conveniently may be, and upon the amount of such damage being proved before a Magistrate to his satisfaction, it shall be lawful for such Magistrate to make an order upon the Master or Owners of such ship or vessel for the payment of such amount, and if the same be not paid within 24 hours after demand upon, or notice of such order to the Owners or Agents, or to the Master or

Vessels fouling Pier.

other Officer of such ship or vessel (or forthwith if the Magistrate shall so order), it shall be lawful for the Conservator of the Port of Madras to levy the amount thereof by distraining in manner hereinafter provided, or if necessary, by seizure and sale of such vessel.

Penalty for non-payment of fines, &c.

X. If any vessel or the Master or Owners of any vessel shall become liable under the provisions of this Act to pay any sum of money either by way of fine or penalty, or for the purpose of making good any damage, and the same shall not be paid within 24 hours, after demand or after notice of such liability, (or forthwith if the Magistrate before whom the complaint for the recovery of such fine, penalty or amount of damage shall be made shall so order,) then and in every such case it shall be lawful for the Conservator of the Port of Madras to distrain or cause to be distrained any goods or merchandize, to whomsoever the same may belong, on board such vessel, and any tackle, apparel or furniture belonging to such vessel, and to remove the same to some convenient place, leaving on board such vessel notice in writing of such distress, and of the cause thereof, and of the place of removal, and if such sum of money, together with the cost of such distress and removal, be not paid within three days after the seizure, exclusive of the day of seizure, the said Conservator may cause the goods, merchandize, tackle, apparel and furniture so seized to be sold, and out of the proceeds of such sale shall pay to Government the said sum which the said vessel or the Owners thereof were liable to pay under the provisions of this Act, together with the reasonable costs of such seizure, detention and sale, rendering to the Owner or Agent or Master or other person having the command of such vessel, the overplus, if any, on demand.

Government may lay rails across road between Pier and Custom House with gates.

XI. It shall be lawful for Government to lay rails or Tramways across the Beach road between the Pier and the Custom House, and to erect railings on each

side of such Tramway, with gates to be closed for the protection of the public when Vans are proceeding along such Tramways.

XII. Any person who shall force his way through any of such gates when so closed as aforesaid, shall be deemed to have committed the offence of Criminal trespass, and shall be punishable under Section 447 of the Indian Penal Code; viz., with imprisonment of either description for a term which may extend to three months, or with fine which may extend to Rupees 500, or with both. Penalty for forcing way through said gates when closed.

XIII. It shall be lawful for any Police Officer or Constable or Officer acting under the provisions of this Act, to remove summarily all obstructions, in or near the approaches to the Pier. Police may remove all obstructions, &c., in or near approaches to Pier.

XIV. It shall be lawful for the Governor of Madras in Council to pass Bye-laws which shall be published in the Government Gazette for the enforcement of any of the following matters, and any person infringing the same shall, on conviction by a Magistrate, be liable to a penalty not exceeding 25 Rupees, and in default of payment to imprisonment for a period not exceeding one calendar month. Governor in Council may pass bye-laws on any of the following matters.

1st.—For regulating the approach of boats, barges and rafts to the Pier, and for loading and unloading the same.

2nd.—For preventing damage to the Pier by boats lying alongside.

3rd.—For regulating the admission of coolies to the Pier.

4th.—For the prevention of accidents from fires and lights on the Pier.

5th.—For regulating the traffic along the Pier.

6th.—For fixing the hours at which the Pier shall be open to the public, whether for goods or for passengers.

Penalty for breach of such bye-laws.

7th.—For all other purposes not inconsistent with the provisions of this Act.

Cognizance of offences.

XV. All offences against the provisions of this Act shall be cognizable by any Magistrate of Police for the Town of Madras.

Interpretation clause.

XVI. Words importing the singular number shall include the plural number, and words importing the plural number shall include the singular number.

Words importing the masculine gender shall include females.

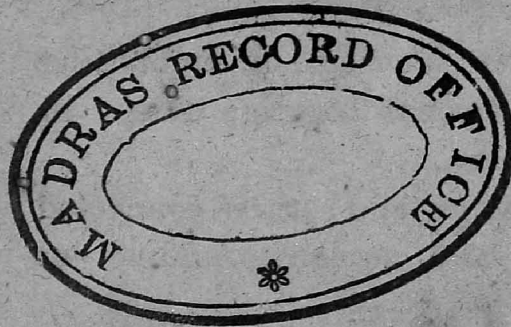
The word Toll-keeper shall include the Assistants of the Toll-keeper.

Date of operation of Act.

XVII. This Act shall take effect from the 1st day of September 1863.

Short Title.

XVIII. This Act may be cited for all purposes, as the Madras Pier Act, 1863.



APPENDIX L.

NOTIFICATION.

Fort St. George, December 20, 1864.

THE following Tolls will be levied, under the provisions of Section 2 of Act V of 1863, on goods and passengers passing over the Madras Pier on and after the 1st January 1865.

Ordinary weights.

RS. A. P.

On every cargo boat of export or import goods, or baggage	0	8	0
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Heavy weights.

Steam boiler	15	0	0
Machinery in pieces or any article of $\frac{1}{2}$ ton or upwardsper ton	2	8	0
4-Wheeled carriage...	...	...	...	3	8	0
2 do. do.	...	...	...	2	0	0
Small Pony do.	...	...	...
Piano forte	...	...	...	3	8	0
Dogs, sheep and other small animals each.				0	1	0

Passengers.

Each passenger landing or embarking including personal baggage taken in boat with him...	...	...	...	0	4	0
Captains of ships, and others connected with ships and servants landing or embarking	...	...	...	0	2	0
Ships market boats taking provisions at the Pier...	...	...	...	0	4	0

All goods landed, which are subject to duty, will be discharged into the Custom House.

All goods landed, which are free from duty, will be discharged at the inner end of the Pier, from whence parties must make arrangements for their further removal.

By Order of His Excellency the Governor in Council.

A. J. ARBUTHNOT, *Chief Secretary.*