

EO 2606
Entered

THE
RULES AND PRACTICE
OF THE
BOMBAY CUSTOM HOUSE:

AS RESERVED

IN THE INWARD AND OUTWARD ENTRY OF
VESSELS; THE FORMS TO BE ATTENDED TO IN THE ENTRY AND
CLEARANCE OF GOODS IMPORTED AND EXPORTED; OF FREE IMPORTS AND EX-
PORTS; OF TRANSHIPS; RE-LANDS; RE-IMPORTS; BONDING; DEPOSITS;
CERTIFICATES; PORT CLEARANCES; DRAWBACKS, ETC.

ALSO THE

ENACTMENTS OF THE GOVERNMENT OF
INDIA, THE UNREPEALED LOCAL REGULATIONS, OFFICIAL
NOTIFICATIONS AND BY-LAWS,

CONSTITUTING

THE BOMBAY CUSTOMS CODE;

AS WELL AS

THE NEW BRITISH TARIFF; THE LATEST
REVISED BOMBAY TARIFF; THE TERMS ON WHICH AD-
VANCES ARE MADE BY GOVERNMENT ON MERCHANDISE CONSIGNED TO GREAT
BRITAIN; CLASSIFICATION OF GOODS; USEFUL PRACTICAL
TABLES OF WEIGHTS AND MEASURES, ETC.

AND

A SUMMARY OF THE NAVIGATION AND REGISTRY ACTS
HAVING REFERENCE TO THE SHIPPING AND TRADE WITHIN THE
LIMITS OF THE EAST INDIA COMPANY'S CHARTER.

TO WHICH IS ADDED

The Port and Dockyard Regulations,

DOCK DUES, PILOTAGE AND HARBOUR CHARGES,

WITH A

COPIOUS INDEX.

By A. W. ELLIOT,

ASSISTANT COLLECTOR OF CUSTOMS.

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A Digest of the Rules and Practice, Laws and Regulations, comprising the Bombay Customs Code, having been long considered a desideratum, and being rendered more essential by the introduction of Act I, of 1838, the compiler proposed the subject to the late Mr. Bruce, who warmly encouraged the undertaking, but recommended the postponement of it until the working of the Act had confirmed such Rules and By-Laws as might be found necessary to carry it out: advice which followed, proved in the result beneficial; for, when the present compilation was lately commenced, the compiler was enabled to collect ample materiél, so as to render the book an useful reference to the different branches of the Customs Department under this Presidency, as well as to the Merchant and Ship Owner.

Were it the case at Bombay, as in Great Britain, that Merchants, Brokers, and others, sent intelligent clerks to conduct personally their business at the Custom House, much of what has been put together in this book, would be supererogatory. As however such is not the practice, the first part of it, which gives a full detail of the forms and checks required for the inward and outward entry of Vessels and Goods, will, the compiler hopes, be found serviceable.

The second part of the book will hardly fail to be useful to all parties concerned, comprising as it does, in a consecutively arranged form, all the Orders of Council, the Local Regulations of Government, and the Enactments of the Supreme Government, constituting the Bombay Customs Code: as well as the Act of Parliament having reference to the shipping and trade within the limits of the East India Company's Charter; together with the Port, Dock-yard, and Asiatic Crew Regulations.

The Tables of Weights and Measures ; the Classification of Goods ; the New British Tariff, so far as relates to Imports from the East into the United Kingdom ; the latest revised Bombay Tariff ; the terms upon which advances are made by Government on Goods consigned to Great Britain, will, the compiler trusts, come in for their share of practical utility.

The Acts of the Supreme Government being published in a more complete form than they have hitherto appeared, with marginal notes rendering their meaning concise and perspicuous, may tend further to enhance the compilation as a source of reference, more especially to the Native Merchant and Trader.

A scale of fixed Tare would have rendered this compilation more complete, and would be in unison with the practice of most Custom Houses. Such a scale is desirable, since an arbitrary Tare must be viewed as being highly objectionable and irregular. The Bombay Custom House however is unfortunately without this very useful and essential appendage to its details ; but there is every reason to hope that a scale of Tare framed by the compiler during the Collectorship of Mr. Bruce, and now under consideration, will meet with adoption amongst the measures about to be suggested to Government for the improvement of the Customs Establishment.

There is a scale of Tare for Cotton on its import, which was framed and adopted in 1826 ; but the rates being at the present time considerably higher than the Merchants allow in their transactions with each other, the compiler has not thought it advisable to introduce it, under the conviction that it will soon undergo revision, being a subject of no inconsiderable importance to the revenue, and fair to all parties concerned.

In the compilation of a Customs Code, it is impossible to select data for specific rules for the many trifling cases that must constantly occur out of the usual routine. A discretionary power is and must be vested in the Collector of Customs in all such cases, and to him the Merchant must necessarily look for such concessions as particular circumstances give rise to and require.

Bombay, 1st March, 1842.

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R U L E S A N D P R A C T I C E
O F
T H E B O M B A Y C U S T O M H O U S E .

I M P O R T S .

Vessels entering the Harbour are visited by a Custom House Officer, who delivers to the Commander the following documents : one, a summary of the Regulations for the guidance of himself and his officers, the other to be filled up agreeably to the requisitions therein made, to be returned for the information of the Collector.

R U L E S F O R T H E G U I D A N C E O F C O M M A N D E R S O F V E S S E L S .

The Commander of the Ship just arrived, is directed to conform to the following Regulations of the Custom House, previously 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 a breach of any of them.

The Bombay Custom House is open for the transaction of business every day (Sundays and fixed Holidays excepted) from half past 9 o'clock in the morning, to 5 o'clock in the evening.

No part of the Cargo of the Vessel is to be landed, until the Commander shall have attended at the Police Office and obtained from thence a Certificate under the signature of the Senior Magistrate, that the rules therein laid down have been conformed to.

Within twenty-four hours after the Vessel's arrival, the Commander is to deliver into the Custom House, a true and perfect Manifest of all treasure and merchandize laden on board, agreeably to the follow-

ing form, which must be attested by a written declaration subscribed to by the party.*

FORM OF SHIP'S MANIFEST.

No.

Manifest of all Goods imported per _____ of _____ Tons
 Commander from _____ under _____ Colours, viz.

N. B. To include all private Baggage and Parcels, all Goods the property of the Crew, and all Ship's stores.								
Marks.	Number.	Packages.	Contents.	Weight.	Quantity.	Shippers.	Consignees.	Remarks.

I, _____ Commander of the Ship _____ do hereby declare that the foregoing Manifest contains a true and just account of all the Goods and Merchandize imported on board the said Vessel from _____ into the Port of Bombay.

BOMBAY ;

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}

Commander.

No Goods, not included in the Manifest, can be landed or transhipped, except under special order in writing from the Collector of Customs.

Note.—All Goods entered in a Ship's Manifest, whether landed or not, are chargeable with Import Duty, unless especially Manifested for re-exportation in the same Vessel, and are alike with other Exports entitled to Drawback if they are re-exported out of India, and entered in the Export Manifest before Port Clearance is granted.

* The Commander is bound to deliver with his Import Manifest, if called upon, whatever Export Manifest or other Official Documents he may have received at the Ports from whence he cleared out. The declaration substituted for the affidavit, formerly required is to be considered equally as binding as an oath.

FORM OF CERTIFICATE TO ACCOMPANY THE SHIP'S MANIFEST.

To

THE COLLECTOR OF CUSTOMS.

Sir,

The Commander of the Ship has reported his arrival to me, and has deposited the requisite List of his Crew, &c. in my Office.

I am, &c.

POLICE OFFICE ;

}

Senior Magistrate of Police.

No Manifest will be received unless made out agreeably to the prescribed form.*

The Manifest must include all Goods, the property of the Crew under the penalties provided in Section XXVII. Act I. of 1838, in case of omission.

Much inconvenience having arisen, and frauds being committed in consequence of the pernicious practice of Commanders, Officers, and others, selling the whole or part of their adventures to the petty traders frequenting the Ships in the harbour, such practices are strictly prohibited, and any Goods that shall be landed or thus disposed of, without previous Manifest, Entry, and Payment of Duty, are liable to confiscation.

If any attempt be made to remove from on board any Vessel, Goods or Stores of any description whether free or chargeable with Duty, without a regular permit, such goods or stores are liable to confiscation.

All Goods and Packages shall be landed either at the Custom House Bunder within the Fort, or the Musjeed Bunder without, and any deviation from this rule, except under special permission of the Collector of Customs, will subject the parties to the forfeiture of their Goods, on presumption that fraud to the Customs was intended.

Any further information that may be required respecting the

* The Manifest must be delivered in duplicate.

internal Regulations of the Custom House, will be readily afforded on application at the Office.*

FORM OF REQUISITION TO BE FILLED UP BY COMMANDERS OF VESSELS.

Bombay Custom House of 184

The Commanding Officer of the Ship or Vessel just arrived, will be pleased to fill up the following blank report immediately on its delivery, for the information of the Honorable the Governor.

Vessels name ?

Of what nation ?

Commander ?

From what Port ?

When ?

At what Ports, and where did she touch upon her passage ?

Did she speak any, and what ship, and where upon her passage ?

Any Passengers, and who ? (Names to be inserted on the other side.)

Does she bring any, and what intelligence ?

The Commander of the Ship will include in his Manifest, which must be delivered as soon as possible, the actual quantity of Gunpowder he has on board, that the same may be landed without delay.

The Commander is called upon to sign a receipt for these Documents in proof of their having been duly delivered on board.

FORM OF RECEIPT.

Received on board the from
a Copy of the Regulations of the Bombay Custom House.

the BOMBAY HARBOUR ; }
of 184 } *Commander.*

* As much trouble and inconvenience may be obviated by Commanders giving their attention to the Summary of the Regulations, it is particularly requested they will make themselves acquainted with its contents, when it is delivered to them by the Custom House Officer on board.

ENTRY OF SHIP'S MANIFEST.

Agreeably to Section XXVI, of Act No. I. of 1838, the Master of a Vessel must deliver a true Manifest of the Ship's Cargo to the first person duly empowered to receive such Manifest that may come on board, but if no such person come on board before the Vessel has dropped anchor, then the Manifest is to be forwarded to the Custom House by the first Boat that leaves after dropping anchor.*

The Ship's Manifest, prepared according to the form, herein prescribed, the Cocketts or other Official Documents in the Captain's possession, and the Certificate from the Senior Magistrate of Police, are to be taken to the Import Department, where they will be duly entered and filed; after which clearances can be made of the Cargo by Import Entries, called Private Manifests, made out by the party to whom the Goods are consigned.†

No part of the Cargo of a Vessel must be landed until the Manifest in duplicate has been duly entered, and a permit, signed by the Collector, been granted for the purpose.

* It being impracticable in all instances to enforce a rigid fulfilment of the Act, twenty-four hours is the term allowed for the delivery of the Manifest, which is usually made out at the Office of the Firm to which the Vessel is consigned. It should contain a true and perfect account of all Cargo, Private Packages, and the remaining Ship Stores. The Commander of a Vessel must attend at the Custom House when his Manifest is entered to acknowledge his signature to it before the Assistant Collector who admits it for Entry.

† The omission of any private Packages or Stores may subsequently be provided for by the Master of the Vessel attending to amend his Manifest and having such Packages or Stores inserted as are required to be landed. By Section XXVII. of the Customs Act, the Master is liable to a fine of one thousand Rupees, if there be found any Packages or Goods in excess of the Manifest delivered, but the Collector by virtue of his Office may give a liberal construction to the act in this respect, when the excess is satisfactorily accounted for and entered within a reasonable time after the Vessel's arrival.

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FORM OF PERMIT FOR THE LANDING OF CARGO.

The Captain of the _____ from _____ having presented her Manifest for entry inwards, is permitted to discharge her Cargo.

BOMBAY CUSTOM HOUSE ; }
 the _____ day of _____ 184 } Collector of Customs.

LANDING OF GOODS.

All Goods must be landed at the Town Custom House, or the Musjeed Bunder. Goods landed at any other places without special permission in writing, are liable to seizure and confiscation.

The following Articles are prohibited from being landed at the Town Custom House, without the special order in writing of the Collector. The same may be landed at the Musjeed Bunder, but at no other place, under penalty of seizure and confiscation.

Arrack, Goa, Paria Mowra, &c.	Dates and other fruits.	Moretooth (Vitriol).
Assafœtida.	Earth, Red, from Persian Gulph.	Mowrah.
Bamboos & Bamboo Mats.	Fins, Shark.	Oil of every description
Benjamin.	Fish maws.	Penack (Oil Cake.)
Brimstone.	Fire-works.	Pitch.
Cadjans.	Garlic.	Resin.
Camphor.	Ghec.	Ruscapoor.
Coals.*	Hemp.	Sheep's guts.
Charcoal.	Hides of sorts, raw and dressed.	Soap.
Chundroos (Copal).	Hing.	Salt Fish.
Cocoanuts.	Mats.	Tar.
Copra.	Molasses.	Tattas.
Dammer.		Turpentine.
		Varnish.

Articles not prohibited from being landed at the Town Bunder, may at the option of the owner, be landed at the Musjeed Bunder, excepting the following.

* Coals may be landed at the Castle, the Mint, and at the different store-houses or places of deposit at Colaba, Apollo Bunder, Mazagon &c., upon application being made to the Collector for the same.

List of Articles prohibited from being landed at or exported from any other places than those mentioned, without the special order in writing of the Collector.

Gunpowder	}	At the Grand Arsenal only.	
Musquets, Bayonets, and Fire Arms of every description		}	At the Town Custom House, or if for Government, at the Grand
Ordnance, Brass or Iron			Arsenal.
Candles, Wax or Sperm			
Cassia			
Cinnamon			
Cloves			
Mace			
Nutmegs			
Nankeens			
Opium	}	At the Town Custom House only.	
Pearls and Jewels			
Rose Water			
Saltpetre			
Shawls			
Silk			
Sugar			
Treasure			
Wines			

Grain is to be landed at the Boree Bunder, the Musjeed and Mahim Custom House Bunders, but may at the option of the Importer be landed at the Clare Bunder with the consent of the Proprietor.

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 expressly permitted by him in writing.

Timber and Firewood are prohibited from being landed at the Town or Musjeed Bunders, but may be landed at the Mazagon Bunder or under Belvidere Hill. Firewood may also be landed on the Strand at Backbay.

ENTRY OF PRIVATE MANIFESTS.

The application for Clearance of Goods entered in the General Manifest must be made out agreeably to the following form.

With the view of exhibiting the precise nature of the Imports, it is necessary that the Articles be enumerated as distinctly as possible, according to their varieties, and further, that Goods, if Foreign, described so. *

The Manifest so made out, and properly filled up, and having the signature of the party to whom the Goods belong, is first to be taken to the Manifest Clerk, who checks off the items therein contained with the Ship's Manifest :—comparing the description, quantity, &c. with the Cockets accompanying the same ;—and secondly, to the Uncovenanted Assistant in the Import Department, who compares the quantities and values declared to in the Manifest with the Invoices produced, and certifies by his counter signature to the check that has taken place.

The Manifest is next taken to the Inspector's Department, where the correctness of the Tariff or Market value is ascertained and certified to. Goods on which a Market value cannot be declared, are submitted to the Appraiser, who examines and values the same according to the existing Market prices, under the supervision of the Inspector, who certifies to that effect.

After the Inspector has countersigned the Private Manifest, it goes to the Cashier, who, if duty on the contents is to be settled at once, orders the Bill to be made out. If "*Deposit Customs*" are lodged, (which should exceed the amount of actual duty) he writes off "*Customs Deposit*," and signs the Manifest.

If duties are deposited, the Manifest, after being signed by the Cashier, is taken to the Import Register Clerk, for entry, and then to the Bill Department ; but if Customs are settled at once, the Manifest is taken in the first instance to the Bill preparer, who calculates the total value of the Import, and the duty leviable thereon, according to

* Unless this Rule be attended to, it is impossible that the Trade Statements framed by the Customs Department for the joint information of Government and the Chamber of Commerce, can be of any sterling utility to the Mercantile Public.

the rates in Schedule A. of Act I. of 1838, and is afterwards entered in the Import Register.*

The following is the form of Customs Bill.

FORM OF CUSTOMS BILL.

Dr.

To the Honorable Company.

To amount of Customs on Goods							per	
Packages.	Description of Goods.	Weight or Quantity.	Tariff value.	Market Price.	Amount of value.	Rate of Duty.	Amount of Duty.	
<i>Preparer.</i>							Total amount of Duty, Rupees.	
<i>Examiner.</i>								
<i>Enterer.</i>							Errors Excepted, & Contents received,	

BOMBAY CUSTOM HOUSE ; }
 The of 184 }

Collector of Customs.

Assist. Collector.

The following is the process which a Private Manifest undergoes in transitu through the Custom House for a settlement of duty on its Contents.

1. The Manifest Clerk checks and compares with the General Manifest and Cockets.
2. The Uncovenanted Assistant compares and examines with the Invoices, and certifies to the check that takes place upstairs.

* Before duties are finally settled the Bill and Manifest are to be taken to the Assistant, who compares the particulars of the former with the latter, and certifies on the face of the Bill to a correct levy of duty having been made.

4. The Inspector admits the Manifest for entry.
5. The Register Clerk enters the contents of the Manifest in the Import Register.
6. The Bill preparer makes out the Bill of Duties.
7. The Uncovenanted Assistant compares Bill with Manifest and certifies to a correct Assessment of duty
8. The Shroff receives the amount, and makes entry of the same.
9. The Cashier brings the amount of the Bill to account.
10. The Uncovenanted Assistant compares the Bill with the Cash Books and entries made.
11. The Collector, or his Deputy, signs for Contents Received.

The foregoing is the practice for making entry of Goods belonging to the parties to whom they are consigned in the General Manifest, but no part of the Goods included in a Private Manifest can be passed the Custom House until duty has been paid thereon, or a deposit lodged equal to the amount of duty leviable on the stated value.*

NOTE.—After 4 o'clock in the afternoon, 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 before 5 o'clock in the evening, which could not be done were duty received until a late hour. On the last day of each month, 3 and not 4 o'clock, is the hour up to which Cash is received.

CLEARANCE OF GOODS.

After the admission of a Private Manifest and payment of duty on its contents, the next step is to make application for passing the Goods, which is done as follows.

* As it seldom happens that any or but a portion of the Goods entered in a Private Manifest are landed at the time it is given in, the application may with regard to weighable Goods, and those subject to appraisement, be considered a Prima-Entry, upon which duties are settled either actually or by deposit; the latter instituted for Mercantile convenience. The correctness of stated quantities and values of Goods, not subject to assessment for duty as per Invoices, is subsequently ascertained and checked by examination and weighment, according to the usual practice.

FORM OF IMPORT PASS.

To

THE COLLECTOR OF CUSTOMS,

Sir,

Please permit to be imported at the Bunder
per from under
Co'ours, the following Goods as per Manifest

Marks.	Number of Packages.*	Description.

BOMBAY :

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Signature.

Pass notes for Goods which are not weighed or examined, are first taken to the Inspector, who after ascertaining the fact of the Packages, therein stated being upon the Bunder, and seeing that the Permit is made out agreeably to form and legibly written, affixes his initials on the face of it.†

NOTE.—It should be distinctly understood here, that although the Collector of Customs dispenses generally with the examination of Goods, the value and weight of which are entered for duty upon Invoice declaration, he does not relinquish or forego the right of enforcing it when cases arise to render the measure expedient.

The Permit is then taken to the Import Register Clerk, who marks off the items of such clearance in the Import Register, and endorses the number of the Registry and an order for the Goods to Pass, which is countersigned by the Assistant in the Import Department.

The Pass note is now to be delivered to the Gatekeeper, who Passes

* The number of the Packages must be declared in words as well as figures.

† This refers to Goods admitted to entry upon Invoice valuation and weight. To enable the Inspector to identify the Marks and Numbers of the Packages stated in the Pass notes, the Boat notes, accompanying the Goods from the Vessel must be shewn to him for the purpose of checking the same.

the contents agreeably to the marks, number, and description of Packages stated : certifying to the clearance made on the back of the Pass. An entry of such clearance is also made in the Gatekeeper's book, which is used for purposes of check in case of disputes arising.

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 by power of Attorney.

No Pass note has effect for a longer period than the day subsequent to its date, and no second Pass note for Goods imported for the same party, on the same Vessel, will be received at the Custom House Gates, until the Contents of the first note have been cleared.*

All Pass notes for every description of Goods Imported or Exported, must be signed either by the Collector, Deputy Collector, or one of the Assistants ; no other signature is an authority for the Gatekeepers or other Custom House Officers to pass Goods.

After the Goods entered in a Pass note have passed the Gates, and a registry of the same has been made in the Gatekeeper's book, the pass is put into a locked Box (having a loop hole) kept for the purpose, which is delivered daily to the Inspector, who checks the contents of the passes in the Import Register, as a counter check against the Clerk who endorses the order for clearance.

NOTE.—The passing of Goods not weighable, is much facilitated by applications for weighable articles being made out separately, as the weighing of the whole or a portion of such Goods occasions the detention of the other articles included in the Pass notes.

WEIGHABLE GOODS.

All weighable Goods are subject to weighing, either wholly or partially as the case may be.† The practice is to weigh 10 per Cent.

* The attention of Merchants is particularly drawn to this rule, as it not unfrequently happens that their Muccadums employed about the Custom House keep possession of the notes received for several days before delivering them at the Gates.

† The weighing of British Goods, entered for duty upon the weight stated in Invoices or Bills of lading, is dispensed with, except in cases where the Collector may deem the same expedient.

of such Packages of Goods as are of average sizes, and to calculate the whole of the import by the average weight taken.*

When the average calculated net weight at the rate of 10 per Cent. or less, exceeds the weight declared to in the Importer's private Manifest, the Customs Department weigh either the whole or a further portion, and if any great excess be subsequently discovered between the actual weight and that so stated, the Goods are liable to confiscation.

In all cases the excess weight is liable to confiscation, or to such increased Duties, as may be determined by the Collector, under the orders of Government.

Weighable Goods must be passed as they are weighed, according to the number of the Packages in the Pass note, and no second Pass note for Goods of the same import can be granted, until the contents of the first are cleared and passed the Custom House Gates. This practice is necessary to obviate confusion at the Gates, and to prevent subsequent alteration of Packages during the night or at other times.

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 on square rigged Vessels, 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.

1. The Manifest Clerk, for check with General Manifest and Cockets.
2. Import Assistant, for further examination with Invoices, &c.
3. Appraiser, to certify Tariff and Market valuations.
4. Inspector, for countersignature.
3. The Appraiser certifies to the Tariff or Market value, and appraises such Goods as are subject thereto.
5. Register Clerk, for entry in Register.

* Wool, Ivory, Silk, and such other valuable articles are weighed in full and the duty levied accordingly.

6. Bill preparer, for Bill.
7. Assistant, who compares Bill with Manifest and certifies to a correct levy of duty.
8. Shroff, to pay amount of Bill.
9. Cashier, who brings the Cash to account.
10. Import Assistant, who compares Bill with the Cash Books.
11. Collector, for acknowledgement of Duties received.

Goods entered for transhipment are subject to the same examination as other import Goods. This duty, if the Goods be not landed for the purpose, is conducted under the Superintendence of the Superintendent of the Flotilla, exactly in the same manner as if they underwent examination on shore.

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.

THE COLLECTOR OF CUSTOMS, •

Sir,

Please permit to be Transhipped from the (*Ship's name*) to the (*Ship's name*) bound for (*Port*) under Colours the following Goods as per Manifest.*

Number and kind of Packages.	Description of Goods.	Quantity or Weight.	Value.	Number of Import Register.

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Signature,

* The number of Packages, and the weight or quantity, must be written in words as well as figures.

This Permit is first taken to the Export Register Clerk, who makes entry of the contents in the Export Register.

The Import Register Clerk next marks off the contents in his Register, and endorses the number of the entry on the back of the note.

The Permit now receives the signature of the Collector, Deputy Collector, or one of the Assistants, who grants order for the transshipment.

The Permit next passes to the Superintendent of the Floating Establishment, under whose orders the transshipment is conducted; An Officer from his Department being sent for the purpose.

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 to by the party making the application, the Goods must be landed for the purpose of undergoing appraisement for the levy of duty, and the transshipment is afterwards conducted in the manner before mentioned.*

In cases where a vessel is obliged from stress of weather, injury, or other unavoidable cause, to return to harbour after having cleared out and sailed, a portion, or the whole of her Cargo may be transhipped, under orders of the Collector of Customs, to any other Vessel, provided the original destination of such Cargo be not altered.

Vessels destined for either of the other Presidencies, entering this Port from stress of weather or other unavoidable cause, may, upon special application to the Collector of Customs, tranship their cargoes to other Vessels, provided the Owners or Agents make deposit of the amount of duty leviable thereon, until official proof be produced of the payment of duty at the Port of destination, when the deposit will be refunded.

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.

* It must not be understood by this, that Goods upon which a value is declared by the transhipper, are not subject to examination. This is discretionary with the Collector of Customs.

The Manifest in such cases should accompany the application to the Collector for transhipping the Goods.

FREE DUTY GOODS.

The following are the Articles which are allowed to be Imported duty free.

Army Clothing, if imported by the Clothing Agent, on proof being given that the Articles are bona fide Clothing for the Honorable Company's Army.

Bullion and Coin.

Books, printed in the United Kingdom or any British possessions, when imported on British Bottoms.

Baggage consisting of personal apparel brought by a Passenger, and Cabin furniture, all in use.

Coal, Coke, Bricks, Chalk and Stones (Marble and wrought Stones excepted).

Copper old, taken from Ships' bottoms, upon satisfactory proof being produced of their having been coppered in Bombay.

Eggs and Poultry.

Fish, fresh and salted, (excepting Shark-fins and Fish-maws) being the produce of either of the three Presidencies.

Grain and Pulse.

Geological specimens for the Asiatic Society, if applied for by the Secretary.

Horses and other living Animals.

Ice.

Marine Stores, if originally shipped for use, such as old Anchors, Chain Cables, Kentledge, Rigging, Sails, Masts, Yards, Water Casks, &c. &c.

Paper for printing the Holy Scriptures, the application for the same being signed by a proper authority.

Precious Stones and Pearls.*

* Precious stones when set in Gold are chargeable with duty as Jewellery, except when the settings are considerably below the value of the stones, in which case duty is leviable upon the settings only.

Printing Paper for the American Mission, if declared to be expressly for that purpose by a proper authority.

Stores, Military and Naval, belonging to Her Majesty's and the Honorable Company's Government, when the application is made by an Official authority.*

Ship and Mess Stores, upon proof being produced of their having been exported from Bombay without having claimed or received Drawback.

Seeds, (Cotton and Coffee excepted) for the use of the Agricultural and Horticultural Society, provided the application be signed by the Secretary to the Society.

Vegetables, viz : Onions, Potatoes, Greens, Pot-herbs, Garden stuff generally, and Fresh Fruits in the ordinary acceptation of the term.

NOTE.—To enable the Collector of Customs, who is also Reporter General on the Commerce of Bombay, to make correct statements of the Trade of the place, the value of all Articles allowed to be imported or exported free of duty, such as Coin, Bullion, Precious Stones and Pearls, Horses, &c. should be stated alike with other Articles.

DAMAGED GOODS.

Goods in a damaged state, must be declared so at the time of their entry for duty at the Custom House, and their condition must be certified to by the Inspector previously to their being passed the Custom House gates.

No claim for a remission of duty on any description of damaged Goods, cleared before this rule has been attended to, is admissible.

Wines and Spirits, if damaged at the time of their importation, must be declared so by the importer on the face of the application for entry for duty at the Custom House, when they will undergo examination by the Inspector, and such quantity or quantities as may be found damaged, will be appraised according to the Market value by the Government Appraiser, in the usual way that Goods subject to ad valorem duty are valued.

* Officers' Mess Stores are not exempt from duty. Regimental Band Instruments and Stores imported expressly for the Soldiers of Her Majesty's and the Hon'ble Company's Regiments in India, pass free on being applied for by an official authority.

It is discretionary with the Collector to allow parties who have entered Goods as damaged, to pass them into Town for the purpose of being sold by auction, upon lodging a deposit equal to the amount of duty that would be leviable on the Goods in a Merchantable condition, and settling the duty according to the account sales which the Goods by auction realize, within the current month of the Goods being cleared.

For the settlement of duty on damaged Goods passed upon deposit, original account sales must be produced.

NOT LANDED GOODS.

All Goods on board ship whether intended to be landed or not, must be entered in the Manifest given in at the Custom House, and all Goods not entered for Re-exportation are chargeable with duty.*

Goods taken back in the same Bottom must be entered in the Export Manifest, before Port Clearance can be granted. The same if not of Indian produce or manufacture, are entitled to Drawback, if they have paid import duty, and are to be exported to any place not on the Continent of India.

A List of such Goods as are declared to be "Not Landed" at the time of application for Port Clearance, must be delivered to the Assistant in the Import Branch, who refers the same for "Report" to the Superintendent of the Floating Establishment; one of whose officers is sent to ascertain the fact of the Goods being on board. When the list is returned to the Assistant duly and satisfactorily reported upon by the Superintendent, Port Clearance proceeds.†

RE-LANDED GOODS.

Goods re-landed must be reported upon and identified as being the same that have previously passed the Custom House for export-

* Commanders of Vessels are informed that the words "*To be landed if required*" against Manifested Goods, the landing of which is uncertain, go for nothing, as any thing less than their being expressly entered for re-exportation will not exempt them from duty.

† The attention of Commanders is directed to this rule, as it must be obvious to them that inconvenience and delay must arise, if early intimation be not given of the "Not Landing" of Goods entered in their Import Manifests.

ation. 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 the passing of them into Town, or for re-exporting them from the Custom House Bunder.

RE-IMPORTS.

Goods which have been exported from Bombay, are upon their re-import, subject to duty, unless they have been returned from any of the Company's settlements in India, and are covered by certificates signed by the Collector or other authorized Public Officer at the place from whence they come.*

The re-import application must quote the date of the exportation of the Goods, and the number of the export registered entry, with which the re-import must be checked.

DEPOSITS.

Deposits are sums of money lodged with the Cashkeeper as security for the due payment of duties leviable upon such Goods as Merchants and others require to be facilitated in passing the Custom House, and are kept until the adjustment of duties on such Goods is completed, when the balance, if any, is refunded to the depositor.

All deposits are noted by the Cashkeeper in the Deposit Book, and such entries are daily acknowledged and brought to the temporary account of Government by the Collector of Customs.

Duties on Goods upon which Deposits have been lodged, must be settled on or before the last day of the month in which the deposit was made.

NOTE.—An adjustment of duties upon which deposits have been lodged, frequently takes place within two or three days after the admission of the Manifest, but must invariably be closed before the end

* As Certificates are seldom if ever given at the out Ports for returned stores from Regimental Messes and private individuals, it is sufficient for the party re-importing the same, to produce such letters of advice as generally accompany them.

of each month by those Firms having a running account with the Custom's Department.

REFUND OF DUTIES.

If refunds on Imports on account of excess duty charged through miscalculations or other errors of clerks, are applied for before adjustment of the Customs in Deposit has taken place and been brought to account in the Custom House ledger, the Collector on his own responsibility can order the same to be made. When the surcharged duties however, have been brought to account, the application in the form of a receipt, signed by the applicant, stating the circumstances under which the claim is made, must receive the countersignature of the Collector, and be submitted to the Civil Auditor for sanction.

IMPORT CLEARANCE.

No outward bound Vessel is allowed Port Clearance, until the whole of her Cargo entered in the Import Manifest has been duly cleared or satisfactorily accounted for. It is therefore advisable for Commanders of Vessels, who are held responsible for all Packages in their Inward Manifests remaining uncleared at the time of application for Port Clearance, to attend at the Custom House two or three days previously, in order to remove by explanation any obstacles that may exist to their Outward Clearance.

NOTE.—Inattention to this may occasion much delay, as the Custom's Department can be held accountable for such Goods only as are warehoused : all other Goods being up to the clearing of them through the Custom House gates, in the care, and at the risk of the parties to whom they are consigned.

If any part of the Import Cargo remain on board, a report of the same signed by the Commander, must be delivered at the Custom House, when a Custom House Officer under the orders of the Superintendent of the Floating Establishment, will be sent to ascertain and report the fact, which is subsequently marked off in the Import Manifest.*

* Commanders and not the Agents of Vessels are held responsible for the due entry of all Packages in the Ship's Manifest, as well as for the clearance of the same, before Port Clearance can be granted.

Private Packages should be sent to the Custom House and delivered to the Inspector, who will register the same in his Package Book.

Goods not duly entered, but reported by the Inspector to be on the wharf or in the sheds at the time of a Vessel applying for Port Clearance, is sufficient to allow clearance to proceed. Such Goods are then to be taken charge of by the Custom's Department, and are thenceforward chargeable with warehouse rent.

When the Inward Manifest is cleared, the Uncovenanted Assistant in the Import Department, writes off on it "Cleared Inwards" and the date of doing so. This being shewn to the Assistant in the Export Department, is authority for his granting a Port Clearance, after the rules and forms laid down in the Export Branch have been conformed to ; see Port Clearance Exports.

NOTE.—It is here again remarked that all Goods remaining uncleared in the Import Manifest at the time of application for Clearance are chargeable with Import duty, if not distinctly Manifested for re-exportation.

PASSENGERS BAGGAGE.

The Articles of Passengers Baggage allowed to Pass free of duty on importation, comprise as follow :—

Apparel, new or second hand, for the personal use of the proprietor. Also Cabin furniture, in use.

Army and Naval Officers appointments, for personal use.*

The above to be entitled to pass duty free, must accompany the proprietor. †

All other Articles brought by Passengers with their Baggage, such as Saddlery and Harness, Musical Instruments, Guns, Pistols, Carriages, Plate, Plated ware, Glass and Crockery ware, &c. &c., are chargeable with duty.

All Packages containing articles as above mentioned, as well as all

* None but a Cavalry Officer can include his Saddle or Horse equipments among the list of appointments allowed to pass free of duty.

† Since the establishment of the Overland Communication, Passengers coming by that route, who cannot encumber themselves out with more than trifling articles of apparel for actual use on the way, generally dispatch their Baggage by Ship ; such articles therefore on their arrival as are comprised in the list of free Baggage accompanying the proprietor, are passed free accordingly, upon regular application being made in writing for the same.

closed packages that are not submitted for inspection to the Gatekeepers of the different Bunders where Baggage is permitted to land, must be sent to the Custom House at the expense of the owner, for examination and levy of duty.

Passengers whose Baggage may have been forwarded to the Custom House, are requested to make application for the same in writing to the Collector of Customs : stating in the application the number of Packages, and the contents and Prime Cost of each description of Goods. The quantity and kind of Wines and Spirits should be distinctly stated, as duty is assessed on those articles according to the Tariff, and not the Prime Cost valuation.

No Baggage of any description is allowed to pass at any of the Landing places, (unless the owner accompany them,) without a permit signed by the Collector, Deputy Collector, or one of the Assistants.

IMPORTS UNDER CERTIFICATES.

Goods imported into Bombay from any other Port within the Presidency of Bombay, under certificate that the Export duty as specified in Schedule B. has been duly paid thereon, or that there has been a re-export, and that the Import duty agreeably to Schedule A. has been levied, are entitled to free entry.

When Goods are imported under certificate from any Port in the Honorable Company's Territories, not subject to the Presidency of Bombay, they are entitled to free entry, to the extent of the duty which has already been paid upon such Goods. Duty however is levied upon whatever difference there may be between the rates leviable upon Exports at either of those places, and those leviable upon Imports at Bombay, as per Schedule A.

The same forms and rules are observed with respect to the entry and passing of Goods imported into Bombay, under certificate from Calcutta and Madras, as regulate the entry and passing of other Import Goods :—The certificate being either produced at the time of Import, or a deposit of Customs lodged equal to the amount of duty leviable, until it be forthcoming ; the period allowed for which, is 64 days for Calcutta and its dependencies, and 45 days for Madras and the Ports subordinate thereto.

All Goods from either of the Presidencies are subject to examina-

tion and re-appraisalment, and should there appear any great discrepancy between the Market Value at Bombay and that certified to, duty upon the difference of valuation is levied, and the Goods allowed to pass in the usual manner without hinderance.*

Goods under certificate from Calcutta or Madras, subject to duty upon Tariff valuations, are chargeable with whatever difference of value there may exist between the Tariff value of either of those places, and the value assessible in Bombay.

Nutmegs, Mace and Cloves, the produce of places under the Government of Her Majesty and of the East India Company, are allowed to be imported free of duty under certificate, if coming direct from the place of their growth. The certificate in such cases must be presented with the application at the time of Import.

RULES AND FORMS TO BE OBSERVED IN THE ENTRY OF GOODS IMPORTED UNDER CERTIFICATES FROM PORTS AND PLACES SUBORDINATE TO BOMBAY.

The General Manifest, made out agreeably to the form below, containing a full account of the Cargo imported, must be delivered at the Custom House, 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 Vessel's arrival.

FORM OF GENERAL MANIFEST OF GOODS IMPORTED ON SMALL CRAFT.

General Manifest of Goods imported per											under		Tindal	
from													Colours.	
Where built.	Painted number.	When left.	When arrived.	Tons.	Religion or caste.	Owners name.	Passengers.	Crew.	Packages.	Description.	Weight.	To Whom consigned.	Value.	

I do hereby declare that the Contents of this Manifest are truly stated.

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Tindal or Nacoda.

* Goods not agreeing in description and quantity with what is set forth in the certificate, are liable to confiscation.

This Manifest is first presented to the Examiner of Sutmees, (or Native Invoices) who compares the latter with the former. He then endorses the number of the Master Attendant's certificate on the face of the Manifest, and signs it.

The Manifest is then countersigned by the Assistant in the Certificate Department, who also compares it with the Master Attendant's certificate produced, and certifies to the date of receipt thereof, and the fitness of the document for entry.*

The Register Clerk then makes entry of the General Manifest in the Import Register, and endorses the number of the Register and the date of entry on the back of the Manifest. After which it is taken to the Superintendent of the Floating Establishment, who issues an order for the landing of the Goods, as per form annexed, and countersigns the Manifest.

The Manifest after being registered in the Superintendent's office, is then filed.

FORM OF ORDER FOR THE LANDING OF GOODS FROM
SMALL CRAFT.

Printed No.	}	Permit
Manifest No.		
From		to discharge the following Cargo.
BOMBAY CUSTOM HOUSE;	}	<i>Superintendent, Custom's Flotilla.</i>
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The foregoing having been done, the Parties to whom the Goods in the General Manifest belong, give in their private Manifests, as per following form.

* All Goods not entered in the General Manifest are liable to confiscation, or to such increased duties as the Collector of Customs may determine.

**FORM OF PRIVATE MANIFEST OF GOODS IMPORTED ON
SMALL CRAFT.**

Manifest of Goods Imported per				Tindal	Colours, viz.		
from				under			
Marks.	Number.	Packages.	Weight or Quantity.	Description of Goods.	Market Value.	Tariff Value.	

*I do hereby declare that the Contents of this Manifest are truly Stated.**

BOMBAY ;

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Signature.

The contents of this Manifest are first checked with the Sutmee, or Native Invoice, and then with the previous Registries made in the General Import Register, the Clerk of which endorses the number of the register on the face of the Manifest.

The Manifest is then submitted to the Assistant in charge of this branch of the Customs, who after comparing the same with the exempting certificates produced, countersigns the Manifest, and endorses on the certificate the date of its receipt.

The Manifest is next taken to the Import Register Clerk, who makes entry of the contents in the Certificate Register. It is afterwards returned to the General Manifest Clerk, who writes off the date of clearance in his Register, and endorses the Manifest.

NOTE.—When Goods are imported into Bombay from the subordinate Ports of the Presidency without certificate, the same process in detail for the collection of duty thereon is observed, as for goods from other places.

* The number, and weight or quantity, must be quoted in words as well as in figures.

**RECAPITULATION OF DETAIL FOR THE ENTRY OF GOODS
IMPORTED ON SMALL CRAFT.**

GENERAL MANIFEST.

1. The Examiner of Sutmees compares the General Manifest with the Sutmee produced by the Tindal.
2. The Uncovenanted Assistant compares and certifies to the Manifest for entry.
3. The Register Clerk makes entry of General Manifest in the General Register.
4. The Superintendent of the Floating Establishment issues order for the Goods to be landed.

PRIVATE MANIFEST.

1. The Examiner of Sutmees compares Manifest with Sutmee.
2. The General Manifest Clerk compares and checks contents in General Register.
3. The Assistant admits the Manifest and Certificate for entry.
4. The Certificate Register Clerk makes entry of contents in his Register.
5. The General Manifest Clerk, writes off in his Register the date of clearance.

The foregoing detail having been gone through, the Private Manifest is filed; and if the Goods are to be cleared at the Musjeed Bunder, a Duplicate Manifest is given in by the importer, which after being endorsed with the number of the General Manifest, and Import Registry number, the words "Certificate produced" are written upon it. This Manifest after being checked in the Register, is countersigned by the Assistant, and is then taken to the Musjeed Bunder, where the Goods are passed at the Gates by means of Pass notes according to the contents of the Manifest delivered in, under the orders and signature of the Assistants of that Department. For form in detail, see Musjeed Bunder Rules.

All Goods imported under certificate, whether the certificate be produced at the time of Import or not, undergo examination, to ascertain if the stated quantity and description agree with what is certified to. Weighable Goods, if the Packages be of average sizes, are weighed at the rate of 10 per cent: otherwise the whole.

As certificates do not in all instances arrive simultaneously with

the Goods enumerated therein, a period of 30 days is allowed for the production of certificates from the subordinate Ports of Bombay. When Goods arrive without certificates, they are allowed to be cleared, on a deposit being lodged, equal to the amount of duty leviable upon whatever valuation or weightment may be ascertained at the Custom House.

In all cases when exempting certificates are not forthcoming, and an application is made for the entry and passing of weighable Goods, pending the production of certificate, they are weighed wholly, and Customs deposit paid accordingly.

Piece Goods, and other articles, in the absence of certificates, undergo appraisement by the Custom House appraiser, and duty on the amount of the valuation must be lodged before the Goods are allowed to pass.

If certificates of Goods upon which deposits have been lodged, be not produced within the prescribed time, the deposits become forfeited, and are brought to account. Certificates are not available when produced, if they do not exhibit the exact description and quantity of Goods for which they are tendered.

The same form of Pass note is used for the Passing of Goods imported under certificate as for other Goods.

COTTON.*

Cotton is generally imported under certificate, and the entry and passing of it, are conducted precisely in the same manner as other Goods. The Certificate after being acknowledged and registered according to the date of its receipt, is returned to the importer for the purpose of establishing claim to Drawback, or to free Export, when entitled thereto, as the case may be.

The same form of Manifest for Cotton as for other Goods is required.

Bales and Docras of Cotton imported under Certificate are weigh-

* Cotton is prohibited from being lodged on the Apollo Pier; it must be cleared away as it is hoisted from the Boats.—See Rule Ordinance and Regulation I. of 1828.

ed at the rate of 10 per cent., and if any excess weight plus 10 per cent., be found, the same is liable to confiscation, or minus 10 per cent., to single or double duties, as the Collector may determine.

When Cotton is imported without certificate, the whole of it is weighed and duty collected agreeably to Schedule A. upon the weight taken, after deducting the Tare allowable : the Customs Bill being the Importer's voucher for claim to Drawback, or free Export, when entitled thereto.

SPIRITS.

Spirits are assessed with a special duty on the Imperial Gallon agreeably to Schedule A. of Act I, of 1838, which is rateably increased as the strength exceeds London proof by Sykes's Hydrometer. When imported in Bottles :—five bottles are deemed to be equal to the Imperial Gallon.*

Duty is charged on Spirits in Wood according to the actual contents in imperial gallons and strength at the time of importation, ascertained by the Custom House Guager, who endorses a report of the same on the back of the Importer's application for clearance.†

The quantity of Spirits imported in French bottles, which vary much, and are considerably less than the English, is ascertained by the out-turn, per Imperial Gallon measure, at the rate of 10 per cent. or less, as the Collector may deem sufficient ; and the total import is calculated at the average measure so taken, upon which duty is levied. ‡

When Spirits are imported in stone or square glass bottles, such as Gin generally comes in, duty is levied upon the out-turn, by actual

* This may be the case with full sized English or what are called quart bottles, which the act evidently contemplated ; it rarely happens however with the ordinary kind imported into Bombay :—six of which are hardly equal to the Imperial Gallon, and seldom or never exceed it.—In such cases, the Collector, upon application may allow the actual quantity to be ascertained by measurement.

† An allowance for Ullage is made on Spirits placed in Bond from the time of being so placed, until cleared from thence, at the rate of 10 per Cent. per annum on the quantity bonded.

‡ French bottles range from $7\frac{1}{2}$ to nearly 9 bottles the Imperial Gallon.

measurement of 10 per cent. or less of the total quantity, 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.

WINES.

Wines in Wood are assessed for duty per Imperial Gallon, upon the actual quantity at the time of import; and when placed in Bonú, are allowed an ullage at the rate of 10 per cent. per annum, during the period of being so placed.

OPIUM.

Opium is generally brought land-ways into Bombay, and is almost invariably when imported either by Land or by Sea, protected by Passes granted by the Opium Agent or other Government official authority at the place from whence it comes. When covered by such Passes it is admitted to free entry, if on being brought to the Custom House scales, the average weight at the rate of 10 per cent. be found to agree with that Certified to.*

When Opium is not covered by a Pass upon Import, it is subject to duty at the rate of 24 rupees per Seer of 80 Tolas.

When Passes have been taken out for Opium in Malwa, the Agent there forwards to the Agent in Bombay the following Register.

FORM OF REGISTER.

No.	Dates.	In whose name.	Chests.	Amount of Pass money received.	Remarks.

INDORE ;
Malwa Opium Agency,
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Opium Agent.

* Excess weights are confiscatable, or subject to such increased duties as the Collector of Customs may determine.

This Register on its receipt is sent to the Custom House for entry in the Opium Register, kept by the Head Clerk, and is afterwards returned and filed in the Opium Agent's Department.

Duty upon Opium despatched from Malwa to Bombay, is paid by Hoondies drawn upon the parties to whom the same is consigned. These Hoondies are made over to the Opium Agent at *Indore*, who forwards them to the Opium Agent in *Bombay*, by whom they are presented to the parties concerned for acceptance.

The parties on whom the Hoondies are drawn have now to pay the amount into the Treasury, and obtain the Sub-Treasurer's receipt for the same. Upon this receipt being presented to the Opium Agent, no hinderance is offered to the passing of the Opium on its arrival.*

On the arrival of the Opium for which previous Registry and Hoondies have been forwarded to Bombay, the Importer presents his pass to the Head Clerk in the Opium Department, by whom it is compared and checked with the Registers received.

The Opium Agent then acknowledges the same, and endorses on it a requisition to the Collector of Customs to pass the contents of the passport.

The following is the form of Certificate which protects Opium in its transitu to Bombay, given under the hand and seal of the Resident or Opium Agent in Malwa.

FORM OF OPIUM PASSPORT.

Registered,

No.

Opium Passport.

Whereas _____ having paid to the
Bombay Rupees. _____ British Government the sum of Bombay Rupees
as a consideration

* Opium on its arrival is detained by the Opium Agent, until the production of the Sub-Treasurer's receipt for the amount of the Hoondies forwarded.

for the privilege of exporting by the direct route
 Chests. _____ from Malwa to Bombay _____ Chests
 of Opium, containing _____ Pounds of Malwa Opium,
 at the rate of one hundred and twenty-five rupees
 per one hundred and forty three pounds weight, and
 having agreed to pay all customs and duties there-
 on _____ to the
 Native States and Chiefs through whose Territories
 the Opium will have to pass _____ hereby
 permitted under the Proclamation bearing date the
 _____ to convey from Malwa to Bombay by the direct
 route for exportation by sea the above quantity in such Packages as
 shall be hereupon endorsed free of any further duties whatever, pro-
 vided that this Pass be of validity until the 1st October 184
 and no longer.

Rs. _____
Net Weight 140 lbs.
allowance for
Leaf & Dust. 3 „

Total Net wt. _____
of a Chest. . . 143 lbs.

*By order of the Right Hon'ble the
 Governor in Council,*

INDORE; }

Opium Agent in Malwa.

The same practice in detail is observed in the entry and passing of
 Opium on Import by Sea as for other Goods. There are however
 special rules provided for Opium. See Proclamation of 1831 and Re-
 gulation XXI. of 1827, Part II.

CASHMERE SHAWLS.

The appraisement of Cashmere Shawls is conducted under the im-
 mediate Superintendence of the Collector, Deputy Collector, or one
 of the Assistants, and a separate Appraiser is entertained for the
 purpose.*

The detail for the passing of Cashmere Shawls, whether imported
 under certificate, or entered for duty, is the same as for other Goods
 respectively.

* A separate Register is kept of the Importation of Cashmere Shawls, in
 which the Appraiser's and Importer's valuations are recorded.

The Importer of Shawls must declare the Market value of the same on the face of his application at the time of entry at the Custom House ; and it is upon the value so declared that duty is generally collected ; although the Collector, by Section XXIV. Act I. of 1838, is empowered, when such appear to be undervalued, to purchase them for Government at the value so declared.

NOTE.—Cashmere Shawls being the produce and manufacture of the continent of India are not entitled to Drawback.

TOBACCO, SNUFF AND GANZA.

The Revenue on Tobacco, Snuff and Ganza imported into Bombay, is farmed out by Government triennially for a specific sum annually, and the Farmer is allowed the aid and assistance of the Officers of Customs for the collection of the duty leviable thereon.

Tobacco and Ganza are prohibited from being landed at any other places than the Custom House within the Fort, the Musjeed Bunder, and the Custom House at Mahim.

For rate of duty upon Tobacco on Import, see Schedule A. Act I. of 1838. Ganza is subject to the same rate of duty as Tobacco.

The duty on Tobacco and Ganza landed at the Town Bunder, is collected by the Collector of Customs, who places the amount realized to the credit of the Farmer. The duty on Tobacco which is landed at the Musjeed Bunder and Mahim Custom Houses, is collected by the Farmer himself. A separate Register is kept of all Tobacco and Ganza imported into Bombay.

The transshipping duty on Tobacco and Ganza is one rupee eight annas the Indian Maund.

An Export duty of one rupee, eight annas, per Indian Maund, is levied upon all descriptions of Tobacco which has been cleared for internal consumption and again entered for exportation at the Custom House, unless the usual proof of its regular import and payment of duty be produced.

Tobacco exported direct from the Custom House Warehouses, from which it has not been passed for internal consumption, pays the same rate of duty as if regularly passed for import.*

* Tobacco from America, Bengal and other places, is lodged in the Custom House Warehouses by Importers, to avoid the payment of duty until it is passed into Town for internal consumption or re-exported. This also obviates any

Drawback on Tobacco is allowed only when it is exported to Great Britain. Tobacco the produce of the continent of India is not entitled to Drawback.

SNUFF.

Snuff is chargeable with duty ad valorem, at the rate of $3\frac{1}{2}$ per cent. and an excise duty of one rupee for every three pounds weight.

The same forms and rules are observed with respect to the entry and passing of Tobacco, Ganza and Snuff, as regulate the passing of other Goods.

For special Rules and Regulations regarding the Collection of the Revenue on Tobacco, Ganza and Snuff, see Regulations XXI. of 1827, part II.

RATES OF DUTY ON GOODS IMPORTED BY SEA INTO BOMBAY.

Enumeration of Goods.	Imported on British Bottoms.	Imported on Foreign Bottoms.
Alum	{ 10 per Cent. upon the value. . . }	} 20 per Cent. upon the value.
Books, Foreign*	3 do. do. . .	6 do. do. . .
Camphor	10 do. do. . .	20 do. do. . .
Cassia	10 do. do. . .	20 do. do. . .
Cloves	10 do. do. . .	20 do. do. . .
Coffee	$7\frac{1}{2}$ do. do. . .	15 do. do. . .
Coral	10 do. do. . .	20 do. do. . .
Cotton—Not covered by Certificate of the payment of Export duty at any other Port of Bombay.	{ 9 Annas pr. Indian Maund }	} 1 Rs 2 annas pr. Indian Maund.
Ganza	{ 9 Rupees per Indian Maund... }	} 9 Rs. per Indian Maund.
Marine Stores, † the produce or manufacture of the United Kingdom or of any British Possession.	{ 3 per Cent. upon the value. . . }	} 6 per Cent. upon the value.
Ditto—the produce of any other place	{ 6 do. do. . }	} 12 do. do. .

difficulty that might otherwise attend this article when exported from Town, which cannot be done "Duty Free" without the production of proof of its regular Import: a thing sometimes impracticable to obtain.

* Books printed in the United Kingdom or in any British possession are free when imported on British bottoms, but are subject to 3 per cent. duty on their value when imported on Foreign bottoms.

† Marine Stores comprise as follow :

Anchors,	Cordage,	Oars,	Spars,
Blocks,	Felt,	Paint,	Sails,
Bunting,	Grapnels,	Paint Oils,	Spun Yarn,
Cables,	Kentledge,	Pitch,	Tar,
Canvas,	Masts,	Rosin,	Turpentine, and all

articles used in the equipment of a Vessel.

Enumeration of Goods.	Imported on British Bottoms,	Imported on Foreign Bottoms.
Metals, wrought * and unwrought, the produce or manufacture of the United Kingdom, or any British Possession.	3 do. do.	6 do. do.
Ditto—Do--Do—(excepting Tin) the produce or manufacture of any other place.	6 do. do.	12 do. do.
Mace	10 do. do.	20 do. do.
Nutmegs	10 do. do.	20 do. do.
Opium—Not covered by a Pass	24 Rs. per Seer of 80 Tolas	24 Rs. per Seer of 80 Tolas.
Pepper	10 per Cent. upon the value	20 per Cent. upon the value.
Piece Goods—Cotton and Silk the produce of the United Kingdom, or of any British Possession.	3½ per Cent. do.	7 do. do.
Ditto—Do— the produce of any other place.†	7 do. do.	14 do. do.
Rattans	7½ do. do.	15 do. do.
Salt—Not covered by a pass	8 Annas per Indian Maund.	8 annas pr Indian Maund.
Spirits	9 Annas per Imperial Gallon	1 Rs. per Imperial Gallon.
Snuff	3½ per Cent. upon the value	3½ per Cent. upon the value.
Do.—the produce or manufacture of any other place	3½ do. do. and an Excise Duty of 1 Rupee for every 3 lbs. weight	3½ do. do. and an Excise Duty of 1 Rupee for every lbs. weight.
Tea	10 per Cent. upon the value	20 per Cent. upon the value.
Tin—the produce of any other place than the United Kingdom, or any British possession	10 do. do.	20 do. do.
Tobacco	9 Rs. per Indian Maund	9 Rs. per Indian Maund.
Twist and Yarn, Cotton—the produce of the United Kingdom, or of any British Possession	3½ per Cent. upon the value	7 per Cent. upon the value.
Ditto—Ditto—the produce of any other place	7 per Cent.	14 do. do.
Vermilion	10 do. do.	20 do. do.
Wines and Liqueurs	10 do. do.	20 do. do.
Woollens, the produce or manufacture of the United Kingdom, or any British Possession.	2 do. do.	4 do. do.
Ditto—the produce of any other place or country	4 do. do.	8 do. do.
All Articles not included in the foregoing enumeration	3½ do. do.	7 do. do.

The term Wrought Metals, applies to Anchors, Cables, Grapnels, and heavy wrought articles of the like description.

† Silk and Cotton Piece Goods, Cotton Twist and Yarn, the produce of Foreign native states adjoining the Bombay Territories are allowed to be imported on payment of 3½ per cent. duty—G. O. 10 July 1838.

NOTE.—The foregoing rates, excepting the special rates levied upon Cotton, Ganza, Opium, Salt, Spirits, and Tobacco, are levied upon the value of the Articles, according to the Tariff, Market, or Invoice prices, as the case may be.

RATES OF EXCHANGE.

Table of Exchange for the settlement of Duty at the Bombay Custom House on Goods invoiced in the Currencies named.

Country.	Denomination of Currency.	Value in Bombay Rupees.
		Rupees.
Great Britain and the Colonies .	Sterling £ 1	10
France and Do	Francs 24	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 100	118
Sweden	Rix dollars (Specie) 10	24
Russia	Silver Rubles 100	168
Italy	Sequins 100	194
United States (N. America)	Dollars 100	225
Independent States (S. America).	Dollars 100	225
Bengal	Calcutta Sicca Rupees 100	106 5.dec
Madras	Madras Rupees 100	100
Turkey, Bussora	Eyne Piastres 133	100
Persia (Bushire) {	Persian Rupees 123	100
	Huzar and Dinars 164	100
Muscat	Mamoopees 35	100
Mocha	Dollars 100	217

NOTE.—Ten per cent. is added upon all Invoice valuations admitted for assessment of duty.

REMARKS.

Before closing with the Import Rules and Practice, it may be as well to observe that the Collector of Customs strictly enjoins the Officers and Clerks of the Custom House Establishment, to attend to every application made at the Custom House for the entry or passing of Goods, either upon Import or Export, in the direct order in which it comes, and that no application be taken up out of its turn.

The compiler cannot here refrain from observing on the unfitness of many persons sent to transact business at the Custom House, and would respectfully beg to impress on the mind of the mercantile

community, how much it would tend to facilitate business, were the Manifests and other documents sent for entry, entrusted to persons, competent by their knowledge of the contents of such papers, to put them through the necessary detail with any thing like despatch. It may not be known to many of the firms; indeed he feels convinced that the heads of firms are not aware of the practice, (which evidently proceeds from the inattention of their native subordinates, to whom their Custom House business is confided) but such is the fact, that Private Manifests, Invoices and the like, are constantly presented at the Custom House by Muccadums and others who are perfectly ignorant of their contents: who consequently can afford no explanation when such is required; and who are employed, as is generally the case, in clearing Goods for four or five houses at the same time, and attend to that portion first which yields them the greatest profit. Several firms keep a Clerk expressly for Custom House business, and employ one Muccadam solely for clearing their Goods. Were this the case generally, complaints would be less frequent; for to the practice alluded, may be traced the delay that occurs, which is too often most unmeritedly laid to the charge of the Custom's Establishment. It may not be inappropriate to quote here a Regulation of Government, Clause second, Section XIV. of 1805, which states: "that when principals do not personally attend to transact their own business at the Custom House, they are to do so through accredited agents: a Rule which is to be understood to refer more especially to houses of agency and all mercantile firms, as well as to other houses of business generally, which are in the habit of frequent intercourse with this department."

Another cause of delay in the despatch of business, may be traced to the practice which the Muccadums have of striking off the work of landing and shipping in the morning, at the very time the Custom House opens, whereby full two of the best hours of the day are lost; as owing to this, it seldom happens, that the current detail connected with Import Pass notes commences before 12 o'clock in the day. The consequence is, that at the time when it might be supposed the clearing of Goods would be on the decline, it is at the highest state of activity:—the Gates become thronged, and the Gatekeepers overwhelmed with Pass notes; more of which are thrust upon them be-

tween 3 and 5 o'clock in the afternoon, than it would be practicable to complete during a whole day. Those only who have witnessed the scenes of uproar which prevail in the after part of the day at the Custom House Gates, between those monopolists of labour, the Muccadums, and the Gatekeepers, during the busy season, can form any idea of the confusion that exists, which cannot fail to be as injurious to the Revenue as it is prejudicial to the Merchant. The limited accommodation which the Custom House affords for the deposit of Goods, combines to render imperative, some interference on the part of the mercantile community with respect to the subject brought under notice, as the practice alluded to, especially during the monsoons, involves serious consequences to Goods left exposed to damage by the weather, which an earlier employment of coolies by the Muccadums would tend much to obviate. This would also effect another object, which gives no small trouble to the Customs Department, that of keeping the sheds and wharf clear, which for general convenience is highly desirable, and which Rule Ordinance and Regulation I. of 1828, strongly enforces under the penalties therein named.

FORM OF EXPORT PASS NOTE.*

THE COLLECTOR OF CUSTOMS

Sir,

Please permit to be Exported from the Bunder
 per under Colours to
 the following Goods, viz.

Number and kind of Packages.†	Description of Goods.	Quantity or Weight.	Value	Number of Import Register.

Bombay,

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(Signature.)

This Pass, if for Goods claiming a free entry for exportation, is first taken to the Assistant, who if it be a fitting document for entry, affixes his initials admitting it as such.‡

The Pass then goes to the Import proof examiner, who compares the application, and the Certificates of Import accompanying it, with the Import Registers, and writes off on the face of the Pass note, in red ink, the number and date of the Import Registry. The quantity cleared by such Pass from the original import is also noted, in red ink, in the Import Register.

The next thing to be done is to take the Pass note to the Inspector, who after receiving the Gatekeeper's report of the Goods being at the Gates, superintends their examination or weighment according to the usual practice, and certifies by his initials on the face of the note to that effect.

* This Pass is required in duplicate, one for the entry at the Custom House, the other to protect the Goods from the shore to the Vessel under the supervision of the superintendent of the Floating Establishment.

† The number of packages as well as the weight or quantity must be declared in words as well as figures.

‡ This prior examination is expedient, owing to the wretched illegible manner in which Pass notes are too frequently made out by some of the Native Merchants and Petty Traders. All such Pass notes are rejected.

The foregoing having been done, the Permit is taken to the Export Register Clerk, who enters the contents in his Register and endorses on the back of the Permit the folio number of the entry in the Register.

After this the Pass note receives the countersignature of the Assistant in the Export Department, who writes off an order to pass the goods ; signing his name in full.

The note is now to be delivered to the Gatekeeper who passes the Goods agreeably to the contents thereof, making a register of the same in his Book.

All Goods are subject to examination, whether claiming Drawback or Free entry. The practice however where no doubt exists as to the correctness of the stated quantity or description of the Goods, is to examine or weigh packages at the rate of 10 per cent. if above ten in number, and one, or more, of any given quantity under that number that may appear necessary ; the Inspector in all cases making his own selection of the packages for the purpose.

A registry is made of the average weight of all weighable Goods claiming Drawback in the Weigher's Books of the Inspector's Department, and the same is endorsed under the countersignature of the Inspector on the back of the Export note ; which endorsements are subsequently used to check claims made by parties for Drawback.*

The following is the process of an application for entry of Goods for exportation on square rigged Vessels :—

1. To Assistant who admits the note for entry.
2. To Import Proof Examiner with whatever proof of Import the Exporter may have.
3. To Inspector, who superintends such examination as the Goods are subject to.
4. To Export Register Clerk, who registers the contents in the Export Register.
5. To Assistant, who writes off an order to pass the Goods.
6. To Gatekeeper, who passes the Goods, and makes entry of the same in his Book.

* Export Pass notes for Goods claiming Drawback are entered in the Check Register immediately after the Goods have been passed the Gates, and the Assistant in the Drawback Department checks each with the other.

IMPORT PROOF.

British Goods, not claiming Drawback, are admitted to free Entry for exportation, without proof being required of their having been regularly imported, upon a simple declaration being made by the Exporter on the face of the application, that to the best of his knowledge and belief they were not clandestinely imported. Upon this declaration certificates are granted to secure a free Entry of such Goods at Calcutta, Madras, and the subordinate Ports in India.*

List of Articles of British production allowed to be Exported from Bombay without being required to furnish proof of their regular Import and payment of Import duty.

Apparel.	Leather and Saddlery.
Beer.	Metals.
Bottles (empty).	Oilman's Stores.
Confectionary and Preserves.	Perfumery.
Fire Arms.	Piece Goods.
Flints (Manufactured).	Stationery.
Gunpowder.	Woollens.
Glass (of Sorts).	Wines and Liquors.
Haberdashery and Millinery.	Yarn.

China Goods, and Goods the produce of places out of India, not British, must produce proof of their importation to entitle them to free entry for exportation from Bombay, and certificate to secure them a free entry at Calcutta, Madras, and the subordinate Ports and places in India. When no satisfactory proof of regular import is furnished, the Exporter of such Goods, if exporting them to any of the Hon'ble Company's Ports in India, has the option of either paying

* The reason for allowing this privilege to British Goods, is on the assumption of there having been no fraudulent importation of such Goods; a fact which the office records do not present a single instance of. The privilege can only be allowed so long as it is not abused. This rule does not exempt the Goods from the usual inspection, and it is found expedient to subject all Goods on export to a stringent examination, on account of the extensive country trade introduced on the Island via the Sion causeway.

duty on the same, agreeably to Schedule B. of the Customs Act, and receive certificate exempting them from duty at the Port of destination, or of exporting them duty free : in which case no certificate is granted. All such Goods exported without certificate from Bombay, are chargeable with duty at the different Ports in India.

No China Goods can be exported out of India without payment of duty, unless satisfactory proof of their regular import and payment of duty can be given.

Country Goods, or Goods the produce of the Continent of India, require proof of Import before entry for Export is made in the Custom House Registers. When proof cannot be furnished, the Goods are chargeable with duty as prescribed in Schedule B. of Act I. of 1838. This entitles them to a certificate for free entry at Calcutta, Madras,* and the subordinate Ports in India.

To entitle Goods to free entry on Export, excepting in the case of British Goods before mentioned, proof must be given that Import duty thereon has been paid, which is either by the production of a Custom House Bill, the certificate which entitled the Goods to free entry on Import, or an application to the following purport, signed by the original Importer, or some known and accredited merchant or trader of Bombay.

FORM OF IMPORT PROOF CERTIFICATE.

THE COLLECTOR OF CUSTOMS,

Sir,

Please to grant the usual certificate to (*Exporter's name*) for (*here enumerate the articles*) imported by me per (*name of Vessel*) Commander (*name*) from (*place*) on the (*date of Import*) 18

I am Sir, &c.

BOMBAY ; }
18 }

(*Signature.*)

* Goods exported from Bombay to Calcutta or Madras, although covered by certificate, are subject to such difference of duty as may exist between what may have been collected upon Export at Bombay, and that which is payable upon Import according to the established rates at either of those Presidencies.

This Import proof, with the Export Permit is to be taken, first to the Assistant for admission, and then to the Proof Examiner, who refers to the registered entries stated in the certificate, and marks off on the Import Register, in red ink, the clearance applied for. He also endorses on the face of the Export Pass note, the number of the Import Register, and retains the Import proof certificate as a voucher to be filed.

The above having been done, the Permit is taken to the Inspector, who examines the Goods to see if they agree in quantity or weight with the stated contents, according to the usual practice, and signs the Permit in proof of having done so.

The Pass note then receives the countersignature of the Collector, Deputy Collector, or Assistant, which is an authority for the Goods to pass the Gates.*

The note is now delivered to the Gatekeeper, who passes the Goods agreeably thereto, making an entry of the same in his book and filing the pass, to be subsequently compared and checked with the Registers.

Goods cleared from the wharf for exportation, must first be nominally cleared for Import, and the Import note after being checked in the usual way, is delivered to the Inspector who reports the Goods being on the wharf, and has the note registered in the Gatekeeper's Book. The Export of the Goods then proceeds in the usual way.

NOTE.—Goods passed through the Custom House for shipment, the application for which being presented after Port Clearance has been taken out, subjects them to double duty, if liable to duty ;—Free Goods to 5 per cent on the Market value, and Drawback Goods, to forfeiture of Drawback.

COTTON.

Applications for the exportation of Cotton are like the usual applications for the exportation of other Goods.

Cotton exported on British Bottoms to Europe, the United States

* All Export Goods require passes in duplicate : one for the Gatekeepers, the other to cover the Goods from the shore to the shipping, under the control of the Superintendent of the Floating Establishment.

of America, or to any British possessions in America, is allowed a free Export from any part of the Bombay Presidency, and a refund of the whole amount of whatever duty may have been levied at the first place of export or that which may have been received upon import into Bombay, provided the same be claimed within one year of the date of re-export.

Drawback is not claimable on Cotton exported to any other places than those abovementioned, and then only when exported on British Bottoms.

No Cotton can be exported on Foreign Bottoms to Europe or elsewhere, without payment of Export duty as provided in Schedule B. Act I. of 1838. Credit however in such cases is given for whatever amount of duty may have been collected either at the original place of Export, or that which was received upon its Import into Bombay. Cotton paying Export duty is weighed at the rate of 10 per cent., and duty is levied on the average weight so taken.

No refund of duty is allowed on Cotton exported on British Bottoms to China or to places out of India (not Europe).

Ten per cent. of all Cotton claiming Drawback is weighed and registered for the purpose of checking the Drawback Bills subsequently given in. Cotton not entitled to free entry for Export or to Drawback, passes without being weighed, the declared quantity given in the passes and the Export Manifest being deemed sufficient.

RULES FOR THE ENTRY AND CLEARANCE OF GOODS FOR EXPORTATION ON SMALL CRAFT.

Exporters of Goods on small Craft are required to deliver into the Custom House the same description of application or Pass note as for Goods shipped on square-rigged Vessels. The application must give a full description of the Goods entered for exportation: the number of Packages and the weight or quantity being written in words as well as figures.*

The same rules and forms are to be gone through in the entry and

* Goods exported on small Craft, after entry at the Custom House, are generally passed at the Musjeed Bunder. For detail, see Musjeed Bunder Rules.

passing of Goods exported on small Craft as are observed with respect to Goods exported on square rigged Vessels :—see page 40.

Applications for Goods to be passed for exportation at the Musjeed Bunder, must be given in duplicate :—one is entered and filed at the Town Custom House, the other is used as an order for the Assistant in charge of the Musjeed Bunder to pass the Goods, after being submitted to such examination as they may be subject to according to the practice in force.

After the shipping of Goods on small Craft has been completed, the Owner or Tindal thereof must deliver into the Custom House, a Manifest as per form below, containing a full and true specification of all the Cargo shipped on board.

FORM OF MANIFEST FOR GOODS EXPORTED ON SMALL CRAFT.

General Manifest of Goods Exported per

Tindal

to

under

Colours.

Number and kind of Packages.	Weight, or Quantity.	Description of Goods.	To Whom Consigned.
<div style="display: flex; justify-content: space-between;"> <div style="border-left: 1px solid black; border-right: 1px solid black; height: 80px;"></div> <div style="border-left: 1px solid black; border-right: 1px solid black; height: 80px;"></div> </div>	<div style="display: flex; justify-content: space-between;"> <div style="border-left: 1px solid black; border-right: 1px solid black; height: 80px;"></div> <div style="border-left: 1px solid black; border-right: 1px solid black; height: 80px;"></div> </div>	<div style="border-left: 1px solid black; border-right: 1px solid black; height: 80px;"></div>	<div style="border-left: 1px solid black; border-right: 1px solid black; height: 80px;"></div>

BOMBAY ; }

 18 }

(Signature.)

This Manifest is to be taken to the Export Register Clerk who compares the contents with the entries previously made, and signs it ; after which it is countersigned by the Assistant, which is an authority for the Vessel to clear out. The Manifest is then filed.*

* Goods exported to Guzerat require the Manifest in duplicate, one going with the Goods to be produced at the Port of destination.

A Port Clearance is now granted by the Superintendent of the Flotilla, as per following form :—

Port Clearance.

- Name of
- Colours.
- Number.
- • Tindal.
- Tonnage.
- For what place.
- Cargo.

BOMBAY CUSTOM HOUSE ;

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Superintendent of Flotilla.

FREE DUTY GOODS.

All Marine and Ship Stores, new or old, not being of country produce or manufacture and intended for the use of the shipping in the harbour.

Bread and Biscuit intended for the consumption of the Shipping in the Harbour.

Salt and dried Fish (Fish-maws and Shark-fins excepted) being the produce of either of the three Presidencies.

Books, Maps, and Drawings, printed in India.

Bullion and Coin.

Coals.

Horses and living Animals.

Passengers Baggage consisting of Apparel and Cabin furniture for personal use.

Soda-water and Lemonade in small quantities for consumption in the Harbour.

New stores on proof of Import duty having been paid, if Manifested as Cargo, are entitled (if exported out of India) to Drawback, the same being claimed on the face of the application at the time of shipment.

CERTIFICATES.

When Certificates are applied for to protect Goods going to either of the other Presidencies to the extent of the Import or Export duty paid at Bombay, the same forms are observed as in the case of other Goods.

The following is the form of Certificate granted on Goods which have previously proved the payment of Import duty, exported to subordinate Ports.

FORM OF EXPORT CERTIFICATE.*

BOMBAY CUSTOM HOUSE ;

No.

The

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This is to Certify that _____ has exported on
the _____ per _____ Tindal
the undermentioned Goods, on which the
Import duty has been received here.

Packages.	Quantity or Weight.	Description of Goods.	Amount of Value.	Rate of Duty.	Amount of Duties.

Collector of Customs.

Certificates to cover Goods under exportation may be obtained immediately after the forms of office have been gone through.

Certificates covering Goods exported on square rigged Vessels can only be granted on such Goods as are entered in the Export Manifest.

Ships clearing out from Bombay intending to touch at any intermediate Port, must have all Goods destined for such intermediate Port distinctly entered in the Export Manifest.

* This form is also used for Goods exported to Aden.

The Collector of Customs is authorized to grant special Certificates when applied for, on such Goods exported to Great Britain, as are of the produce or manufacture of a British possession in India, provided he be furnished with properly authenticated certificates to that effect from the original places of Export of such Goods at the time they were imported into Bombay.

NOTE—In all cases of this kind, it is advisable for shippers of Goods requiring Certificates to protect them from a higher rate of duty to which they would otherwise be subject in England, to send with the Collector's Certificate, the Certificate which accompanied the Goods from the place of produce.

• Special Certificates are granted when applied for: such as Certificates of the due landing and payment of duty on Foreign Salt Provisions, &c., imported from Great Britain; for British Goods going to the Isle of France, &c. For Duplicate of such Certificates, as well as for all other Documents given by the Customs Department, a fee is chargeable, at the rate of 5 Rupees for every hundred words.

The following are the forms of Certificates granted by the Customs Department on Goods exported to the places mentioned.

FORM OF CERTIFICATE FOR GOODS EXPORTED TO CALCUTTA.

Bombay Government Custom House ; The of 184
No.

This is to Certify that _____ has exported on the
day of _____ 184 _____ on the British ship
Captain _____ to _____ the undermentioned Goods
on which no Drawback has been allowed.

On what Ship Imported.	From whence Imported.	Number and Description of Packages.	Marks and Number of Packages.	Quantity or weight	Description of Goods.	Price of Goods.	Amount Value of Goods.	Rate of Duty or how passed.	Amount of Duties.	Description given of the Goods on British Coasts.

Collector of Customs.

Form of Certificate for Goods exported to Madras and its subordinate Ports.

FORM OF CERTIFICATE.

BOMBAY GOVERNMENT CUSTOM HOUSE,

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No.

This is to Certify that _____ has exported the
 _____ on the
 the undermentioned Goods on which the Import duty has been re-
 ceived here and no Drawback given.

On what Ship Im- ported.	From whence Im- ported.	Packages.	Quantity or weight.	Description of Goods.	Price of Goods.	Amount Value.	Rate of Duty.	Amount of Duties.

Collector of Customs.

PORT CLEARANCE.

The Export Manifest of Goods shipped on square rigged Vessels, is not given in till after all the Goods intended for exportation in the Ship have passed the Custom House Gates. 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 by the Port Clearance Clerk.*

The name of the shipper inserted in the Manifest must in all instances agree with the Pass notes previously taken out.

* The Manifest is required in duplicate, and must give full particulars of the Goods with regard to kind, quantity or weight, as in cases of Drawback Goods, the Manifest is used to check the claims subsequently made.

FORM OF EXPORT MANIFEST FOR SQUARE RIGGED VESSELS.

Manifest of all Goods Exported per of Tons
 Commander, to under Colours, viz.

Marks.	Num- bers.	Packages.	Contents.	Weight.	Quantity.	Shippers.	Consignees.	Remarks.

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

BOMBAY; }
 184 }

(Signature.)
 Commander.

NOTE.—While the Export Manifest is being compared and checked with the Export passes taken out by the shippers of the Goods entered in it, the Commander should possess himself of the following documents, which must be produced at the Custom House before Port Clearance can be granted.*

CERTIFICATE FROM MILITARY PAY OFFICE.

BOMBAY MILITARY PAY OFFICE,

184

No.

This is to Certify that there are no demands due to this Office in the Indian Navy Department by the Owner of the Ship
 Captain

Military Pay Master.

* Commanders are again advised to attend to the clearing of their Inward Manifest two or three days before applying for Port Clearance, as inattention to this may cause unlooked for delay: the Commanders of Vessels and not the Agents, being held answerable for all packages remaining uncleared in their Import Manifests at the time of application for Port Clearance.

CERTIFICATE FROM COMMISSARIAT DEPARTMENT.

This is to Certify that the Commissariat Department has no demand against the Commander of the Ship _____ for Hospital stoppages on account of the Crew of that Vessel up to this date.

BOMBAY ;
Commy. Genl's. Office, 184 } *Commissary General.*

CERTIFICATE FROM POLICE OFFICE

To,

THE COLLECTOR OF CUSTOMS,

Sir,

The Honorable the Governor has no objection to a Port Clearance being granted to the Ship _____ bound to _____

I am,

Sir,

Your most Obedient Servant.

BOMBAY ;
Police Office, 184 } *Senior Magistrate of Police.*

A LIST OF THE SHIP'S CREW.

List of Crew on board the Ship _____ bound to _____

Names.	Station.	Nation.

BOMBAY ;
 184 } *Commander*

On the production of the foregoing Documents ; the Ship's Register ; the Inward Manifest duty cleared by the Assistant in the Import Branch, and the Outward one agreeing with the entries previously made in the Custom House Registers and Pass notes ; and a List of Passengers, (if any) a Port Clearance as follows is made out and granted.

DRAWBACK.

No Goods are entitled to Drawback unless claim be distinctly made on the face of the application at the time of export.

Drawback is only claimable on Goods entered in the Export Manifest, and no Goods are entitled to it, if passed after the issue of Port Clearance.

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 import number under which Goods are registered being stated on the face of the Customs Bill of duty, or the exempting certificate, can always be obtained from the original importer.

To establish claim for Drawback, the following forms and rules must be observed.

The application for Drawback as per following form.

FORM OF DRAWBACK BILL.

The Honorable Company.

Dr.

To Drawback Customs on

Weighing

Cwt. qrs. lbs. Indian Maund. Seers.

is

Exported per

Ship to on the

184 No.

PARTICULARS OF IMPORT.							Marks.	Number.	Description of Goods Packages,	Weight of Goods,	Rate of Tariff Value	Amount of Value.	Rate of Duty.	Amount of Duty,	Net Amount of Drawback.
Number.	Date.	Importer.	Vessel.	Commander.	Whence.	Weight.									

do hereby declare that the particulars of the above Drawback bill are truly stated

BOMBAY ;

184 }

Signature.

The Bill duly signed by the party claiming Drawback, with all proofs of import to establish the claims made, is first delivered to the Assistant in the Export Branch, who notes upon the Bill the date of receipt, and delivers it in its turn to the Clerks in the Drawback Department for examination and check with the Export Manifests and Registers.*

The contents of the Bill, that is, the date of Import of the Goods claiming Drawback, the name of the Importer, the name of the Vessel, the Commander, the place whence imported, the weight, marks and numbers of the Packages, descriptions of Goods, value and rate of duty paid upon Import, are all examined and checked as follows.

1. With the Export Manifest, to see that the number of packages and weight agree.

2. With the check Register of the weight taken at the scales. †

3. With Import Bill Book. Cotton, if having paid duty upon Import, is checked by the Cotton Bill Book, and Cotton having been imported under Certificate, is checked with the Import Register.

The Import proof vouchers accompanying the Bill are all endorsed in red Ink, as certifying that the contents are cleared in full or part, as the case may be.

Erasures of any kind on Drawback documents render them inadmissible. ‡

After the Bill has undergone examination by the Drawback Clerks, it is taken to the Assistant in the Export Department, who also examines it in detail, and countersigns it. The Bill is then submitted to the Civil Auditor to be further scrutinized and passed for payment.

When the Bill and Vouchers accompanying it have been examined at the Civil Audit Department, they are returned to the Collector of Customs duly endorsed and passed.

* If on examination there be found any mistake in the Bill, it is returned for correction, and the amended Bill takes its turn of examination according to the date of receipt in its amended state.

† The weight taken at the scales is at the rate of ten per cent, and it is upon the average weight so taken that Drawback is allowed, even though it may be more or less than the weight stated in the Bill.

‡ The Import Proof Certificate and Vouchers when cleared in full, are cancelled and rendered unfit for further use.

The Bill now only requires the order of the Collector for payment, which may be obtained on application by the party entitled to the amount of Drawback payable.

Drawback is claimable only when Goods entitled thereto, are exported within two years of the date of Import as per Custom House Registers.

NOTE—It has been a frequent subject of complaint that delay occurs in the payment of Drawback Bills, which if the Firms would but give a personal attention to the date of their application, and trust less to their subordinates applying for the receipts, would be soon found groundless. Bills are seldom delivered at the Customs until some days after date, and Drawback when sanctioned, not unfrequently awaits demand. I would advise the Merchant caring about this matter, to send his Drawback Bills under cover direct to the Collector or the Assistant in the Export Branch. A Register is kept of all Drawback Bills, and a reference to it will enable parties in cases of imputed delay, to ascertain where it occurs.

No payment of Drawback is made, unless the amount be claimed within one year from the date of entry of the Goods for exportation in the Custom House Registers.

Drawback is payable to no one but the Owner or Exporter of the Goods on which Drawback is claimed, except by regular transfer in writing made by the Owner or Exporter in favor of the party applying for Drawback. An application is made for this purpose to the Collector of Customs as follows.

FORM OF DRAWBACK TRANSFER.

THE COLLECTOR OF CUSTOMS,

Sir,

Please to pay the usual Drawback to (name)

for (here insert Articles, weight, &c.)

Exported per Ship to on the

184 as per Register No.

BOMBAY ; }
184 }

Signature.

No Drawback is paid until the Vessel in which Drawback Goods are exported has sailed, or a Port Clearance has been granted.*

Drawback is allowed on Goods exported on Dows and Buglows to the Persian and Arabian Gulphs, on production of Certificate from the British Resident there, of the regular Import of the Goods at the place for which they were shipped.

Cashmere Shawls being considered the manufacture of the Continent of India are not entitled to Drawback on exportation.

Drawback is allowed on certain Articles the produce of the Madras Territories, owing to the increased rates of duties levied thereon at the time of export from thence: to the extent only as will reduce the duty retained, to the same scale as that which the produce of the Bombay Territories is now liable; namely 3 per cent.†

List of the chief Articles imported into Bombay under Certificate from the Malabar Coast and Canara, and the rates of duty leviable thereon at those places.

Cardamoms	at 20 per cent in Canara, and 13½ per cent Malabar.	
Pepper	15 per Ditto.	} At both places.
Dry Ginger	8 per Ditto.	
Terra Japonica	8 per Ditto.	
Turmeric	8 per Ditto.	
Ivory	8 per Ditto.	
Bees Wax	8 per Ditto.	
Hemp	8 per Ditto.	
Arrowroot flower	8 per Ditto.	

NOTE.—Drawback Goods imported into Bombay under Certificate from Calcutta or Madras, cannot claim Drawback at this Port upon re-exportation, but the exporters of such Goods are entitled to receive Certificates of the final export, to enable them to claim Drawback at the original place of Import.

* This rule applies more particularly to Merchandize. Private individuals may obtain Drawback upon Articles which have paid duty, immediately after the forms of entry for exportation have been gone through.

† Piece Goods paying an Export duty of only 2½ per cent. at Madras, are subject to an Import duty at Bombay of 1 per cent., on the Bombay Market value of the same.

Cotton pays duty at the rate of 5 per cent. on export at Malabar and Canara, and when the same, (on its re-export from Bombay,) is entitled to Drawback, the exporter is furnished with a Certificate to enable him to recover it at either of the places from whence the Cotton was imported.

The following are the forms of Certificate given by the Collector of Customs at Bombay, to enable parties to recover Drawback to the extent above mentioned, from the Collectors of Customs at Malabar and Canara.

FORM OF CERTIFICATE FOR MALABAR.

No.

This is to Certify that _____ exported on the _____ per Ship Captain _____ the undermentioned Goods to _____ on which the Hon'ble Company's Customs have been paid in Malabar as per Certificate produced here.

Number of Rowanah.	Number and nature of Packages.	Vessel's Names.	Whence brought.	Quantity of Goods.	Weight or Quantity.			Malabar value.			Duty paid in Malabar.			Date of Rowanah.	To whom granted.	Bombay valuation.			Drawback to be repaid by the Collector in Malabar deducting per cent. on Bombay Price.	
					Ca.	M.	lbs.	Rs.	As.	Pies.	Rs.	As.	Pies.			Rs.	As.	Pies.		Rs.	As.	Pies.

BOMBAY CUSTOM HOUSE ; }
the 184 }

Collector of Customs.

Assist. Collector of Customs.

FORM OF CERTIFICATE FOR CANARA.

This is to Certify that Drawback is due on the undermentioned Goods exported per _____ to _____ on the _____ by _____

Date of Certificate.	No. of Certificate.	Port of original Exportation.	Names of the original Exporter.	Vessel's Name.	Tindal.	No. of Packages.	Quantity of Goods.	Quantity.	Canara value.	Duty paid in Canara.	Deduction of per cent.	Net amount of Drawback to be paid.	To whom payable.
								Candy.					
								Maund.					
								lbs.					
								Rupees.					
								quarters					
								reas.					
								Rupees.					
								quarters					
								reas.					
								Rupees.					
								quarters					
								reas.					

BOMBAY CUSTOM HOUSE; }
 the 184 }

Collector of Customs.

Assist. Collector of Customs.

SALT.

Salt is subject to an excise duty of 8 (eight) annas per Indian maund, which is collected by the Collector of Land Revenue, and the following is the detail observed for the entry and passing of it for exportation.

Shippers of Salt must first pay to the Collector of Land Revenue, the amount of the duty leviable upon whatever quantity of Salt is required to be exported, when a Permit will be granted by that Office for the removal of the Salt from the Salt Works.*

* The Salt Works are in the neighbourhood of Matoonga and Suree.

FORM OF PERMIT.

Permit No. _____ of Bombay
 Certified that the sum of Rupees _____ on account
 of Govern^tment duty on _____ maunds of Salt has been
 paid by _____ at the office of the Collector of Bombay
 this _____ day of _____ 184 _____

The Salt is to be delivered by _____ from one of
 the Private or Hon'ble Company's Salt Works on or before the
 Instant _____

The Government officer at those Works _____ is
 to allow the same to be delivered, provided this order is presented on
 or before the said _____ day of _____ 184 _____

Maunds

Duty 8 annas per Maund.

Collector.

On the production of this Permit to the Inspector at the Salt Works, he allows the quantity stated in it to be removed into Padows, for the purpose of being conveyed to the Harbour : superintending the weighing of the same, and furnishing each Padow with a Boat note to protect the Salt from seizure on its transit for shipment.

FORM OF BOAT NOTE.

To

THE COLLECTOR OF CUSTOMS,

Sir,

Please allow to pass from (name of Salt Works) to Bom-
 bay _____ Padow containing Salt.

SALT WORKS ; }
 184 }

Salt Inspector.

When the total quantity of Salt for which a Permit has been granted by the Collector, has been cleared from the Salt Works, the In-

Inspector delivers to the Exporter the following Pass, which when presented at the Collector's office, entitles him to a transshipping order for the Salt to be shipped.

FORM OF PASS GIVEN ON CLEARING SALT FROM THE SALT WORKS.

	No.	
Passed this		184
from the Salt Works at		
belonging to		
Maunds of Salt		to
be carried away by		
This Pass will protect the despatch		
to	until sunset of the	
of	184	
		<i>Salt Inspector.</i>

The Exporter of the Salt has now to present at the Custom House a Transshipping application (as per form below) countersigned by the Land Revenue Collector, or his Assistant, when the transshipment of the Salt proceeds, under the supervision of the superintendent of the Custom's Flotilla.

FORM OF TRANSHIPPING APPLICATION.

To,
 THE COLLECTOR OF CUSTOMS,
 Please permit to ship from the Salt Works in (*number*)
 Padows, the following quantity of loose Salt. Weighing
 Indian Maunds, value Rupees for
 exportation per (*name of Vessel and Commander.*)
 to

BOMBAY ;
 184 }

Signature.

After the foregoing has been done, the entry in detail at the Cus-

tom House of applications for the exportation of Salt, is the same as for other Articles.

No square rigged Vessel laden with Salt proceeding to any of the Hon'ble Company's Ports in India, can obtain a Port Clearance until a Certificate (as per form below) of the payment of duty on such Salt, has been presented at the Custom House, which is noted in red ink on the face of the duplicate Export Manifest at the time of Clearance being granted.

FORM OF CERTIFICATE FOR CALCUTTA.

Bombay Collector's Office, the 184

This is to Certify that has exported

on the day of 184 on the British

Captain to the undermentioned Salt,

on which no Drawback has been allowed.

On what Ship exported.	From whence imported.	Weight of Salt.	Description of Salt.	Rate of Duty paid on the Salt.	Total amount of Duty.	Remarks.

Collector.

The two following are forms of Certificates given for Salt Exported on small Craft to the Malabar Coast, and to the subordinate Ports of the Bombay Presidency.

FORM OF CERTIFICATE FOR THE MALABAR COAST.

Bombay Collector's Office, the 184

No.

This is to Certify that _____ has exported
 on the _____ day of 184 _____ on the British
 Tindal _____ to Malabar, the undermentioned Salt, on
 which no Drawback has been allowed.

On what Pattamar exported.	From whence imported.	Weight of Salt.	Description of Salt.	Rate of Duty paid.

Collector.

FORM OF CERTIFICATE FOR THE SUBORDINATE PORTS UNDER THE BOMBAY PRESIDENCY.

Bombay Collector's Office, 184

No.

This is to Certify that _____ has exported on the
 184 per Pattamary
 the undermentioned Salt on which Duty has been paid.

Quantity.	Quality.	Rate of Duty paid.

Collector.

Salt on which the excise duty of eight (8) annas per Indian Maund has been paid according to Act. XXVII. of 1837, is exempt from all other imposts on importation into any Port of the Bombay Presidency.

Exporters of Salt from Ports or places of manufacture in the Bombay Presidency for importation at Calcutta, must obtain and send with each cargo of Salt, a Certificate of the specific sums of duty

paid thereupon ; for which credit will be given at Calcutta : subject to the conditions provided.

Salt passing out of the Territories of a Native Chief, not subject to the Courts and Civil authorities of the Bombay Presidency, is liable to the duties fixed for Foreign Bottoms on entering the Territories of the Bombay Presidency.

Salt is allowed to be exported from any Port under the Presidency of Bombay, to any Port under the Government of Madras, without payment of the Excise duty leviable under Act XXVII. of 1837 ; provided the Exporter furnish the Collector of Land Revenue with good security for the payment of the said duty in the event of not producing Certificate of Import, within three months, as respects Exports to the Malabar Coast, and four months, as respects those to the Coast of Coromandel—from the date of Export.

Salt may be exported from any Port under this Presidency to the Ports of Cochin and Quilon, on payment of a duty of one anna per Indian Maund only, provided the Exporter furnish security to produce Certificates of Import from thence, within two months from the date of Export.

A reduced duty of a quarter anna per Indian Maund is levied on Salt exported from any Port under the Bombay Presidency, to any Port under the Madras Government, under the conditions specified in the Notification 20th June, 1838.

NOTE.—For special provisions regarding Salt. See Salt Act XXVII. of 1837.

RULES OBSERVED ON THE BONDING OF GOODS.*

A Manifest of the Goods intended for Bonding is to be made out the same as for Import Goods. See page 8.

* The only difference that exists between Goods Bonded and those entered for Importation, is, that the latter pay duty at the time of Import, while the former do not do so until the Goods are cleared from the Warehouses, either for exportation or importation. The duties on Goods warehoused are the same as those upon Import and Export respectively : Drawback however is claimable upon Goods, that are entitled thereto, when exported. Bonding exists at present but in name ; the principle, with the view to abolishing Drawback at Bombay has not yet been sanctioned by the Government of India, although the measure was strongly suggested by the late Mr. Bruce, and is considered highly desirable by the majority of the Mercantile Public of Bombay.

The Manifest is in the first instance compared and checked with the General Manifest, Cockets, &c., and is then countersigned by the Import Assistant in the usual way as for Goods imported.

When the Goods are intended for Bond in a Government Warehouse, the Manifest must be accompanied by an application as per following form.

FORM OF BONDING APPLICATION.

To

THE COLLECTOR OF CUSTOMS,

Sir,

Please to order the reception into the Government Warehouse of the undermentioned Goods, being of the growth or manufacture of _____ and arrived from _____ on the _____ Ship _____ whereof _____ is Commander, the Duty upon which Goods has been adjusted in the manner hereafter specified.

Mark & Number of Packages.	Description of Packages and Goods.	Contents of Goods.	Rate of Value of the Goods.	Amount Value of the Goods as ascertained & entered on the landing of the same.	Rate of duty both of Customs and Town duty.	Date and Number of Importation.	Specification of the particulars of Bonds if the duty upon the Goods has been Bonded.

BOMBAY;

18

}

(Signature.)

In cases of parties requiring to Bond Goods in Private Warehouses, a license for doing so must be applied for.

The Bond Deed agreeably to Form B. Act XXV. of 1836, is now filled up and signed by the Party bonding the Goods.

For rates of Warehouse Rent charged upon Packages Landed in the Government Godowns ; See Table annexed to the Bonding Act.

FORM OBSERVED FOR CLEARING GOODS FROM BOND.

When Goods are cleared for importation or exportation from Bond, an application as per form below is made out and delivered to the Warehousekeeper.

FORM OF APPLICATION.

To

THE COLLECTOR OF CUSTOMS,

Sir,

Please to order to be passed from the Warehouse the undermentioned Goods intended for Exportation by Sea on the British Ship Captain bound to
(or for internal consumption, or to be consigned to)
 the same having been entered in the Books of your office for the said Warehouse under No.

dated

by

Marks and Numbers of Cases B. and Co. (Name of the Goods) No. 1 to 4 ⊙ + ⊙ Sealed Warehoused for Exportation.	Four Cases of (Name of Goods, 1. Case, Box, Bale, or Parcel, containing (here insert the quantity in each Case.)
	1. Ditto. Ditto. ditto.
	1. Ditto. Ditto. ditto.
	1. Ditto. Ditto. ditto.
Four (Cases, Boxes, Bales or Parcels) Con- taining (total contents to be here inserted.)	

Custom House value of the above

Rupees

and please to receive the amount of duty bonded for the said Goods, by Bond No. dated

allowing Drawback for Exportation on British Bottoms

(Signed) Either by the Owner, Agent, or Consignee of the Goods.

The Warehousekeeper endorses on the back of the application the quantity cleared, with a report of the Warehouse rent due upon such Goods for the time they have been bonded.

The application is taken to the Bill writers, who prepare Bill for duties and Bill for Warehouse rent.

The application, and Bills for duty and rent, are now delivered to the Cashier, who receives the amount, and brings the same to account.*

The foregoing detail having been gone through, a Permit as for Goods imported or exported is presented to the Warehousekeeper, who checks the quantity of Goods cleared, and endorses the same on the back of the Permit.

If the Pass be for Wine or Spirits, it then goes to the Guager, who checks the contents with the Registry in his Book, and signs it.

The Cashier acknowledges the duty received.

The Head Clerk makes entry in his register of the quantity cleared.

The Contents are then cleared in the Import Register, and an order countersigned by the Collector, Deputy Collector or Assistant, is given for the Goods to pass.

Lastly the Pass note is presented to the Gatekeeper, who passes the Goods agreeably thereto.

NOTE.—Goods that are prohibited from being landed at the Town Bunder, cannot be received into Bond there, but must be Warehoused at or near the place they are allowed to land.

MUSJEEB BUNDER.

Rules to be observed for the Importation and Exportation of Goods at the Musjeed Bunder Custom House.

IMPORTS.

All goods to be landed and passed for Importation at the Musjeed Bunder, must be first entered at the Town Custom House, agreeably to the Rules detailed under the head of Imports in this book. †

* The same supervision in detail is observed in the entry and passing of Goods from Bond as for those otherwise Imported or Exported.

† Trifling Imports, not exceeding 100 Rupees value, are passed at the Musjeed Bunder on payment of duty, without previous entry at the Town Custom House, and for this purpose a Petty Customs account is kept, which is daily adjusted and paid into the Town Custom House, under an acknowledgement for the same.

The application taken out at the Town Custom House for Goods to be passed at the Musjeed Bunder, should be taken :—

1. To the Assistant Collector who signs it, certifying to the document being a fit one for entry, and that it is free from alterations or erasures of any kind on its presentment.

2 To the Register Clerk who enters the contents in his Register.

3. To the Assistant Collector, who examines and compares the Entry with the Pass note, and signs both.

4. To the weigher, who enters in his scale book the stated weight of such weighable goods as may be included therein.

This having been done the note is filed until further required.

The Searcher now selects out of the portion that may be landed of the given quantity, 10 per cent, or more for examination or weighing, as the case may be. The weighable goods being taken to the scales, and the weight registered under the entry previously made; which when the average of the whole has been taken, and the allowable tare deducted, is compared and checked with the given quantity, and if found to be in excess, or deficient, is represented to the Collector, to be dealt with according to the Custom House Regulations.

When the percentage or more of each lot of Goods has been weighed, the weigher grants a Permit as per following form.

FORM OF PERMIT.

MUSJEED BUNDER, No.

Gatekeeper

Permit to pass in Town for

Examiner,

Weigher,

Enterer,

Assistant Collector of Customs.

In this Permit the number of packages to be passed is inserted. After the Permit is signed by the Weigher and the Searcher, it is taken to the Register Clerk, who marks off in his Register the quantity contained in it, and signs the note.

The Permit and Register are then taken to the Assistant Collector, who compares them, and signs the Permit, which is an authority for the Goods to pass in the gates.

The Gatekeeper now passes the Goods agreeably to the contents of the Pass note.

Certificate Goods (not weighable) are subject to an examination, if packages are of the average sizes and descriptions, at the rate of 10 per cent, and should be passed separately from others.

Goods varying in kind and description, are examined wholly by the Searcher.

Goods upon which Customs deposits have been lodged, are all subject to examination and weighment, and when cleared in full, a report is made on the back of the original Pass note : signed respectively by the Inspector, Weigher, and Searcher, and countersigned by the Assistant, who also signs to the weights registered in the Scale Books. The Pass note so reported upon, is then sent to the Town Custom House for the purpose of check when the duties are adjusted.

The following Articles are not allowed to be landed at the Musjeed Bunder but may be landed at the places named.

Bricks and Tiles . . .	Carnac and Clare Bunders, and Colaba.
Cadjans	Carnac Bunder and Backbay.
Chunam	Carnac Bunder and Colaba.
Coals and Charcoal.	Apollo and Colaba Bunders, Carnac and Clare Bunders.
Fire-wood.	Juron and Chinch Bunders, Backbay, and under Belvidere hill.
Hay and Straw . . .	Mazagon Bunder, Carnac and Clare Bunders, and Boree Bunder.
Timber	Wady Bunder, Mazagon.

NOTE. — As the landing of these articles depends upon the places at which they are most required for building and other purposes, parties may obtain permission from the Collector for landing them at other places than those named, under special circumstances, to be mentioned in the application.

All Goods to be passed for Exportation at the Musjeed Bunder must be first entered at the Town Custom House, as detailed under the head of Exports.*

If the application be for Goods not subject to drawback, it is first taken to the Assistant, who signs an order for the Goods to pass the gates, under such examination as they may be subject to.†

When the application is for Goods claiming drawback, it is to be taken first to the Assistant, who by his signature orders the entry thereof in the Export Drawback Register.

The Inspector then makes entry of the note in the Drawback Register, and superintends the examination and weighing of the Goods, at the rate of 10 per cent, if the packages are of average sizes, and the whole, if not so.

When the contents of the Permit for Goods claiming drawback have been registered, the Searcher selects for weighment and inspection, 10 per cent of the quantity brought to the gates.

The Inspector then weighs and examines the Goods, entering the weight taken in his Register as a check against the given weight; and having signed the Pass note in proof thereof, sends the Pass and the Register to the Assistant, who signs the entry made, and writes off an order for the Goods to pass the gates.

The Gatekeeper passes the Goods agreeably to the contents of the Pass note: the Searcher selecting from time to time such percentage for weighment from the quantities brought to the gate, until the entire contents of the application originally given in are cleared.

* Trifling exports chargeable with duty, not exceeding 100 Rs. in value, are passed at the Musjeed Bunder without previous entry at the Town Custom House. All such duties, alike with those collected upon trifling Imports, are daily paid into the Town Custom House.

† Goods entitled to free entry by having produced at the Town Custom House proof of import and payment of duty, are examined at the rate of 10 per cent: duty Goods are examined wholly.

RATES OF DUTY ON GOODS EXPORTED BY SEA FROM BOMBAY.

Enumeration of Goods.	On British Bottoms.	On Foreign Bottoms
COTTON. — Having paid duty on its Import into Bombay, as provided in Schedule A. Act I. of 1838, or which has been imported under Certificate of having paid duty at the place from whence it was brought*	Free.	9 Annas per Indian Maund.
SALT. †	8 Annas per Indian Maund.	8 Annas per Indian Maund.
TOBACCO — Imported but not cleared for internal consumption from the Custom House warehouses.	9 Rupees per Indian Maund.	9 Rupees per Indian Maund.
DO. — Having been cleared on Import for internal consumption, and not producing proof of Import duty having been paid.	1 Rs. 8 Annas per Indian Maund.	1 Rs. 8 Annas per Indian Maunds.
ALL Articles the produce or manufacture of the Island. ‡	3 Per Cent upon the value.	6 Per Cent upon the value.
DITTO — The produce or manufacture of the continent of India, not producing proof of Import duty having been paid thereon.	3 Per Cent ditto.	6 Per Cent ditto
DITTO — The produce or manufacture of other places (except Great Britain) not producing proof of duty having been paid thereon.	3 Per Cent ditto.	6 Per Cent ditto.

* Cotton exported in British Bottoms to Europe, the United States of America or to any British possessions in America, is allowed a refund of the whole amount of the duty which may have been previously paid upon it, either at Bombay or at the port or place from whence it was imported under Certificate.

When exported to other places, the duties paid Import are retained, and the levy of duty stands as quoted.

† The excise duty on salt is to be paid to the Collector of Land Revenue, from whom a Certificate must be obtained before the shipment of salt can take place.

‡ Such Articles include, besides the produce of the Island, all manufactured Articles, whether they be manufactured from materials originally imported, or from those of the actual growth or produce of the Island.

All the Cranes at the different hoisting places, except the two large Wheel Cranes on the Custom House Pier, are available for use to the public : the Custom's Department seeing that nothing like a monopoly of them by the Muccadums takes place.*

• The two Wheel Cranes on the Custom House Pier are the property of Government. They are farmed out annually, and Dadabhoj Rustomjee Patell is the present proprietor, who is authorized to charge for their use according to the following rates :

RATE OF CHARGES FOR RAISING GOODS WITH THE TWO WHEEL CRANES ON THE CUSTOM HOUSE BUNDR.			
	Rupees.	Annas	Pies.
For hoisting large Spars, each	2	0	0
An Anchor under 20 Cwt.,	0	8	0
Ditto above 20 Cwt.,	1	0	0
A Gun under Ditto	0	8	0
Ditto . . above Ditto	1	0	0
A Large Bale	0	4	0
A Small Ditto, or Cask	0	2	0
A Horse	0	4	0
A Carriage, or large Case	0	4	0
For small Packages, each	0	1	0

TABLES OF WEIGHTS.

The weights entered for duty at the Bombay Custom House, are as follow :

All articles from Great Britain to be entered according to the English weight.

Articles from China in like manner in China weight.

Articles the produce or manufacture of the Continent of India in the Indian Maund Weight.

For articles from Great Britain the English measure of weight is the,—

* A question having arisen as to the proprietary right of the four Cranes on the Custom House Bunder, opposite the Apollo Cotton Screws, the matter was referred to the Honorable Company's Law Officer, who decided that the same were the property of Government. These Cranes therefore alike with the others, are open to the public.

TABLES OF WEIGHTS.

AVOIRDUPOIS WEIGHT.

- 16 Drams = 1 Ounce ——— = 437½ Grains.
- 16 Ounces = 1 Pound (lb.) = 7000 ———
- 28 Pounds = 1 Quarter (qr.)
- 4 Quarter = 1 Hundred weight (Cwt.)
- 20 Cwt. = 1 Ton.

INDIAN WEIGHT.

- 180 Grains Troy = 1 Tola.
- 5 Tolas, or 900 Grains Troy = 1 Chittack.
- 16 Chittacks, or 14,400 Grains Troy = 1 Seer.
- 40 Seers = 1 Maund.

The conversion of the one into the other.

INDIAN MAUNDS.				AVOIRDUPOIS WEIGHT.					
Troy Grains.	Chittacks.	Seers.	Maunds.	Tons.	Cwt.	Qrs.	Pounds	Ounces.	Drams.
900 =	1		Equal to					2 ² / ₃₅ or	32 ³² / ₃₅
14,000 =	16 =	1					2 ² / ₃₅ or	32 ³² / ₃₅ or	526 ²² / ₃₅
5,76,000 =	640 =	40 =		1	0 ⁹ / ₂₄₅ or	0 ³⁶ / ₄₉ or	2 ¹⁶ / ₄₉ or	82 ² / ₇ or	1316 ⁴ / ₇ or	21,065 ^{1}/_{7}

NOTE.—1 Maund of 5,76,000 Grains Troy, is exactly equal to 82 ²/₇ lbs. Avoirdupois or 82,285714 decls.

As many of the Articles from Great Britain are chargeable with duty upon the Indian weight, the English weight must be reduced to it for settlement of duty on such Articles, and the following Rule will be found to afford ready facility to the Custom's Department and the Merchant, for converting the English weight into the Indian weight; as an example of which:

Require the Indian weight of 25 Tons. 10 Cwt. 1 qr. 26 lb. and refer to the Table, when the result will be as follows:—

Tons.	Cwt.	Qr.	Lbs.	Maunds.	Seers.	Chittacks.	Tolas.	Grs.
25	..	..	..	is	680	22	3	140
	10	..	..	—	13	24	7	100
		1	..	—	..	13	9	160
			26	—	..	12	10	20
<hr/>								
25	10	1	26	=	694	32	14	60

Table rendering the English Avoirdupois weight into British Indian weight, from 1 lb. to 1000 Tons.

Lbs.	Indian Weight.					Cwt.	Qrs.	lbs.	Indian Weight.					Tons.	Indian Weight.				
	Seers.	Chittacks.	Tolas.	Grains.					Mauuds.	Seers.	Chittacks.	Tolas.	Grains.		Mauuds.	Seers.	Chittacks.	Tolas.	Grains.
1		7	3	160	0	0	26	0	12	10	1	20	1	27	8	14	1	20	
2		15	2	140	0	0	27	0	13	2	0	0	2	54	17	12	2	40	
3	1	7	1	120	0	1	0	0	13	9	3	160	3	81	26	10	3	60	
4	1	15	0	100	0	2	0	0	27	3	2	140	4	108	35	8	4	80	
5	2	6	4	80	0	3	0	1	0	13	1	120	5	136	4	7	0	100	
6	2	14	3	60	1	0	0	1	11	7	0	100	10	272	8	14	1	20	
7	3	6	2	40	2	0	0	2	28	14	1	20	15	408	13	5	1	120	
8	3	14	1	20	3	0	0	4	3	5	1	120	20	544	17	12	2	40	
9	4	6	0	0	4	0	0	5	17	12	2	40	25	680	22	2	2	140	
10	4	13	3	160	5	0	0	6	32	3	2	140	30	816	26	10	3	60	
11	5	5	2	140	6	0	0	8	6	10	3	60	35	952	31	1	3	160	
12	5	13	1	120	7	0	0	9	21	1	3	160	40	1088	35	8	4	80	
13	6	5	0	100	8	0	0	10	35	8	4	80	45	1225	0	0	0	0	
14	6	12	4	80	9	0	0	12	10	0	0	0	50	1361	4	7	0	100	
15	7	4	3	60	10	0	0	13	24	7	0	100	100	2722	8	14	1	20	
16	7	12	2	40	11	0	0	14	38	14	1	20	150	4083	13	5	1	120	
17	8	4	1	20	12	0	0	16	13	5	1	120	200	5444	17	12	2	40	
18	8	12	0	0	13	0	0	17	27	12	2	40	250	6805	22	3	2	140	
19	9	3	3	160	14	0	0	19	2	3	2	140	300	8166	26	10	3	60	
20	9	11	2	140	15	0	0	20	16	10	3	60	350	9527	31	1	3	160	
21	10	3	1	120	16	0	0	21	31	1	3	160	400	10888	35	8	4	80	
22	10	11	0	100	17	0	0	23	5	8	4	80	450	12250	0	0	0	0	
23	11	2	4	80	18	0	0	24	20	0	0	0	500	13611	4	7	0	100	
24	11	10	3	60	19	0	0	25	34	7	0	100	1000	27222	8	14	1	20	
25	12	2	2	40															

NOTE.—For ordinary Custom House purposes the lowest denomination in this table, is the Chittack,—The Tola and Grain being only required for the weighing of Gold, Silver, Coral, Musk, and the like valuable Articles.

Table rendering the British Indian weight into English Avoirdupois weight from 1 Seer to 5000 Indian Maunds.

Indian Seers.	Avoirdupois Weight.				Indian Maunds.	Avoirdupois Weight.					
	qr.	lb.	oz.	dr.		Tons.	cwt	qr.	lb.	oz.	dr.
1		2		14	1			2	26	4	9
2		4	1	13	2	1	1	24	9	2	
3		6	2	11	3	2	0	22	13	11	
4		8	3	10	4	2	3	21	2	4	
5		10	4	9	5	3	2	19	6	13	
6		12	5	7	6	4	1	17	11	6	
7		14	6	6	7	5	0	16	0	0	
8		16	7	5	8	5	3	14	4	9	
9		18	8	3	9	6	2	12	9	2	
10		20	9	2	10	7	1	10	13	11	
11		22	10	0	11	8	0	9	2	4	
12		24	10	15	12	8	3	7	6	13	
13		26	11	14	13	9	2	5	11	6	
14	1	0	12	12	14	10	1	4	0	0	
15	1	2	13	11	15	11	0	2	4	9	
16	1	4	14	10	16	11	3	0	9	2	
17	1	6	15	8	17	12	1	26	13	11	
18	1	9	0	7	18	13	0	25	2	4	
19	1	11	1	5	19	13	3	23	6	13	
20	1	13	2	4	20	14	2	21	11	6	
21	1	15	3	3	21	15	1	20	0	0	
22	1	17	4	1	22	16	0	18	4	9	
23	1	19	5	0	23	16	3	16	9	2	
24	1	21	5	15	24	17	2	14	13	11	
25	1	23	6	13	25	18	1	13	2	4	
26	1	25	7	12	26	19	0	11	6	13	
27	1	27	8	10	27	19	3	9	11	6	
28	2	1	9	9	28	1	0	2	8	0	
29	2	3	10	8	29	1	1	6	4	9	
30	2	5	11	6	30	1	2	0	4	9	
31	2	7	12	5	31	1	2	3	2	13	
32	2	9	13	4	32	1	3	2	1	2	
33	2	11	14	2	33	1	4	0	27	6	
34	2	13	15	1	34	1	4	3	25	11	
35	2	16	0	0	35	1	5	2	24	0	
36	2	18	0	14	36	1	6	1	22	4	
37	2	20	1	13	37	1	7	0	20	9	
38	2	22	2	11	38	1	7	3	18	13	
39	2	24	3	10	39	1	8	2	17	2	

Indian Maund.	Avoirdupois Weight.						Indian Maund.	Avoirdupois Weight.					
	tons.	cwt.	qr.	lb.	oz.	dr.		tons.	cwt.	qr.	lb.	oz.	dr.
40	1	9	1	15	6	13	77	2	16	2	8	0	0
41	1	10	0	13	11	6	78	2	17	1	6	4	9
42	1	10	3	12	0	0	79	2	18	0	4	9	2
43	1	11	2	10	4	9	80	2	18	3	2	13	11
44	1	12	1	8	9	2	81	2	19	2	1	2	4
45	1	13	0	6	13	11	82	3	0	0	27	6	13
46	1	13	3	5	2	4	83	3	0	3	25	11	6
47	1	14	2	3	6	13	84	3	1	2	24	0	0
48	1	15	1	1	11	6	85	3	2	1	22	4	9
49	1	16	0	0	0	0	86	3	3	0	20	9	2
50	1	16	2	26	4	9	87	3	3	3	18	13	11
51	1	17	1	24	9	2	88	3	4	2	17	2	4
52	1	18	0	22	13	11	89	3	5	1	15	6	13
53	1	18	3	21	2	4	90	3	6	0	13	11	6
54	1	19	2	19	6	13	91	3	6	3	12	0	0
55	2	0	1	17	11	6	92	3	7	2	10	4	9
56	2	1	0	16	0	0	93	3	8	1	8	9	2
57	2	1	3	14	4	9	94	3	9	0	6	13	11
58	2	2	2	12	9	2	95	3	9	3	5	2	4
59	2	3	1	10	13	11	96	3	10	2	3	6	13
60	2	4	0	9	2	4	97	3	11	1	1	11	6
61	2	4	3	7	6	13	98	3	12	0	0	0	0
62	2	5	2	5	11	6	99	3	12	2	26	4	9
63	2	6	1	4	0	0	100	3	13	1	24	9	2
64	2	7	0	2	4	9	200	7	6	3	21	2	4
65	2	7	3	0	9	2	300	11	0	1	17	11	6
66	2	8	1	26	13	11	400	14	13	3	14	4	9
67	2	9	0	25	2	4	500	18	7	1	10	13	11
68	2	9	3	23	6	13	600	22	0	3	7	6	13
69	2	10	2	21	11	6	700	25	14	1	4	0	0
70	2	11	1	20	0	0	800	29	7	3	0	9	2
71	2	12	0	18	4	9	900	33	1	0	25	2	4
72	2	12	3	16	9	2	1000	36	14	2	21	11	6
73	2	13	2	14	13	11	2000	73	9	1	15	6	13
74	2	14	1	13	2	4	3000	110	4	0	9	2	4
75	2	15	0	11	6	13	4000	146	18	3	2	13	11
76	2	15	3	9	11	6	5000	183	13	1	24	9	2

NOTE.—It has not been thought necessary to include in these Tables a lower denomination than the Dram, which will fully serve for the practical purposes for which the Tables may be required for Custom House transactions.

EXAMPLE.

REQUIRED THE ENGLISH WEIGHT OF 450 INDIAN MAUNDS.

Maunds.	Tons.	Cwt.	Qr.	Lbs.	Oz.	Dr.
400	is	14	13	3	14	4 9
50		1	16	2	26	4 9
<u>450</u>		<u>16</u>	<u>10</u>	<u>2</u>	<u>12</u>	<u>9 2</u>

The following are simple and accurate Rules for the conversion of new Indian weight into Avoirdupois weight, and vice versa :—

Rule I.—To convert Indian weight into Avoirdupois weight.

1 Multiply the weight in Seers by 72, and divide by 35 : the result will be the weight in Pounds Avoirdupois.

2 or, Multiply the weight in Maunds by 36, and divide by 49 : the result will be the weight in cwt. Avoirdupois.

Rule II.—To convert Avoirdupois weight into Indian weight.

1 Multiply the weight in Pounds Avoirdupois by 35, and divide by 72 : the result will be the weight in Seers.

2 or, Multiply the weight in cwt. by 49, and divide by 36 : the result will be the weight in Maunds.

The old weights of the Bombay Presidency, of China, and England, compared with the new Indian Maunds introduced by Regulation VII. of 1833, are thus exhibited :

	Lbs.	Decimals.		Mds.	Decimals.		
The Bombay Maund of 40 Seers	28	.	}	2	938775		
Ditto 42 Seers	29	400000				2	798833
The Surat Maund of 40 Seers	37	333333	}	2	204081		
Ditto 41 Seers	38	266666				2	150323
			Of which the Indian Maund of lbs.				
Ditto 42 ditto	39	200000	Av. 82 2-7th, or lbs.				
Ditto 43 ditto	40	366666	Av. 82, 285714				
Ditto 44 ditto	41	066666	decimals, contains .				
				2	003710		
The Bombay Candy of 20 Maunds	560	.	}	6	805555		
Ditto 21 ditto	588	.				7	145833
Ditto 22 ditto	616	.				7	486111
The Surat Candy of 20 Maund	746	666666	}	9	074074		
Ditto 21 ditto	784	.				lbs. Avoirdupois	
Ditto 22 ditto	821	333333				82 2-7th, or lbs. A-	
The China Pecul	133	333333				voirdps. 82, 285714	
			decimals				
The English cwt	112	.		1	361111		
The English ton of 20 cwt.	2240	.		27	222220		

Table rendering the China Pecul of 133 | 1-3rd lbs.* in the British Indian weight from 1 Pecul to 6,000.

Peculs.	Indian Maunds.	Seers.	Chittacks.	Tolas.	Peculs.	Indian Maunds.	Seers.	Chittacks.	Tolas.	Peculs.	Indian Maunds.	Seers.	Chittacks.	Tolas.
1	1	24	13	0	39	63	7	15	1	77	124	31	1	2
2	3	9	10	1	40	64	32	12	1	78	126	15	14	2
3	4	3	7	1	41	66	17	9	2	79	128	0	11	3
4	6	19	4	2	42	68	2	6	2	80	129	25	8	3
5	8	4	1	2	43	69	27	3	3	81	131	10	5	4
6	9	28	14	3	44	71	12	0	4	82	132	35	3	0
7	11	13	11	3	45	72	36	13	4	83	134	20	0	0
8	12	32	8	4	46	74	21	11	0	84	136	4	13	0
9	14	23	6	0	47	76	6	8	0	85	137	29	10	1
10	16	8	3	0	48	77	31	5	1	86	139	14	7	1
11	17	33	0	4	49	79	16	2	1	87	140	39	4	2
12	19	17	13	1	50	81	0	15	2	88	142	24	1	3
13	21	2	10	2	51	82	25	12	2	89	144	8	14	3
14	22	27	7	2	52	84	10	9	3	90	145	33	11	4
15	24	12	4	3	53	85	35	6	3	91	147	18	8	4
16	25	37	1	3	54	87	20	3	4	92	149	3	6	0
17	27	21	14	4	55	89	5	1	0	93	150	28	3	
18	29	6	12	5	56	90	29	14	0	94	152	13	0	1
19	30	31	9	0	57	92	14	11	1	95	153	37	13	1
20	32	16	6	0	58	93	39	8	1	96	155	22	10	2
21	34	1	3	1	59	95	24	5	2	97	157	7	7	3
22	35	26	0	2	60	97	9	2	2	98	158	32	4	3
23	37	10	13	2	61	98	33	15	3	99	160	17	1	4
24	30	36	10	3	62	100	18	12	3	100	162	1	14	4
25	40	20	7	3	63	102	3	9	4	200	324	3	13	4
26	42	5	4	4	64	103	28	7	0	300	486	5	12	3
27	43	30	1	4	65	105	13	4	0	400	648	7	11	3
28	45	14	15	0	66	106	38	1	1	500	810	9	10	2
29	46	35	12	0	67	108	22	14	1	600	972	11	9	2
30	48	24	9	1	68	110	7	11	2	700	1134	13	8	1
31	50	9	6	1	69	111	32	8	2	800	1296	15	7	1
32	51	34	3	2	70	113	17	5	3	900	1458	17	6	0
33	53	19	0	3	71	115	2	2	3	1000	620	19	5	0
34	55	3	13	3	72	116	26	15	4	2000	3240	38	10	0
35	56	28	10	4	73	118	11	12	4	3000	4861	17	15	0
36	58	13	7	4	74	119	36	10	0	4000	6481	37	4	1
37	59	38	5	0	75	121	21	6	4	5000	8102	16	9	2
38	61	23	2	0	76	123	6	4	1	6000	9722	35	14	2

* A Pecul is 100 Catties in China weight, a Table of which it has not been thought necessary to introduce in the present one.

MEASURE OF SOLIDITY.

1728 Cubic inches = 1 Cubic foot.

By this measure are measured all things that have length breadth and depth.

IMPERIAL MEASURE OF CAPACITY.

4 Gills = 1 Pint $34\frac{2}{3}$ Cubic Inches nearly.

2 Pints = 1 Quart $69\frac{1}{3}$ Do. Do.

4 Quarts = 1 Gallon $277\frac{1}{4}$ Do. Do.

The Imperial Gallon contains exactly 10lbs. Avoirdupois of pure water.

20 Per Cent is the difference between the old and Imperial Gallon, that is, 100 Gallons old measure is 80 Gallons Imperial.

The following are the denominations of liquids.

BEER.

Fifkin of 9 Gallons. Kilderkin of 18 do.

Barrel of 36 do. Hogshead of 54 do.

Butt of 108 do.

WINE AND SPIRITS.

Anker, Runlet, Tierce, Hogshead, Puncheon, Pipe, Butt, and Tan, but these may be considered rather as the names of the Casks in which such commodities are imported, than as expressing any definite number of gallons. All such are gauged for the levy of duty.

	Cubic Inches.	Decls.
The Old Wine Gallon contained	231	—
The Imperial Gallon contains	277	- 274

Therefore,

	Decimals.
100 Old Wine Gallons, contain of Im. Gallons	83,31109

And

100 Imp. Gallons, contain of Old Wine Gallons	120,0320
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A TABLE SHOWING THE RELATIVE PROPORTION OF THE OLD GALLON TO THE IMPERIAL GALLON,
CALCULATED FROM 1 TO 252 GALLONS.

Old Gallons.	Imperial Gallons.	Old Gallons.	Imperial Gallons.	Old Gallons.	Imperial Gallons.	Old Gallons.	Imperial Gallons.	Old Gallons.	Imperial Gallons.	Old Gallons.	Imperial Gallons.	Old Gallons.	Imperial Gallons.	Old Gallons.	Imperial Gallons.	Old Gallons.	Imperial Gallons.	Old Gallons.	Imperial Gallons.
1	5-6th	21	17 3-6th	41	34 1-6th	61	50 5-6th	81	67 8-6th	101	84 1-6th	121	100 5-6th						
2	1 4-6th	22	18 2-6th	42	35	62	51 4-6th	82	68 2-6th	102	85	122	101 4-6th						
3	2 3-6th	23	19 1-6th	43	35 5 6th	63	52 3-6th	83	69 1-6th	103	85 5-6th	123	102 3-6th						
4	3 2-6th	24	20	44	36 4-6th	64	53 2-6th	84	70	104	86 4-6th	124	103 2-6th						
5	4 1-6th	25	20 5-6th	45	37 3-6th	65	54 1-6th	85	70 5-6th	105	87 3-6th	125	104 1-6th						
6	5	26	21 4-6th	46	38 2-6th	66	55	86	71 4-6th	106	88 2-6th	126	105						
7	5 5-6th	27	22 3-6th	47	39 1-6th	67	55 5-6th	87	72 3-6th	107	89 1-6th	127	105 5-6th						
8	6 4-6th	28	23 2-6th	48	40	68	56 4-6th	88	73 2-6th	108	90	128	106 4-6th						
9	7 3-6th	29	24 1-6th	49	40 5-6th	69	57 3-6th	89	74 1-6th	109	90 5-6th	129	107 3-6th						
10	8 2-6th	30	25	50	41 4-6th	70	58 2-6th	90	75	110	91 4-6th	130	108 2-6th						
11	9 1-6th	31	25 5 6th	51	42 3-6th	71	59 1-6th	91	75 5-6th	111	92 3-6th	131	109 1-6th						
12	10	32	26 4-6th	52	43 2-6th	72	60	92	76 4-6th	112	93 2-6th	132	110						
13	10 5-6th	33	27 3-6th	53	44 1-6th	73	60 5-6th	93	77 3-6th	113	94 1-6th	133	110 5-6th						
14	11 4-6th	34	28 2-6th	54	45	74	61 4-6th	94	78 2-6th	114	95	134	111 4-6th						
15	12 3-6th	35	29 1-6th	55	45 5-6th	75	62 3-6th	95	79 1-6th	115	95 5-6th	135	112 3-6th						
16	13 2-6th	36	30	56	46 4-6th	76	63 2-6th	96	80	116	96 4-6th	136	113 2-6th						
17	14 1-6th	37	30 5-6th	57	47 3-6th	77	64 1-6th	97	80 5-6th	117	97 3-6th	137	114 1-6th						
18	15	38	31 4-6th	58	48 2-6th	78	65	98	81 4-6th	118	98 2-6th	138	115						
19	15 5-6th	39	32 3-6th	59	49 1-6th	79	65 5-6th	99	82 3-6th	119	99 1-6th	139	115 5-6th						
20	16 4-6th	40	33 2-6th	60	50	80	66 4-6th	100	83 2-6th	120	100	140	116 4-6th						

A TABLE SHOWING THE RELATIVE PROPORTION OF THE OLD GALLON TO THE IMPERIAL GALLON.

Old Gallons.	Imperial Gallons.	Old Gallons.	Imperial Gallons.	Old Gallons.	Imperial Gallons.	Old Gallons.	Imperial Gallons.	Old Gallons.	Imperial Gallons.	Old Gallons.	Imperial Gallons.	Old Gallons.	Imperial Gallons.	Old Gallons.	Imperial Gallons.	Old Gallons.	Imperial Gallons.
141	117 3-6th	161	134 1-6th	181	150 5-6th	201	167 3-6th	221	184 1-6th	241	200 5-6th						
142	118 2-6th	162	135	182	151 4-6th	202	168 2-6th	222	185	242	201 4-6th						
143	119 1-6th	163	135 5-6th	183	152 3-6th	203	169 1-6th	223	185 5-6th	243	202 3-6th						
144	120	164	136 4-6th	184	153 2-6th	204	170	224	186 4-6th	244	203 2-6th						
145	120 5-6th	165	137 3-6th	185	154 1-6th	205	171 5-6th	225	187 3-6th	245	204 1-6th						
146	121 4-6th	166	138 2-6th	186	155	206	171 4-6th	226	188 2-6th	246	205						
147	122 3-6th	167	139 1-6th	187	155 5-6th	207	172 3-6th	227	189 1-6th	247	205 5-6th						
148	123 2-6th	168	140	188	156 4-6th	208	173 2-6th	228	190	248	206 4-6th						
149	124 1-6th	169	140 5-6th	189	157 3-6th	209	174 1-6th	229	190 5-6th	249	207 3-6th						
150	125	170	141 4-6th	190	158 2-6th	210	175	230	191 4-6th	250	208 2-6th						
151	125 5-6th	171	142 3-6th	191	159 1-6th	211	175 5-6th	231	192 3-6th	251	209 1-6th						
152	126 4-6th	172	143 2-6th	192	160	212	176 4-9th	232	193 2-6th	252	210						
153	127 3-6th	173	144 1-6th	193	160 5-6th	213	177 3-6th	233	194 1-6th								
154	128 2-6th	174	145	194	161 4-6th	214	178 2-6th	234	195								
155	129 1-6th	175	145 5-6th	195	162 3-6th	215	179 1-6th	235	195 5-6th								
156	130	176	146 4-6th	196	163 2-6th	216	180	236	196 4-6th								
157	130 5-6th	177	147 3-6th	197	164 1-6th	217	180 5-6th	237	197 3-6th								
158	131 4-6th	178	148 2-6th	198	165	218	181 4-6th	238	198 2-6th								
159	132 3-6th	179	149 1-6th	199	165 5-6th	219	182 3-6th	239	199 1-6th								
160	133 2-6th	180	150	200	166 4-6th	220	183 2-6th	240	200								

RULE FOR CONVERTING THE OLD MEASURE INTO THE NEW OR IMPERIAL MEASURE.

The old Wine measure multiplied by 5 and divided by 6, will give Imperial measure. And Imperial measure may be converted into the old Wine measure, by reversing the operation, viz. by multiplying by 6, and dividing by 5.

CLASSIFICATION OF GOODS.

The following Classification of the chief articles imported into and exported from Bombay is here introduced as a guide to the making out of Private Manifests. It was framed expressly for this work, and the compiler would recommend the particular attention of the mercantile public to it; for upon the correctness of the entries of such articles (especially of those classed under headings) in the Custom House Registers, depends the usefulness of the trade reports, for commercial reference and information.

Alkali, (Sajeekhar.)

Alum:

China.

Cutch and Scinde.

APPAREL AND HOSIERY:

Apparel, Mens' and Boys.'

Boots and Shoes.

Hats and Caps.

Gloves and Mittens.

Stockings and Socks.

Drawers and Shirts.

Other sorts of Hosiery.

ALE AND BEER:

Alsopp.

Bass.

Elliot.

Hodgson.

ALE AND BEER:

Ind and Smith.

Other makers.*

Arrowroot.

Beads:

Pound, Europe.

China of all kinds.

Other sorts (not Cornelians.)

Buttoonuts for necklaces.

Betelnut.

Books, Maps, and Pamphlets.

Brass leaf: (Orsidue.)

Europe.

China.

Blacking.

BRAZIERY:

Brass ware.

* The maker's name should in all instances be given in the Private Manifest.

BRAZIERY:

- Copper ware.
- Japanned ware.
- Pewter ware.
- Tin ware.

Bangles:

- China.
- Country.

Carriages of all kinds, carriage furniture and trimmings.

Chalk.

China ware.

Cider and Perry.

Coals.

Cocoanuts.

Coffee:

- Mocha.
- Other sorts.

CONFECTIONERY:

- Brandy-fruits.
- Candied ditto.
- China preserves.
- Honey.
- Jams and Jellies.
- Lemonade and Syrup.
- Raspberry Vinegar.
- Spruce, essence of
- Sweetmeats of all kinds.
- Vegetable Syrup.

Copperas. (Heracuses.)

Coral:

- Beads.
- Other sorts.

Corks.

Cornelians or Agates of all descriptions.

Cotton.

Cowries.

Clocks.

CABINET WARE:

- Billiard tables.
- Bagatelle ditto.
- Bird cages.
- Coffin furniture.
- Cabinet furniture.
- Dressing cases.
- Lacquered ware.
- Toys.
- Trunks and Boxes.
- Writing desks.
- Work boxes.
- Upholstery.

Cuppas and Duppas.

CUTLERY:

- Knives and Forks.
- Razors and Penknives.
- Scissors and Corkscrews.
- Surgical Instruments.
- Needles, and other cutlery articles.

DRUGS:

- Abeer.
- Agurbuty.
- Akulkarah.
- Aloes:
 - Socotra.
 - Other sorts.
- Anvelcaty
- Arsenic:
 - Hurtal.
 - Soomal.
- Assundroot.
- Assafœtida. (Hingra.)
- Atwickully.
- Azma:
 - Seeds.
 - Flowers.
- Amulsaraw.

DRUGS:

Bhang.
 Buzgund.
 Bodar.
 Brass Capoor:
 Fine
 Coarse.
 Brimstone.
 Borax:
 Refined (Cudiakur)
 Unrefined (Tincul.)
 Camphor:
 China,
 Refined.
 Capilla.
 Capoorcatchery:
 China.
 Malabar.
 Caskey.
 Cassia Fistula.
 Cubebs.
 China root.
 Columbo root.
 Creat.
 Cuddoo.
 Cow Bezoar.
 Dhowry flowers.
 Decamalee.
 Dragon's blood (Heradecun.)
 Downa. (Wormwood)
 Esburgh or Isparuck.
 Ekroo.
 Goazaban. (Ox tongue).
 Godavez. (Calumus Aromaticus.)
 Gambier.
 Gambooge. (Ravencheny)
 Serah.)
 Goozur.

DRUGS:

Gockroo.
 Gowla:
 With shells.
 Without shells.
 Hemuz.
 Hurtakey. (Myrabolums.)
 Jamulgota.
 Jercathera. (Nux-vomica.)
 Jutamasy. (Spikenard)
 Kermaney:
 Fine.
 Coarse.
 Kudée Ebramee.
 Kereshall.
 Kewdazhur. (Orris-root.)
 Koyful. (Coculus Indicus.)
 Liquorice:
 Root. (Jettamund.)
 Juice. (Jettamund Serah.)
 Long Pepper, viz:
 Indian.
 Eastern.
 Root.
 Lother.
 Morudsing.
 Moth.
 Moosley.
 Moortooth. (Vitriol.)
 Paluspapdy.
 Pachuck. (Coorplate.)
 Pudwas.
 Patch leaves. (Lavender
 flowers.)
 Rhubarb.
 Rose flowers.
 Rose maloez. (Sillarus.)
 Ramputree.
 Ravencheny.

DRUGS:

Senna.
 Soorma. (Antimony.)
 Soorungee.
 Sunchul.
 Sunchora. (Potash.)
 Sunkjeeroo.
 Saffron: (Kessur.)
 Europe.
 China.
 Persian.
 Jamulputree.
 Vanslochun.
 Vasnuck.
 Wookcomba.
 Vascapoor. (Corrosive-Sub-
 limate.)
 Fine.
 Coarse.

DYES:

Béilama (Marking nuts.)
 Coa:
 Fine.
 Coarse.
 Cochineal.
 Galingals:
 China.
 Other places.
 Gall nuts:
 Persian.
 Indian.
 Munjeet (Madder.)
 Pewdy.
 Sapan or Brazil wood:
 Eastern.
 Country.
 Safflower; (Kussum)
 Bengal.
 Guzerat.
 Ghaty.

DYES:

Sal Ammoniac. (Nowsagur.)
 Turmeric. (Ámba.)
 Bengal.
 Malabar.

EARTHS:

Cauth. (Terra Japonica.)
 Gopechundun.
 Ochre:
 Red and White.
 Yellow.
 Sonageroo.

EDIBLE:

Amboosee.
 Cocum.
 Chillies.
 Ghee.
 Garlic.
 Hing.
 Tamarinds:
 without seeds.
 with do.

Earthenware.

Fowling Pieces, Rifles and Pistols.
 Fireworks.
 Felt.
 Flints.
 Furniture.

FRUITS:

Almonds.
 Cajoonuts.
 Currants.
 Dates.
 Figs.
 Kismiss.
 Moura.
 Pistachio Nuts.
 Prunes.
 Raisins.

FRUITS:

Spanish Nuts.
Walnuts.

GLASS:

Bottles, empty Wine.
Soda water.
Other sorts.
• • Crown glass.
Glass ware.
Glass chandeliers and shades.
• Looking glass.
Plate ditto.
Other description of glass.

Gunpowder:

Cask.
Cannister.

GUMS:

Animi.
Ammonia.
Arabic.
B'dellium.
Benjamin. (Frankincense.)
Copal. (Chundroos.)
Indian.
Mastic.
Myrrh.
Fine (Herabole.)
Coarse (Bysabole.)
Olibanum.
Other sorts.

Grain, according to the enumeration in the tariff table.

Gunnies.

Ganza.

HARDWARE OR IRON MONGERY:

Agricultural implements.
Cooking utensils.

HARDWARE OR IRON MONGERY:

Hinges, Nails, and Screws.
Locks and Bolts.
Scales and Weights.
Tools of all kinds.
Other like manufactured Iron articles.

Hemp.

Horns:

Buffaloe.
Deer.
Rhinocerus. (Gyndasing.)

Hides and Skins:

British. { Raw.
 { Dressed.
Foreign. { Raw.
 { Dressed.

Horses.

Indigo:

Bengal.
Cutch and Scinde.

Ivory:

Elephants' teeth.
Sea Horse do.

Jewellery, Enamel-ware and Watches.

LIQUEURS:

Cherry Brandy.
Rum Shrub.
Anizette.
Curacao.
Moraschino.
Noyeau, &c.

Lamitta.

Lac:

Shell.
Seed.
Stick.

Leather:

- Dressed for shoes &c.
- Morocco skins.
- Patent leather.
- Pump leather.

Medicines:

- Comprising all articles of medicines or drugs sold by Druggists, and not included under the head of Drugs.

Marble slabs and ornaments.**MILITARY AND NAVAL APPOINTMENTS:**

- Swords and Sword knots, and belts.

- Epaulettes.

- Gold and Silver lace, British.

- Buttons and Trimmings.

- Officers' made up Apparel.

MILLINERY AND HABERDASHERY:

- Ribbons and Trimmings.

- Lace and Net.

- Artificial flowers.

- Shawls and Handkerchiefs.

- Thread and Tape.

- Ladies' and Childrens' Apparel.

MARINE STORES:

- Coir and Coir rope.

- Cordage.

- Canvas and Vitry.

- Dammer.

- Line and Twine.

- Masts and Spars.

- Pitch and Tar.

- Turpentine.

Mats:

- China.

- Bengal.

Musical Instruments:

- Include all musical instruments, from the smallest to the largest made.

Mathematical Instruments:

- Theodolites.

- Plane Tables.

- Circumferenters.

- Surveying and Drawing Apparatus, &c.

Mother O'Pearl Shells.**Machinery:**

- Steam Engines.

- Fire ditto

- Cotton Presses.

- Printing Machines.

- Bottling ditto.

- Lathes, and the like.

METALS:

- | | | |
|-----------------|---|------------|
| Copper British. | } | Braziers. |
| | | Bolt. |
| | | Nails. |
| | | Sheet. |
| | | Sheathing. |
| | | Slabs. |
| | | Tile. |
| White. | | |

- Copper Slabs, American.

- | | | |
|---------------|---|-----------------------|
| Iron British. | } | Bar. |
| | | Cast and wrought viz: |
| | | Anchors & Grapnels. |
| | | Shot and Shell. |
| | | Kentledge. |
| | | Pig. |
| | | Hoop. |
| Steel. | } | Nail. |
| | | Rod. |
| | | Sheet. |

- British.

- Foreign.

METALS:

Lead }
 British. } Pig.
 Sheet.
 Shot.

Tin }
 British. } Slabs.
 Plate.

Tin Foreign.

Brass.

Quicksilver.

Spelter.

Tutenago.

Nautical Instruments:

Sextants.

Compasses.

Chronometers.

Telescopes.

OILS:

Cassia.

Castor.

Cinnamon.

Cocanut.

Clove.

Dholia.

Fish.

Jinjeely.

Kiaputtee.

Linseed.

Mogree.

Naptha.

Turpentine, Spirits of.

Nutmeg.

Painters'.

Rogan Varnish.

OILS:

Sandalwood.

Selsee.

Woondy.

OILMAN'S STORES:

Bacon.

Bottled Fruits.

Chocolate.

Cocoa.

Candles Wax.

Ditto Spermacetti.

Cheese.

Garden Seeds.

Glue (Sherus.)

Ham.

Macaroni.

Pickles.

Preserved Meats, Soups, Vegetables, Herrings, &c.

Soap.

Salad oil.

Sago.

Sauces.

Tongues.

Tallow and Grease.

Tapioca.

Vermicelli.

Vinegar.

Wax.

PIECE GOODS:

British. }
 Silk and Mixed.
 Silk Velvet.
 Cotton ditto.
 White Cotton.*

* Cotton Piece Goods, both printed and white, vary too much to give a detailed description of them under the heading of Piece Goods, nor is it required for Commercial information, that the Trade statements should be so minute; especially as the Price Currents exhibit all that is necessary to know on the

PIECE GOODS:		PIECE GOODS:		
American and Foreign Europe, British,	{	Printed Cotton.	British. Woollens.	Serge.
		Dyed ditto.		Bombazin.
American and Foreign Europe, British,	{	Linen Goods.	British. Woollens.	Guernsey Frocks, & Caps.
		Mixed Cotton and Wool.†		Bunting.
		Silk and Mixed.		Carpets and Rugs.
		Silk Velvet.		Horse Hair Cloth.
		Cotton ditto.		
American and Foreign Europe, British,	{	Cotton.	Foreign.	Broad Cloth.
		Linen.		Flannel.
		Mixed Cotton and Wool.		
China.	{	Silk and Mixed.	PAINT, VIZ:	
		Silk Velvet.	Red Lead.	
		Cotton ditto.	White ditto.	
		Linen.	Paint of kinds.	
China.	{	Mixed Cotton and Wool.	Verdigris.	
			Chrome yellow.	
			Lamp black.	
			Prussian Blue,	
Country.	{	Silk and Mixed.	Precious Stones viz;	
		Cotton.	Diamonds.	
		Mixed Cotton and Wool.	Pearls.	
		Carpets, Cotton.	Rubies.	
British. Woollens.†	{	Blankets.		
		Broad Cloth.		
		Flannel		
		Camlet.		
		Shalloon.		
		Merino.		

subject. A reference to them will shew that the chief demand in the Indian market, is for the following :

GREY SHIRTINGS. — 33, 36, 38, 40, 42 and 45 inches widths, and 25, 36, 50, 58, and 60 yards lengths.

WHITE SHIRTINGS. — 33, 36 inches widths, 24 and 48 yards lengths.

GREY JACONETS 40 and 42 inches widths, and 20 yards lengths.

WHITE JACONETS. — The same sizes, but of a better quality.

WHITE DIMITIES and TAPE CHECKS, 42 inches widths, and 12 yards lengths.

WHITE AND GREY TWILLS from 25 to 36 and 40 inches widths, and 24, 28 and 40 lengths.

PRINTS OR CHINTZES. — Of $\frac{1}{2}$, and 23 yards lengths.

FURNITURE CHINTZES — 4-4th or 30 inches, and 24 yards lengths.

TURKEY RED GOODS. — Of 7-8th 9-8th, and 24 and 28 lengths: — Those of foreign manufacture obtaining the highest prices.

† Mixed Cotton and Wool Goods do not come under the denomination of Woollens: all such are subject to $3\frac{1}{2}$ per cent duty if British, and 7 per cent if Foreign.

‡ All Woollen piece goods, having no mixture of Cotton, are classed as Woollens, and subject to the duty provided in Schedule A. Act I. of 1838.

PRECIOUS STONES VIZ.

Amethysts.
Emeralds &c.

Provisions:

Beef.
Pork.
Flour.
Biscuit.

Plated ware and German silver.

Pepper.

PERFUMERY:

Cologne Water.
Hair and Flesh Brushes.
Hair oils, and Pomatum.
Hair and Tooth Powders.
Perfumer's Soap of kinds.
Sponge.
Tooth and Nail Brushes.
Scents, and such other
articles as a Perfumer
deals in.

Paintings and Prints, with or
without frames.

Rose water and Ottar.

Rattans or canes.

Salep (Salum.)

Salt.

Saltpetre.

Silver ware.

Shark-fins and Fish-maws.

SPICES:

Ginger:
Bengal.
Malabar.

Cardamoms.

Cloves.

Nutmegs.

Mace.

SPICES:

Cassia Lignea:

China.
Malabar.

Cassia Buds:

China.
Malabar.

SPIRITS:

Brandy.

Gin.

Rum.

Whiskey.

Arrack Colombo.

Ditto. Country.

Mowrah.

Annise.

Silk Raw :

China.
Persian.
Bengal.

SUGAR VIZ:

Bengal.

China and Singapore.

Manilla and Batavia.

Mauritius.

Siam.

Jagree:

Sugar Cane.
Date.
Toddy.
Molasses.

Sugar Candy.

STATIONERY:

Paper:

British.
Foreign Europe.
China of all sorts.
Country.

Ink, and Ink powder.

STATIONERY:

Pencils and Steel pens.
 Drawing materials.
 Sealing Wax.
 Account Books.
 Music and Music paper.
 Quills.
 Wafers, &c.

Soda water and Lemonade.

Saddlery:

Saddles and Saddle furniture.
 Bridles and ditto.
 Harness and ditto.

SUNDRIES:

Buroo, (Bamboo pens.)
 Cadjans.
 Chunam.
 Catgut, (Rodah.)
 Glass for Bangles.
 Gold and Silver Laco and
 Tape, Country.
 Ditto Thread.
 Gold Leaf.
 Images.
 Metal Leaf, (Dutch Metal.)
 Penock or Oil Cake.
 Stones:
 Wrought, (not marble).
 Sand Stone.
 Chunam, or Lime Stone.
 Samada Stone.

SUNDRIES:

Soap nuts.
 Sunkh.
 Tiles:
 China.
 Country.
 Talc:
 Bengal.
 Country.
 Other articles not classed.

Tobacco:

American.
 Country.
 Bengal Gurokao.
 Segars.
 Snuff.

Tortoise Shell :

Persian and Arabian
 Gulph.
 Other kinds.
 Nuckla.

Twist : *

British. { Mule.
 Water.
 Turkey Red.
 Other Colors.
 Indian Twist.

Umbrellas :

Silk & Cotton, British.
 Ditto ditto Foreign
 Europe.

* The numbers of Twist should in all instances be quoted. Those of Mule Twist in greatest demand, are Nos. 20, 30, 40, 50, 60, 70, 80, 90 and 100. The intermediate numbers are not much sought for. Numbers under 20 are seldom or never imported, and all above 60 have small consumption. Of water Twist the numbers most in requisition, are 20, 30, and 40; although 50 is sometimes imported. The numbers most generally imported of Turkey Red Twist, are 30, 40 and 50. Other colors, of which Orange is the chief, the numbers most in demand, are 20, 30, 40 and 50: the Nos. 30 and 40 meeting the best Market.

Ditto ditto China.	Wines:
Summerheads or Quit- tisols.	French Wines. viz :
Vermilion.	Sauterne.
WINES :	Frontinac.
Sherry,	Lisbon Tinto.
In Wood.	" White.
In Bottles.	Teneriffe and Mediterranean
Hermitage.	Spanish.
Claret English.	Shiraz.
Claret French.	Wood :
In Wood.	Agl.
In Bottles.	Ebony.
Champaigne.	Lignum Vitæ.
Burgundy.	Sandal.
British.	Red Sanders.
Cape Wines, in Wood.	Teak,
Madeira,	Mahogany.
In Wood.	Black.
In Bottles.	Jack.
Port,	Bamboos.
In Wood.	Deal Planks, &c.
In Bottles.	Wool :
Constantia.	Indian.
Hock.	Persian.

The foregoing list includes nearly every article of Merchandize imported into or exported from Bombay, and may serve as a hand guide to the Customs department for framing the Trade Reports, the classification of which at present being very incomplete and unsatisfactory, in as far as affording any sterling information either to Government or the Mercantile body, of those commodities which have the greatest demand in the Indian Market. Apparel includes all that appertains to apparel ; Ale or Beer, having the makers' names quoted to each investment, will inform the Merchant which is in most requisition ; Brazieri Confectionery, Cabinet Ware, Cutlery, Drugs, Dyes, Earths, Edibles, Fruits, Glass, Gums, Hardware, Liqueurs,

Leather, Military and Naval appointments, Millinery and Haberdashery, Marine Stores, Musical Instruments, Mathematical Instruments, Machinery, Metals, Nautical Instruments, Oils, Oilman's Stores, Piece Goods, Paint, Precious Stones, Provisions, Perfumery, Spices, Spirits, Silk, Sugar, Stationery, Saddlery, Sundries, Tobacco, Twist, Wines, Wood, &c., being classed under proper headings, will also give that information respecting each, which it must be obvious is highly desirable for the Merchant to know, and which the articles if thus classed in the General Imports and Exports, will afford to every extent that can be wished for.

THE BRITISH TARIFF.

The following Table of the chief Articles of Exportation from the East Indies, will be found useful for reference to those desirous of knowing the Rates of Duty leviable thereon in the United Kingdom.

TABLE OF THE DUTIES PAYABLE ON GOODS IMPORTED INTO GREAT BRITAIN FROM THE EAST INDIES, UNDER ACT. VICT. I. CAP.

<i>Articles.</i>	Rate of Duty.	
	From Foreign Countries.	Produce of and from British Possessions.
	£. s. d.	£. s. d.
Arrow Root. the cwt.	0 5 0	0 1 0
Almonds, not Jordan, nor Bitter " "	0 10 0	
——— Jordan. " "	1 5 0	
——— Bitter " "	0 2 0	
Anniseed. " "	0 5 0	0 2 6
Antimony, Ore the ton.	0 1 0	
——— Crude. the cwt.	0 2 0	0 0 6
——— Regulus. " "	0 4 0	0 1 0
Arsenic. " "	0 1 0	0 0 6
Alkali not being Barilla. " "	0 10 0	
Aloes. the lb.	0 0 2	0 0 1
Alum. the cwt. } ——— Roch " " }	0 2 0	
Agates, or Cornelians, for every £100 value..	5 0 0	
Blackwood. the ton.	1 0 0	0 10 0
Brazil Wood. " "	1 0 0	0 10 0

NOTE.—The above articles are subject to an additional duty of 5 per cent., 3 Vict. Cap. 17.

<i>Articles.</i>	Rate of Duty.	
	From Foreign Countries.	Produce of and from British Possessions.
	£. s. d.	£. s. d.
Brimstone, the cwt.	0 0 6	0 0 3
— Refined, in Rolls and Flour,	0 2 0	0 1 0
Bullion, and Foreign Coin of Gold or Silver, and ore of Gold or Silver, or of which the major part, in value, is Gold and Silver,	Free.	Free.
Barilla, the ton.	0 5 0	
Borax, refined or Tincal, the cwt.	0 5 0	
Cassia, Lignea. the lb.	0 0 3	0 0 1
— Buds. " "	0 0 6	0 0 3
Cinnamon, " "	0 0 6	0 0 3
Cloves, " "	0 0 6	
Cummin-seed. the cwt.	0 5 0	0 2 6
China or Porcelain plain, for every £100 value.	15 0 0	
— — — painted, gilt or ornamented, Ditto. }	20 0 0	
Coir-Rope, Twine and Strands, . . . the cwt.	0 2 6	0 1 3
Coffee, the lb.	0 0 8	0 0 4
Canes, Rattans, not ground. . . . the 1000.	0 0 6	
Coral, viz. :—		
in Fragments, the lb.	0 0 2	0 0 1
whole polished, " "	0 12 0	} 0 0 6
unpolished, " "	0 5 6	
Camphor, the cwt.	0 1 0	
— Refined, " "	0 2 0	
Cardamoms, the lb.	0 0 2	
Castor, the cwt.	0 2 0	
China Root, the lbs.	0 0 3	
Coculus Indicus, the cwt.	0 7 6	
Columbo-Root, " "	0 1 0	
Cubeb, the lb.	0 0 1	
Dates, the cwt.	0 10 0	
Drugs, not enumerated, " "	0 5 0	
Diamonds,	Free.	Free.
Ebony, the ton.	0 10 0	0 2 6
Ginger, the cwt.	0 10 0	0 5 0
— preserved, the lb.	0 0 6	0 0 1
Galls, the cwt.	0 2 0	
Gamboge, " "	0 1 0	
Ginseng, the ton.	0 5 0	
Gum, viz. :—		
— Arabic, the cwt.	0 3 0	

NOTE.—The above articles are subject to an additional duty of 5 per cent., 3 Vict. Cap. 17.

Articles.	Rate of Duty.	
	From Foreign Countries.	Produce of and from British Possessions.
	£. s. d.	£. s. d.
Gum, Shellac, the cwt.	0 0 1	
— Lac, Dye, " "	0 0 1	
— Copal, " " }	0 6 0	
— Animi, " " }	0 3 0	
— Assafœtida, " "	0 3 0	
— not enumerated, " "	0 3 0	
Hides, viz. :		
of Horse, Mare, Gelding, Buffalo, Bull, Cow, or Calf, Kid, Sea Cow, Elephant, and Eland, or large Deer.		
Not tanned, tawed, curried, or in any way dressed viz. :		
Dry, the cwt.	0 2 0	0 1 0
Wet, " "	0 1 0	0 0 6
Hides, whether whole, cut, rounded, trimmed, or pieces thereof, not cut into shapes, tanned, but not otherwise dressed, the lb.	0 0 2	0 0 1
— Tawed, curried, or in any way dressed, not being varnished, Japanned, or ena- melled. the lb.	0 0 4	0 0 2
Hides, or pieces thereof, raw or undressed not otherwise enumerated, for every £100 value.	5 0 0	2 10 0
— or pieces thereof, tanned, tawed, curried or in any way dressed, not otherwise enumerated.	10 0 0	15 0 0
Horns, horn-tips and pieces of horn. the ton.	0 1 0	
Indigo, the lb.	0 0 4	0 0 3
Japanned or Lacquered, ware, for every £100 value.	15 0 0	
Jewels, Emeralds, Rubies, and all other Precious Stones (except Diamonds) set, for every £100 value.	15 0 0	
not set, Do.	5 0 0	
Lac, viz. :—		
— Stick Lac. the cwt.	0 0 1	
Lavender Flowers, lb.	0 0 1	
Liquorice Root. "cwt. }	1 0 0	0 10 0
— Juice. " " }	0 2 0	
Madder, " "	0 0 6	
— Root " "	0 6 0	
Mastic, " "	0 6 0	

NOTE.—The above articles are subject to an additional duty of 5 per cent., 3 Vict. Cap. 17.

Articles.	Rate of Duty.	
	From Foreign Countries.	Produce of and from British Possessions.
	£. s. d.	£. s. d.
Musk, the oz.	0 0 6	
Myrrh, the cwt.	0 6 0	
Mace, the lb.	0 2 6	
Minerals and Fossils, not enumerated for every £100 value,	5 0 0	1 0 0
Specimens of Minerals, Fossils, or Ores, ditto. not exceeding 14 lbs. in weight }	Free.	Free.
Minerals and Fossils, not enumerated exceeding 14 lbs. in weight, for every £100 value. }	5 0 0	1 0 0
Matting, Ditto.	5 0 0	2 10 0
Mother of Pearl Shells, Ditto	5 0 0	
Molasses, the cwt.	1 3 9	0 9 0
Nutmegs, the lb.	0 3 6	0 2 6
— wild in shells, " "	0 1 0	
Nux Vomica, the cwt.	0 5 0	
Ochre, " "	0 6 0	
Opium, the lb.	0 1 0	
Olibanum, the cwt.	0 3 0	
Oil, Castor, " "	0 1 3	
— Coconut, " "	0 1 3	0 0 7½
Orris, Root, " "	0 5 0	
Pearls, for every £100 value.	5 0 0	
Pickles of all Sorts, including the vinegar, and not otherwise enumerated, the Gallon. }	0 1 6	0 0 9
Preserved in Salt, the Gallon.	0 0 6	0 0 3
Pepper, of all Sorts, the lb.	0 0 6	
Plate, of Gold, for every £100 value. }	10 0 0	
Silver gilt and ungilt, . Do. } battered, Ditto.	together with stamp Duty. Free.	Free.
Rice, not rough nor in the husk, . the cwt.	0 6 0	0 0 6
— rough and in the husk, . the quarter.	0 7 0	0 0 1
Sago, the cwt.	0 1 0	
Sapan Wood, the ton.	0 5 0	0 2 6
Seeds, not particularly enumerated or described commonly used for expressing oil therefrom, the quarter.	0 1 0	0 0 6

NOTE.—The above articles are subject to an additional duty of 5 per cent. 3. Vict. Cap. 17.

<i>Articles.</i>	Rate of Duty.	
	From Foreign Country.	Produce of and from British Possessions.
	£. s. d.	£. s. d.
Seeds, not particularly enumerated or described, nor otherwise charged with duty, for every £:00 value,	10 0 0	5 0 0
Silk Raw, the lb.	0 0 1	
Silk, manufactures of, or of Silk mixed with any other materials, viz. :—		
Silk or Satin plain, the lb.	0 11 0	
or, and at the option of the officers of the Customs for every £100 value.	25 0 0	
Silk or Satin, figured or brocaded. . . the lb.	0 15 0	
or, at the option of the officers of the Customs, for every £100 value.	30 0 0	
— Manufactures of Silk, or of Silk mixed with any other material, for every £100 value.	0 0 0	0 5 0
— Manufactures of Silk, or of Silk and any other materials, or articles of the same, wholly or in part made up, not particularly enumerated or otherwise charged with duty, for every £:00 value.	30 0 0	
Spirits for every Gallon of Spirits or strong Waters, the produce of any British possession within the limits of the East India Company's charter, in regard to which the conditions of the Act 4 and 5 Vict. Cap. 8, have or shall have been fulfilled, not being sweetened spirits, or spirits so mixed, as aforesaid.	0 0 0	0 9 0
Spirits, or strong Waters, the produce of any British possession within the limits of the East India Company's charter, in regard to which the conditions of the Act 4 and 5 Vict. Cap. 8, shall not have been fulfilled, not being sweetened spirits, or spirits so mixed, as aforesaid	0 0 0	0 15 0
Sugar, of any British possession within the limits of the East India Company's charter in regard to which the conditions of the Act 4 and 5 Vict. Cap. 8 have, or shall have been fulfilled. the cwt.	0 0 0	1 4 0

NOTE.—The above articles are subject to an additional duty of 5 per cent. 3. Vict. Cap. 17.

<i>Articles.</i>	Rate of Duty.	
	From Foreign Countries.	Produce of and from British Possessions.
	£. s. d.	£. s. d.
Goods, Wares, and Merchandize, not being either in part or wholly manufactured, and not being enumerated or described, nor otherwise charged with duty, and not prohibited to be imported into, or used in Great Britain or Ireland, for every £100 value	5 0 0	

NOTE.—The above articles are subject to an additional duty of 5 per cent. ³ Vict. Cap. 17.

THE BOMBAY TARIFF.

The following Tariff, came into operation by Order of Council on the 1st of January 1843.

<i>Nos.</i>	<i>Enumeration of Goods.</i>		Tariff valuation.
			Rs. A. P.
1	Abeer.	per Indn. Md.	20 0 0
2	Abnoos (Ebony).	„ „ „	1 0 0
3	Agla wood of all kinds.	„ Pound. „	3 0 0
4	AGRICULTURAL IMPLEMENTS*		Invoice.
	ALE AND BEER.		
5	in Wood.	„ Hogshead.	50 0 0
6	in Bottles.	„ Dozen.	3 0 0
7	Porter in Wood.	„ Hogshead.	50 0 0
8	— in Bottles.	„ Dozen	3 0 0
9	Cider and Perry.	„ „ quarts	5 0 0
10	Alum, Cutch and Scinde	„ Indian Md.	4 4 0
11	— China.	„ „ „	2 12 0
	ARMS AND AMMUNITION, viz.		
12	Guns and Pistols.*		Invoice.
13	Ordnance.*		
14	Gun Flints.	„ Thousand.	5 0 0
15	Gunpowder, Canister.	„ Pound .	1 0 0

* The Tariff valuation when stated to be per "INVOICE," means the bonâ fide Invoice cost of the Goods without charges. To such valuations, for the levy of duty, 10 per cent is added by the Customs Department.

Nos.	Enumeration of Goods.	Tariff valuation.
		Rs. A. P.
16	Gunpowder Barrel per Pound. .	0 8 0
17	————— Country. " " .	0 4 0
18	Percussion Caps. " Thousand. .	5 0 0
19	Shot. " Cwt. .	12 0 0
20	Arrow-root, East India, fine. " Indian Md. .	4 0 0
21	————— Coarse. " " " .	3 4 0
22	————— West India. " Pound. .	0 8 0
23	Badloo and Suppoo, Gold. " Tola. .	1 8 0
24	Bale lashings of 17 fathoms. " Each. .	0 12 0
25	Bangles, coarse and fine, Country. " Indian Md. .	12 0 0
26	————— Kakun. " " " .	13 0 0
27	————— Lac. " Thousand. .	10 0 0
28	————— China, fine, gilt. " Dozen. .	4 0 0
29	————— coarse, not gilt. " " " .	1 0 0
30	Razor (Buttoonuts for Necklaces). " Indian Md. .	2 8 0
31	Beads, China. " Pecul .	33 0 0
32	————— British and Foreign. " Cwt. .	38 0 0
33	————— Ruby, pound. " Pound. .	0 14 0
34	Betelnut, Bancote, white. " Indian Md. .	8 8 0
35	————— Eastern. " " " .	2 8 0
36	————— Goa, white. " " " .	3 0 0
37	————— Red, from Goa and all other countries. " " " .	5 0 0
38	————— In husk. " Thousand. .	0 10 0
39	Bhooj Putur. " Indian Md. .	20 0 0
40	Blacking. " Dozen. .	4 0 0
41	Bottles empty, Wine & Beer. " Gross. .	8 0 0
42	————— Soda Water " " " .	8 0 0
43	Brass leaf or Orsidue, China. " Pecul of { 133½ lbs. .	110 0 0
44	————— Europe. " Pound. .	1 8 0
45	Brimstone (Gunduck). " Indian Md. .	5 0 0
46	————— Medicinal (Amulsurah). " " " .	22 0 0
47	Roomsweeping, Coconut. " Hundred. .	1 8 0
48	Burroo (Bamboo Pens) Muscat. " Bdle of 100 .	1 8 0
49	————— Country. " " " .	0 8 0
50	Undjans. " Hundred. .	2 0 0
51	Candles, Wax. " Indian Md .	40 0 0
52	————— Spermacetti. " Pound. .	0 12 0
53	Canes and Rattans. " Cwt. .	3 0 0
54	Canton Cloth. " Piece. .	15 0 0
55	Grass Cloth, Single. " Single Piece .	12 0 0

Nos.	Enumeration of Goods.		Tariff
			valuation.
			Rs. A. P.
56	Grass Cloth, Double.	per Piece	21 0 0
57	Canvas Country of all Sorts.	„ Bolt.	9 0 0
58	Canvas Europe.	„ Bolt.	16 0 0
5	Carriages and Carriage Furniture *		Invoice.
66	Catgut (Rodah).	„ Thousand [strings]	10 0 0
61	Cauth (Terra Japonica) Eastern and Konkunee. }	„ Indian Md.	3 4 0
62	———— Konkunee, white	„ „ „	8 8 0
63	Charcoal.	„ „ „	0 8 0
64	Chilly and Chilly Pepper, dried	„ „ „	3 12 0
65	Chittries or Quittasols, China.	„ Hundred	24 0 0
66	Chrome Yellow.	„ Pound	0 6 0
67	Chunam, prepared.	„ Indian Md.	0 4 0
68	———— Stones.	„ „ „	0 2 0
69	Cocoanuts.	„ Thousand.	14 0 0
70	Coffee, Mocha.	„ Indian Md.	18 0 0
71	———— all other Sorts.	„ „ „	14 0 0
72	Coir, Maldavy and Lacadavy.	„ „ „	2 8 0
73	———— of other Countries.	„ „ „	2 4 0
CONFECTIONARY EUROPE viz.			
74	Bottled Fruits, British.	„ Dozen.	5 0 0
75	Brandy Ditto Ditto.	„ „	12 0 0
76	Ditto Ditto French.	„ „	6 0 0
77	Cherry and Raspberry, Brandy, Raspberry Vi- negar, Capellair and Hoffinan's Shrub. }	„ „ Pints.	12 0 0
78	Jams and Jellies.	„ Pound.	1 0 0
79	Preserves China. }	„ Box 4 Large or 6 small pots. }	10 0 0
80	Copra (dry Cocoanuts) white and black.	„ Indn. Md.	4 0 0
81	Coral.		Market value
82	Corks.	„ Gross.	1 0 0
Cornelians, viz.			
83	China Dole (Necklaces).	„ Corge.	7 0 0
84	Bengal ditto Ditto.	„ „	4 0 0
85	„ Gool Mogley.	„ Hundred	6 0 0
86	———— China.	„ „	3 0 0

* The Tariff valuation when stated to be per "INVOICE," means the bonâ fide Invoice cost of the Goods without charges. To such valuations, for the levy of duty, 10 per cent is added by the Customs Department.

Nos.	Enumeration of Goods.		Tariff valuation.
			Rs. A. P.
87	Nimgool.	per Hundred .	2 0 0
88	Nuzena.	„ Thousand.	3 0 0
89	Tusby-cut.	„ Corge.	10 0 0
90	Tusby Plain.	„ „	3 0 0
91	Cotton Piece Goods British.*		Invoice.
	American, Viz.		
92	Sheeting.	„ Yard.	0 4 0
93	Jean.	„ „	0 8 0
94	Drill.	„ „	0 8 0
95	Shirting.	„ „	0 4 0
	Cotton Twist, viz.		
96	Mule Twist No. 10 to 14	„ Pound. .	0 4 0
97	Ditto „ 16 to 24	„ „	0 5 6
98	Ditto „ 26 to 34	„ „	0 6 6
99	Ditto „ 36 to 44	„ „	0 7 6
100	Ditto „ 46 to 54	„ „	0 9 0
101	Ditto „ 56 to 64	„ „	0 9 6
102	Ditto „ 66 to 74	„ „	0 10 0
103	Ditto „ 76 to 84	„ „	0 11 0
104	Ditto „ 86 to 94	„ „	0 12 0
105	Ditto „ 96 to 104	„ „	0 14 0
106	Ditto „ 106 to 120	„ „	1 8 0
	and upwards.	„ „	0 5 0
107	Water Twist No. 10 to 14	„ „	0 6 0
108	Ditto „ 16 to 24	„ „	0 8 0
109	Ditto „ 26 to 34	„ „	0 8 6
110	Ditto „ 36 to 44	„ „	0 11 0
111	Ditto „ 46 to 54	„ „	0 12 0
112	Ditto „ 56 to 64	„ „	0 13 0
113	Ditto „ 66 to 74	„ „	1 0 0
114	Ditto „ 76 to 84	„ Pound. .	1 0 0
115	Turkey red } Mule Twist }	„ „	1 0 0
116	Ditto „ 26 to 34	„ „	1 4 0
117	Ditto „ 36 to 44	„ „	1 8 0
118	Other colours „ 26 to 34	„ „	0 9 0
119	Ditto „ 36 to 44	„ „	0 10 0
120	Ditto „ 46 to 54	„ „	0 11 0
121	Thread English.*		Invoice.
122	Cowbezoar.	„ „	20 0 0

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Nos.	Enumeration of Goods.		Tariff valuation.	
			Rs.	A. P.
123	Cowries small.	per Indian Md.	7	0 0
124	----- large.	" " "	1	0 0
125	Cuppa (Mat Bags).	" Hundred.	10	0 0
	Drugs, Dying Stuffs, &c. . . ;			
126	Achro.	" Indian Md.	4	0 0
127	Agurbutty.	" Indian Md.	38	0 0
128	Akerkareh.	" " "	40	0 0
129	Aioes, Socotra.	" " "	16	0 0
130	----- Black.	" " "	8	0 0
131	Anvelcatty.	" " "	1	12 0
132	Assond root.	" " "	8	0 0
133	Atwickelly.	" " "	32	0 0
134	Azmah Flowers.	" Pound.	7	0 0
135	Blang.	" Indian Md.	2	8 0
136	Buzgund.	" " "	18	0 0
137	Bodar.	" " "	12	0 0
138	Brass Camphire, fine. . .	" Pound. .	30	0 0
139	----- coarse	" " "	10	0 0
140	Cadey Ebramy.	" Indian Md.	2	0 0
141	Camphor China.	" " "	50	0 0
142	----- refined	" " "	60	0 0
143	Ruscapoor (corrosive subli- mate).	" " "	250	0 0
144	Capilla.	" " "	14	0 0
145	Capoorcatcheree, (Zedoo- ry) China.	" " "	6	0 0
146	----- Malabar	" " "	5	0 0
147	Caskey.	" " "	7	0 0
148	Cassia Fistula.	" " "	1	8 0
149	China root.	" Pound. .	7	0 0
150	Cochineal.	" Indian Md	2	0 0
151	Cocum.	" " "	1	4 0
152	Columbo root.	" " "	3	0 0
153	Chreyat.	" " "	6	0 0
154	Caddoo.	" " "	13	0 0
155	Cudiakhar (Borax).	" " "	16	0 0
156	Dhowry flowers.	" " "	1	4 0
157	Esburgh, or Ipsaruck. . . .	" " "	10	0 0
158	Galls, Persian.	" " "	18	0 0
159	----- country.	" " "	1	0 0
160	Ganza.	" " "	30	0 0
161	Goozaban.	" " "	6	0 0
	Ghodavez (Calamus Aroma- ticus).	" " "	4	0 0
163	Gockroo.	" " "	2	0 0
164	Gowla in shells.	" " "	16	0 0

Nos.	Enumeration of Goods.	Tariff valuation.
	Drugs, viz :	Rs. A. P.
165	Gowla without shells.	per Indn. Md. 24 0 0
166	Hemuz.	” ” ” 1 8 0
167	Hing.	” ” ” 40 0 0
168	Hingra.	” ” ” 9 0 0
169	Hurtakey, (Myrabolans).	” ” ” 21 0 0
170	Hurtal.	” ” ” 14 0 0
171	Jamulgota.	” ” ” 10 0 0
172	Jercatchera (Nux vomica)	” ” ” 1 0 0
173	Kirmaney, or Sewarun.	” ” ” 2 0 0
174	———— fine quality.	” Pound. . 1 8 0
175	Kereshall.	” ” ” 2 0 0
166	Kewdazhur (Orris root).	” Indn. Md. 2 0 0
177	Kolinjun (Galingals).	” ” ” 5 0 0
178	Kossum (Safflower) Bengal, 1st sort	” ” ” 38 0 0
179	———— Guzerat.	” ” ” 14 0 0
180	———— Ghaty & —— 2nd sort, Bengal.	” ” ” 7 0 0
181	Koyful (Coculus Indicus,	” ” ” 1 8 0
182	Lac Pegue.	” ” ” 8 0 0
183	—— Shell.	” ” ” 16 0 0
184	—— Stick, Bengal.	” ” ” 12 0 0
185	Long Pepper, Do.	” ” ” 18 0 0
186	———— Eastern.	” ” ” 7 0 0
187	———— Root.	” ” ” 18 0 0
188	Lother.	” ” ” 9 0 0
189	Morudsing.	” ” ” 1 0 0
190	Moth root,	” ” ” 1 8 0
191	Moosly, black and white.	” ” ” 7 0 0
192	Munjeet, (Madder).	” ” ” 8 0 0
193	Nowsagur, (Sal-ammoniac.)	” ” ” 18 0 0
194	Nuts, black, for marking	” ” ” 1 12 0
195	Soonagaroo.	” ” ” 5 8 0
196	Soomal, (white Arsenic)	” ” ” 17 0 0
197	Paluspapdy.	” ” ” 1 8 0
198	Ravencheny.	” ” ” 17 0 0
199	Rhubarb.	” Pound. . 0 10 0
200	Rose flowers.	” Indian Md. 6 0 0
201	Sapan or Brazil wood, } country.	” ” ” 2 8 0
202	———— Eastern.	” ” ” 2 8 0
203	Senna.	” ” ” 2 0 0
204	Sherus or Glue.	” ” ” 11 0 0
205	Soap-nuts.	” ” ” 2 0 0

Nos.	Enumeration of Goods.	Tariff valuation.
	Drugs, viz :	Rs. A. P.
206	Soorma, (Antimony).	,, Indian Md. 12 0 0
207	Soorungee.	,, " " 6 0 0
208	Sunchull.	,, " " 3 0 0
209	Sunchora, (Potash).	,, " " 2 0 0
210	Sankjeeroo.	,, " " 4 0 0
211	Tamarinds, gross without } Seeds. }	,, " " 1 4 0
212	With Seeds.	,, " " 1 0 0
213	Turmeric, (Amba) Cochin.	,, " " 1 4 0
214	———— Bengal.	,, " " 4 0 0
215	———— { Malabar. Allepee. Rajapoor. }	,, " " 3 0 0
216	Vanslochun.	,, Pound. . 3 0 0
217	Vasnuck.	,, Indian Md. 21 0 0
218	Wookumba.	,, " " 6 0 0
219	Warm-wood, (Dhowna).	,, " " 4 0 0
220	Earthenware.*	Invoice.
221	Filtering Stones.	,, Each. . 8 0 0
222	Fire-works.	,, Pecul Box 15 0 0
223	Fishmaws.	,, Cwt. . 70 0 0
224	Sozillee.	,, " " 9 0 0
	Fruits, Dried, viz :	
225	Almonds in shell.	,, Indian Md. 7 0 0
226	———— without.	,, " " 16 0 0
227	Candied Fruits, China.	{ ,, Tub of } { 5 Caties } 1 8 0
228	Ditto do.	,, " 10 " 3 0 0
229	Currants.	,, Pound. . 0 4 0
230	Dates, wet and dry, without	
231	Tare.	,, Indian Md. 1 4 0
	———— in Pots.	,, " " 3 0 0
232	———— in Jars.	,, " " 0 8 0
233	Figs, Persian Gulph.	,, " " 4 0 0
234	———— Europe.	,, Pound. . 0 4 0
235	Fundook, (Spanish Nuts)	,, Indian Md. 20 0 0
236	Kississ.	,, " " 6 0 0
237	Mangoes, dried, (Amboosee)	,, " " 1 4 0
238	Pistachio Nuts, Persian.	,, " " 14 0 0
239	———— Country	,, " " 11 0 0
240	Plantains, dried.	,, " " 4 0 0

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Nos.	Enumeration of Goods.		Tariff valuation.	
			Rs.	A. P.
	FRUITS, Dried, viz :			
241	Prunes, (Alloo) Persian } Gulph. }	per Indian Md.	7	8 0
242	Raisins, black, Arabian } Gulph. }	" " "	5	0 0
243	----- Europe. }	{ In Boxes } { per Pound }	0	8 0
244	Walnuts, (Acroot).	per Thousand.	1	0 0
245	Garlic.	" Indian Md.	2	0 0
246	Ghee.	" " "	15	0 0
247	Glass-ware, Chandeliers, &c.*		Invoice.	
248	Glass, Crown.	{ " Hund- red feet. }	2	8 0
249	— Plate.	{ " Square foot. }	0	4 0
250	Glass-Stone, for Bangles.	" Indian Md.	2	0 0
251	Goat Skins.	" Hundred.	5	0 0
252	Gold Lace, British.*		Invoice.	
253	----- Country.	" Tola.	1	8 0
254	— Tape, do.	" "	1	8 0
255	— Thread, do.	" "	1	12 0
256	— Leaf. do.	" 100	4	0 0

GRAIN.

Nos.	Enumeration.	Rates of Duty.		
		British Bottoms.	Foreign Bottoms.	
	KHUDANIA, (INFERIOR GRAIN.)			
257	Naglee. } 258 Kodia. } 259 Warree. } 260 Kunnee. } 261 Gowar. } 262 Coolty. } 263 Jow. } 264 Bowto. } 265 Bunter. } 266 Chemoo. }	Per Indian Maund.	0 0 6	0 1 0

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GRAIN.

Nos.	Enumeration.	Rates of Duty.	
		British Bottoms.	Foreign Bottoms.
KHUDTNA, (Inferior Grain).			
267	Samow.	} Per Indian Maund.	0 0 6
268	Thaik.		
269	Bheer.		
270	Dinglay.		
KUTHOR, (Pulee or Podded Grain).			
271	1 Mug,	} Per Indian } Maund. }	0 1 0
272	2 Massoor.		
273	3 Grain.		
274	4 Wuttana.		
275	5 Wall of sorts.		
276	6 Cholla and Cholle.		
277	7 Ureed.		
278	8 Mutt.		
279	9 Songay.		
280	10 Toor.		
DHAN, (HIGHER SORTS OF GRAIN).			
281	1 Bhat.	} Per } Indian } Maund. }	0 1 3
282	2 Mukhya (Indian Corn).		
283	3 Wheat.		
284	4 Jewaree.		
285	5 Badjuree.		
SAFF DHAN, CLEANED GRAIN.			
286	1 Rice of of sorts.	} Per Indian Maund.	0 1 6
287	2 Dhall of sorts.		

Nos.	Enumeration of Goods.	Tariff
		valuation.
		Rs. A. P.
289	Grease.	per Indn. Md. 6 0 0
290	Grinding Stones.	{ „ Every } 18 0 0 { 20 Pieces }
291	Gullal.	„ Indn. Md. 5 5 0
GUMS, viz.:—		
292	Ammoiac.	„ „ „ 8 0 0
293	Arabic.	„ „ „ 8 0 0
294	Indian.	„ „ „ 4 0 0
295	False.	„ „ „ 2 0 0
296	B'dellium.	„ „ „ 2 0 0
297	Benjamin.	„ „ „ 20 0 0
298	Copal, (Chundroos).	„ „ „ 21 0 0
299	Coarse, in powder.	„ „ „ 4 0 0

Nos.	<i>Enumeration of Goods.</i>	Tariff valuation.
	GUMS, viz :	Rs. A. P.
300	Dammer. per Indn. Md.	2 0 0
301	Decamallee. " " "	5 0 0
302	Dragons Blood, (Heradacun) } " " "	34 8 0
303	Gamboge, (Ravencheny Serah). } " Pound.	0 12 0
304	Goozer. " Indn. Md.	6 0 0
305	Heracusses, (Copperas). " " "	1 8 0
306	Mastic, (Mustakey) Turkey. " Pound.	1 0 0
307	————— other sorts. " Indn. Md.	14 0 0
308	Myrrh. " " "	22 0 0
309	Olibanum. " " "	3 8 0
310	Pudwas. " " "	4 0 0
311	Gunny Pants, (Bags) Bengal. " Hundred.	12 0 0
312	————— Country 20 } " Corge.	12 0 0
	————— ditto. 30 } " " "	16 0 0
314	Gyndasing, (Rhinoceros Horns) " Indn. Md.	34 0 0
315	Haberdashery.* " " " }	Invoice.
316	Hard-ware.* " " " }	
317	————— Cutlery. " " " }	
	————— Iron and Cast Metal } " " " }	
	————— Gates, Railing, &c. } " " " }	
318	————— Needles.* " " " }	
319	————— Corkscrews.* " " " }	
320	————— Scales and Beams.* " " " }	
321	————— Bellows.* " " " }	
322	————— Brushes.* " " " }	
323	————— Toys.* " " " }	
324	————— German Silver.* " " " }	
325	Looking Glass.* " " " }	
326	Hemp. " Indn. Md.	4 0 0
332	Honey, Mocha. " " "	14 0 0
333	————— Country. " " "	9 0 0
334	Hooka, Cocoanut. " 100	10 0 0
335	Horns, Buffalo. " Indn. Md.	4 0 0
336	Horns, Deer. per Indn. Md.	6 0 0
337	Horse Hair. " Pound	0 2 0
338	Hosiery.* _____	Invoice.

* The Tariff valuation when stated to be per "INVOICE," means the bona fide Invoice cost of the Goods without charges. To such valuations for the levy of duty, 10 per cent is added by the Customs Department.

Nos.	Enumeration of Goods.		Tariff valuation.	
			Rs.	A. P.
339	Jagree, Sugar Cane.	„ Indn. Md.	3	0 0
340	— Date.	„ „ „	2	0 0
341	— Toddy.	„ „ „	2	4 0
342	— Molasses.	„ „ „	2	8 0
343	Jewellery.*	_____ }	Invoice.	
344	— False.*	_____ }		
345	Indigo Bengal.	„ „ „	150	0 0
346	— Madras.	„ „ „	60	0 0
347	Cutch, Scinde and other } places. }	„ „ „	40	0 0
348	Isinglass.	„ Pound.	5	0 0
349	Ivory, viz. } Elephants' Teeth under 28 } lbs. whole or broken . }	„ Indn. Md.	66	0 0
350	— 28 lbs. & upwards.	„ „ „	130	0 0
351	Sea Cow, Sea Horse or } Morse Teeth. . . . }	„ „ „	30	0 0
352	Lack Lackotah.	„ „ „	4	8 0
353	Lamitta.	Corgeof 20 Ps.	3	0 0
354	Lamp Black.	„ Indn. Md.	0	8 0
355	Lead Black or Plumbago.	„ „ „	2	0 0
356	Leaf Metal (Dutch Metal,) large	„ Corge.	4	0 0
357	— small	„ „	2	0 0
LEATHER, SKINS, & HIDES.				
358	Hides, dry American.	„ „	40	0 0
359	— Salted, do.	„ „	8	0 0
360	— British.	„ „	14	0 0
361	— Cow, Country.	„ „	10	0 0
362	— Buffalo, do.	„ „	16	0 0
363	Morocco Skins.	„ Dozen.	30	0 0
364	— American & French.	„ „	16	0 0
365	Leaves Betel, (Pan).	„ Thousand.	0	3 0
LINEN PIECE GOODS, viz. :				
366	Dusks and Drills. *	_____ }	Invoice.	
367	Dowlass.*	_____ }		
368	Holland, Scotch.*	_____ }		
369	Shirting Irish.*	_____ }		
370	Sheeting Irish.*	_____ }		
371	Ticken.*	_____ }		
372	Liquorice Root, Persian Gulph.	per Indn. Md.	4	0 0
373	— Juice.	„ Pound.	0	12 0

* The Tariff valuation when stated to be per "INVOICE," means the bonâ fide Invoice cost of the Goods without charges. To such valuations for the levy of duty, 10 per cent is added by the Customs Department.

Nos.	Enumeration of Goods.		Tariff valuation.
			Rs. A. P.
374	Machinery.*	-----	Invoice.
375	Marble slabs, &c. British.*	-----	
MARINE STORES:			
376	Anchors and Grapnels.	,, Cwt.	11 0 0
377	Canvas, Country.	,, Bolt.	9 0 0
378	----- Europe.	,, "	16 0 0
379	Coir Rope, Maldavy and Lacadavy.	,, Indn. Md.	3 0 0
380	----- other places.	,, " "	2 8 0
381	Cordage, Europe.	,, Cwt.	18 0 0
382	Pitch and Tar.	{ ,, Barrel } of 336 lbs	7 0 0
383	Twine, Sail, British.	,, Pound.	0 8 0
384	----- Bengal.	,, Indn. Md.	8 0 0
385	----- Country.	,, " "	5 0 0
386	Felt.	,, Sheet.	0 4 0
387	Blocks.*	-----	Invoice.
388	Cables.*	-----	
389	Spars.*	-----	
390	Kentledge.	,, Cwt.		2 0 0
391	Mathematical Instruments.*	-----	Invoice.
392	Mats, China Nankeen	,, Hundred.	50 0 0
393	----- Canton.	i. ,,	30 0 0
METALS, VIZ:			
394	Copper manufactured.	,, Cwt.	58 0 0
395	----- Old.	,, "	45 0 0
396	----- White.	,, Pound.	1 8 0
397	----- South American.	,, Cwt.	50 0 0
398	----- Tiles.	,, " "	50 0 0
399	Brass.	,, Indn. Md.	30 0 0
400	Brass ware Country, New	,, " "	40 0 0
401	----- Old	,, " "	35 0 0
402	Brass ware.	,, Pound.	0 8 0
403	Copper ware, Country.	,, Indn. Md.	55 0 0
404	Iron Hoops and Rivets.	,, Cwt.	6 0 0
405	--- Do. do. Country.	,, Corge.	15 0 0
406	--- English of all sorts.	,, Indn. Md.	3 8 0
407	--- Swedish ditto.	,, " "	5 8 0
408	--- Nails, new.	,, Cwt.	12 0 0
409	--- Ditto, old.	,, "	4 0 0
410	Lead.	per Cwt.	10 0 0

* The Tariff valuation when stated to be per "INVOICE," means the bonâ fide Invoice, cost of the Goods without charges. To such valuations, for the levy of duty, 10 per cent. is added by the Customs Department.

Nos.	<i>Enumeration of Goods.</i>	Tariff valuation.
	METALS, viz :	Rs. A. P.
411	Quicksilver.	,, Pound. 2 0 0
412	———— Bottles, Empty.	,, Each. 1 0 0
413	Red and White Lead.	,, Cwt. 11 0 0
414	Spelter (Tutenague).	,, „ 15 0 0
415	Steel, English.	,, „ 10 0 0
416	———— Swedish.	,, Tub of 1cwt. 10 0 0
417	Tin, Eastern.	,, Indn. Md. 25 0 0
418	———— Europe.	,, Cwt. 35 0 0
419	———— Plates.	{ „ Box of } 15 0 0 { 225 Sheet }
420	Military Appointments.*	————— } Invoice.
421	Millinery.*	————— }
422	Mortooth (Vitrol).	,, Indn. Md. 25 0 0
423	Moorzan (False Coral) large China	,, Corge. 0 8 0
424	———— small do.	,, „ 0 4 0
425	———— Foreign Europe.	,, Bundle. 4 0 0
426	Mother O'Pearl Shells, China } and Manilla. , }	,, Indn. Md. 7 0 0
427	———— other sorts.	,, „ „ 4 0 0
428	Mowra.	,, „ „ 1 12 0
429	Musical Instruments.*	————— } Invoice.
430	Musk.	,, Pound. 60 0 0
431	Nankeen, broad.	{ „ Corge } 22 8 0 { 20 Pieces }
432	———— narrow.	,, „ „ 12 0 0
433	Nautical Instruments.*	————— } Invoice.
434	Nuckla.	,, Indn. Md. 20 0 0
435	———— in shells.	,, „ „ 10 0 0
	OCHRE, viz :	
436	Gopechundun, Guzerat.	,, „ „ 0 12 0
437	Red and White.	,, „ „ 0 8 0
438	Yellow.	,, „ „ 3 0 0
439	Peudic.	,, „ „ 2 0 0
440	Sonegeroo.	,, „ „ 4 0 0
441	Oilmans' Stores, Pickles & Sauces.*	————— } Invoice.
	OILS, Viz. :	
442	Cassia, fine.	,, Pound. 3 0 0
443	———— common.	,, „ 1 0 0
444	Castor, fine.	,, Indn. Md. 10 0 0
445	———— common.	,, „ 5 0 0
446	Cinnamon.	,, Pound. 15 0 0

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Nos.	<i>Enumeration of Goods.</i>	Tariff valuation.
	OILS, viz :	Rs. A. P.
447	Cocanut.	per Indn. Md. 6 0 0
448	Cloves.	„ Pound. . . 15 0 0
449	Dholia.	„ Indn. Md. 8 0 0
450	Fish.	„ „ „ 6 0 0
451	Jingeelee.	„ „ „ 6 0 0
452	Kyaputtee,	„ Qrt. Bottle 5 0 0
453	Mogree.	„ Indn. Md. 45 0 0
454	Naptha.	„ „ „ 20 0 0
455	Nutmeg.	„ Pound. . . 30 0 0
456	Sandal-wood.	„ „ „ 6 0 0
457	Surseh, or Surras.	„ Indn. Md. 6 0 0
458	Ulsey, or Linseed;	„ „ „ 9 0 0
459	Wood, Eastern.	„ „ „ 8 0 0
460	Woody.	„ „ „ 4 0 0
461	Oosor (Native Potash).	„ „ „ 0 4 0
462	Paint, British.	„ Pound. . . 0 1 0
463	Paintings, Prints, Pictures and Frames*	
		Invoice
464	Paper, China, writing.	{ „ Picul } of 133 lbs. } 30 0 0
465	_____ Colored and Gilt.	{ „ Box of } 400 Sheets } 60 0 0
466	_____ Ditto not Gilt.	„ „ 4000 . 25 0 0
467	_____ small size not Gilt.	„ „ 4000 . 60 0 0
468	_____ Country, No. 1.	{ „ Ream } of 25 } 30 0 0 quires. . . }
469	_____ „ 2.	„ „ By sample of each. 20 0 0
470	_____ „ 3.	„ „ „ 18 0 0
471	_____ „ 4.	„ „ „ 15 0 0
472	_____ „ 5.	„ „ „ 13 0 0
473	_____ „ 6.	„ „ „ 8 0 0
474	_____ „ 7.	„ „ „ 8 0 0
475	_____ „ 8.	„ „ „ 6 0 0
476	_____ „ 9.	„ „ „ 3 8 0
477	_____ Portuguese and Foreign, coarse.	„ „ „ 3 0 0
478	Patch Leaves (Lavender Flowers,)	„ Indn. Md. 8 0 0
479	Pachuk or Ooplate.	„ „ „ 13 0 0
480	Paving Stones.	„ Hundred. 15 0 0
	PEARLS, FALSE, CHINA, viz.	
481	Natha.	„ Thousand. 0 8 0
482	Wattana.	„ Lac. . . 12 0 0
483	Jowria.	„ „ „ 10 0 0

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Nos.	<i>Enumeration of Goods.</i>	Tariff valuation.
	PEARLS, FALSE, CHINA, viz. :	Rs. A. P.
484	Bazria.	per Lac. 7 0 0
485	Boria.	,, Thousand. 1 4 0
486	Techia.	,, ,, 0 8 0
487	Penock, (Oil Cake)	,, Indn. Md. 0 8 0
488	Perfumery.*	Invoice.
489	— Eau de Cologne.	{ ,, Box of } { 6 Bottles. } 1 0 0
490	Plate, Silver.	,, Tola. 1 0 0
491	Plated Ware.*	Invoice.
492	Prussian Blue, Europe.	,, Pound. 2 0 0
493	— China.	,, ,, 1 0 0
494	Pump Leather.	,, ,, 0 8 0
	Provisions, viz. :—	
495	Cheese.	,, ,, 0 8 0
496	Ham and Bacon.	,, ,, 0 8 0
497	Vinegar, Country.	,, Gallon. 0 4 0
498	— Europe & Persian.	,, ,, 0 8 0
499	Chocolate.	,, Pound. 1 0 0
500	Cocoa.	,, ,, 0 8 0
501	Humps.	,, ,, 0 4 0
502	Red and Pickled Herrings.*	Invoice.
503	Sago.	,, Indn. Md. 4 0 0
504	Salted Beef.	{ ,, Tierce } { of 336 lbs. }
505	— Pork. . . . .		45 0 0
506	Tongues.	,, Keg. not quoted.
407	Tapioca	,, Pound. 0 8 0
508	Macaroni and Vermicelli.	,, ,, 0 4 0
509	Red Sanders Wood.	,, Indn. Md. 2 0 0
510	Roghan, Varnish, Europe.	,, ,, ,, 20 0 0
511	Rose water in Carboys.	,, Each, 3 0 0
512	Rose Malloes.	,, Indn. Md. 20 0 0
513	Roses preserved (Gooldcund).	,, ,, ,, 22 8 0
514	Saddlery and Harness.*	Invoice.
515	Saffron, Country.	,, Pound. 5 8 0
516	— Europe.	,, ,, 15 0 0
517	Sajeekhar (Alkali).	,, ,, 0 12 0
518	Salt-petre Bengal.	{ ,, Bag of } { of 168 lbs. } gross. 12 0 0
519	— Other sorts.	,, ,, ,, 6 0 0
520	Salum (Salep).	,, Indn. Md. 32 0 0

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Nos.	Enumeration of Goods.		Tariff valuation.			
			Rs.	A.	P.	
521	Samada Stones.	per Indn. Md.	3	0	0	
	SEEDS viz. :					
522	Anise, Country.	" " "	10	0	0	
523	— Europe.	" " "	20	0	0	
524	Azmah.	" " "	2	0	0	
525	Badian (Star Anise).	" " "	16	8	0	
526	Boysing.	" " "	1	12	0	
527	Balbeg.	" " "	4	0	0	
528	Cajoo Nuts.	" " "	1	0	0	
529	— Seeds.	" " "	4	4	0	
530	Charolee.	" " "	20	0	0	
531	Coriander or Danna.	" " "	2	0	0	
532	Cotton.	" " "	0	12	0	
533	Cummin or Jeerah.	" " "	8	0	0	
534	— Black.	" " "	2	0	0	
535	Ulsey (Linseed).	" " "	2	0	0	
536	Erendee (Castor).	" " "	4	0	0	
537	Esubgool.	" " "	2	0	0	
538	Fennel.	" " "	3	0	0	
539	Kullen (Cress).	" " "	2	8	0	
540	Jutamasee (Spikenard).	" " "	16	0	0	
541	Kolunjun, Bengal.	" " "	4	0	0	
542	Matee.	" " "	3	0	0	
543	Mustard, Country.	" " "	3	0	0	
544	Poppy (Cuscus).	" " "	4	0	0	
545	Quince in Shell, Persian.	" " "	21	0	0	
546	— without.	" " "	32	0	0	
547	Sawjeerah.	" " "	12	0	0	
548	Sowah.	" " "	2	0	0	
549	Tookmeria.	" " "	2	12	0	
550	Voyviding.	" " "	2	0	0	
551	Sharkfins. . . . .	.. Cwt.	22	0	0
	SILK, viz. :					
552	Bengal, Company's, Cos- sim Bazaar.	} { .. Pound } } { of sample }				
553	Rodnagore, Malda and Ballia.		" "			
554	— Native, same dis- tricts.		" "	4	8	0
555	— 1st sort Bom- bay Market.		" "			
556	— 2nd ditto.		" "			
557	— Cutchera.	" "	1	0	0	
558	China, Canton, 1st 2nd 3rd and 4th sort.	" "	4	0	0	

Nos.	Enumeration of Goods.	Tariff valuation.
		Rs. A. P.
SILK, viz. :		
559	———— Cutchera or Punjam.	{ per Pound of sample } 1 0 0
560	———— Nankeen 1st and 2d sort.	
561	Persian.	" " 4 0 0
562	Juria, or coarse like Cutchera	" " 3 8 0
563	Mathow, China.	" " 1 4 0
564	Siam.	" " 2 0 0
565	Sewing.	" " 2 0 0
566	SILK PIECE GOODS, British.*	Invoice.
567	———— Country and Foreign. }	{ Markt value.
568	Silver Tape.	} Tola " " " "
569	———— Lace.	
570	———— Thread.	
SILVER WARE, BRITISH.*		
571	Soap Country.	Invoice. " Cwt. 5 0 0
572	Soda Water.	" Dozen. 2 0 0
SPICES, viz. :		
573	Cardamoms.	" Indn. Md 65 0 0
574	———— Seeds.	" " " 45 0 0
575	———— do. Bastard.	" " " 15 0 0
576	Cassia Lignea, China.	" Pound. 0 3 0
577	———— Malabar.	" Indn., Md. 2 0 0
578	Cassia Buds or Nagkessur	" Pound. 0 8 0
579	———— Malabar.	" Indn. Md. 2 0 0
580	Cloves.	" " " 33 0 0
581	Cubebs.	" " " 16 0 0
582	Ginger.	" " " 3 8 0
583	Mace.	" Pound. 2 0 0
584	Nutmegs.	" " 1 4 0
585	———— in Shell.	" " 0 12 0
586	Pepper, Black.	" Indn. Md. 9 0 0
587	———— White.	" " " 15 0 0
588	Ramputree (False Mace)	" " " 5 4 0
589	Tamulputree.	" " " 1 8 0
590	Spruce, Essence of.	" Dozen Pots. 3 0 0
	Stationery.*	Invoice.
SUGAR, viz. :		
591	Bengal, of all sorts	" Indn. Md. 9 0 0
592	Brazil.	" " " 7 0 0
593	China, of all sorts	" " " 7 0 0
594	Manilla, and Batavia.	" " " 5 8 0

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Nos.	Enumeration of Goods.		Tariff valuation.	
			Rs.	A. P.
	SUGAR, viz. :			
595	Mauritius, Bombay and } Malabar. }	per Indn. Md.	4	8 0
596	Siam, of all sorts.	" " "	8	0 0
597	Candy, Chinchow.	" " "	12	0 0
598	----- Canton.	" " "	10	0 0
599	Cane.	" 100	1	8 0
600	Loaf.*		Invoice.	
601	Shunk.	" Hundred.	10	0 0
602	Talc, (Abruck) Bengal	" Indn. Md.	16	0 0
603	----- Ghatty.	" " "	8	0 0
604	Tallow.	" " "	7	0 0
605	Tea.	" Pecul.	80	0 0
606	Tiles, China.	" Hundred	5	0 0
607	Tincal (Tunkunkar).	" Indn. Md.	17	0 0
608	Tortoise-shell.	" " "	500	0 0
609	----- Nuck.	" Pound.	1	0 0
610	----- Persian & Arabian.	" Indn. Md.	500	0 0
611	Turpentine.	{ " Barrel }	6	0 0
612	----- Spirit of, Europe.	{ of 112 lbs }		
613	----- Umbrellas, Silk and Cotton.*	" Gallon. .	1	8 0
614	----- China, Silk, double.		Invoice.	
615	----- single.	" Dozen. .	48	0 0
616	Upholstery, Cabinet Ware, and Cof- fin Furniture, Europe.*	" " "	24	0 0
617	Vegetable Syrup.		Invoice.	
618	Verdigris.	" qrt. Bottle.	7	0 0
619	Vermillion, China.	" Indn. Md.	53	0 0
620	----- Country.	{ " Box of }	90	0 0
621	Watches, British.*	{ 90 B'dles. }		
622	Wax.	" Indn. Md.	150	0 0
623	WINES, viz. : British.		Invoice.	
624	Cape Madeira, and Cape } Wines in Wood. . . . }	" Dozen qrts.	3	0 0
625	Claret in Wood.	{ " Impe- }	1	0 0
626	Madeira, London Particu- } lar, and Tinta, in } Wood. }	{ rial Gal- }	0	8 0
627	----- in Bottles.	{ lon. }	3	4 0
		" Dzen qrts.	12	0 0

* The Tariff valuation when stated to be per "INVOICE," means the bonâ fide Invoice cost of the Goods without charges. To such valuations for the levy of duty, 10 per cent is added by the Customs Department.

Nos.	Enumeration of Goods.		Tariff valuation
	WINES, viz. :		Rs. A. P.
628	Madeira, London Market, } in Wood. . . . }	{ per Impe- rial Gal- lon. . }	3 4 0
629	———— in Bottles.	„ Dozen qrts.	12 0 0
630	Malmsey & Sercial in Wood.	{ „ Impe- rial Gal- lon. . }	6 8 0
631	———— in Bottles.	„ Dozen qrts.	20 0 0
632	Port, in Wood.	{ „ Impe- rial Gal- lon. }	2 8 0
633	———— in Bottles.	„ Dozen qrts.	10 0 0
634	Sherry, in Wood.	{ „ Impe- rial Gal- lon. }	3 0 0
635	———— in Bottles.	„ Dozen qrts.	12 0 0
636	Spanish and Portuguese, } in Wood. . . . }	{ „ Impe- rial Gal- lon. }	1 8 0
637	———— in Bottles.	„ Dozen qrts.	6 0 0
638	Teneriffe and Mediterra- } nean (not French or Spanish) in Wood . }	{ „ Impe- rial Gal- lon. }	1 0 0
639	———— in Bottles.	„ Dozen qrts.	6 0 0
640	Constantia, and Sweet } Wine from the Cape. }	„ „ „	7 4 0
641	Shiraz.	„ „ „	3 0 0
642	Champagne, Hock, and } Rhenish Wines from the United Kingdom or elsewhere. . . }	„ „ „	20 0 0
643	Claret from the United } Kingdom usually de- nominated English.* }	„ „ „	20 0 0
644	———— all other French } and Foreign Wines, from the United King- dom or elsewhere. . }	„ „ „	10 0 0

* By Claret usually denominated English Claret is meant the Shipment made by such Establishments as Sneyd, Carbonel, Todd and Bosanquet and Co. as Wine from their Firms.

Nos.	Enumeration of Goods.		Tariff valuation.
			Rs. A. P.
645	Liqueurs.	per Dzen qrts.	12 0 0
646	Lemonade.	” ” ”	10 0 6
647	Anizette, French.	{ per Bas- kets of 2 Bottles. }	2 0 0
648	Wool, Indian.	” Indn. Md.	15 0 0
649	———— Persian.	” ” ”	15 0 0
WOOD AND TIMBER.			
650	Deal boards, Europe.	” Each.	2 0 0
651	Sandal-wood, Malabar.	” Indn. Md.	12 0 0
652	———— South Sea.	” ” ”	8 0 0
653	———— Zanzibar.	” ” ”	5 0 0
654	———— Shavings.	” ” ”	2 12 0
655	Mahogany.	{ pr Super- ficial square foot 1 inch thickness }	0 4 0
656	Teak, and all Indian Woods.	per Guz.	{ Market value.
657	WOOLLEN GOODS, BRITISH.*		Invoice.

N. B.—The Invoice value when required to be given, has reference to Goods shipped from Great Britain only.

Duty on all Goods not enumerated in the Tariff, to be levied on the Market value of the same.

Published by Order of Council, 29th December, 1842.

GOVERNMENT ADVANCES ON MERCHANDIZE.

The Honorable the Governor in Council is pleased to publish for general information the following revised terms and conditions upon which advances of cash will be made upon the security of Goods and Merchandize consigned to England ; as also Extract, paragraphs 3,

* The Tariff valuation when stated to be per “ INVOICE,” means the bonâ fide Invoice cost of the Goods without charges. To such valuations, for the levy of duty, 10 per cent. is added by the Customs Department.

5, and 6 of a letter from the Honorable the Court of Directors in this Department, dated the 17th August last.

TERMS AND CONDITIONS FOR MAKING ADVANCES IN INDIA AND CHINA.

Upon the Goods and Merchandize of Individuals intended for Consignment to England, repayable to the Court of Directors of the East-India Company.

1st. The parties to whom Advances may be made, shall agree that the respective Consignments be delivered into such Warehouses as the Court of Directors may approve ; and that they be subject to the control of the Court of Directors until the lien of the Company upon the Consignment shall have been satisfied.

2nd. Upon each Consignment, the value of which is to be ascertained by the Officers of the Indian Governments, or authorized Agents of the East India Company, an Advance *not exceeding three-fifths* of such ascertained value will be made.*

3rd. For repayment of the Advance, Bills of Exchange to be drawn in triplicate, at six months' sight, at the rate of

The rate of exchange to be determined from time to time at place where the advance is made under the Court's Orders.

s. d.

.	Per Company's Rupee for Advances made at Bengal,		
.	Do.	do.	Madras,
.	Do.	do.	Bombay,
.	Per Spanish Dollar		China.

4th. The parties will be required to place in the hands of the Board of Customs, Salt and Opium,† Bills of Lading of the Consignment and Policies of Insurance effected thereon, both in triplicate. The Bills of Lading must be drawn deliverable to the East India Compa-

† Or such public officers or authorized agents of the East India Company as may be specified.

* The advances thus made are upon the net value of the Goods themselves without any charges whatsoever, and the rates of exchange are fixed by the Governor in Council under instructions from the Supreme Government, and notified, when such advances are to be made, in the Official Gazette.

ny, or endorsed to the order of the East India Company. The Policies of Insurance must be effected in the name and on behalf of the East India Company, as the parties interested, or endorsed to their order ; but persons desirous of effecting the necessary insurance in this country, and of depositing the Policies in the Company's Treasury, will be allowed to do so.

5th. In case of default being either in acceptance or payment of the Bills, the Court of Directors to be authorized, in such manner and at such times as they may see fit, to sell the Goods, for the purpose of repaying the Company the amount of the Advances made thereon, including freight and any other charges or expenses which the Company may have incurred on account of the Consignment, together with Interest, should any have accrued ; the Company, on the other hand, allowing Discount ; where any part of the proceeds shall be realized before the Bills fall due, and the settlement of either surplus or deficiency shall be made with the Consignor ; and if in India or China, by the Government or Agents from whom he received the Advance, at the rate of Exchange at which the Company may at the time be drawing Bills upon such Government or Agents.

6th. An Agent in England shall be appointed for each Consignment, to whom the Court of Directors shall be empowered to make over the Goods, subject to all the conditions agreed upon with the Company, on payment of the Bills ; and with whom they shall be authorized to transact generally all business relating to such Goods. The Consignor shall be at liberty to make provision, in case of the party upon whom the Bill is drawn (being also the Agent) having failed to accept the Bill, for the substitution of another Agent.

7th. After the arrival of the Goods in England, and when they shall have been placed in such deposit as may have been agreed upon, the Agent may be put into possession of them before the Bills become due, upon the amount of such Bills (less Discount) being paid, together with the freight and any other charges and expenses which the Company have paid or may be subject to on account of the Goods.

8th. The rate of Discount to be allowed by the Company shall be the same as that charged by the Bank of England, and in cases where Interest shall have accrued, such Interest shall be computed at the

rate or rates per cent. at which the Company have allowed Discount during the period for which such Interest is chargeable.

9th. Parties or their Agents will be required to insure the Goods from Fire, and deposit the Policies with the East India Company ; such Insurance to take effect from the date of the termination of the Sea-risk. Should however the Parties or their Agents fail to effect such Insurance, the East India Company shall be at liberty to insure the Goods, the expense of which shall be re-embursed to them previously to their making over the Goods to those Parties or their Agents.

10th. Parties receiving Advances, to address in each instance a Letter in quadruplicate to the Court of Directors according to a form which will be furnished by the Officers of Government (or authorized Agents of the East India Company), signifying their assent to all the foregoing conditions, but more particularly for the purpose of expressly authorizing the sale of the Goods by the Company (without either notice to, or concurrence of any person whomsoever) at any period after default shall be made either in acceptance or payment of the Bills ; also authorizing, in such cases, the repaying to the Company the Advances made, either Principal or Interest, together with any other charges or expenses which the Company may have incurred in respect of the Goods, and appointing the Agent in England for each transaction.

FORM REFERRED TO IN THE PRECEDING TERMS AND CONDITIONS.

To the Honorable the COURT of DIRECTORS of the EAST-INDIA COMPANY.

HONORABLE SIRS,

With reference to the Terms and Conditions on which the Government,* by the Advertisement published in the Gazette on have offered to make Advances of Money on the Security of Goods and Merchandize, we have the honor to state that, concurring in all of those conditions, and availing ourselves of the offer of Government so made, we have drawn Bills of Exchange for

* Or Agents.

sure the Goods, the expenses to be reimbursed to you previously to your making over the Goods or the Net proceeds thereof.

The following Clause may be added or not, at the option of the Party.

Should, however, those gentlemen fail to accept the Bills which we have drawn upon them in your favour, we authorize you, in that case, to transact all business relative to these Goods with Messrs. instead of Messrs.

and to settle with the former the account relating thereto.

We have the honor to be,

Honorable Sirs,

Your most obedient servants,

Extract of a Letter from the Hon'ble Court of Directors, dated the 17th August 1838, to the Government of India.

Para. 3rd. An advance of money should of course in no instance be made until the fact of the actual shipment of the Merchandize shall have been ascertained, and the Bill of Lading and Policy of Insurance shall have been deposited with you.

5th. In future we desire, that you will restrict your Advances to the great staple articles of Indian Produce, Cotton, Silk, Sugar, Coffee, Indigo, Salt Petre and Piece Goods, and further, that no Advance be made upon any consignment the ascertained value of which shall be less than 5,000 Rupees.

6th. Several Packages of Tobacco, upon which you have made Advances, have been seized by the Officers of Customs in consequence of their having been imported in illegal packages; Extract from the Acts 3 and 4, Will. 4, Cap. 52, Sec. 58 and 6 and 7 Will. 4, Cap. 60, Sec. 4, relating to the Article of Tobacco are transmitted in the Packet.

Published by order of the Honorable the Governor in Council, 4th December, 1838.

On the completion of every thing connected with the advances

made, the following letter is sent to Government by the Officer appointed to negotiate such advances.

Territorial Department.

Finance.

To,

Secretary to Government.

Sir,

I have the honor to report for the information of the Hon'ble the Governor in Council, that with reference to the Notification published in the Government Gazette, dated the 184 an order for the sum of has been granted to on Bills of Exchange against his consignment of per Ship and beg to hand up the undermentioned documents connected therewith for transmission to the Hon'ble the Court of Directors of the East India Company, viz.

1 Set of Bills of Exchange in Triplicate, dated the for £

1 Set of Bills of Lading in Triplicate, for Shipped per dated duly endorsed

1 Policy of Insurance in Triplicate effected on the Goods duly endorsed.

Letter in Quadruplicate to the address of the Hon'ble the Court of Directors by the Consignor of the Goods.

Statement of valuation in Quadruplicate.

I have the honor, &c.

Bombay 184

When the foregoing has been done, the following order to the Sub-Treasurer, is delivered to the Consignor of the Goods for the amount of the advance made by Government.

Territorial Department.

Finance.

To,

Sub-Treasurer.

Sir,

At days sight please to pay

PART II

ORDERS OF COUNCIL.

1831.

OPIUM.

1st. Notice is hereby given that pursuant to instructions from the Right Honorable the Governor General, Passes for the free transit of Malwa Opium by the direct route to Bombay for exportation by Sea, will be granted on application to the Warehousekeeper at Bombay, or to the Resident and Opium Agent in Malwa, on payment of Bombay Rupees 175 per Chest of 140 lbs. weight.

2nd. For the convenience of importers, Passes will be granted for Maunds, instead of Chests, should it be desired, but in no case will a Pass be given for less than 50 Maunds.

3rd. Passes obtained at Bombay will not be given open to the persons taking them out, but enclosed in a Sealed letter of advice to the Opium Agent in Malwa, who will countersign each Pass before the Opium is issued.

4th. No duties will be exacted on account of the Hon'ble Company's Government on Opium protected by Passes. It will however be liable, should occasion require, to examination at the different Nakas, and Chowkees when *in transitu*, and also on its arrival at Bombay, with the view of ascertaining that the quantity corresponds with that specified in the Pass; but there will be no detention or obstruction by the Officers of Government beyond what may be necessary for the diligent prevention of any Opium being conveyed into the Territories subordinate to this Presidency.

5th. The owners of the Opium will have to make their own arrangements for its transport.—The despatches will be accompanied by one or more Chuprassies or Peons, as the Resident and Opium Agent in Malwa shall consider advisable, but the providing of Escorts for the protection of the Drug will rest with the Owners, and Government will not be answerable for any casualties that may befall the same.

6th. It is left to the option of persons taking out Passes, to pay at the rate of Bombay Rupees 17 per chest in commutation of all Customs, and Duties that may be due to the Native State between Indore and Tunkaria Bunder, through whose territories the Opium is conveyed; or to pay those duties themselves.

7th. Persons residing at Ahmedabad, Baroda, Surat, or other places desirous of exporting Malwa Opium under a Pass, will be furnished with the same application to the British Authorities resident at such places.

8th. The Right Hon'ble the Governor in Council guarantees that the price to be paid for the Passes, and in commutation of the duties to Native States, shall continue as now fixed to the 1st of June 1832; but the guarantee here given will not debar the Government from continuing to grant Passes after the expiration of this period, should it think fit to do so, without a further Proclamation.

9th. For the convenience of Individuals, deposits of Company's Paper will be received on account of sums payable for the Passes and duties specified in Articles 1st and 6th, interest being payable to Government on the same, until redeemed at the rate of 5 per cent per Annum; and the deposit should be redeemed on or before the arrival of the Drug at Bombay, from which period the charge on account of interest will be doubled.

10th. The Holders of Passes are to take the Opium to Indore, Rutlam, are any other place in Malwa, that may suit the wishes and convenience of both parties, to be weighed by persons who will be appointed by the Opium Agent in Malwa to perform that duty.

11th. Fifteen days notice must be given to the Opium Agent in Malwa or his Assistant, by all persons about to make exportations under licences, previously to the production of the Opium at the place of weighment, in order that he may be better prepared to receive, weigh, and despatch it.

12th. Only one despatch will be allowed under a Pass or Licence, which despatch may, nor may not, at the option of the Holder of the Pass, be to the full quantity mentioned in it; but if a smaller quantity be exported, no drawback or refund from the sum paid for the Pass will be allowed on account of such deficiency.

13th. In weighing the Opium an allowance of (3) three lbs. will be made for each Chest of 140 lbs. on account of Leafage and Dusage.

14th. With the exception contained in Articles 8th, the Right Hon'ble the Governor in Council reserves to himself, the right to adopt, from time to time, such measures as he may conceive to be necessary to prevent the illicit trade in Opium, and to secure the ob-

jects of Government in sanctioning the present arrangement. *Order of Council, 12th Sept. 1831.*

NOTE.—*The following Table exhibits the value and weight of Opium from 10 Chests, the lowest number for which Passes are granted, to 600.**

Chests	Rupees.	Pounds.	Chests	Rupees.	Pounds.	Chests	Rupees.	Pounds.
10	1,250	1,430	42	5,250	6,006	74	9,250	10,582
• 11	1,375	1,573	43	5,375	6,149	75	9,375	10,725
12	1,500	1,716	44	5,500	6,292	76	9,500	10,868
13	1,625	1,859	45	5,625	6,435	77	9,625	11,011
14	1,750	2,002	46	5,750	6,578	78	9,750	11,154
15	1,875	2,145	47	5,875	6,721	79	9,875	11,297
16	2,000	2,288	48	6,000	6,864	80	10,000	11,440
17	2,125	2,431	49	6,125	7,007	81	10,125	11,583
18	2,250	2,574	50	6,250	7,150	82	10,250	11,726
19	2,375	2,717	51	6,375	7,293	83	10,374	11,869
20	2,500	2,860	52	6,500	7,436	84	10,500	12,012
21	2,625	3,003	53	6,625	7,579	85	10,625	12,155
22	2,750	3,146	54	6,750	7,722	86	10,750	12,298
23	2,875	3,289	55	6,875	7,865	87	10,875	12,441
24	3,000	3,432	56	7,000	8,008	88	11,000	12,584
25	3,125	3,575	57	7,125	8,151	89	11,125	12,727
26	3,250	3,718	58	7,250	8,294	90	11,250	12,870
27	3,375	3,861	59	7,375	8,437	91	11,375	13,013
28	3,500	4,004	60	7,500	8,580	92	11,500	13,156
29	3,625	4,147	61	7,625	8,723	93	11,624	13,299
30	3,750	4,290	62	7,750	8,866	94	11,750	13,442
31	3,875	4,433	63	7,875	9,009	95	11,875	13,585
32	4,000	4,576	64	8,000	9,152	96	12,000	13,728
33	4,125	4,719	65	8,125	9,295	97	12,125	13,871
34	4,250	4,862	66	8,250	9,438	98	12,250	14,014
35	4,375	5,005	67	8,375	9,581	99	12,375	14,157
36	4,500	5,148	68	8,500	9,724	100	12,500	14,300
37	4,625	5,291	69	8,625	9,867	200	25,000	28,600
38	4,750	5,434	70	8,750	10,010	300	37,500	42,900
39	4,875	5,577	71	8,875	10,153	400	50,000	57,200
40	5,000	5,720	72	9,000	10,296	500	62,500	7,500
41	5,125	5,863	73	9,125	10,439	600	75,000	85,800

* The regulated net weight of Opium imported into Bombay, is 143 lbs. including 3 lbs. allowed for leaf and dust; and the fixed duty for each Chest of 143 lbs. weight, is 125 Rupees, instead of Rs. 175, as prescribed in the preceding notification.

1832.

**COUNTRY CRAFT PROHIBITED COMMUNICATING WITH THE SHORE
FROM SUNSET UNTIL SUNRISE.**

The Governor in Council having reason to apprehend that an extensive system of smuggling is successfully carried on by the numerous country craft of all descriptions resorting to this port, particularly during the night, is pleased to revise the Regulations established by the Government in the year 1768, and to prohibit all communication whatever with the shore from country craft, from dusk in the evening until sunrise in the morning, unless under special permission, to be granted either by the Custom Master, the Superintendent of the Police, or the Town Major. *O. of C. 13th November, 1832.*

BUMBOATS NOT TO PLY WITHOUT A PERMIT.

As the boats which ply in the roads as bumboats are under no regulation, the Governor in Council further directs, that none shall be allowed to ply in that capacity without a permit from the Custom Master, who will order all such boats as he furnishes with permits to be numbered and, registered, and require them to repair to Musjeed bunder or such other place as he may direct, at sunset, after which none are to ply without particular leave obtained for that purpose, on pain of forfeiting their privilege of plying in the harbour, neither must they at any time go between the dock and pier-heads, without express permission.

To give effect to these Regulations, an establishment of boats has been allowed to the Custom Master. *O. of C. 13th November, 1832.*

1833.

PRIVATE PACKAGES.

Notice is hereby given, that in consequence of the great remissness evinced by parties in declaring the value of, and in paying the Government customs and duties leviable on boxes and packages passing through the Custom House without being opened, Clause XV. Regulation I. A. D. 1805, will be invariably enforced, and no such will from this date be permitted to pass, until the provisions of the Regu-

Parties applying for such boxes or packages, will have the goodness to send invoices, or bills showing the contents and value, and to depute persons to be present at the opening of them at this office.* *Collector's Order, 15th March, 1833.*

NOTE.—Clause XV. Regulation I., A. D. 1805, is rescinded by act I. of 1838 but this bye-law remains in force.

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1834.

LANDING OF GOODS.

The Right Hon'ble the Governor in Council having been pleased to revise the lists of articles of commerce which are at present permitted to be landed at, or exported from the Town or Musjeed Bunders indiscriminately, at the option of the proprietors; and of such as are permitted to be landed at the latter bunder only. It is hereby notified that, from this date, the imports and exports from these two bunders respectively are to be according to the subjoined three lists. *O. of C. 15th September, 1834.*

For lists, see Part I. Page 6 and 7.

1835.

SMALL CRAFT PORT CLEARANCES.

With the view to protect the public revenue against loss arising from the practice of boats, &c. leaving the Port of Bombay, without taking out Port Clearances, the Right Hon'ble the Governor in Council is pleased to establish it as a rule, that all boats, and other small craft, shall immediately on arrival in the Port deposit their Passes in the Office of the Master Attendant, who will give in lieu thereof proper certificates, which shall, on being produced at the Custom-House, entitle the boats to entry. When any boat may be ready to leave the port, her Pass will be returned to her with a certificate that all dues have been paid, under which she will be entitled to a Port Clearance. *O. of C. 2nd January, 1835.*

* Unclaimed packages are advertised in the Government Gazette, and if remaining uncleared after two years, are sold and brought to the account of Government. Parties making subsequent claim for such packages are allowed the amount realized by their sale, after deducting the duty and warehouse rent chargeable thereon.

COTTON CERTIFICATES, PERIOD ALLOWED FOR THE PRODUCTION OF.

In conformity to Regulation IV. of 1834, Section II, the Right Hon'ble the Governor in Council is pleased to fix the undermentioned periods, within which certificates of the payment of Customs on Cotton imported at Bombay, must be produced at the Port of Export.

In the Zillah of the Konkan for Rutnagheree, and all places to the Southward of that Port. 40 days.

For all ports to the North of Rutnagheree. as high as Demaun. 30 days.

In the province of Goozerat, for the ports of Surat and Broach. 30 days.

For all other ports in the Gulph of Cambay. 45 days.

*O. of C. 31st January, 1835.**

1836.

BROACH COTTON, EXTENDED PERIOD ALLOWED FOR PRODUCTION OF CERTIFICATE.

It is hereby notified for general information, that the period fixed by the Government notification of the 31st January, 1835, for the production, at Bombay of certificates of the payment of Customs on Cotton exported from Broach, is extended from thirty to forty five days: *O. of C. 11th March, 1836.*

IMPORTATION OF COUNTRY SPIRITS, viâ SION CAUSEWAY.

Notice is hereby given, that Mowrah Arrack and other spirituous liquors may be imported from Salsette into Bombay, viâ Sion causeway, by all persons preferring that route, on the production of certificates from the Collector of Tannah of having paid the established rate of duty on the same. *O. of C. 23th March, 1836.*

RULES PROVIDING FOR A FULL SPECIFICATION OF GOODS ENTERED FOR IMPORTATION OR EXPORTATION AT THE CUSTOM HOUSE.

The Right Hon'ble the Governor in Council having recently ap-

* Regulation IV, of 1834, has been repealed by Act I. of 1838, but this By-law remains in force, and has been confirmed by an Order of Council dated 16th April, 1838.

pointed a Committee composed of some of the principal merchants and the Collector of Customs, to revise the records of the Bombay Customs Department, which do not in their present form afford that accurate and minute information in regard to the various articles of merchandise entering into the trade of this Port, which is desirable, both for the interests of commerce, and of the public Revenue derivable therefrom; besides being deficient in the classification and arrangement requisite to admit of any information desired being readily found, and it being indispensable to the carrying into effect of the alterations which have been recommended for the attainment of these important objects, and sanctioned by Government, that the provisions of Supplement III to Regulation XX of 1827, requiring all "Importers and Exporters of Goods and Merchandize to exhibit in their manifests a full description and true account thereof," and which appear to have hitherto been only very partially, attended to, should be rigidly enforced for the future. Notice is hereby given, that from and after the 1st June next, no manifest will be admitted to entry at the Custom House which is not prepared in strict conformity with the Form of Appendix A. to that Regulation, that is to say, which does not exhibit the whole of the particulars in regard to quantities, weights and description, as therein specified. At present, for example, the terms, Duffers, Bales, Bags, Bundles, Baskets, Chests, Boxes, Robins, &c. are frequently used in the manifests given in, with respect to many valuable articles, such as Piece Goods, Nutmegs, Betlenuts, Sugar, Sugar Candy, Cloves, Cardamoms, Elephants Teeth, Coffee, Ghee, Tortoise Shell, Indigo, Cornelians, &c. &c. without any thing like a complete, or indeed, any other specific description being added, and hence conveying no definite idea whatever, nor affording any check against fraud; so loosely are they sometimes prepared indeed, that Goods are occasionally inserted as chests of sundries. Instead of the above multiplicity of terms therefore, the single one "Package," if the article is not in bulk, should be substituted, and the total net weight given of each, excepting Cotton, with respect to which the terms "Bales" or "Docras" should still be used.

It is further notified that, all Export Manifests must exhibit the net Weight of each shipper's Goods, in as far as the same is to be obtained from the Bills of Lading, otherwise the gross Weight : as

for instance, A. B. Ships 100 bags of Coffee, net weight 200 cwt. 2 quarters 14 lbs.

General Ships, Manifests are also required to be made out separately for each place, and not promiscuously blended together as at present, as for instance, imports from Whampoa in China should not be mixed up with those from Singapore, or imports from the Cape with imports from Great Britain. The thin China paper on which manifests are now frequently prepared is also to be discontinued from the same date, as quite unsuited from its fragile texture for these or any other public documents. The blue Portuguese Paper, as it is called, being equally cheap with the advantage of being strong and durable. *Order of Council, 16th May, 1836.*

1837.

RULES FOR FACILITATING THE ENTRY AND CLEARING OUT OF VESSELS IN THE HARBOUR OF BOMBAY.

1st. On entry, the Commander shall in addition to what is provided for, in the 1st and 2nd Articles of Rule, Ordinance, and Regulation I. of 1820*, deliver the following documents, viz :

Two Manifests to the Collector of Customs.

One list of Crew and Passengers to the Senior Magistrate of Police.

2nd. On clearing out, the Commander, shall in addition to what is provided for under the 2nd article of the Rule, Ordinance, and Regulation aforesaid, furnish the following documents, viz :

One Manifest to the Collector of Customs.

One Certificate from the Police Office, as at present, to the Collector of Customs.

One ditto from the Commissary General to ditto ditto.

One ditto from the Marine Paymaster to ditto ditto.

3rd. The Certificate from the Marine Paymaster shall comprehend all claims on account of the Dock Yards, for which purpose all Indents or requisitions for materials, or work to be done at the Dock Yards, shall bear an attested declaration, by the Owners, Agents, or other Residents of Bombay, that they will pay the charges for ma-

* The articles quoted have been rescinded by Act XI of 1837, but these bye-laws remain, under slight modifications, still in force.

terials, or performance of the work required, according to the sub-joined form, and this Indent shall be immediately forwarded by the Controllers' department, to the Marine Paymaster, while the transmission of a blank Indent from the Controllers' department, will assure the Marine Paymaster that no demand exists.

4th. The furnishing of the following documents is discontinued, viz. :—

• List of crew and passengers, to the Superintendent of the Indian Navy.

Certificates from the Medical Board, and Controller of the Dock Yards, to the Collector of Customs.

• Certificate of commencing and finishing of voyages to the Collector of Customs.

Three of the Export Manifests to Ditto.

5th. To enable the Superintendent of the Indian Navy to countersign the Port Clearance, which under the 2nd article of Rule, Ordinance and Regulation I. of 1820 is required to be accompanied by a list of persons on board, &c. before it can be countersigned by that Officer, the Inspector of the Port shall, in future, send that furnished to him under the provisions of the same articles to the Superintendent of the Indian Navy, and thus enable him to countersign the Port Clearance.

6th. The practice of sending the applications for Port Clearance, to the Secretary's Office, for the initials of a Secretary to Government, is to be discontinued.

7th. To enable the Marine Paymaster to grant the Certificate required from this department, forty-eight hours notice shall be given to him of the Ship's intended departure, in order that he may obtain the requisite Certificates from the other departments, to complete his own.

8th. The Register of Native Servants returning from England now required from the Commanders, is to be discontinued.

9th. The Report at present made by the Master Attendant to the Superintendent of the Indian Navy, and by the latter to the Post Master General, of the intended departure of Ships, is to be discontinued.

10th. The Report made to the Superintendent of the Indian Navy, on the arrival of a Ship under Foreign Colours of her having been visited by the Inspector of the Port before the Pilot is permitted to

bring her up beyond the Middle Ground, is still to be made. *Order of Council, 15th February, 1837.*

1838.

NATIVE STATES DECLARED TO BE FOREIGN TERRITORY, AND RATE OF DUTY ON GOODS PASSING INTO OR OUT OF SUCH TERRITORY.

The Right Hon'ble the Governor in Council is pleased, in conformity with the provisions of Section VIII. Act I. 1838, to declare, that the Territories of the undermentioned Native Chiefs shall be deemed Foreign Territory, and that Goods passing into, or out of such Territory shall be liable to the Duty fixed for Foreign and British Bottoms as follows :—

<i>For Foreign Bottoms.</i>	The Rajah of Sawunt Waree.
<i>For British Bottoms.</i>	{ Angria Sirkheil.
	{ The Hubshee or Khan of Janjeera.

The Right Hon'ble the Governor in Council is also pleased, under Section X of the said Act, to empower the Collector of Customs, of Guzerat and the Konkan, the Principal Collector of Dharwar, and the Collector of Belgaum, to levy the Duties above noticed, according as the frontiers of the abovementioned States may border on their Collectorates respectively. *O. of C. 31st January, 1838.*

SALT.

With reference to the Notification of 22nd November last, the Right Hon'ble the Governor in Council is pleased to declare that all Salt on which the Duty of eight (8) annas per Indian Maund, imposed by Act XXVII of 1837, has been paid, shall be exempt from the payment of Transit Duties, and, also from that of Sea Customs, and all other Taxes or Imposts whatever, on importation into any Port of the Bombay Presidency. *O. of C. 23rd December, 1837.*

For the information of parties engaged in the Trade in Salt it is hereby declared, that Exporters of this article from any port or place of manufacture in the Bombay Presidency for Import at Calcutta, will be allowed credit in settling for the Import duty at Calcutta, for any amount of duty certified to have been paid on such Salt, to the Government Officers of the Bombay Presidency. It will be necessary therefore, that Shippers of this Salt should obtain and send with each

cargo of Salt a Certificate of the specific sums of duty paid thereupon. Credit in Calcutta will be given for the precise amount of the Certificate, subject to the condition, that the out-turn in Calcutta does not fall short of the quantity shipped after making the usual allowances for wastage, &c. If the deficit exceed 5 per cent., credit will only be allowed on the net out turn on weighment at Calcutta. If a surplus be found, credit will only, in like manner, be allowed upon the actual quantity specified in the Certificate, viz. The Calcutta duty being assessed on the whole quantity the amount duty certified to have been paid at Bombay, will be allowed in deduction, without reference to the quantity delivered. The above allowance will only be granted when the certificate is produced at the time of entry of the Ships for passing the cargo through the Custom House, inwards. *O. of C. 20th February, 1838.*

The Right Hon'ble the Governor in Council is pleased under Section VIII. of the Act No. 1, of 1838, to declare, that the territories of all Native Chiefs, not subject to the jurisdiction of the Courts and Civil Authorities of the Bombay Presidency, shall, so far as respects the Duties on Salt, be deemed to be Foreign Territories, and that Salt passing out of such territories into those of this Presidency, is liable to the duty fixed for Foreign Bottoms by Schedule A. of the said Act. *O. of C. 25th April, 1838.*

It is hereby notified for general information that Salt will be allowed to be exported from any Port under this Presidency to any Port under the Government of Madras, without payment of the Excise duty leviable under Act XXVII. of 1837, provided the Exporter furnishes good and unexceptionable security, to be approved by the Collector of Customs at the Port of Export, for the payment of the said duty, should he fail to produce to that officer a Certificate of Import, within two months, as respects Exports to the Malabar Coast, and four months, as respects those to the Coast of Coromandel, from the date of exportation. *O. of C. 20th June, 1833.*

It is hereby notified for general information, that Salt may be exported from any Port under this Presidency to the Ports of Cochin and Quilon, on payment of a duty of one anna per Indian Maund only, provided the exporters furnish security to produce Certificates of import as specified in the notification of the 20th June last, within two months from the date of export. *O. of C. 31st October, 1838.*

With reference to the Notification dated the 20th June last, it is hereby notified for general information, that a reduced duty of a quarter anna for Indian Maund under Act XXVII. of 1837, will hereafter be levied on Salt, exported from any Port under this Presidency, to any Port under the Government of Madras, under the conditions specified in that notification. *O. of C. 15th April, 1839.*

In reference to the Notification of the 20th June 1838, it is hereby notified for general information, that in order to meet the the convenience of the Merchants engaged in the Salt trade, the period within which Certificates of Import of any Port on the Malabar Coast are required to be produced, is extended to three Months. *O. of C. 7th June 1839.*

COTTON ALLOWED TO BE EXPORTED FROM A SUBORDINATE PORT UNDER THE PROVISIONS OF THE NOTIFICATION OF THE 31st JANUARY 1835.

The Right Hon'ble the Governor in Council is pleased to notify, for general information, that Cotton shipped from a subordinate Port for exportation to Bombay, may, at the option of the Exporter, be exported without payment of the Customs leviable under Act I. of 1838, provided he furnishes security to produce the requisite Certificate of import and payment of the Customs at Bombay within the period fixed in the Government notification of the 31st January 1835. *O. of C. 16th April, 1838.*

FORM OF CERTIFICATE.

No.

Import No.

Bombay Custom House the

184

This is to Certify that _____ has imported at this Port, the undermentioned quantity of Cotton from _____ upon which Customs at 9 annas per Indian Maund have been collected agreeably to Act I. of A. D. 1838.
per _____ Tindel

Packages.	Description of Goods.	Weight.		Rate of Duty.	Amount Duties.		
		In. Mds.	Seers.		Rupees.	As.	Ps.
Bales	Cotton.....			as. At 9 per I. M.			

Collector of Customs.

**NUTMEGS, MACE AND CLOVES, FREE UNDER CERTIFICATE FROM
A BRITISH COLONY.**

It is hereby notified, for the general information that under the provisions of Section XVIII. of Act I. of 1838, the Collector of Customs at this Port, has been authorized to exempt from Customs, Nutmegs, Mace, and Cloves, imported from the places, and under the condition specified in the Government Advertisement of the 3rd March, 1820, *O. of C. 11th March, 1838.*

Government Advertisement.

The public are hereby informed that the Collector of Government Customs at Bombay, has been authorized and directed to permit the importation, free of duty, of all Nutmegs, Mace, and Cloves, the produce of any place under the Government of the East India Company, or belonging to His Majesty, provided however, that the said Spices shall be imported direct from the place of their growth, and shall be accompanied with a Certificate of their origin under the signature of the Secretary to the Government at such place or of such other officer as the Chief Authority there may appoint.—Spices not so imported, or not accompanied with a Certificate, as aforesaid, shall be subject to the duties to which they are liable under the existing Regulations. *O. of C. 3rd March, 1820, republished 11th March 1838.*

**PIECE GOODS AND COTTON TWIST FROM FOREIGN NATIVE STATES
ADJOINING THE BOMBAY TERRITORIES ADMITTED TO 3½ PER
CENT DUTY.**

Notice is hereby given, that Cotton, and Silk Piece Goods, Cotton Twist and Yarns, the produce or manufacture, of Cutch, Kattywar, Cambay, and all other Foreign Native States adjoining the Bombay territories, and being in alliance with or dependent on the British Government, shall be liable from this date on import at the Port of Bombay to 3½ per cent Customs only, i. e. to the same rate of Customs duty as similiar articles, the produce of the United Kingdom or of any British Possession. *O. of C. 10th July, 1838.*

**DUTY ON GANZA REDUCED FROM 87 RUPEES PER BOMBAY MAUND
TO 9 RUPEES PER INDIAN MAUND.**

It is hereby notified for general information, that the special duty of eighty-seven (87) rupees per Bombay Maund, heretofore levied

on Ganza imported into the Island of Bombay, under the Provisions of Section XIX, Clause 1st Regulation XXI of 1827, has been reduced from this date, to rupees three (3) per Bombay Maund, or rupees nine (9) per Indian Maund. *O. of C. 17th July, 1838.*

GRAIN MAY BE LANDED AT BOREE BUNDER.

It is hereby notified for general information, that in consequence of the limited extent of the Nausjeed Bunder, all grain from and after the 15th proximo, is to be landed at, and passed from Boree Bunder, where the requisite arrangements for landing and passing the same have been made Collector's order *20th September, 1838.*

LANDING AND SHIPMENT OF GOODS PROHIBITED ON SUNDAYS.

In order to correct a misunderstanding which has come to the knowledge of Government as prevailing here, viz. that cargo may be landed and shipped at this Port on Sundays, the Hon'ble the Governor in Council is pleased to notify for general information, that no Goods will be allowed to pass the Custom House for import or export at this Port, on Sundays, except in extraordinary cases of absolute necessity, to be judged of by the Collector of Customs and expressly admitted by him. *O. of C. 20th September 1838.*

GOODS IMPORTED IN SMALL CRAFT NOT COVERED BY CERTIFICATE SUBJECT TO IMPORT DUTY.

It is hereby notified for general information that from the 1st of December next, Goods proceeding in coasting craft from one British Port to another, under this Presidency, and not producing at the time of Import, Certificates of the payment of the Export Duties, will be subjected to the Import Duties prescribed in Schedule A. Act I. of 1838. *O. of C. 5th November, 1838.*

RULES FOR THE TRANSMISSION OF PACKAGES PER HONORABLE COMPANY'S STEAMERS TO AND FROM ALEXANDRIA, WITH RATES OF FREIGHT CHARGEABLE THEREON.

The following rules for the transmission and levy of charges for freight on parcels, by the Honorable Company's Steam Packets from Bombay, to and from Alexandria, are published for general information.

1. All Parcels shipped from Bombay by the Red Sea Steamers must be paid for in advance.
2. All Parcels or Packages must be distinctly addressed to the parties to whom they are to be delivered, and must not have any marks or numbers put on them.
3. All Parcels received at Bombay by the Red Sea Steamers must be paid for on delivery, and in addition to the rates herein mentioned, the authorized Bangy Rates of Postage should be added on such as are forwarded to the interior.
4. No Package to be larger than one man can conveniently handle, or to weigh more than forty pounds.
5. No Parcel is to contain any Goods or Merchandize except samples.
6. No Parcel is to contain letters, bills, or money.
7. Every Parcel is to bear the name and address of the person for whose use it is intended.
8. No more Packages will be received on board than can conveniently be stowed away in each vessel, and in no case is more than seven tons weight altogether to be received in any one of the Steam Packets.
9. Particulars of the contents must be sent with them in writing, without which they cannot be received or registered.
10. The amount of import and export Duty on articles liable to entry in the Custom House, must be paid over and above the charge for freight at the time the parcel, &c. is brought; any evasion of this rule to the prejudice of the Customs Revenue, will entail the penalties of the Customs Laws.
11. The Government will not be responsible for any loss or damage.
12. The Post Master General shall have authority, to open any parcel that he has reason to suspect contains letters, bills, or money, or other contraband articles.

SCALE OF CHARGES FOR FREIGHT.

<i>Size of Parcels.</i>	Between Bombay and Egypt that is Alexandria, Cairo, Suez or Cosier.	
	Rs.	Annas.
Not exceeding 400 cubic* inches, or 1 foot in length and 6 inches in breadth and depth.	6	0
Not exceeding 1,000 cubic inches, or 1 foot in length and 9 inches in breadth and depth.	9	0
Ditto. Ditto. 1 cubic foot.	12	8
Ditto. Ditto. 1½	15	0
Ditto. Ditto. 2 Ditto. feet.	17	8
All Packages above 2 feet and not exceeding 3 feet.	20	0
Above 3 feet,—per cubic foot.	6	0

O. of C. 20th November, 1838.

With reference to the Notification of the 20th ultimo, all Packages sent or received by the Steamers are to be delivered at the Custom Houses, where both Custom Duty and freight will be charged. *O. of C. 4th December, 1838.*

ARTICLES OF BRITISH PRODUCTION NOT REQUIRING PROOF OF IMPORT TO ENTITLE THEM TO FREE ENTRY FOR EXPORT.

With reference to the Notification of the 21st February last, published in the Government Gazette, it is hereby notified for general information, that the following articles of British production may be exported from this Port without being required to furnish proof of their regular import and payment of Import Duty, to entitle them to Drawback, or to Certificates exempting them from further duty on import at any other Port under this Presidency.

2nd. The Honorable the Governor in Council is also pleased to declare, that this Notification is to continue in operation for six months only, on the expiration of which period the propriety of continuing the indulgence now conceded, will be taken into consideration.† *O. of C. 10th December, 1838.*

For list, see Exports Part I. page 40.

* Cubic measurement is that which gives length, breadth and depth, and is ascertained by multiplying the first by the second, and the second by the third.

† This order has not been cancelled, and remains still a Custom House By-Law.

1839.

FREE IMPORTS.

It is hereby notified for general information, that, in conformity with Section XVIII. of Act I. of 1838, the Honorable the Governor in Council is pleased to exempt the following Articles, the produce of the Bombay Presidency, from Customs, viz.:

1. Onions, Potatoes, Greens, Pot Herbs, Garden stuff generally, and Fresh Fruits, in the ordinary acceptation of the terms.
2. Eggs and Poultry.
3. Fish, fresh and salted, with the exception of "Pakphok," or Shark-fins and Fish-maws. *O. of C. 14th January, 1839.*

WHAT VESSELS OF NATIVE STATES TO BE TREATED AS BRITISH BOTTOMS.

Under the authority conveyed to the Governor General of India in Council, by Act No. XIV. of 1837, it is hereby directed that Goods imported into the several Ports of the Presidency of Bombay, in the vessels of any of the States and Territories herein undermentioned, in which British vessels are received and treated on terms as favorable as Native vessels, and likewise Goods exported from the Ports of Bombay in the vessels of such States and Territories, shall be treated and dealt with in all respects as Goods imported and exported in British bottoms.

1. The Ports of Arabia and of the Persian Gulph.
2. Ports in the Red Sea belonging to the Ruler of Egypt; and
3. The dominions of the King of Ava. *Order of the Council of India, 9th January, 1839.*

RULES FOR VESSELS HAVING FORFEITED BRITISH PRIVILEGES,
FOR THE GUIDANCE OF BRITISH SHIP OWNERS.

The Hon'ble the Governor in Council is pleased to publish for general information, the following extract, (Para. 1st) of a letter from the Hon'ble the Court of Directors, No. 30, of the 20th November, 1838.

Para. 1st. We forward copy of a letter from the Secretary to the Board of Customs, and of a public notice therein referred to. We

desire, that you take proper steps for complying with the request of the Board of Customs, by causing the information contained therein, to be promulgated for the guidance of the parties concerned.

J. C. MELVILL, ESQUIRE.

Sir,

With reference to the Act 1st and 2nd of Her present Majesty Cap. 113, Section 12, 13, and 14, I have it in command to transmit to you the enclosed form of a public notice which has been issued to the several Ports of the United Kingdom, as well as to the British possessions abroad, where there are Customs Officers stationed, pointing out the penalty which will be incurred by the owners of British Registered Vessels in the event of their failing to give notice, as required by the said Act, in cases of Vessels being lost or taken by the enemy, or burnt or broken up, &c., and I am to signify the request of the Board of Customs, that the Court of Directors of the East India Company will cause the information contained in the notice, to be promulgated at the different Presidencies in India, for the guidance of the parties concerned.

I am &c.,

(Signed) C. A. SCOVELL,

Secretary.

LONDON CUSTOM HOUSE ; }
9th November, 1838. }

By the Commissioners for managing and causing to be levied and collected Her Majesty's Customs and other duties.

NOTICE

To

Registered owners of British Ships.

By an Act passed in the 1st and 2nd year of the reign of her Majesty Victoria, Cap. 113, the owner or owners of any British Ship or Vessel which shall have been lost, or taken by the enemy, or burnt, or broken up, or otherwise prevented from returning to the Port to which such Ship or Vessel belongs, or which shall on any account have lost or forfeited the privileges of a British Ship, shall immediately upon obtaining knowledge of any of the circumstances aforesaid, give notice in writing of such circumstances to the Collec-

tor or Comptroller of the Customs at the Port of Registry of such Ship or Vessel, and in case any British Registered Ship or Vessel shall have been absent from the Port of Registry for the space of three years, the owner or owners of such Ship or Vessel shall in like manner, give notice in writing to the Collector or Comptroller of the Customs at such Port, stating therein the cause of such absence, and that the said Vessel has not forfeited her privileges as a British Ship; and every such owner or owners failing to give such notice in either of the cases aforesaid, or making any untrue statement in respect to any such Ship or Vessel, shall forfeit the sum of five pounds. And by the conditions of the Register Bond required under the 3rd and 4th Wm. 4. Cap. 55. Sec. 20. the Certificate of Registry of a British Vessel is to be delivered up to the Collector or Comptroller of Customs, within one month after the arrival of the Master in any of the Ports of Her Majesty's Dominions, to be cancelled, in case the vessel for which it is granted shall be lost, or taken by the enemy, burnt or broken up or otherwise prevented from returning to the Port to which she belongs; or if such vessel shall have been sold in the whole or in part to Foreigners, and the vessel shall be within any of the Ports of Her Majesty's Dominions, the Certificate of Registry is to be delivered up in like manner, within seven days after such sale; or if such vessel shall be in any Foreign Port when such sale takes place, the Certificate of Registry is to be delivered to the British Consul resident nearest to such Foreign Port; or if such vessel shall be at sea when such sale takes place, the Certificate of Registry is to be delivered up to the British Consul at the Port to which the vessel shall first arrive after such sale, on forfeiture of the penalty of the said bond.

By order of the Commissioners,

CUSTOM HOUSE LONDON, } (Signed) C. A. SCOVELL.
 September 11th 1838. } *Secretary.*

Published by Order of Council 30th March 1839.

HAY, STRAW, AND FIRE WOOD, CHARGEABLE WITH DUTY ON
 IMPORT.

Notice is hereby given, that from and after the 1st August next, all Hay, Straw, and Fire Wood, imported into the Island of Bombay by

Sea, will be chargeable with Customs Duty, unless covered by Certificates of having already paid duty at another British Port. — *O. of C. 12th April, 1839.*

SALT FISH, THE PRODUCE OF THE THREE PRESIDENCIES, DUTY FREE.

The Hon'ble the Governor in Council is pleased to exempt Salt-fish cured within the Bengal and Madras Territories, and imported from any British Port under those Presidencies, from the payment of Customs, in the same manner as Salt-fish imported from any British Port under this Presidency. — *O. of C. 2nd December, 1839.*

TREATY WITH THE AMEERS OF SCINDE.

With reference to the Notification issued in the Government Gazette under dated the 2nd March 1835, notice is hereby given, that under the terms of the treaty recently concluded with their Highnesses the Ameers of Scinde, no duty of any kind is leviable on Goods sent by the River Indus, but that the established duties of the Port will be levied on all Goods, not bonâ fide Government stores and supplies, that may be landed at Kurachce. — *O. of C. 27th December, 1839.*

ANGRIA'S COLABA.

It is hereby notified for general information, that from and after 1st December 1840, the Ports of the Territories known as an belonging to Angria's Colaba, will be opened under the general rules and rates of Sea Customs promulgated by act I. of 1838: — *O. of C. 3d December, 1840.*

1841.

EXPORT MANIFESTS GIVEN TO COMMANDERS AT THE PORTS FROM WHENCE VESSELS CLEARED OUT, REQUIRED ON ENTRY OF IMPORT MANIFESTS.

It is hereby notified for general information, that an authenticated copy of the Export Manifest of all vessels clearing out from Ports where such documents are known to be given, must be presented by the Commander with his Import Manifest at this Custom House, in conformity with the provisions of Section XXIX. Act I, of 1838, after the 31st of July next. — *O. of C. 19th January, 1841.*

EXPORT MANIFESTS REQUIRED IN DUPLICATE.

It is hereby notified for general information, that in conformity with 3 and 4 Wm. 4. Cap 52. Sec. IV. and VI. the Master of every vessel leaving this Port, must hereafter present at the Custom House, duplicate Export Manifests. — *O. of C. 19th January, 1841.*

RATES OF FREIGHT FOR PACKAGES CONVEYED TO AND FROM BOMBAY TO THE MOUTHS OF THE INDUS AND KURRACHEE.

The Hon'ble the Governor in Council has been pleased to order the following Rates of freight for Goods conveyed by the Steam Vessels, to and from Bombay to the mouths of the Indus and Kurrachee.

SIZE OF PACKAGES.	Rate from Bombay to Kurrachee and Indus.
Not exceeding 200 cubic inches, or 8 inches in length and 5 inches in depth and breadth.	1 14 0
Ditto — 400 cubic inches, or 1 foot in length and 6 inches in depth and breadth.	2 9 0
Ditto — 800 cubic inches, or 1 foot in length, and 8 inches in breadth and depth.	3 3 0
Ditto — 1200 cubic inches, or 15 inches in length, and 8 inches in breadth and depth.	3 14 0
Ditto — 1 cubic foot.	5 1 0
Above 1 cubic foot, for every cubic foot	3 14 0
Treasure,—per cent.	1 4 0
Jewels per cent, or half treasure freight.	0 10 0

Order of Council issued by the Superintendent of the Indian Navy, 7th September, 1841.

GOODS NOT TO BENEFIT BY BEING THE PRODUCE OF A BRITISH POSSESSION, UNLESS CERTIFICATE, SIGNED BY A PROPER AUTHORITY, BE PRODUCED.

The Hon'ble the Governor in Council is pleased, with reference to the equalization of the duties on articles the produce and manufacture of the British possessions in India, with those on similar articles, the produce and manufacture of the United Kingdom or of other British possessions, to publish for general information, an extract, Art. 21 of an Ordinance, enacted by the Government of Ceylon, to amend the Laws relating to the Ports and Customs of

that settlement, and to intimate, that the Customs Department has been authorized to grant the certificates in question, on application to the authorities at the several Bunders of this Presidency.

Art. 21. And it is further enacted, that no Goods shall be entered as being of or from any British possession (if any benefit attach to such distinction) unless the Master of the Ship importing the same, shall have delivered to the Collector or Controller, a certificate, under the hand of the proper Officer of the place where such Goods were taken on board, of the due clearance of such ship from thence, containing an account of such Goods. — *O. of C. 24th September, 1841.*

IRON MAY BE LANDED AT THE NEW BUNDER AT COLABA.

Notice is hereby given that the Hon'ble the Governor in Council is pleased to declare, under provisions of Section XXV. Act I. 1838, that Iron may be landed at the new Bunder at Colaba. — *O. of C. 8th December, 1841.*

1842.

LICENSES FOR THE EXPORTATION OF ARMS AND MILITARY STORES TO BE GRANTED BY THE COLLECTOR OF CUSTOMS.

The Hon'ble the Governor in Council has been pleased to appoint the Collector of Customs at Bombay for the time being, to be the Officer for the Presidency of Bombay, for granting licenses for the Exportation of Arms, Ammunition and Military Stores, from Bombay under the provision of Act XVIII. 1841. *O. of C. 16th March 1842.*

FREIGHT ON PACKAGES TO AND FROM BOMBAY, TO THE INDUS AND KURRACHEE, TO BE LEVIED BY THE CUSTOMS DEPARTMENT.

With reference to the Notification of the 7th September 1841 determining the Rates of freight for the conveyance of Packages, &c. conveyed by the Steam Vessels to and from Bombay, to the mouths of the Indus and Kurrachee, all Packages sent or received by the Steamers are to be delivered at the Custom House, where the freight will be charged. — *O. of C. 16th April, 1842.*

PASS NOTES FOR LANDING AND SHIPMENT, TO BE SIGNED BY THE
COLLECTOR, DEPUTY, OR ASSISTANT COLLECTOR.

Whereas it has been deemed expedient to pass certain rules for regulating the shipment and landing of Goods at the Port of Bombay, the Honorable the Governor in Council in virtue of the power vested in him under Section XXX of act No. I. of 1838, is pleased to publish the following for general information :

All shippers of Goods shall present at the Custom House a Pass-note for shipment of Goods, and no Goods shall be allowed to pass the Custom House Gates, or be put on board any vessel or boat in the harbour, without such Pass-note signed by the Collector, Deputy Collector, or one of the Assistants, which Pass-note shall be delivered to the Gate-keeper as an authority for passing the Goods.

No Pass-note shall have effect for a longer period than the day subsequent to its date. — *O. of C. 23rd May, 1842.*

MANIFEST OF CARGO ON SMALL CRAFT TO BE ENTERED BEFORE
THE GOODS ARE LANDED.

In virtue of Sections LI. and LII. Act No. I. of 1838, the Honorable the Governor in Council is pleased to publish the following for general information.

No Import Cargo shall be allowed to be removed from on board any small Craft entering the harbour, until the Manifest thereof according to the usual form has been duly delivered at the Custom House, and an order signed by the Collector, Deputy, or Assistant, has been granted for the purpose. — *O. of C. 23rd May, 1842.*

UNREPEALED REGULATIONS.

REGULATION VI. OF 1799.

Preamble. SEC. 1. The system now in force for the collection of the Customs at the Port of Bombay, is principally founded on the Regulations passed by the Government of this Presidency in the year 1795, in pursuance of orders dated in the year preceding from the Court of Directors, to which have since been added various subsidiary rules, which are now reduced into form, in the following Clauses and Sections, for the guidance of the proper Officers and the greater convenience of the public.

SEC. II. First. A Custom House is established at Bombay, for the collection of the customs on Goods imported, under the rules hereafter prescribed.

A Custom House established.

Second. The duties are to be levied by an Officer who is to be styled the Custom Master* of Bombay. Previous to entering upon the duties of the Office, he shall take and subscribe to the following Oath before the Governor in Council, or any person whom he may commission to administer it.†

Duties to be levied by an Officer to be styled the Custom Master of Bombay.

Third. The Bombay Custom House is to be open for the transaction of business every day, from half past nine o'clock in the morning, to five o'clock in the evening.

Custom House open from half past 9 to 5 daily.

SEC. III. First. The following are the rules prescribed for the collection of the duties on Imports.

Rules for the collection of duties.

Second. On the arrival of every Merchant Vessel in the port an Officer of the Custom House will proceed on board with the general printed requisition :

An Officer to go on board every Vessel entering the port.

See Imports, page 4.

Third. The above particulars being ascertained, a second requisition shall be sent in the form.‡

A second requisition to be sent.

See Imports, pages 1 to 3.

Fourth. The Master or Supercargo shall next proceed to swear to his Manifest before a Justice of the Peace, and deliver it into the Custom House.§

Manifest to be sworn to.

* This designation has given place to the more modern and appropriate one of COLLECTOR OF CUSTOMS.

† Omitted, as the situation of Collector of Customs being always filled by a Covenanted Officer, the administration of the Oath here prescribed is rendered unnecessary by the covenant he is under, as well as by an enactment of the Indian Legislature. Act. XX. of 1837.

‡ Both the requisitions are delivered at one and the same time, as will be seen on reference to Part I. pages 1 to 4. The rules sent for the guidance of Commanders are much fuller than are prescribed by this Regulation, and a Declaration is substituted for the Oath.

§ Instead of this, the Commander has to attend at the Custom House with his Manifest, to acknowledge his signature to the declaration before the Officer who admits it for entry.

Fifth. Commanders of Country merchantmen or their owners, previous to any merchandize being landed from them, must prepare a General Manifest in the form prescribed in Clause Third of this Section, subjoining an Affidavit in the following terms, according to the circumstances of the case.

NOTE.—This is an obsolete Rule. The entry of the General Manifest is above provided for, and applies to Vessels of all descriptions.

Affidavit Omitted.

They are to present themselves before a Justice of the Peace, and attest to their respective proportions of the Cargo, and the prime cost thereof; and then to deliver this Manifest so attested to the Custom House.

NOTE.—This Rule may be considered obsolete, as it refers more properly to Private Manifests, the entry &c. of which have undergone great modifications since Act I. of 1838 came into operation.

Sixth. The Custom Master is to prefer a requisition to the Commanders of the Hon'ble Company's Chartered Ships, on their arrival in the following terms.

NOTE.—This Rule has also become obsolete since the renewal of the Charter.

Requisition Omitted.

REGULATION IX, OF 1800.

SEC. VII. Clause 2d. With respect to the Ships, Vessels and Commerce of those Europeans nations possessing Firmauns from the Great Moghul, the same rules, precautions, and observances to be followed in the department

In respect to foreign European Nations trading under Firmauns.

of the Phoorza, as have hitherto obtained, as well in respect to their European as Indian commerce, adhering to the established practice in regard to each branch; the Collector being attentive to report to Government, and to propose the correction of any abuse that experience may shew to exist therein.

REGULATION I, OF 1805.

SEC. XIV. First. All Bills for duties to be settled and paid at the Custom House; and any Officer, person, or persons, employed in the Custom House Office who shall in future, be found to take any paper from the Custom House to the Office of any Merchant or person whomsoever, to

All bills for Customs to be settled and paid at the Custom House.

settle, alter or correct, or for any other reason, shall immediately be dismissed from his situation, and rendered incapable of future employment.

Second. When principals do not personally attend to transact their own business at the Custom House, they are to do so through accredited Agents ; a rule which is to be understood to refer more especially to houses of Agency and all mercantile firms, as well as to other houses of business generally which are in the habit of frequent intercourse with this department.

Business at the Custom house to be transacted by principals or empowered Agents.

SEC. XVII. No treasure, bullion, or pearls, of any description, to be permitted to be imported or exported, but upon Manifests by the importer or exporter ; and all treasure, bullion, pearls, and jewels, as above imported, to be opened and examined at the Custom House, in order to enable the Custom Master to send in correct returns of the same agreeably to the orders of Government.*

All imports of treasure or pearls and the like to be opened and registered at the Custom house.

SEC. XX. No person belonging to the Custom House is to be permitted to take under pretence of buying or otherwise, any Goods whatever from any Merchant in the Custom House, at the time of passing the Goods, the existing system for the examination and inspection of such Goods remaining in force.

No Goods to be purchased or received by the Officers of the Customs at the time of passing the Custom House.

SEC. XXI. Dows, Dingeys, Botellas, and all other descriptions of small Craft frequenting this Harbour, shall in future prepare a regular account of their export Cargo, and until this account shall be delivered, a clearance shall be withheld. In the event of any such Vessel leaving harbour without a clearance, the Custom Master will report them to Government

Country small Craft to deliver a regular account of their Exports.

* The value of all Treasure, Bullion and Precious Stones imported or exported is invariably required for registry, but the opening and examining of the same are impracticable and unnecessary. Impracticable as involving too much time, responsibility and risk, as far as would concern the Customs Department, and unnecessary, as from being admitted duty free, there can be no motive to make false entries of the value, beyond what may result from attempts to defraud the Ship Owners of freight, which it is their interest to guard against.

stating who are the Agent or Agents for the same and awaiting instructions thereon.

SEC. XXV. The Custom House Regulations to be translated and printed in the Mahratta and Guzerattee languages, and to lie open for public inspection.

Regulations to be printed and translated.

REGULATION II, OF 1810.*

SEC. VI. No Port Clearance for any Ship or Vessel to be granted, until the following documents shall be produced at the Custom House by the person applying for the Clearance.

Form to be observed and documents to be produced on applying for Ships Port Clearances.

A certificate from the Marine Storekeeper, and a certificate from the Marine Pay Master, that all demands in their respective Offices had been satisfied.

* Certificates from the Marine Storekeeper and Pay Master required.

A letter from the Secretary to Government that a list of Europeans on board had been delivered, and that Government are satisfied therewith, and that the Captain and Officers have executed the necessary covenant.

A letter from the Secretary to Government.

A list of Passengers; and should there be none, it must be so noted on the Port Clearance.

A list of Passengers.

An account of their export Cargo.

An account of the Export Cargo.

The Ship's Pass which must be in every respect satisfactory.

Ship's Pass.

A letter from the Superintendent of Police, signifying that the Honorable the Governor has not any objection to the Port Clearance being granted.

A letter from the Superintendent of Police.

When Commanders of Vessels shall have conformed to the Rules prescribed to them in the clauses of the preceding section, the Custom Master shall then grant a Port Clearance to them in the usual form.

When all the forms have been gone through the Custom Master to grant a Port Clearance.

The Custom Master's Port Clearance to all ship's or Vessels is to be countersigned by the Superintendent of Marine, in testimony of all Regulations regarding his department having been duly observed, and as an authority for her departure.

Which is to be countersigned by the Superintendent of Marine as an authority for her departure.

* This Regulation has undergone modification. See Page 51. Part I. and Order of Council, 15th February, 1837.

If any Merchant vessel shall sail out of this harbour without Clearance, the Commander will be considered to have forfeited the Honorable Company's license and be sent to Europe.

Merchant Vessels sailing without Port Clearance the Commander will be considered as having forfeited the Hon'ble Company's license.

In order to prevent the Bunder pier and Custom House area from being lumbered in the fair season, Goods which may be landed there, shall not be permitted to remain longer than twenty-four hours.

Goods lodged on the Bunder pier & in the Custom House area, not to remain longer than twenty four hours.

REGULATIONS VI. OF 1814.

SEC. I. Whereas it is necessary that rules should be prescribed for the guidance of the Revenue Officers in the confiscation of Goods and Merchandize which may be imported into Bombay or any of the ports subordinate thereto in violation of the Regulations now established, or which may hereafter be established for the security of the Honorable Company's revenues; and whereas it is expedient that the Revenue Officers should also be empowered to confiscate Goods and Merchandize which may be imported at the port of Bombay or any of the places subordinate thereto, from any Port or place within the Presidencies of Calcutta and Madras respectively, without conforming to the Regulations of the Presidency to which the port of shipment shall belong, the following rules have been accordingly enacted.

SEC. II. Where any Goods, Wares, or Merchandize shall be seized as forfeited by virtue or in pursuance of any Regulation respecting the Revenue under the management of the Governor in Council of Bombay, by any of the Officers of the said Revenues, all such seizures shall be proceeded on, heard, examined and determined, in a summary way, before the Custom Master of Bombay or his Deputy for the time being, or before the Custom Master of any other port or place within the presidency of Bombay where such seizure may have been made, or near to the place where such seizure may have been made or his Deputy for the time being, which said Custom Master and Deputy Custom Master respectively, within their respective jurisdictions,

All seizures of Goods, Wares, and Merchandize, in pursuance of any Revenue Regulations to be proceeded on, heard, examined and determined in a summary way before the Custom Masters or deputies, and to be condemned and sold by them.

shall be and are hereby authorized and empowered to cause the respective person or persons in whose custody such Goods, Wares, or Merchandize, so seized, as aforesaid, were found at the time of the seizure thereof, to be summoned to appear before them at their respective offices, and upon the appearance or default of such person or persons so to be summoned, to examine into the cause of such seizure or seizures, and thereupon to proceed to give judgment for the condemnation of such Goods, Wares, and Merchandizes as upon due examination shall be found to be forfeited, by virtue of any Regulation relating to the said revenues under the management of the said Governor and Council of Bombay, and to make an order for the sale of such Goods, Wares, and Merchandize, as shall be so by them respectively condemned.

SEC. III. All Goods, Wares, and Merchandize, imported or brought into any Port or place within the Presidency of Bombay from any Port or place within the Presidencies of Calcutta and Madras respectively, shall be forfeited, unless the person or persons in whose custody such Goods, Wares, or Merchandizes be found, shall produce to the Custom Master of the Port or place where such Goods, Wares, or Merchandize shall be found, or his Deputy for the time being, a certificate from the Custom Master at the port of shipment, or his Deputy for the time being, that all Customs, Export duties, and charges whatsoever, which the Revenue Regulations of the Presidency to which the said port of shipment shall belong, required to be paid at the said port of shipment, have been paid to the Custom Master, or his Deputy for the time being.

SEC. IV. A Petition of appeal, descriptive of all the circumstances of the case and confirmed on oath, shall lie to the Sudder Adawlut, by parties conceiving themselves aggrieved by the operation of this Regulation at the Presidency, Bancoote, Caranjah, or at Malwan, or at any other Port where there may be no Court of Adawlut: and to the Zillah Judge at the other stations subordinate to Bombay where Courts of Adawlut may be established.

Goods &c. imported from any Port within the Presidencies of Bengal & Madras without a Certificate or the payment of the regular duties leviable at the port of shipment to be forfeited.

Appeal against the forfeiture to lie to the Sudder Adawlut at Bombay or Zillah Judges at subordinate stations.

SEC. V.—The decision of the Suddur Adawlut or of the Zillah

The decision of the Suddur Adawlut and Zillah Judges to be the final.

Judges shall be final.*

SEC. VI.—On Goods, Wares, or Merchandize, being adjudged to be

Goods confiscated to be sold on account of the Company.

finally confiscated, the Custom Master will proceed to dispose of the same by public auction on account of the Company.

REGULATION XX. OF 1827.†

CHAPTER. III.

SEC. XI.—Any Native Officer employed in the collection of

Breach of duty in Custom House Officers at subordinate Ports punishable criminally as in Land Revenue Officers.

Sea Customs in the Zillahs subordinate to Bombay, who shall be guilty of a wilful breach of the rules enacted for collection of Sea Customs, of levying duty on articles not chargeable therewith, or of unauthoriz-

edly detaining Goods, or exacting a fee or valuable consideration of any sort, or receiving any nuzzer or present, shall, besides dismissal from office be liable to punishment under the rules contained in Sections IX. and XI. of Regulation XVI. and in Section XVI. of Regulation XVII. 1827. relative to the mode of punishing native

Civil Suits may also be instituted.

Officers of the Land Revenue: the party aggrieved may also sue the offender in the proper civil court for

damages.

CHAPTER. V.

SEC. XXII.—Previously to any exportation of Goods, permission must be obtained by application, made in the form contained in Appendix H.‡

For form of Application see Exports, page 40.

SEC. XXIII.—Every vessel of any description leaving a port

All vessels to deliver Statement of their Export Cargo.

subordinate to Bombay, shall, previously to sailing, deliver at the Custom House an account of her Ex-

* This Section, as well as the preceding Section IV. is abrogated by Section LX. Act I. of 1838.

† The Regulation here quoted is not applicable to the Port of Bombay, but has been introduced for the information of the Officers of Customs at the subordinate Ports.

‡ Appendix H. is rescinded by Act I. of 1838, but the Section here quoted remains in force.

port Cargo, according to the form specified in Appendix I. the officer in charge of the Customs at the Port shall, as soon afterwards as may be practicable, furnish to the Commander the Manifest of the Export Cargo, according to the form in Appendix E. He shall also deliver the pass, if any be required, specified in Section XXI.* but these documents shall be withheld until the account of the Export Cargo has been delivered, or, if issued previously, and the vessel sail without delivering the said account, shall be deemed of no validity and effect.

SEC. XXV. — Goods attempted to be shipped without a regular Permit, or Goods differing from those specified in the Permit, attempted to be carried away, or to be shipped under such Permit, with a view of defrauding the revenue, shall be liable to confiscation.

Penalty where Goods are attempted to be shipped without a Permit or differing from those specified in it.

CHAPTER. VII.

SEC. XXIX. — *Clause 1st.*—Provisions and Stores purchased in India by Her Majesty's Naval Commissioner for the use of Her Majesty's Navy and imported or exported at any port in the Territories subordinate to Bombay, shall be exempted from duties, but this exemption is not to extend to provisions supplied by contractors.

Naval Provisions and Stores purchased by Her Majesty's Naval Commissioner, free of duty on Export and Import.

Clause 2nd.—Military, Medical, or other Territorial Stores belonging to Government, are in like manner to be passed free through the Customs Department.

Military, Medical or other Stores belonging to Govt. to be passed free.

Clause 3rd.—And in case of embarking or landing Her Majesty's or the Hon'ble Company's Military or Marine Stores, or Goods, it is hereby enacted, that the Officer conducting such embarkation, or disembarkation, shall prepare a regular Permit, to be authenticated by the Collector of Customs, or his Assistant, or Native Officer, should they be absent, as directed in Sections XIV. and XXII. of this Regulation, and this rule is to be applied in all particulars to public stores proceeding to stations in the interior.

Permit required for public Stores.

NOTE.— The Regulations contained in Chapters V. and VII.

* This Section XXI. and Appendices I and E. are rescinded by Act XIX. of 1838. For Forms and detail, see Exports, Part I.

were provided for, and relate to the Ports in Guzerat and the Konkun, although they could be made equally applicable for the Port of Bombay, by leaving out the headings, under which they appear in the Regulation Book.

OPIUM REGULATIONS.

REGULATION XXI, OF 1827.

CHAPTER I.

SEC. I. — *Clause 1st.*—All Opium, except as excepted in the succeeding clause, shall be subject to a duty of twelve Opium liable to 12 rupees per Surat seer import duty at Bombay and its subordinatcs. (12) rupees of local currency per Surat seer on being imported or brought into any harbour or roads, or port or place, either by land or sea, within the Presidency of Bombay, or Territories subordinate thereto, whether such Opium be landed or transhipped or retained, or brought for use or to be conveyed to any other place; provided that such small quantities, in no case exceeding one quarter of a Surat seer, as may be found in the possession of individuals under circumstances satisfactorily indicating that they are meant for consumption during the voyage or journey, are not to involve any consequences by virtue of this Regulation.*

Clause 2nd.—The provisions of the preceding clause shall not apply to Opium imported by Government, *nor to Opium regularly manifested from the United Kingdom* or imported under treaty with Her Majesty for consignment to any place of the Company's limits, nor to Opium made within the limits of the Presidency of Fort William or the territories immediately dependent thereon.

Clause 3rd.—The duty imposed by this regulation shall be collected according to the general rules and provisions for Sea and Land Customs and duties, subject in addition to the specific provisions of this regulation, and Such duty to be in excess of ordinary Custom duties leviable by the Regulations.

* This Regulation, in so far, as relates to the levy of duty, is repealed. Opium is generally imported land-ways into Bombay under pass-ports granted by the Opium Agent at the place from whence it is brought, and is in such cases admitted duty free, see page 30, part I. When not covered by a pass, it is chargeable with duty at the rate of 24 rupees per seer of 80 Tolas. Vide Schedule A. Act I. of 1838.

shall not be understood to exempt the opium on which it is imposed from any other duty which may be leviable by the Custom House Regulations.

SEC. II.—Clause 1st.—The owners of opium imported under the provisions of Clause 1st, Section 1st, shall be at liberty, instead of paying the duties (either such as established by this or any other regulation) on its importation, to deposit it in any warehouse approved of by the Governor in Council under mutual charge of the owner and the Officer whose duty it may be to collect the duties, and there to keep it without paying any duty for a period not exceeding twelve (12) Calendar months to be computed from the date of its deposit.

Imported opium may be deposited for 12th months without paying duties at the owner's option.

Clause 2d.—The owners, or their agents, of opium deposited according to the provisions of the preceding Clause, shall be at liberty to remove the said opium, on payment of the duties at any time within the prescribed period of twelve Calendar months, after which, if the duties shall not have been paid, it shall be lawful for the Governor in Council to cause the Officer in charge of the Collection of Customs or duties to dispose of the said opium as provided in the succeeding clause.

Such deposited opium removable at any intermediate time on paying duties.

Clause 3rd.—The said opium shall be offered for sale by public auction, and, if the price offered do not amount to the Customs or duties chargeable, the opium shall be effectually destroyed in presence of the Officer in charge of the Collection of the said Customs or duties; but if the price be equal or superior in amount to the said Customs or duties, the opium shall be sold, and the Customs or duties paid from the proceeds, and, if there be an overplus it shall be given to the owners of the opium or their agents.

But after 12 months to be sold proceeds in excess of duties to be given to the owners, but if in deficiency the opium to be destroyed.

CHAPTER II.

SEC. III.—All opium brought to the Presidency of Bombay, or any place within the Zillas subordinate thereto, in a manner different from or without following the provisions enacted for its importation, shall be deemed to be smuggled, and shall be confiscated and disposed of as directed in Section VI. Clauses 5th and 6th; and further every vessel, carriage,

Confiscation of smuggled opium and of the articles accompanying it.

and animal actually in use in conveying or containing such smuggled opium at the time of the seizure, and the contents of any package in which such opium may be concealed, shall also be confiscated and disposed of in like manner.

Sec. IV. — In case any person or persons shall knowingly harbour or keep or conceal, or shall permit to be harboured or kept or concealed, any smuggled opium, whether or not he or she or they have property or interest therein, such person or persons shall for each such act forfeit double the value of such opium, to be ascertained on its sale by auction as prescribed in Section VI. Clause 5th, and double the amount of duty leviable on it, which forfeitures shall be enforced in the mode prescribed in Section VII.

Sec. V.—*Clause 1st.*— If any smuggled opium be found by a Collector of Sea Customs, or Land Revenue, or Police Magistrate, or any person on their respective establishments, it shall be his duty to seize the said opium, with every package in which it may be contained, and every vessel or carriage or animal in use in conveying or containing it, and to deposit the said seizure in the nearest place of security, and to give immediate information thereof, if it shall not have been already furnished, to the officer in charge of the Collection of Customs at the spot where the seizure was made.

Clause 2nd.— If any credible person shall give information on oath to a Collector of Land Revenue, or Sea Customs, or to a Police Magistrate, of any smuggled opium being kept in any vessel or building or place whatsoever, the Officer, to whom such information is given, is authorized and required to issue a warrant under his hand and seal to a constable, or any other trustworthy person or persons, commanding them to enter between sunrise and sunset into such vessel or building or place, and if necessary to break open doors or chests or packages, and to seize and deposit in the nearest place of security all such opium with the vessel and the packages in which it may be contained, and the contents of such packages. When the seizure has been effected, the Officer who issued the warrant is to give information thereof, if it has not been already furnished, to the Officer whose duty it is to collect the Customs on opium at the place where it was seized.

SEC. VI. — Clause 1st. — From the time that information is given to the Officer, whose duty it is to collect the Customs on opium, that any of that article has been seized and deposited by virtue of the preceding Section, it is to be considered as under his charge, and if no person claim it as owner or agent for the owner within one month from the seizure, such opium, and also the vessel and the packages in which it was contained and the contents of such packages, are to be confiscated and disposed of, as directed in Clause 5th.

Clause 2nd. — If within the said period of one month the owner or any agent on his part should claim the opium so seized, and subsequently prove, by suit instituted within three (3) months from the seizure in the Court having jurisdiction in the case under the provisions of the following Clause, that the full amount of Customs has been paid, and the opium in every respect legally imported, the articles seized shall be restored, but, if he fail in such proof, the articles seized shall be confiscated as above specified.

Clause 3rd. — If the quantity of opium seized on any one occasion do not exceed one maund, and the articles seized with it do not exceed in value 500 Rupees, any suit respecting it by virtue of the preceding Clause is to be instituted and decided summarily, if within the jurisdiction of Her Majesty's Supreme Court of Judicature, in the Court of Petty Sessions, and if within the jurisdiction of a Zilla Court, then it is to be instituted and decided summarily before the Magistrate; but, if the opium seized be more in quantity, or the value of the articles seized with it greater than above specified, then the suit is to be instituted either in Her Majesty's Supreme Court of Judicature, or the Zilla Civil Court, according as the jurisdiction applies.

Clause 4th. — If neither the owner of seized opium nor any one on his behalf should seek to recover it under the provisions of 2nd Clause of the Section, it shall nevertheless be competent to the owner (or his agent) of any articles that may have been seized with the opium to institute a suit under the rules and for the purposes described in the said clause, and, if he succeed in proving that the opium has

Confiscation of such opium and packages if unclaimed for one month.

The opium to be restored if on suit instituted within 3 months the duties are proved to have been paid.

Summary decision if the opium seized do not exceed one maund and the articles seized with it do not exceed in value Rupees 500.

otherwise decision by the Supreme of Zilla Court.

Provisions for the recovery of articles accompanying the opium on suit instituted and proof of payment of Duties.

been legally imported and has paid the duties chargeable upon it, he shall then recover such part of the seizure as may be proved to be his own property.

Clause 5th.—All confiscated seizures shall be sold by public auction at a time and place to be notified publicly at least a week previous to the sale : if there be any informer or informers, one-third of the proceeds shall be given to him or her or them ; the remainder, or, if there be no informer, the whole, shall be applied as the Governor in Council may direct.

Clause 6th.—Confiscated opium sold by public auction shall, if the price obtained be not less than the amount of Customs or duties chargeable, be on payment of the purchase money delivered to the purchaser, but, if the price obtained be less than the said amount, the opium shall be placed in charge of the Officer vested by virtue of Section VIII. Clause 1st, with the duty of keeping and supplying opium for the retail trade, and shall be by him furnished from time to time to licensed retailers upon application from the owner, agreeably to the Rules contained in Chapters III. and IV.

SEC. VII.—*Clause 1st.*—The penalty for abetting the smuggling of opium as described in Section IV. of this Regulation, shall be enforced by information before the Zilla Magistrate or Criminal Judge according to the general Code, if the act were committed within the jurisdiction of any Zilla Court, and the period of imprisonment assignable in commutation of the forfeiture shall not exceed two years.

Clause 2d.—But if the act were committed within the jurisdiction of Her Majesty's Supreme Court of Judicature, the case shall, on prosecution by the Collector of the Customs on opium be tried, and, if the offence be proved, the forfeiture shall be levied, or a suitable punishment in commutation thereof shall be awarded by the Court of Petty Sessions, unless the amount of the forfeiture should exceed 500 Bombay Rupees, when the case will be tried and determined by the said Supreme Court.

Public sale of confiscations and distribution of the proceeds.

Special case of opium not selling for Rupees 12 per Seer.

Penalty for abetting smuggling opium.

Limitation of imprisonment in commutation of forfeiture.

Proviso as to the tribunal in Bombay.

CHAPTER IV.

SEC. X.—*Clause 1st.*—Any person selling at one distinct sale a smaller quantity of opium than two Surat maunds shall be considered a retailer and liable to the rules enacted for such.

Clause 2d.—No person shall sell or offer to sell opium by retail or To obtain license from the Collector. without previously obtaining a licence from the Collector of Land Revenue at the place, as directed in the following Section.

Clause 3d.—Any person so retailing opium without the said license fine of 50 Rs. for retailing opium without licence. shall be liable for each such act to a fine of fifty rupees, to be enforced in the mode described for other penalties in Section VII, besides which the opium so offered for sale shall be confiscated, together with any other opium found in the house or at the place, according to the provisions of Sections V. and VI. of this Regulation.

Clause 4th.—If any person have in his possession (without being a licensed retailer) a greater quantity of opium than one quarter of a Surat seer, the same not having been imported according to the provisions of Chapter I of this Regulation, nor procured in any other lawful way, he shall be liable to the penalties enacted in Section IV, for abetting smuggling, to be enforced in the manner directed in Section VII.

Clause 5th.—If smuggled opium be found in possession of a licensed retailer, such retailer, in addition to the confiscation of the smuggled opium, shall forfeit his license, and all other opium found in his possession shall also be confiscated, and, if he be convicted in the mode described in Section VII, of having knowingly had smuggled opium in his possession during the term of his license, he shall, in addition to the penalties enacted in Section IV, for abetting the smuggling of opium, to be enforced as described in Section VII, be liable to the further forfeiture and confiscation above specified in the present Section.

SEC. XI.—*Clause 1st.*—Collectors of Land Revenue shall grant

**Licenses, Appen-
dix. A.** such number of licenses for the retail of opium as may be sufficient to supply the demand in their respective Collectorate, and they shall be made in the form in Appendix A.

Clause 2d.—Each license shall authorize the keeping and selling Limitation of time and place of sale. opium only at one specific place, and for a specific period not exceeding one year, which period however must always reach to the Dewalee; and it is not intended to prohibit an individual taking out at the same time different licenses for different places. ^c

SEC. XII.—The Collector shall on application from retail dealers furnish them with opium from the several depots under his superintendence, but no retailer having opium already in possession shall be Limitation of quantity to be furnished to the retailer. furnished with a further supply, unless his stock in hand be shown by the books specified in Section XVI. to be reduced to five Surat Seers, and no larger quantity than two Surat maunds shall be delivered out at one time on the same license.

SEC. XIII.—Any retailer convicted before the authority mentioned in Section VII. of selling more than a quarter of a Penalty for selling above ¼ Seer to one person in three days without authority. Surat seer of opium to the same person within three successive days, unless with the permission of the officer charged with the duty of keeping and furnishing opium for the retail trade, or of some officer duly authorized by him to grant it, shall be fined at the rate of twenty (20) rupees per Surat seer for the quantity so sold in excess.

SEC. XIV.—Every retailer shall keep affixed to a conspicuous part Board to be affixed and of the outside of his shop, a board, with an inscription specifying that opium is retailed, and if convicted before the authority specified in Section VII., of omitting to do so, his license shall be forfeited.

SEC. XV.—**Clause 1st.**—Each retailer shall make a return to the returns to be furnished. Collector on the 1st of each month of the quantity of opium he had on hand at the commencement of the preceding month, and of the quantities he received and sold during that month, and of the balance remaining at the date of the return, and if he have taken out more than one license, there shall be a separate return for each.

Clause 2d.—If a retailer neglect to make the return specified in the preceding clause, or if he make a false return, he shall on conviction Penalties. before the authority mentioned in Section VII. forfeit

his license, and all the opium found in his shop shall be confiscated and disposed of according to the rules in Clauses 5th and 6th of Section VI.

SEC. XVI.—Clause 1st.—A book shall be kept by the retailer containing a detailed account of the sales of opium; on each license a separate book shall be kept.

Clause 2d.—The Collector of Land Revenue or any person furnished with a specific order from him shall be at liberty at all times to inspect the said book at the place of sale, or if requisite, elsewhere, and also at any time between sunrise and sunset to enter any such place of sale and to take an account of any opium that may be there.

Clause 3d.—Any retailer failing to produce the said book within an hour after its being demanded, or making a false entry in it, or obstructing the search mentioned in the preceding Clause, shall on conviction before the authority mentioned in Section VII, forfeit his license, and all the opium found in his shop shall also be confiscated and disposed of according to the rules in Clauses 5th and 6th of Section VI.

TOBACCO REGULATIONS

CHAPTER V.

SEC. XVII.—Clause 1st.—Tobacco and foreign snuff and ganza shall be allowed to be imported into the Island of Bombay by landing directly at the Custom House within the Fort and at Musped Bunder, or at the Custom House at Mahim, and at no other place on the Island, under the penalties specified in Section XXXIV, Clause 1st.

Clause 2d.—Tobacco and foreign snuff and ganza shall not be imported under the penalties cited in the preceding clause at any place in Old Woman's Island or Colaba, except such as may be conveyed there by the ferry from Bombay in conformity to rules for issuing permits subsequently stated in Section XXII.

Clause 3d.—Foreign snuff or ganza, imported into the Island of Bombay as above permitted shall immediately be warehoused in conformity to the provisions of Chapter VI

Places at which alone tobacco, snuff and ganza, are allowed to be imported.

Explanation.—Regarding Old Woman's Island Colaba.

Snuff and ganza when imported to be warehoused.

of this Regulation : when tobacco is imported, it shall be optional with the importer, either to warehouse it in like manner, or to pay the duties leviable under Section XIX, in which latter case he shall receive a permit and be allowed to pass the articles to its place of deposit : tobacco so passed will, whenever subsequently removed, require a permit as prescribed in Section XXII, and shall be exportable, but without drawback, under the rules enacted in Section XXXII, Clause 1st, for tobacco which has passed the Custom House for internal consumption.

SEC. XVIII.—Clause 1st.—When any vessel, not exceeding 500 candies' burthen, having tobacco or foreign snuff or ganza or board, shall arrive or anchor within any of the waters or ports of the Island of Bombay or Old Woman's Island or Colaba, the owner or person in charge of the said vessel shall within twenty-four hours, under the penalties in case of failure specified in Section XXXIV, Clause 2nd, report the same to the officer in charge of the Customs at the place, and deliver to him a written account of the quantity of the said articles on board.

Clause 2d.—The said officer shall then cause a trustworthy person or persons belonging to the Custom House establishment to proceed on board and mark every box or case or other package, in which tobacco or foreign snuff or ganza may be contained, with such mark as the said officer may direct, and also with progressive number, and none of the said articles shall be removed from on board such vessel without having been thus marked.

Clause 3d.—When the packages have been marked as directed in the preceding section, the proprietors or their agents shall forthwith, in the presence of him or those who were sent to make the marks, land the said packages, under the penalties in case of failure specified in Section XXXIV, Clause 3d, and convey them to the Custom House warehouse, where they shall be deposited under the provisions of Chapter VI of this Regulation.

Conditions on which tobacco may pay duty and pass.

Vessels under 500 candies' burthen laden with tobacco &c. to be reported to the Custom Officers.

Packages to be marked and numbered.

Provisions as to the landing and deposit of such tobacco, &c.

SEC. XIX.—*Clause 1st.*—On tobacco imported into the Island of Bombay shall be levied a duty of three (3) Bombay rupees per Bombay maund* ; on foreign snuff so imported a duty of one (1) Bombay rupee per three (3) pounds, † and on ganza so imported a duty of eighty seven (87) Bombay rupees per Bombay maund. ‡

Clause 2d.—Beside the duties specified in the preceding clause the general custom duty of three and a half (3½) per cent on the value shall also be levied on the articles therein mentioned, according to the ordinary rules with reference to that duty.

CHAPTER VI.

SEC. XX.—*Clause 1st.*—When any tobacco, or foreign snuff, or ganza is brought to be deposited in the Custom House warehouse according to the preceding provisions, it shall be weighed by the Custom House officers, and an account shall be entered on the records of the quantity and the date of importation, and the name of the importer, and also of the custom due on it.

Clause 2d.—The articles thus warehoused shall not be delivered out of the warehouse for any purposes, except home consumption according to the provisions of Section XXII, or exportation according to the provisions of Chapter VII, and previous to such delivery the duties shall be paid.

Clause 3d.—But if the duties shall not have been paid within six months after the articles have been warehoused, the Custom Master shall sell by public auction (to be held during office hours for business, and the time and place to be advertised in the newspaper commonly used for official notifications a

* Section. II Act 1. of 1838, repeals such parts of this Regulation as prescribe the levy of Customs Duties on tobacco, which is provided for in Schedule A. of the said act.

† This rate with Customs Duty of 3½ per cent. is still levied on foreign (and all other) snuff as herein prescribed, there being no other provision made for this article, unless it be considered a preparation of tobacco, which has not yet been determined.

‡ The duty on ganza is entered from 87 Rs. per Bombay maund of 28 lbs. to 9 Rs. per Indian maund of lbs. 82,27.

week previous thereto) so much of them as may produce the amount of the said duties.

SEC. XXI.—The articles warehoused according to the provisions of the preceding Section shall be always open to the inspection of the owners at office hours provided such inspection be not desired oftener than once a day.

SEC. XXII.—*Clause 1st.*—Foreign snuff or ganza required for purposes of consumption by retail shall be delivered only to licensed retailers of the respective articles ; tobacco required for the said purposes may be delivered either to licensed retailers or wholesale dealers, who may receive it for the supply of retailers : in all cases a permit must be produced according to the provisions of the succeeding clause from the Collector of Land Revenue at Bombay ; and further, a similar permit must also be obtained from the Collector whenever tobacco is transferred by a wholesale dealer to a retailer.

Clause 2d.—The said permit shall specify the name of the owner, and the quantity to be delivered, and the name of the retailer or wholesale dealer to whom it is to be delivered : the quantity of tobacco to be passed on permit to a wholesale dealer is unlimited, but to a retailer the quantity to be passed on each permit shall not exceed ten (10) maunds of tobacco, ten (10) pounds of snuff, or one (1) maund of ganza, and the permit shall be in force only during office hours on the day of its date.

SEC. XXIII.—No one under the penalties specified in Section XXXVI, shall sell tobacco or foreign snuff or ganza in the Island of Bombay or Old Woman's Island or Colaba without a license from the Court of Petty Sessions according to the form in Appendix B, except in the case of tobacco the sale be made by a wholesale dealer to a retailer.

SEC. XXIV.—Every retailer who shall take out such license as aforesaid is hereby required to take out a fresh license ten days at least before the expiration of the first, and in the same manner such license shall be renewed from year to year under the penalties in case of failure specified in Section XXXVII.

SEC. XXV.—Every retailer of tobacco, foreign snuff, or ganza, shall, under the penalties in case of failure specified in Section XXXVIII, fix on some conspicuous part for

Inspection.

Tobacco &c. how to be delivered for home consumption to a dealer.

On his producing a permit from the Collector of Land Revenue at Bombay.

License from the Petty Sessions for sale of tobacco, &c. in Bombay.

Renewal of license.

Board to be affixed &c..

the front of each warehouse, storehouse, shop, godown, or other place in which he, she, or they, shall retail such tobacco, foreign snuff, or ganza, a board, on which shall be painted at full length such retailer's name, and immediately after or below such name the words "*licensed retailer of tobacco, snuff, or ganza.*"

SEC. XXVI.—Every retailer of tobacco, foreign snuff, or ganza, before taking out or renewing such license as foresaid, shall, under the penalties in case of failure specified in Section XXXIX, make true and particular return or entry in writing of all warehouses, storehouses, shops, godowns or other places whatsoever by him, her or them respectively used or intended to be used for the laying, keeping or retailing any of the said tobacco, foreign snuff, or ganza, to the Collector of Bombay, and also of all tobacco, foreign snuff, or ganza, by whatever name or names they are or may be called, which at the time of making such respective entries shall or may be in such warehouses, shops, storehouses, godowns and other places, and every of them respectively.

SEC. XXVII.—The Collector shall grant a certificate to all persons who shall make the entry above required, specifying the number of warehouses, storehouses, shops or godowns that have been so entered, without which certificate no license shall be granted or renewed by the Court of Petty Sessions, and every license shall specify the number of warehouses, storehouses, shops, godowns or other places, contained in the aforesaid entry and certificate.

SEC. XXXVIII.—The Court of Petty Sessions is hereby authorized and required to grant and renew such license to all persons applying for the same on their producing the certificate above required, provided always that the persons so applying have not been convicted of any breach of this regulation, and thereby incurred the forfeiture of such license.

SEC. XXXIX.—Every licensed retailer of tobacco, foreign snuff and ganza, shall, under corresponding penalties in case of failure, make in respect to the article which he is licensed to retail a monthly return to the Collector on the 1st of each month, corresponding with that prescribed by Section XV to be furnished by licensed dealers in opium.

SEC. XXX. — When the stock of any retailer shall at any time appear by his monthly return or otherwise to exceed three times the amount of the greatest quantity of tobacco, snuff or ganza, for which a permit can be granted under the provisions of Section XXII, Clause 2d, no permit for any further issue is to be made by the Collector to such retailer, till his stock shall have been reduced, so as not to exceed double the limit of the permit.

SEC. XXXI. — It shall be lawful for the Collector and his officers to enter all places where tobacco, foreign snuff, or ganza, is retailed, and to examine and take an account of the article in question found there in the same manner as is enacted in Section XVI, Clause 2d, in respect to opium, and the same forfeiture of his license and confiscation of all the articles licensed to be sold by him, which is found at the place of sale, shall be the penalties attached to any opposition or hindrance on the part of any retailer to the exercise of such lawful authority.

CHAPTER. VII.

SEC. XXXII. — *Clause 1st.* — Tobacco or foreign snuff or ganza which has been warehoused according to the provisions of Chapter VI, may be delivered from the Custom House warehouse for exportation under the rules contained in the succeeding provisions of the present Chapter, and it is hereby explained, that tobacco, which has passed the Custom House for internal consumption and paid duties accordingly, may be exported, provided that a permit be obtained similar to that prescribed in Section XXII, Clause 1st, and provided also that the rules contained in Section XXXIII for the notification and superintendence of exportations be followed, but such tobacco shall not be entitled to drawback.

SEC. XXXIII. — *Clause 1st.* — When an exportation by sea is intended to be made, the proprietor shall give notice thereof in writing to the Collector of Sea Customs.

NOTE. — Such parts of this Regulation as prescribe the *payment* of drawback on tobacco or snuff, are repealed by Section II, Act I, of 1838. The other provisions of the Regulation relative thereto, remain in force.

to be delivered, and the place to which it is to be conveyed; whereupon the said officer shall weigh and deliver accordingly the article required, and furnish the person to whom delivered with a certificate of permission specifying the above recited particulars.

Clause 2nd.—Immediately on delivery, the article shall, under the penalties specified in Section XXXIV Clause 4th, be conveyed on board the vessel in which it is to be exported in presence of a Custom House officer.

Clause 3rd.—When it is intended to export tobacco by land, the written notice shall be made by the applicant to the Collector of Land Customs, who will countersign it and despatch it by an officer of his department together with the applicant to the Collector of Sea Customs, whereupon the Collector of Sea Customs shall deliver the article to the owner taking his receipt; the notice of export shall be returned to the Collector of Land Customs, who will then issue the requisite permit, and will place an officer of his department in the superintendence of the article, which shall forthwith, under the penalties specified in Section XXXIV, Clause 4th, be conveyed to the Salsette end of the Sion Causeway, from whence the officer shall return.

CHAPTER VIII.

SEC. XXXIV. — *Clause 1st.* — Tobacco or foreign snuff or ganza brought into the island of Bombay or Old Woman's Island or Colaba, at any port except such as is permitted by Section XVII, of this Regulation, shall be confiscated and disposed of as directed in Sections XLI. and XLIII of this Regulation, together with any sort of package in which it may be contained.

Clause 2nd — If any of the said articles shall be found on board a vessel situated as described in Section XVII, Clause 1st, without having been reported as therein directed, it shall be confiscated and disposed of under the provisions of Sections XLI and XLIII, together with any sort of package in which it may be contained, and also the vessel in which it may be found.

Clause 3rd. — If any of the said articles shall not be conveyed to the warehouse on landing as directed in *Clause 3rd* of *Section XVIII*, it also shall be confiscated with its packages as above said.

penalty for not conveying them to the warehouse or landing;

Clause 4th. — If any of the said articles, after being taken from the warehouse for exportation as directed in *Section XXXII*, shall, if intended for conveyance by sea, not be shipped as therein directed, (danger of seas and enemies excepted,) or having been shipped shall be re-landed in a manner not conformable to the rules for importation, (except to save the goods from perishing by stress of weather), and if tobacco received from the warehouse for exportation by land shall, without written leave from the Collector of Land Customs, remain on the Island for more than two days after the Collector's permit has been issued, the said respective article shall be confiscated as above said, together with its packages and any animals or vessels in use in conveying or containing it at the time of seizure.

Confiscation of tobacco &c. illicitly shipped or re-landed;

or remaining on the Island,

Clause 5th — And further, if any of the said articles be found in the possession of any hawker, itinerant vender, or other unlicensed retailer for the purpose of sale, or in any of the streets, roads, or other places of the Islands of Bombay, Colaba, or Old Woman's Island, without a permit as prescribed in *Sec. XXII. Clause 1st* (small quantities for personal consumption not being herein contemplated) and not proceeding to be warehoused or shipped in accordance with the provisions of *Sec. XVIII. Clause 3d* and *Sec. XXXIII.* respectively, it shall be liable to confiscation, together with its packages and any animals or vessels in use in conveying or containing it at the time of seizure.

Confiscation of tobacco &c. found for sale or in considerable quantities without the requisite authority.

SEC. XXXV. — Clause 1st. — If any person or persons shall be convicted in the mode described in *Sec. XLII.* of having knowingly kept or concealed, or of having permitted to be kept or concealed, any tobacco or foreign snuff or ganza liable to confiscation under the rules of the three first clauses of the preceding Section, whether or not he or she or they have any property or interest therein, he or she or they shall forfeit triple the value thereof, to be levied as enacted in the said *Sec. XLII.*

Penalty for concealing tobacco &c. liable to confiscation.

Clause 2d. — If any persons shall be convicted in the mode prescribed in Sec. XLII. of having assisted or concealed the retaining on shore or relanding of tobacco, foreign snuff or ganza liable to confiscation under Clause 4th of the preceding section, whether or not he or she or they have any property or interest therein, he or she or they shall forfeit triple the amount of the drawback allowed thereon, to be levied as prescribed in **Sec. XLII.**

SEC. XXXVI. — If any person or persons shall sell, or offer for sale any tobacco or foreign snuff or ganza in the island of Bombay, or Old Woman's Island, or Colaba, without being a licensed retailer under the provisions of Sec. XXIII of this Regulation, the said article shall be confiscated as above said and the said person or persons shall each forfeit triple its value on conviction in the mode described in Section XLII.

SEC. XXXVII. — Every retailer of tobacco, foreign snuff or ganza, failing to renew his license as prescribed in Sec. XXIV, shall, if he be found to continue such retail trade, be dealt with as an unlicensed retailer.

SEC. XXXVIII. — Every retailer of tobacco or foreign snuff or ganza, who shall fail to distinguish his place of sale as prescribed in Sec. XXV. shall forfeit his license, and shall be dealt with as an unlicensed retailer.

SEC. XXXIX. — Every retailer of tobacco, foreign snuff or ganza who shall be convicted of falsehood and fraud in making the return specified in Sec. XXVI, shall forfeit the sum of 200 rupees for every such warehouse, shop, or other place of sale, as specified in the above cited Section by such retailer used, and double the amount of the duty for such tobacco, foreign snuff or ganza respectively, as may be concealed and not entered as therein directed, together with all such tobacco, foreign snuff and ganza, which shall be found therein, and all casks, boxes, and packages containing the same.

SEC. XL. — *Clause 1st.*—Any officer (either European or Native) of the Bombay Custom House, or employed in the collection of Land Revenue at Bombay, or in the Police, shall on finding any tobacco, or foreign snuff, or ganza,

Penalty for abetting the retaining on shore or relanding of tobacco, &c

Penalty of selling tobacco &c. without license.

Penalty for not renewing license.

Penalty for not affixing board, &c.

Penalty for fraudulent return.

Seizure of tobacco &c. liable to confiscation by Custom officers and others.

which is liable to confiscation under any of the provisions contained in Sec. XXXIV. PXXV. and XXXVI, seize the same and convey it to the Custom House warehouse, with any other articles, liable to seizure under the above cited provisions, there to remain in charge of the Collector of Sea Customs until it be either redeemed or confiscated by the process in the sequel.

Clause 2d.—If any credible person shall give information on oath to the Collector of Sea Customs, that any tobacco or foreign snuff or ganza, liable to confiscation under any of the provisions contained in Sections XXXIV, XXXV, and XXXVI, is to be found in any building or place in the Island of Bombay or Old Woman's Island or Colaba, or in any vessel in the harbour or waters thereof, the said Collector of Sea Customs shall issue a warrant under his hand and seal to a constable or other public officer, commanding him to enter the said building or place or vessel between sun-rise and sun-set, and, if necessary, to break open doors or chests or any sort of fastening or packages, and to seize the said articles, with any other article which may be liable to seizure under any of the provisions contained in Sections XXXIV, XXXV, and convey it to the Custom House warehouse, there to remain as above said, until either redeemed or confiscated by the process in the sequel.

SEC. XLI.—*Clause 1st.*—If any person shall appear as proprietor or his agent of the tobacco or snuff or ganza seized by virtue of the preceding section within ten (10) days from the seizure, and intimate to the Collector of Sea Customs an intention to prove that it was imported, and had been kept or removed according to the enactments in force, and that all dues had been paid, the said persons shall, if he prove the same by suit in the Court of Petty Sessions, to be instituted within twenty (20) days from the seizure, recover the said article, which shall be restored, and also any articles that may have been seized with it.

Clause 2d.—But if no such person shall appear within ten (10) days, or having appeared shall not institute the suit within twenty (20) days from the seizure, the articles seized shall be confiscated and disposed of as directed in Section XLIII. *Clauses 2d, and 3d, unless the owner (or some one on his*

Search warrant for tobacco &c. on information.

Provision for the restoration of articles proved to have been unduly seized.

And confiscation in default of such proof.

behalf) of any article which may have been seized with the said tobacco, or ganza, or foreign snuff, should appear as described in Clause 1st of this Section, and make the proof therein described, in which case he shall recover any article that may be proved to be his own property, but the remainder shall continue liable to be confiscated and disposed of as above provided, unless recovered under the preceding rules.

SEC. XLII. — The forfeitures specified in Sections XXIX and XXXI for a breach of the rules contained in those Sections respectively, those incurred by abetting the smuggling of tobacco, or foreign snuff or ganza, as described in Section XXXV, or by selling any of those articles without a license as prescribed in Section XXXVI, or under an expired license as described in Section, XXXVII, or by a violation of the rules for retail dealers contained in Sections XXXVIII and XXXIX, shall be adjudged by the Court of Petty Sessions on proof of the offence adduced by the Collector, the pecuniary forfeitures, if not otherwise paid, being levied on warrant from the said Court by distress and sale of the offender's property; and in case such distress and sale shall prove ineffectual in producing the realization of the amount of any such pecuniary forfeiture, it shall be lawful for the said Court of Petty Sessions to commit, by warrant, the offender to the jail of Bombay, there to remain for such period as the said Court in the exercise of its lawful powers may determine: provided however, that such offender shall at any time be set at liberty upon payment of the forfeiture adjudged against him, together with all reasonable charges.

SEC. XLIII. — *Clause 1st.* — Articles confiscated by virtue of any of the rules contained in Sections XXXVII, XXXVIII, and XXXIX, shall be disposed of for the benefit of Government by public auction, to be conducted at the Custom House during office hours, and a week's previous notice thereof, specifying the articles and the time of sale, shall be given by advertisement in the Newspaper used for Government notifications.

The above penalties to be enforced by distress and sale, and if necessary by imprisonment.

Confiscated articles to be sold by auction.

Clause 2d.—Articles confiscated by virtue of any of the rules contained in Sections XXXIV, XXXV and XXXVI, shall also, with the exception specified in the following clause, be disposed of in the mode specified in the preceding Clause, and one-half of the price realized shall be paid to the informer, the remainder, or, if there be no informer, the whole, being disposed of as the Governor in Council may direct.

Clause 3d.—If tobacco, foreign snuff, or ganza, offered for sale under Clause 2d of this Section, do not produce a price equal to the customs due, it shall not be sold, but shall be burnt or otherwise effectually destroyed on the spot.

REGULATION XXXIII, OF 1827.

SEC. I.—*Clause 2d.*—Tobacco imported into Bombay having paid the established customs of the port and been warehoused, shall, on being delivered out for internal consumption, or for exportation, be liable to a duty of Rupees (3) three, per Bombay maund, and no drawback shall be allowed except on exportation to the United Kingdom.

NOTE.—Some explanation seems necessary for introducing the foregoing Regulations regarding Opium and Tobacco, provided for as those articles are, alike with others, by Act I. of 1838, and repealed as all such parts of the Regulations of the Bombay Code are, as prescribe the fixing of the amount of duty to be levied on Goods, or the drawback payable thereon, by Section II, of the said Act. To have separated the parts rescinded by the section quoted from those which remain in force, as special rules for the protection of the Revenue, on these two important items of trade, would have been attended with more trouble than there was time to devote to it; and after all, perhaps, with some risk, as, from Act I, of 1838, not including in its enumeration of Repealed Regulations, Sections, Clauses, &c. the part or parts of these Regulations to be repealed, it remains up to the present time doubtful what portions of them are *de facto* rescinded. The practice of the Custom House holds them to be in force, with few exceptions, and they are here presented to enable those who may be capable of deciding the question, to select the existent from the non-existent rules.

RULE, ORDINANCE, AND REGULATION I, OF 1828.

Art. 1.—It is henceforward required of all persons whomsoever by whom or on whose behalf any bale or bales of Cotton, or other heavy Goods shall be landed or placed upon any part of the Apollo Pier, Bunder Pier, and other public Quays, or in the immediate vicinity thereof, to cause such Cotton or other Goods to be removed therefrom to the proper godown, or other place of security as soon as possible, and in all cases in which such Cotton or other Goods shall be allowed to remain on the said Piers and Quays for the space of 24 hours from the time when the same shall have been placed thereon, the officers of Police are hereby authorized and directed to remove all such bales of Cotton or other Goods from the said Piers and Quays, at the expense of the owner or owners thereof.

Owners of Cotton and other heavy Goods to remove the same as soon as possible from the piers and other public quays: if allowed to remain 24 hours from being first landed, to be removed by the Police at the owner's expence.

ART. II.—And as a further means of preventing the practice

Who will be liable to a fine not exceeding 100 Rs. for every such offence; fine to be levied by distress or by committing the party refusing to pay, to Jail for a period not exceeding a fortnight.

aforesaid, it is also ordained and in all cases in which satisfactory proofs shall be made before the Court of Petty Sessions of any bale or bales of Cotton or other heavy Goods having been left on the said Piers and Quays for the space of 24 hours, the owner or owners thereof or other person on whose behalf the same shall have been placed thereon, shall be liable to the payment of a fine not exceeding 100 Rs, and not less than 50 Rs. for every such offence, which said fine the Magistrates of the Petty Sessions may either levy by distress, or commit the party refusing to pay the same, to the common Jail, for any period not exceeding one fortnight.

REGULATION I, OF 1833.

SEC. I.—*Clause 1st.*—The form of Manifest inserted in the third Clause of Section III. of Regulation VI. of 1799, is hereby rescinded, as not being sufficiently descriptive and particular, and the Importers and Exporters of all Goods and Merchandize are required to deliver into the Custom House, Manifests containing a full and true specification thereof according to the form of Appendix A. the usual oath or affirmation being subjoined thereto.

The old form of Manifests rescinded.

Manifests henceforth to be in the form of Appendix A.

Clause 2nd.—No Goods or Merchandize shall be permitted to be landed until the Manifest exhibiting the particulars prescribed in the form Appendix A.* shall have been delivered into the Custom House, and all Goods and Merchandize landed previously to such delivery, and all subsequently landed, without having been included in the Manifest, shall be liable to confiscation.

SEC. II. A book shall be kept at the Custom House of Imports and Exports, to and from all parts of the world, between which and this Port there is any commercial intercourse. It shall be in the form of Appendix B. † and shall be open for general inspection at all times during office hours.

A book of Imports and Exports to be kept at the Custom House for general inspection.

ACTS OF THE COUNCIL OF INDIA.

WAREHOUSING ACT XXV, OF 1836.

Passed by the Right Hon'ble the Governor General of India in Council on the 31st October 1837.

I. It is hereby enacted, that it shall be lawful for the Governor, or Governor in Council of any Presidency, to declare any port within the Territories of such Presidency, a Warehousing Port.

Governments of Presidencies to declare Warehousing Ports.

II. And it is hereby enacted, that it shall be lawful for any person who imports Goods into any such Warehousing Port, to lodge such Goods in any Public Warehouse, or in any Private Warehouse licensed in the manner hereinafter described.

Importers may then Warehouse.

III. And it is hereby enacted, that applications shall be made for the admission of such Goods into such Warehouses as aforesaid in the Form A. ‡ attached to this Act, and the said Form shall be signed by the Importer, Owner, or Consignee; and no Goods shall be lodged in any such Warehouse until they shall have been assessed for Customs Duty, according to the Rules in force at the place of importation, and the keeper of every such

Making Application in Form A, annexed.

Goods first to be assessed for Customs Duty.

Warehousekeeper to be answerable for weight or gauge of the Custom House allowing for wastage.

* The form here mentioned has given place to the one, page 8, Part 1.

† This form refers to the Custom House Registers which have undergone considerable alterations since the publication of the Regulation quoted.

‡ For form, see page 63. Part 1.

Warehouse shall be answerable for the weight or guage reported by the Custom House Officers, who shall have assessed the said Goods, deducting the wastage hereinafter allowed.

IV. And it is hereby enacted, that when Goods shall be passed by tale or by package, every omission or misdescription tending to injure the Revenue, shall be an offence punishable with fine, not exceeding ten times the greatest amount of duty which could have been lost to the Government in consequence of such omission or misdescription; and if Goods shall have been overstated in quantity or value, the error may be rectified prior to the lodging of the said Goods in such Warehouse as aforesaid, but not after the said Goods have been so lodged.

V. And it is hereby enacted, that no packages of Goods shall be admitted into any Public or Licensed Warehouse unless numbered and marked in plain and legible characters, with the initials of the Owner, Importer, or Consignee, and with a description of Goods contained therein.

VI. And it is hereby enacted, that upon Goods Warehoused under the provisions of this Act, when the Import Duty chargeable shall exceed the sum of one hundred Rupees, the Importer or Consignee shall be allowed to execute a Bond for the amount of duty chargeable in form hereunto annexed marked B; and when such Bond shall have been executed, the Goods shall be allowed to remain in Warehouse for a period not exceeding fifteen months, without being liable to the demand of Import Duty thereon. And the Bond to be taken under this Section, shall be for twice the amount of Import Duty assessed on the Goods, and shall stipulate for interest to be payable from the date of the demand of any sum due on account of the Goods at such rate not exceeding six per cent, as shall be fixed by the Board or other controlling authority of Customs: and the Party executing the same, shall be bound thereby for the payment of all Duties and Charges that shall be claimable on account of the Goods, and of any penal-

Misdescription of tale Goods or Packages to injury of Revenue punishable by fine of ten times the loss.

• Error of overstatement may be rectified before, not after entry into Warehouse.

Packages to be marked and numbered before reception into Warehouse.

When the Duty exceeds 100 Rs. Bond may be executed for it in Form B.

And Goods may then remain in Warehouse for fifteen months without demand of Duty.

Bond to be for twice the Duty and to bear interest from the date of demand.

The Oblige to be bound for all Duties & Charges claimable on the Goods and for all Penalties.

ties that may be incurred for violation of the Custom Laws in respect to the same.

VII. Provided always, that if any Owner, Importer, or Consignee shall omit to pay any duty or penalty that may fall due on account of Goods Warehoused under this Act, it shall be lawful for the Collector of Customs at his option, either to proceed upon the Bond or to cause such portion of the Goods Warehoused on account of which the duty or penalty may be demanded, as to him may seem fit 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 in satisfaction of the demand. And the proceeds of any sale so made of Goods detained, shall be written off upon the Bond in discharge thereof to the amount received less the charges of the sale and if there be any surplus obtained from such sale beyond the amount demanded, such surplus shall be paid over to the Owner, or Consignee of the Goods, and no transfer or assignment of the Goods shall prevent the Collector from proceeding against the Goods in the manner above provided, for any demand of Custom Duties or penalty claimed thereon.

VIII. And it is hereby provided, that if at the end of fifteen months, the Owner or Consignee of Goods shall desire to keep them in Warehouse for a further period, the Board or other controlling authority of Customs, shall be competent to permit him so to keep them for a like further period not exceeding fifteen months, on the Bonds being renewed by the parties applying for the same.

IX. And it is hereby enacted, that when a Vessel after having cleared from the Port, shall return, and the Owners, Agents, or Shippers of the Cargo of such Vessel, or any part thereof, shall desire to land the same for re-export, such Goods shall be admitted to Warehouse, and being so declared and registered, re-export may be made thereof under the previous settlement for Duty. unless the bottom in

But Collector to have power to proceed against the Goods or under the Bond at this option,

And to detain Goods and sell after ten days if the demand be not paid.

Proceeds of Sale to be written off on the Bond

And surplus paid over to the Owner of the Goods.

No transfer to bar this process.

After fifteen months the Board may renew the Bond for other fifteen months.

Goods re-landed from a Vessel put back may be Warehoused without Bond and re-shipped under the previous settlement of Duties.

which the re-export is made, be one on account of which the Goods are chargeable with increased Duty, in which case the Goods shall be chargeable only with the difference, and no Bond shall be taken on account of Duties for such re landed Goods unless the Goods, should be liable to Duty on being passed through the Custom House for Importation.

X. And it is hereby enacted, that upon the re-exportation by

Reserved Duty on re-export to be chargeable on removal of Goods for Shipment, and Bonds to be cancelled on payment thereon.

Sea of Goods Imported and Warehoused under Bond for the Duty, as provided in this Act, within the period during which such Goods are by this Act permitted to continue in Warehouse, and upon payment of

all reserved Duty which may be due on account of such Goods and of any charges or penalties that may have been incurred on account of the Goods, the Bond executed at the time of lodging the Goods in Warehouse, shall be deemed to have been discharged and be cancelled accordingly.

XI. And it is hereby enacted, that if any Goods lodged in Ware-

On removal otherwise than for re-export, or if not cleared in time, full Import Duty to be levied with interest and charges.

house, in the manner aforesaid, shall be removed or taken from the Warehouse otherwise than for exportation by Sea, or if the Goods be not cleared from the Warehouse and exported at the expiration of the

And Collector may cause Goods to be sold in satisfaction if not paid in ten days.

time during which such Goods are permitted by this Act to remain in Warehouse, the Collector of Customs shall demand the full amount of Import Duty

chargeable thereon, and any charges or penalties that may have been incurred. And if the amount so claimed, be not paid within ten days from the date of the demand, the Collector of Customs shall be entitled to realize the same either by putting the Bond in suit or at the option, by causing the Goods or any sufficient portion thereof, to be sold in satisfaction of the demand.

XII. And it is hereby enacted, that whenever any Goods, Ware-

Removal of Goods to be noted in the Bond with particulars.

housed and Bonded as aforesaid, shall be removed from any Public or Licensed Warehouse, the Col-

lector of Customs shall cause such removal to be noted on the back of the Bond, and 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, and name of the person remov-

ing them and the number and date of the Export Pass under which they have been taken away, if removed for exportation by Sea, and of the Import Pass or Order, if removed for importation and the amount of the duty paid.

XIII. And it is hereby enacted, that a Register shall be kept of all Bonds entered into for Customs Duties on Goods Warehoused as aforesaid, and entry, shall be made in the said Register of all particulars prescribed in the preceding Section of this Act, as to be noted on the Bond, and when the Register shall show that the entire quantity of the Goods covered by any Bond has been withdrawn from Warehouse either through importation and the payment of Duties or through re-exportation by Sea and payment of the reserve Duties upon such re-export, it shall then be competent to, and be the duty of, the Collector of Customs to cancel the Bond as discharged in full; and to deliver it so cancelled to the Parties who shall have executed, or who shall be authorized to receive the same.

And the same particulars to be Registered in the Register of Bond.
When Registry shows all the Bonded Goods to have been cleared out Bond to be cancelled.

And returned to the Obligees.

XIV. And it is hereby enacted, that the Warehouses of the Custom House together with such other Buildings as shall be directed by the Governor in Council, or Governor of the Presidency, or Settlement, shall be Public Warehouse for the reception of the Goods under the provisions of this Act, and every Public Warehouse shall be under the lock and key of the person whom the Governor, or Governor in Council of the Presidency, shall appoint to be keeper of such Warehouse; and such keeper shall be responsible for all duties connected with the charge of Goods, their reception into, and delivery from, the Warehouses.

These to be under Collector's or Warehouse keeper's key.

XV. And it is hereby enacted, that the Board or other controlling authority of Customs shall determine what Goods, shall be admitted into every Public Warehouse, in what manner, and on what terms; and shall from time to time, fix rates of hire for every Public Warehouse, or for the custody of Goods therein, and a Table of the Rates so fixed, shall be placed in a conspicuous part of every such Warehouse.

Board to determine what Goods are to be receivable into Public Warehouses, and the terms and rates of Warehouse rent or hire.
Table of Rates to be exposed conspicuously.

ous part of every such Warehouse.

XVI. And it is hereby enacted, that the Owners, or Consignees of Goods lodged in a Public or Licensed Warehouse under this Act, or their Agents, shall have access to their Goods at any time, within the hours of business, in the presence of a Custom House Officer, who shall be deputed to accompany them, upon their making application in writing to the Collector of Customs, or to the Warehouse-keeper for the purpose.

XVII. And it is hereby enacted, that the expenses of carriage, packing, and stowage of Goods, on their reception into, or removal from, a Warehouse, shall, if paid by the Collector or Warehouse-keeper, be chargeable on the Goods, and be defrayed by the Owners or Consignees, in like manner as the Customs Duties before the Goods are removed. And if the Goods be lodged in a public Warehouse, the Owners or Consignees, shall further pay monthly the Rent and Warehouse dues, on receiving a Bill or written demand from the Collector or Warehouse-keeper for the same. And if the Bill for Rent or Warehouse Dues be not discharged within ten days from the date of presentation, the Collector of Customs shall have power (any private transfer or assignment of the Goods notwithstanding) to cause to be sold by Public Auction such sufficient portion of the Goods as he may select in liquidation of his demand. And the Owners and Consignees of Goods shall not be entitled to claim from the Collector of Customs, or Warehouse-keeper, any compensation for any loss that may occur while the Goods are passed into, or out of the Warehouse, or while they remain therein, unless such loss or injury shall be proved to have been occasioned by the wilful act or neglect of the Warehouse-keeper, or his Officers, or of the Officers of Customs.

Owners to have access to their Warehoused Goods, attended by a Custom House Officer during business hours.

Expenses of carriage, packing &c. &c. are to be borne by the Owners.

And to be realized as Customs Duties.

Bill for Rent to be sent in monthly.

And if not paid in ten days, Goods may be sold in satisfaction

Collector not answerable for loss by fire or other accident, nor for damage.

XVIII. And it is hereby enacted, that allowance shall be made for the wastage of Goods deposited in Warehouses according to the following table, at the rate of wastage for one year, and the Import Duty shall be settled on the quantities registered at the time of importation, wastage at these rates notwithstanding.

Wastage to a be allowed as per Table.

Table of Wastage to be allowed upon Goods when applied to be removed either from Public or Private Licensed Warehouses.

Description of Goods.	Rates of Wastage.	
Alkali,	5 per cent.	
Alums,	3 „	
Aromatic Seeds,	{ Anise,	3 „
	{ Coriander.	3 „
	{ Cummin,	3 „
	{ Calizerah,	3 „
	{ Cardamoms	3 „
{ Jowain,	3 „	
Beetleut,	7½ „	
Brimstone,	3 „	
Campher	2 „	
Coffee	5 „	
Copperas or Green Vitriol,	5 „	
Cotton Wool,	2 „	
Dry Ginger,	10 „	
Gums and Drugs, not otherwise specified,	3 „	
Iron wrought Bars,	3 „	
Indigo,	5 „	
Kutch or Terra Japonica,	3 „	
Lac, Lac Stick and Seed ,	3 „	
Long Pepper and Long Pepper Root,	3 „	
Oils, Essential and Fragrant,	8 „	
Resin or Dammer,	7½ „	
Sago,	4 „	
Sugar,	4 „	
Salt Petre,	4 „	
Soap,	3 „	
Silk,	5 „	
Spices,	{ Cloves	8 „
	{ Cinnamon,	2 „
	{ Cassia,	2 „
	{ Mace,	3 „

Description of Goods.	Rates of Wastage.						
Spices	<table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 3em; vertical-align: middle;">}</td> <td>Pepper,</td> <td style="text-align: right;">6 per cent.</td> </tr> <tr> <td></td> <td>Pimento or Allspice,</td> <td style="text-align: right;">2 „</td> </tr> </table>	}	Pepper,	6 per cent.		Pimento or Allspice,	2 „
}	Pepper,	6 per cent.					
	Pimento or Allspice,	2 „					
Tobacco, unprepared	5 „						
Turpentine.	8 „						
Tutenague.	2 „						

Wines and Spirits in Casks—a deduction for ullage of 10 per cent. shall be allowed at the time of being received into Warehouses.

XIX. And it is hereby enacted, that the Board or other controlling authority of Customs, shall have power to License Warehouses belonging to private persons for the

reception of Goods, with duty bonded under the rules of this Act in like manner as prescribed for Public Warehouses ; and every License so granted to a Private Warehouse, shall be liable to be revoked at pleasure by the Board, or other controlling authority of Customs unless otherwise specifically stipulated in the License.

XX. And it is hereby enacted, that applications for Licenses for Private Warehouses, shall be drawn up in the Form marked C.* annexed to this Act, and shall specify the particulars therein stated and the situation of the Warehouses, and their distances respectively, from the Custom House in English Yards.

XXI. And it is hereby enacted, that the Collector of Customs, or other Warehouse-keeper, shall have access for himself or for any Officer he may depute for the purpose, to any Private Warehouse licensed as above.

And if the Proprietor thereof shall not open the same when required, or shall refuse to admit the Collector or Warehouse-keeper, or the Officer of either upon demand made at any time within the hours of business at the Port, the Proprietors of the Warehouse shall be liable to a fine not exceeding one thousand Rupees, and further to have the License for the Warehouse cancelled and withdrawn, and all Bonds executed for Duty chargeable upon Goods therein deposited, shall become due and be put in suit for the levy of the Duty and other demands of Cus-

Board may License any private Warehouse.

License to be revocable at pleasure unless otherwise stipulated.

Applications for License for Private Warehouse to be in Form C. with particulars filled up.

Collector or Warehouse-keeper to have access to all licensed Warehouses for himself and his Officers.

Proprietors refusing admittance subject to penalty of 1,000 Rs. and withdrawal of Licenses ; Bonds for Duty to be put in suit seven days after notice of such penalty or of withdrawal of License.

* For Form C. see, page 66, part I.

toms, after seven days shall have passed from the date when the Collector of Customs or Warehouse-keeper shall give notice of any License being withdrawn.

XXII. And it is hereby enacted, that if Goods lodged in a Private Warehouse shall be found to be deficient at the time of delivery therefrom beyond the allowance for wastage prescribed in the Table annexed to Section XVIII. of this Act, the Owner or Consignee, or other Party, who may have lodged the Goods in the Warehouse, shall, unless the deficiency be accounted for to the satisfaction of the Collector of Customs, forfeit to Government a sum equal to ten times the Duty chargeable on the quantity of Goods deficient, and if Goods be found to exceed the registered quantity, such excess unless similarly accounted for, shall be charged with ten times the ordinary Duty thereon; and when any penalty shall be incurred under this Section, the Goods shall not be removed until the same is paid.

If Goods be found deficient beyond the wastage allowance at time of delivery from Warehouse, Owner to forfeit ten times the Duty on the deficiency. If found excessive ten times Duty to be paid on the excess.

And Goods to be detained till paid.

XXIII. And it is hereby enacted, that the Collector of Customs shall have authority at any time to issue his Warrant or written Order, and to cause any Goods or Packages lodged in a Public or Private Warehouse to be opened and weighed, or otherwise examined as he may direct. And after Goods shall have been so opened or examined, he shall cause the same to be sealed or marked in such manner as to him may seem fit, and when Goods shall have been so sealed or marked (after examination) they shall not be again opened without permission from the Board, or other controlling authority of Customs, except when the Proprietor or Consignee shall apply to have them opened, and in every such case, the Packages shall be again sealed or marked as before.

Collector of Customs may issue Warrant for breaking Packages to search and examine Goods.

When re-packed to be sealed —

And seal not to be re-broken without sanction of Board.

Except under application from Proprietor —

Then to be re-sealed.

XXIV. And it is hereby enacted, that when Goods shall be received into Warehouse, or shall be removed therefrom, the Packages shall be stamped with a conspicuous seal or stamp containing the words —

Goods to be stamped on reception into or delivery from Warehouse.

Warehouse and Duty
Bonded.

or

Delivered for Exportation.

or

Removed for Importation.

Accordingly as the Goods may be received or removed for one or other purpose, and any person who shall remove or efface a stamp or seal affixed by an officer of Customs, or who shall change the outer cover of any package so marked or change the contents thereof while Goods are in Warehouse without giving notice and obtaining permission of the Collector of Customs, shall for every such offence forfeit the sum of Five Hundred Rupees upon conviction before a Magistrate or Justice of Peace of the place. Provided, however, that the Owners and Consignees of Goods shall be at liberty to take out samples of their Goods of such limited quantity as shall be deemed by the Collector of Customs, reasonable and proper.

The stamp not to be removed or effaced without sanction of Collector under Penalty of Five Hundred Rupees on conviction before a Magistrate.

But owners may be allowed by the Collector to take samples.

XXV. And it is hereby enacted, that no Goods shall be removed from any Warehouse except under application to the Collector of Customs for the Goods to be passed for Export or for Importation, in like manner as for other Goods passed through the Custom House, or for removal to another Warehouse, as prescribed in Section **XXVIII.** of this Act.

Goods not to be removed from Warehouse without being passed through the Custom House.

XXVI. And it is hereby enacted, that if any Owner or Consignee of Goods, shall in any way break a Package for removal of any part of the Goods, the entire Duty shall be levied for all the Goods contained therein.

If a package be broken Duty to be levied on all the Goods contained therein.

XXVII. And it is hereby enacted, that applications to remove

Applications to remove Goods to be made in form D. And twenty four hours' notice to be given of removal.

Customs or Warehouse-keeper of the intention to remove Goods.

XXVIII. And it is hereby enacted, that Owners or Consignees of Goods Warehoused and Bonded for Duty under this Act, may remove the same from one public or Licensed Warehouse to any other, and when they shall desire so to remove Goods they shall make application

in the Form marked E. hereunto annexed, furnishing the information specified, and filling up the column left blank in the said Form, with all the particulars therein contained.

XXIX. And it is hereby enacted, that if Goods Warehoused and Bonded for duty shall be destroyed by fire or other accident, no Duty shall be chargeable thereon, provided that if they be destroyed in a Private Warehouse, notice thereof be given to the Collector

No Duty to be levied on Goods destroyed by fire or other accident; and if damaged, Duty to be levied on the damaged value.

of Customs or Warehouse-keeper, within forty-eight hours of the discovery of the accident. And if Goods when lodged in Warehouse shall receive damage, they shall be assessed for Duty according to their actual value and Bond for the same executed for the unexpired term of Warehousing.

XXX. And it is hereby enacted, that whenever any person shall be charged with having committed any act or neglect for which he is liable to penalty under this Act, the Collector of Customs at the Port, shall be competent to investigate the case, and to adjudge the penalty or to dismiss the complaint, as to him may seem fit. Provided, however,

Penalties under this Act to be adjudged by the Collector of Customs.

that if the Collector shall adjudge any penalty to be incurred, such judgment shall not be conclusive until the case shall have been reported to the Board or other superior authority of Customs, and the award shall have been confirmed by that authority; and it is further enacted, that the

Board or other controlling authority of Customs shall have the power of mitigating any penalty that may be incurred on account of Warehoused Goods to the extent of reducing the same to a levy of double Duty.

* For Form, see page 67, part 1.

B.

FORM OR BOND FOR IMPORT DUTY.

Know all Men by these Presents, that we now of,
 in the Province of, in the East Indies, and of the
 same place, are jointly and severally held, and firmly bound unto
 the East India Company in the sum of Rs. to be
 paid to the said East India Company, or their certain Attorney,
 Agent, Successors or Assigns, for which payment well and truly to
 be made, we jointly and severally bind ourselves and each of us,
 and our respective Heirs, Executors, Administrators and Represent-
 tives, by these presents; sealed with our respective Seals, dated
 the day of in the
 year of Christ and the said for themselves, and each of
 them and their respective Heirs and Representatives, covenant and
 agree, that in case of dispute touching the matter of this Obligation,
 or the Condition thereof, the same may be heard and determined in
 the Supreme Court of Judicature at

Whereas the above bounden hath (or have) applied
 to the Collector of Sea Customs of the said East India Company, at
 for, and have obtained permission to lodge in a certain
 Public (*or Licensed*) Godown, for a period of fifteen months, sub-
 ject to the Rules or Regulations of Government, the following
 Goods, that is to say, (*here a large blank should be left for des-
 cribing the Goods*) being of the growth or manufacture of
 and imported by Sea, from on board the
 Ship and entered in the Custom House Books as No.
 of the Register of Goods imported by Sea.

Now the Condition of this Obligation is such, that if the above
 bounden (*the principle*) his or their
 Heirs, Executors, Administrators, Representatives, or Assigns,
 shall, in all things, well and truly observe and keep all and singular
 the Rules prescribed in Act No. XXV. of 1836, to be observed and
 kept by the Owners, Importers or Consignees of Goods bonded and
 warehoused, and by the persons obtaining permission to bond and
 warehouse Goods under the provisions thereof. And if the said
 (*the principal*) his (*or their if more than
 one*) Heirs, Executors, Administrators, Representatives, or Assigns,

do and shall well and truly pay, or cause to be paid to the Collector of Customs for the time being, for the Port of all such Dues, whether of Customs or of lawful Charges as shall be due, or demandable upon the said Goods, or on account of Penalties incurred in respect to them at or before the expiration of fifteen months from the date of these presents, or before, or at the expiration of such further times, as the Board of Customs shall allow in that behalf, together with Interest thereon at the rate of per cent. per Annum from the date of demand thereof being made by the said Collector of Customs in writing. And further, if the said Goods after being so warehoused, or any part thereof, shall not within the term so fixed, or to be enlarged, be removed from the said Public (*or Licensed*) Godowns, or in case the said Goods or any part thereof shall be removed from the said public (*or Licensed*) Warehouse at any time within the said term either for Importation or for Exportation by Sea, then, and in such case, if the full amount of all such Duties, Charges and Penalties, as may be payable or demandable aforesaid, shall have been first paid and satisfied on the whole quantity of the said Goods;—then this Obligation to be void and of no effect: otherwise, and on breach or failure in the performance of the said several Conditions, or any of them, the same to be in full force and virtue. Sealed and delivered, &c.

E.

FORM OF APPLICATION FOR REMOVAL OF GOODS, FROM ONE WAREHOUSE TO ANOTHER, DURING THE PERIOD FOR WHICH THE INDULGENCE OF WAREHOUSING MAY HAVE BEEN OBTAINED.

To the Collector of Government Customs.

SIR,

Please to permit the removal of the undermentioned Goods from the (*Government or other Licensed*) Warehouse to (*the Warehouse into which the removal is intended to be made, must here be distinctly described*) for the unexpired period of Warehousing due on the Goods, the same having been originally entered by virtue of Act No. XXV. of 1836 in the Books of the Warehouse Department, under No. dated for fifteen months (*or such other period as may have been allowed, to be here stated*) under all the Obligations and Conditions, at present, attached to the Goods.

Marks and Numbers of Packages.	Description of Packages and Contents of Packages.	Rate of value of Goods.	Amount of value of Goods, as entered in Custom House Books.	Rate of Duty chargeable or paid upon the Goods.	Names of the Persons by whom Goods first passed into Warehouses.
..					

Note.— If the Goods to be removed shall have been sold or transferred by the original Proprietor or Agent, a Certificate of such Sale or Transfer shall accompany the Application.

(Signed) *(by the Owner, Agent, or Consignee of the Goods.)*

RATE OF WAREHOUSE RENT.

In reference to the notification of 20th September 1837 extending the Warehousing System to the port of Bombay, the Right Honorable the Governor in Council is pleased to publish for general information, the subjoined Table, shewing the rates of Rent that will be charged on such Goods as may be Warehoused under the Provisions of Act XXV of 1836 in any of the Godowns belonging to the Custom House.

Enumeration of Goods.	Rent per week.		
	Annas.	Pic.	Per.
Agates or Amethysts	3	.	case.
Alkali	3	.	ton.
Aloes . . . . .	.	2	cwt.
Amber and Beads	1	.	box.
Ambergris	1	.	"
Annatto . . . . .	.	6	cwt.
Anniseed	6	.	ton.
— Star	2	.	box.
Antimony	3	.	ton.
— Ore	2	.	"
Arrow-root,	6	.	cask, cases or chest.
Arsenic	4	.	"
Assafœtida . . . . .	.	6	cwt. " "
Almonds	8	.	ton.
Alum	6	.	"
Baggage, Chests, Couches,	2	.	package.
— Presents, Samples, &c	1	.	"

Enumeration of Goods.	Rent per week.		
	Annas.	Pie.	Per.
Bags Empty . . . . .	.	6	score.
Barilla	2	.	ton.
Bark, Jesuits or Peruvian . . . . .	.	9	cwt.
— in Chest	3	.	chest.
— in Half Chest	2	.	$\frac{1}{2}$ chest.
Beads, Jet or other kind (except Amber and Cornelian)	1	.	package.
Betelnut	4	.	ton.
Beef and Pork, Tierce	15	.	score.
— Barrel	10	.	"
Beer in Bulk or Kilderkin	1	.	each.
— Barrel	1	6	"
— Hogshead	2	.	"
— Puncheon	4	.	"
— Butt	4	.	"
— Bottles, packed 3 Dozen			
Cask or Case . . . . .	.	6	"
— 4 to 5	1	.	"
— 6 to 7 $\frac{1}{2}$	1	6	"
— 8	2	.	"
— 9 to 10	2	6	"
Bread . . . . .	.	3	bag.
Bricks	3	.	1000
Brimstone	2	.	ton.
Camels Hair	2	.	bale or case.
Candles	1	.	box.
Cables, Coir	5	.	ton.
— Yarn	2	.	"
— Rope, under 6 inches	2	.	"
— Hemp Rope	2	.	"
— Iron	1	.	"
Camphor . . . . .	.	2	cwt.
Canes, Common Rattans . . . . .	.	6	1000.
— Ground Rattans	1	.	"
Cardamoms . . . . .	.	6	cwt.
Cassia Lignea and Buds . . . . .	.	6	"
— Chest	2	.	chest.
— Half Ditto	1	.	$\frac{1}{2}$ chest.
Castor seeds . . . . .	.	3	cwt.
Chillies . . . . .	.	2	"
China Root . . . . .	.	2	"
— Ware, Case	2	.	case.
— Small, do	1	.	small.
— Box . . . . .	.	6	box.
Cinnabar . . . . .	.	2	cwt.
Cinnamon . . . . .	.	9	"
Cloves . . . . .	.	9	"
Cochineal . . . . .	.	9	"
Coculus Indicus . . . . .	.	2	"
Coffee, in Bags and Casks	5	.	ton.
Columbo Root . . . . .	.	2	cwt.

Enumeration of Goods.	Rent per week.		
	Annas	Pie.	Per.
Coral	2	.	package.
Cornelians and Beads	2	.	"
Cotton Goods,	2	.	bale.
Per Trunk or Case	2	.	package.
Wool, press packed.	2	.	bale.
Not Do.	1	.	"
Cowries	3	.	ton.
Cubebis . . . . .	.	6	cwt.
Cummin seeds . . . . .	.	3	"
Cement	1	.	barrel.
Chaises 4 wheels	8	.	each.
2 Do	4	.	"
Cheese, loose . . . . .	.	6	cwt.
Basket 1 cwt	1	.	cwt.
" 2 qrs . . . . .	.	6	½ cwt.
Box or Case 1 cwt. 2 qrs	1	.	1½ cwt.
Coach	8	.	each.
Colours, in Casks	8	.	ton.
Copper	1	.	"
Cotton	1	.	bale.
Cordage	6	.	ton.
Dates	1	.	cwt.
Dragoons' blood	2	.	chest.
Drugs, under 2½ cwt.	2	.	chest.
above to 5 do	3	.	chest.
Earthen ware.	2	.	crates.
. . . . .	.	6	quarter crates.
Fans	2	.	case.
Feathers	2	.	"
Frankincense . . . . .	.	2	cwt.
Flax	8	.	ton.
Flour	1	.	barrel.
Gallingal . . . . .	.	2	cwt.
Galls . . . . .	.	6	"
Gambooge	2	.	case, of 2½ cwt. & under.
.	3	.	" above ditto.
Gentian Root	2	.	" of 2½ cwt. & under.
.	3	.	" above ditto.
Ginger	12	.	ton.
Ginseng Root . . . . .	.	3	cwt.
Gums	2	.	case.
.	3	.	" of 2½ cwt. & under.
Glass, in Box	1	.	box above ditto.
Crate	2	.	crate.
Qr. do.	1	.	quarter crates.
Guns,	2	.	chest.
Hams, Loose	5	.	score.
Hats,	2	.	case.
Hemp or Jute.	8	.	ton.
Herrings, Barrel	18	.	100.
Hides, Buffaloe, Cow or Ox	5	.	ton.

Enumeration of Goods.	Rent per week.		
	Annas.	Pie.	Per.
Hides or Skins	6	.	100
Horns	8	.	ton.
— Tips in H'nds.	4	.	100
Indigo	2	.	chest.
Ivory, Elephant, and Sea Horse Teeth	2	.	cwt.
Iron	1	.	ton.
Junk	3	.	ton.
Lac dye or Lac lake	2	.	chest, of 2½ cwt. & under.
—	3	.	„ above ditto.
Lacquered ware	1	.	package.
Lead, Pig	1	.	ton.
— Shot in Barrels, 3 to 10 cwt	1	.	barrel.
— Rolls, Sheet . . . 4 to 7 do	1	.	roll.
— Black	1	.	ton.
— Red	1	.	„
— White	1	.	„
Mace	2	.	chest.
Mats . . . . .	.	3	bundle, common size.
Mother of Pearl Shells.	2	.	ton.
Munjeet, in Bales . . . . .	.	2	cwt.
— in Bundles . . . . .	.	6	„
Musk, Chest	2	.	„
Myrabolans . . . . .	.	3	cwt.
Mineral, brown	6	.	ton.
Mustard, keg	1	.	keg.
„ not exceeding 28 lbs	.	6	„
Nankeen, Cloth . . . . .	.	9	case.
Nails, Keg 2 qrs	36	.	100
„ 1 cwt . . . . .	.	9	cwt.
Cask 1½ to 2 cwt	1	.	cask.
Nutmegs	2	.	chest.
Nux Vomica . . . . .	.	3	„
Oil, Castor . . . . .	.	9	cwt.
— Coconut	4	.	ton.
— Cassia	2	.	chest.
— Naptha	2	.	„
Opium	2	.	chest.
Paddy, in Bags . . . . .	.	3	bag.
Pepper . . . . .	.	3	robin.
— Long and Cayenne . . . . .	.	6	bale.
Pickles . . . . .	.	6	package.
Paint	12	.	ton.
Pearl Barley	1	.	cwt.
Pitch, Barrel	6	.	100
Quick Silver, Iron Bottle . . . . .	.	6	bottle.
Rhubarb	1	.	chest, of one pecul.
—	2	.	„ above ditto.
Rice . . . . .	.	3	bag.
Rosin, Barrel.	6	.	100.
Raisins . . . . .	.	0	cwt.

Enumeration of Goods.	Rent per week.			
	Annas.	Pic.	Per .	
Saffron	2	.	box, of 2½ cwt. & under.	
—	3	.	„ above ditto.	
Safflower	5	.	ton.	
Sago, in Bags . . . . .	.	3	bag.
— Boxes	1	.	box.	
Saltpetre . . . . .	.	3	bag.
Seeds	48	.	100 qr.	
Senna . . . . .	.	2	cwt.
Shawls	4	.	100. of sorts.	
Shel-lac . . . . .	.	2	cwt.
Silk, raw, China or Bengal	4	.	bale or box.	
— Piece Goods	4	.	ditto.	
Soap, Box, under 56 lbs . . . . .	.	6	box.
— 56 to 112 lbs	1	.	„	
— Chest, under 3cwt	2	.	„	
— 3 to 5 cwt	3	.	„	
Soy, in Chests	2	.	chest.	
— Puncheon	5	.	puncheon.	
— H'hd	3	.	hogshhead.	
Stick lac . . . . .	.	2	cwt.
Stores, ship, Packages old . . . . .	.	6	package. common size.
Succades, under 1 cwt . . . . .	.	6	cwt.
— above	1	.	„	
Sugar, in Bags . . . . .	.	3	bag.
— in Baskets &c. under 5 cwt . . . . .	.	6	each.
— above . . . . .	.	9	„
Spelter	1	.	ton.	
Staves, in packs, Pipe or Leager	10	.	score.	
— H'hd	5	.	„	
Spirits. (see Wines) . . . . .	.	.	.
Steel, Bar	1	.	ton.	
— Bundles,	1	.	cwt.	
Sugar Candy . . . . .	.	2	tubs.
— . . . . .	.	1	½ ditto.
Sharkfins and Fishmaws	1	.	cwt.	
Tamarinds . . . . .	.	3	cwt.
Terra Japonica	3	.	ton.	
Tea, in Packages of 200 lbs. and upwards	5	.	package.	
130 lbs. and under 200 lbs	} 4	.	„	
80 „ „ 130 lbs . . . . .		.	„
60 „ „ 80 do		} 3	.	„
40 „ „ 60 do	„
30 „ „ 40 do		} 2	.	„
20 „ „ 30 do		„	
Under 20 lbs . . . . .	.	6	„
Tin	1	.	ton.	
Tincal . . . . .	.	3	cwt.
Tortoise shell	1	.	„	
Turmerick . . . . .	.	3	„
Tar. Barrel	6	.	100	

Enumeration of Goods.	Rent per week.		
	Annas.	Pic.	Per.
Tallow	6	.	ton.
Tobacco	1	.	cwt.
Cheroots	2	.	10,000
Vermillion	1	.	cwt.
Wax, Bees. . . . .	.	4	cwt.
Sealing . . . . .	.	6	"
Wines and Spirits			
Pipe, Butt or Puncheon	4	.	each.
Hogheads	2	.	"
In Packages Dz. Bottles	3	.	12 dozens.
Wood, Ebony	1	6	ton.
Sapan	2	.	"
Sandal	2	.	"
Wool. (see Cotton Goods)			
Woollens	2	.	bale.
Case	2	.	case.

Published by order of Council, 17th January, 1838.

NOTE.—Goods not enumerated in the foregoing list, are admitted for entry to Warehouse at rates corresponding to such as they may be similar to in it.

FOREIGN TRADE ACT.

ACT, XIV OF 1837

Passed by the Right Hon'ble the Governor General of India in Council, on the 12th June, 1837.

It is hereby enacted, that whenever any Foreign State in Asia or Africa shall permit within the dominions of such state, the importation or exportation of Goods in British Vessels on the same terms on which it permits the importation or exportation of Goods in Vessels belonging to the subjects of such Foreign State, it shall be lawful for the Governor General of India in Council, to direct that Goods may be imported into the Territories of the East India Company, or exported thence in Vessels belonging to the subjects of such Foreign State, on the same terms on which such Goods are imported into the said Territories, or exported thence in British Vessels.

* This privilege has been conceded to vessels of the following states :

- 1 Ports of Arabia and the Persian Gulf.
- 2 Ports in the Red Sea belonging to the Ruler of Egypt.
- 3 Dominions of the King of Ava.

Vide O. of the C. of India, 9 January 1839.

ABOLITION OF OATHS ACT.

ACT XXI, OF 1837.

Passed by the Right Hon'ble the Governor General of India in Council, on the 25th September, 1837.

SEC. III.— And it is hereby enacted, that whenever any Oath is dispensed with under the authority given by his Act, the person who but for such dispensation would have been legally required to take such Oath, shall, in the presence of the functionary by whom, but for such dispensation such Oath would have been administered, make and subscribe a Declaration in writing to the same effect with such Oath.

SEC. IV.— And it is hereby enacted, that whoever shall, in any Declaration made and subscribed according to the provisions of this Act, knowingly state any untruth such that if that untruth had been stated on Oath, the person stating it would have been guilty of perjury, shall be punished with imprisonment for a term not exceeding one year, or fine, or both.

SALT ACT.

ACT XXVII. OF 1837.

Passed by the Hon'ble the President of the Council of India in Council, on the 8th November 1837.

It is hereby enacted, that from the 15th day of December 1837, there shall be paid to the Government on every Maund of 3,200 Tolas of Salt that may be delivered from any Salt Work in the Territories subject to the Government of the Presidency of Bombay, a duty of eight annas, except only in cases in which the Governor in Council of Bombay may grant a remission of such duty.

II. And it is hereby enacted, that from the said day, Salt shall not be manufactured at any place within the said Territories, unless the person conducting the manufacture shall have given notice in writing to the Collector of the District in which the place of manufacture may be situated, of his intention to manufacture Salt at that place, and every such notice shall contain a true and accurate description of the situation of the Works and of the name by which they are known,

Duty on Salt 8 annas per India maund of 3,200 Tolas.

Persons intending to manufacture Salt to give notice in writing to the Collector of such intention, with description and situation of Salt works.

and if the person giving the notice manufactures Salt at more places than one, of the distance at which those places are from each other.

III. And it is hereby enacted, that upon receiving such notice

An Officer to be stationed at such Salt-works.

as is prescribed in the last preceding Section of this Act, the Collector of the District shall, by an Order

under his Seal and Signature, depute one or more Officers, who shall be stationed for such time as the said Collector shall direct, at every such place of manufacture.

IV. And it is hereby enacted, that every Officer stationed at

The Officer placed over Salt Works empowered to take an account of the salt manufactured, and to place such marks as may be prescribed to prevent its removal.

any Salt Works in the manner described in the last preceding Section of this Act, shall be entitled to have free passage over all parts of such Works at all times, and to take, at any time account of the quantity of Salt manufactured and stored at such Works, and

to put on any portion of such Salt which may be stored, such a mark as may be prescribed by the Collector of the District, and to prevent the removal of such Salt until the Duty thereon has been paid.

V. And it is hereby enacted, that whenever the Duty due under

Receipt to be given by the Collector for duty paid on Salt, vide, form A. annexed to this Act.

this Act, on any portion of Salt has been paid to the Collector of the District within which such Salt was produced, such Collector shall deliver to the person

who has paid such Duty, a Receipt and Order in the form marked A. annexed to this Act, which Receipt and Order shall specify the amount to Duty paid, and the quantity of Salt which the person who has paid that Duty is entitled to remove, and the place whence, and the person to whom, that quantity of Salt is to be delivered.

VI. And it is hereby enacted, that on the production of such a

Officer at Salt Works on production of the above Receipt to fill up the blank required, and tear of such part of it as is intended, and then deliver it to the person removing the Salt.

Receipt and Order as is described in the last preceding Section of this Act, to the Officer stationed at the Salt Works whence the Salt to which such Receipt and Order relates, is to be removed, that Officer shall fill up the blanks which are marked therein, as intended to be filled up by that Officer, and shall tear off and retain

that part of the Receipt and Order which is marked as intended to be torn off, and shall deliver the remaining part of the Receipt and Order to the person who removes the Salt, and the part of the Re-

ceipt and Order so delivered to the person removing the Salt shall be a Pass authorizing the removing of that Salt.

VII. And it is hereby enacted, that it shall be lawful for the Governor in Council of Bombay to establish Chokies as near as conveniently may be, to Works where Salt is manufactured, and to authorize any of the Officers stationed at such Chokies to stop and detain any Salt which is removed otherwise than in conformity with the foregoing Rules, and to search any load which may pass any such Chokie, and which may be suspected to contain Salt, and to take and cancel every Pass under which Salt shall be suffered to pass.

VIII. And it is hereby enacted, that it shall be lawful for the Collector of a District to direct, that any Salt Works within that District of which notice shall not have been given in the manner described in Section II. of this Act, shall be destroyed.

XI. And it is hereby enacted, that it shall be lawful for the Collector of a District to direct the confiscation of any Salt which may have been removed from any Works within that District otherwise than in conformity with the foregoing Rules, or which is found clandestinely stored for the purpose of evading the Duty imposed by this Act.

X. And it is hereby enacted, that whoever shall manufacture Salt at any Works whereof notice shall not have been given to the Collector of the District in the manner required by this Act, or shall remove, or aid the removing of any Salt from any Salt Work, otherwise than in conformity to the provisions of this Act, or shall with a fraudulent intention counterfeit any mark which a Collector of a District may have ordered to be put on Salt in store, shall be punished with imprisonment for a term not exceeding three months, or fine not exceeding five hundred Rupees, or both.

XI. And it is hereby enacted, that whoever intentionally obstructs any Officer in the exercise of any powers given by the Act to such Officer, shall be punished with imprisonment for a term not exceeding six months, or fine not exceeding one thousand Rupees, or both.

Chokies may be established at Salt works, and Officers stationed to detain Salt removed contrary to rules.

Salt Works, of which notice has not been given to be destroyed.

Salt removed contrary to rule, or clandestinely stored to be confiscated.

Penalty of 500 rupees or imprisonment for an infringement of the provisions of this Act.

Penalty of imprisonment or fine of 1,000 rupees for obstructing any Officer in the execution of his duty.

XII. And it is hereby enacted, that whoever being an Officer appointed under the authority of this Act, shall accept, or obtain, or attempt to obtain from any person any property, as a consideration for doing or forbearing to do any official act, shall be punished with imprisonment for a term not exceeding two years, or fine, or both.

XIII. And it is hereby enacted, that whoever being an Officer, appointed under the authority of this Act, practises, or attempts to practise any fraud for the purpose of injuring the Revenue, or abets, or connives at any such fraud, or at any attempt to practise any such fraud, shall be punished with imprisonment for a term not exceeding two years, or fine, or both.

XIV. And it is hereby enacted, that it shall be lawful for the Governor in Council of Bombay, by an order in Council, to transfer the superintendence of the Salt Revenue of any District from the Collector of that District to any other functionary, and that whenever such a transfer shall take place, all provisions of this Act which apply to such a Collector, shall be applicable to the functionary to whom the superintendence of the Salt Revenue has been so transferred.

PERMIT NO. 1 OF ZILLAH SURAT.

(This part to be Torn off and Retained by the Officer.)

Salt delivered this day, and this order cancelled 1838.
A. B. Salt Officer.

CERTIFIED, that the sum of Rupees 259 on account of Government Duty on five hundred Maunds of Salt has been paid at the Office of _____ for the District of _____ on this day, the _____ of _____ in the year _____. The Salt is to be delivered by _____ at the _____ Works in Pergunna _____ on or before the 20th Instant.

The Government Officer at those Works, Lala Munsa Ram, is to allow the same to be delivered, provided this Order is presented on or before the said Twentieth day of December, in the year 1838.

Maunds, 500.

A. B. Collector.

10th December 1848

(Tear off here) _____

To be torn of
and delivered to
the Banjaree.

PASSED this 20th December, 1838. from Salt Works—
—belonging to———, Maunds of Salt five hundred,
to be carried away on Banjaree Bullocks (here enter num-
ber). This Pass will protect the dispatch to Doodea until
sunset of the 21st December.

NOTE.—The largest shipments of Salt from Bombay, are for Calcutta. The import duty there, is 3 Rs. 4 as. per Indian Maund, and credit is allowed for the duty paid in Bombay, provided Certificate be produced, and the out-turn in Calcutta does not fall short of the quantity shipped, after making the usual allowance for wastage, &c.

BOMBAY CUSTOMS ACT.

ACT I. OF 1838.

Passed by the Right Hon'ble the President of the Council of India in Council, on the 3rd January, 1838.

I. It is hereby enacted, that from the 1st February 1838, all <sup>Repealed Regu-
lations passed be-
fore 1827.</sup> Regulations of the Bombay Code passed before the year 1827, and now in force, with the exception of Section I. II. and III. Regulation VI., 1799, and of Clause 2, Section VII., Regulation IX. 1800, and of Sections XIV., XVII, XX., XXI., and XXV., Regulation I. of 1805, and of the whole of Regulations II. 1810, and VI. 1814, shall be repealed.

II. And it is hereby enacted, that Chapters I., II., IV. VI., <sup>Repealed Regu-
lations of 1827 and
others passed sub-
sequently.</sup> VIII., and IX. of Regulation XX. 1827 of the said Code, together with the Appendices A. B. C. E. H. I. J. K. of that Regulation, also Regulation II., 1831. Regulation XIII. 1831, Regulation I. 1832, Regulation IV. 1833, and Regulation IV. 1834, of the said Code, and all such parts of any Regulations of the said Code as prescribe the levy of Transit or Inland Customs duties, or as require the payment of any fee whatever on account of any vessel which may enter any port in the territories subject to the Bombay Presidency, and likewise the provisions of any kind contained in those or in any other Regulations, for fixing the amount of duty to be levied on Goods imported or exported by sea at any place within the limits of the Bombay Presidency, or the drawback payable

on the same, shall be repealed. And it is further enacted, that Act No. II. of 1836, shall likewise be repealed, except in so far as it repeals any Regulation of the Bombay Code.*

III. Provided always, that nothing contained in the two preceding Sections of this Act shall be construed to prevent the levy of any Town Duty, or of any municipal tax, or of any toll on any bridge, road, canal or causeway, for repair and maintenance of the same, or of any fee for the erection and maintenance of Light Houses.

IV. And it is hereby enacted, that duties of Customs shall be levied on Goods imported by sea in any place in the territories subordinate to the Government of the Presidency of Bombay, after the said 1st February next, according to the rates specified in Schedule A, annexed to this Act, and with the exceptions specified therein, and the said Schedule with the Notes attached thereto shall be taken to be a part of this Act.

V. And it is hereby further enacted, that duties of Customs shall be levied upon Country Goods exported by sea from any ports of the Bombay Presidency after the said 1st February next, according to the rates specified, in Schedule B. annexed to this Act, with the exceptions therein specified, and the said Schedule with the Notes attached thereto shall also be taken to be a part of this Act.

VI. Provided however, that the ships of any European Nation having firman privileges in the port of Surat, shall not be subject to further duties of import or export than may be prescribed by their firmans respectively, any thing in the Schedules or in this Act notwithstanding.

VII. And it is hereby enacted, that Duties of Customs shall be levied on Goods passing by land into, or out of Foreign European Settlements, situated on the line of Coast within the limits of the Presidency of Bombay, at the rates prescribed in the Schedules of this Act, for Goods imported, or exported on Foreign bottoms at any British port in that Presidency.

* For Regulations held to be in force from 1799, to the publication of this Act, see Unrepealed Regulations, Part II. page. 23.

VIII. And it is hereby enacted, that it shall be lawful for the Go-

Governor in Council to prescribe rates of Duty for Native Territories subject to the Civil Jurisdiction of Bombay.

vernor in Council of the Presidency of Bombay to declare by notice to be published in the Gazette of that Presidency, that the territory of any Native Chief not subject to the jurisdiction of the Courts and Civil

Authorities of that Presidency, shall be deemed to be Foreign Territory, and to declare Goods passing into or out of such Territory liable either to the duty fixed for British, or for Foreign bottoms, as the said Governor in Council may think fit*.

IX. And it is hereby enacted, that for the levy of duty of customs

Governor in Council authorized to establish Chokies for the levy of duties on Goods exported to, or imported from, such Native Territory, &c.

as above provided on Goods exported by land to, or imported by land from, such Foreign territories, Customs Chokies may be established at such places as

may be determined by the said Governor in Council, and every Officer at every such Chokies shall have power to detain

Goods passed into or out of any such Foreign territory, and to examine and ascertain the quantities and kinds thereof, and such Goods shall not be allowed to pass across the frontier line out of, or into the Territory of the East India Company until the owner or person in charge thereof shall produce and deliver a certificate, shewing that the Customs duty leviabie thereupon has been paid in full.

X. And it is hereby enacted, that it shall be lawful for the said

Government empowered to appoint Chokie Officers for the collection of duties and for granting Certificates on Goods crossing the frontiers of Foreign Native States into the Company's Territories.

Governor in Council, to appoint such Officer as he may think fit to receive money on account of Customs duties, and grant Certificates of the payment thereof, and that such a Certificate being delivered to any Chokie Officer shall entitle Goods to cross the frontier in-

to or out of the East India Company's Territories, provided that the Goods correspond in description with the specification thereof contained in such certificate, and that the certificate shew the entire amount of duty leviabie on those Goods to have been duly paid; and if upon examination the Goods brought to any Chokie be found not to correspond with the specification entered in the certificate presented with the same, the difference shall be noted on the face of the certificate, and if the payment of duty certified therein shall

* See Order of Council 31st January 1838. Part II. page 10.

not cover the entire amount of duty leviable on the Goods as ascertained at such examination, the Goods shall be detained until a further certificate for the difference shall be produced.

XI. And it is hereby enacted, that the said Governor in Council, shall give public notice in the Official Gazette of the Presidency of Bombay, of the appointment of every Officer appointed to receive Customs duties on Goods crossing the land frontier of the said Foreign Territories, and the Officers so appointed shall, on receipt of money tendered as Customs duty, be bound to give to any merchant or other person applying for the same, a certificate of payment, and to enter therein the specification of Goods with the values and description thereof, according to the statement furnished by the person so applying, provided only, that the proper duty leviable thereupon, according to the descriptions and values stated, be covered by the payment made.

Appointment of Officers employed to receive Customs at such Chokies, to be officially noticed in the Government Gazette.

XII. And it is hereby enacted, that no certificate shall be received at any Chokie that shall bear date more than thirty days before the date when the Goods arrive at the Chokie. Provided however, that any person who has taken out certificate from any authorized receiver of Customs duties, shall at any time within the said period of thirty days, on satisfying such receiver that such certificate has not been used, and on delivering up the original, be entitled to receive a renewed certificate with a fresh date, without further payment of duty.

Certificates bearing date more than 30 days, not to be received at any Chokie. Certificates renewable within 30 days.

XIII. And it is hereby enacted, that it shall be lawful for the said Governor in Council to prescribe by public notice in the Official Gazette of the Presidency of Bombay, by what routes Goods shall be allowed to pass into, or out of any such Foreign Territory, as is described in Sections VII. and VIII. of this Act; and after such notice shall be given, Goods which may be brought to any Chokie established on other routes or passes than those so prescribed, shall, if provided with a certificate, be sent back, and if not provided with a certificate, shall be detained, and shall be liable to confiscation by the Collector of Customs, unless the person in charge thereof shall be able to satisfy the said Collector that his carrying them by that route was from ignorance or accident.

Routes by which Goods shall be allowed to pass into or out of Foreign Territory to be notified by Government.

Goods passed a frontier Chokie in a clandestine manner between sunset and sunrise to be seized and confiscated.

XIV. And it is hereby enacted, that Goods which may be passed, or which an attempt may be made to pass across any frontier guarded by Chokies between sunset and sunrise, or in a clandestine manner, shall be seized and confiscated.

Punishment by fine and imprisonment of Chokie Officers for passing Goods without Certificates.

XV. And it is hereby enacted, that any Chokie Officer who shall permit Goods to pass across the frontier when not covered by a sufficient certificate, or who shall permit Goods to pass by any prohibited route, shall be liable, on conviction before the Collector of Customs, to imprisonment for a term not exceeding six months, and to a fine not exceeding five hundred Rupees, commutable, if not paid, to imprisonment for a further period of six months.

Punishment of Chokie Officers for needless injury to Goods while under examination or for detention.

XVI. And it is hereby enacted, that if any Chokie Officer shall needlessly and vexatiously injure Goods under the pretence of examination, or in the course of his examination, or who shall wrongfully detain Goods for which

there shall be produced a sufficient certificate, such Officer shall, on conviction before the Collector of Customs, or before any Magistrate, or Joint Magistrate, be liable to imprisonment for a term not exceeding six months, and to fine not exceeding five hundred Rupees, commutable, if not paid, to imprisonment for a further period of six months.

Goods from Foreign European or Native Settlements in India declared to be Foreign Territory by Section VIII, subject to Duty on imports as for foreign bottoms.

XVII. And it is hereby enacted, that all Goods imported by Sea into any port of the Presidency of Bombay from any Foreign European Settlement in India, or from any Native State, the inland trade of which has been declared by the Governor in Council of the Presidency of Bombay, under Section VIII. of this Regulation,

to be subject to the duties levied on Foreign bottoms, shall be liable to the same duties as are imposed by Schedule A. on imports on Foreign bottoms.

No Goods entered in Schedules A. and B. as liable to Duty to be exempted. Collector authorized to pass Baggage.

XVIII. And it is hereby enacted, that no Goods whatsoever entered in either of the Schedules of this Act, as liable to duty, shall be exempted from the payment of such duty or of any part thereof, except under special Order from the Governor in Council of the Presidency

of Bombay. Provided always, that it shall and may be lawful for the Collector of Customs, or other Officer in charge of a Custom House, to pass free of duty any baggage in actual use at his discretion; and if any person shall apply to have Goods passed as such baggage, the Collector, acting under the Orders of the Government, shall determine whether they be baggage in actual use, or Goods subject to duty under the provisions of this Act.

XIX. Provided always that when Goods are imported at any port of the Bombay Presidency from any other port in that Presidency under certificate, that the export duty specified in Schedule B. has been duly paid thereon, or that there has been a re-export, and that the import duty specified in Schedule A. has been duly paid, the said Goods shall be admitted to free entry.

XX. Provided also, that when duties of Customs shall have been paid on any Goods, at any port, in any part of the territories of the East India Company not subject to the Presidency of Bombay, and when such Goods shall subsequently be imported at or exported from any port of the Presidency of Bombay, credit shall be given at such last mentioned port for the sum that may be proved by the production of due Certificates to have been so paid.

XXI. And it is hereby enacted, that it shall be lawful for the Governor in Council of the Presidency of Bombay, from time to time, by notice in the Official Gazette of that Presidency, to fix a value for any article or number of articles liable to *ad valorem* duty, and the value so fixed for such articles shall, till altered by a similar notice, be taken to be the value of such articles for the purpose of levying duty on the same.

XXII. And it is hereby enacted, that when Goods liable to duty, for which a value has not been fixed by such a notice as is above directed, or for which a fixed duty has not been declared by the Schedules annexed to this Act, are brought to any Custom House in the Presidency of Bombay, for the purpose of being passed for importation, or exportation, the duty leviable on such Goods shall be levied *ad valorem*, that is to say, according to the market value of such Goods at the place and time of importation or exportation, as the case may be.

Goods under Certificate from subordinate ports admitted to free entry on import.

Credit to be given for the Duty previously paid on Goods imported under Certificate at other ports, to the extent of the amount paid.

Government empowered to fix a value for articles liable to Duty *ad valorem*.

Goods for which a value has not been fixed, subject to Duty *ad valorem*; that is, according to the existing market value.

XXIII. And it is hereby enacted, that the market value for as-

Owner, Consignee or Exporter, to declare the market value of Goods subject to Duty ad valorem, the same to include the packages in which the Goods are contained.

essment of duties on *ad valorem* Goods shall be declared by the Owner, Consignee, or Exporter, or by the Agent or Factor for any of these respectively upon the face of the application to be given in by him in writing for the passing of Goods through the Custom

House; and the value so declared shall include the packages or materials in which the Goods are contained and the application shall truly set forth the name of the ship in which the Goods have been imported or are to be exported, the name of the Master of the said ship, the colours under which the said ship sails, the number, description, marks, and contents of the packages, and the country in which the Goods were produced.

XXIV. And it is hereby enacted, that every such declaration,

Collector empowered to purchase undervalued Goods for Government at the value declared.

when duly signed, shall be submitted to the Officer of Customs appointed to appraise Goods at the Custom

House, and if it shall appear to him that the same is correct, he shall countersign it as admitted; but if any part, or the whole of the Goods shall seem to him to be undervalued in such declaration, he shall report the same to the Collector of Customs who shall have power to take the Goods or any part thereof as purchased for the Government at the price so declared, and whenever the Collector of Customs shall so take Goods for the Government, payment thereof shall be made to the Consignee or Importer, if the Goods be imported Goods, within fifteen days from the date of the declaration, the amount of import duty leviable thereon being first deducted, and if the Goods be intended for exportation, the entire value as declared shall be paid without deduction on account of Customs duty.

XXV. And it is hereby enacted, that it shall be lawful for the

Goods landed at other places than those appointed, liable to seizure and confiscation.

Governor in Council of the Presidency of Bombay to declare by public notice in the Official Gazette of that Presidency, what places within the same shall

be ports for the landing and shipment of merchandise, and any Goods that may be landed, or which an attempt may be made to land, at any other port than such as shall be so declared, shall be seized and confiscated.

XXVI. And it is hereby enacted, that when any vessel shall arrive in any port of the Presidency of Bombay, the Master shall deliver a true manifest of the cargo on board, made out according to the form annexed to this Act and marked C. to the first person duly empowered to receive such manifest that may come on board, and if no such person shall have come on board before the anchor of the said vessel is dropped, then the manifest shall be forwarded to land on board of the first boat that leaves the vessel after dropping anchor, and if the port be up a river or at a distance from the land first made, then it shall be lawful for the said Governor in Council, by an order published in the Official Gazette of the Presidency, to fix a place in any such river or port beyond which place it, shall not be lawful for any inward bound vessel, except such Country craft as are described in Sections LI. and LII. of this Act, to pass until the Master shall have forwarded in such manner as may be ordered by the said Governor in Council, such a manifest as is required by this Act.

XXVII. And it is hereby enacted, that if the manifest so delivered by the Master shall not contain a full and true specification of all the Goods imported in the vessel, the said Master shall be liable to a fine of one thousand Rupees, and any Goods or Packages that may be found on board in excess of the manifest so delivered, or differing in quality or kind, or in marks and numbers, from the specification contained therein, shall be liable to be seized by any Customs Officer and confiscated, or to be charged with such increased duties as may be determined by the Collector of Customs under the orders of Government.

XXVIII. And it is hereby enacted, that if any inward bound vessel shall remain outside or below the place that may be fixed by the said Governor in Council for the first delivery of manifests, the Master shall deliver a manifest as herein before prescribed, to the first person duly empowered to receive such manifest that may come on board, and if any vessel entering a port for which there is a Custom House established, shall lie at anchor therein for the space of twenty-four hours, the Master whereof shall refuse to deliver the said manifest in the manner above prescribed, he shall for such refusal be liable to fine not

Delivery of Ship's Manifest on arrival of Vessel at any port of Bombay.

Master responsible for its correctness under penalty of Rs. 1000, and the Goods liable to seizure and confiscation, or increased duties.

Penalty for the non-delivery of Manifest within 24 hours after dropping anchor.

exceeding one thousand Rupees, and no entry or port clearance shall be given for such vessel until the fine is paid.

XXIX. And it is hereby enacted, that no vessel shall be allowed to break bulk until a manifest as required by this Act, and another copy thereof to be presented at the time of applying for entry inwards, if so required by the Collector of Customs, shall have been received by the said Collector, nor until order shall have been given by the said Collector for the discharge of the cargo; and that the said Collector may further refuse to give such order if he shall see fit until any port clearances, cockets or other papers, known to be granted at the places from which the vessel is stated to have come; shall likewise be delivered to him.

XXX. And it is hereby enacted, that no Goods shall be allowed to leave any vessel or to be put on board thereof until entry of the vessel shall have been duly made in Custom House of the port, and until order shall have been given for discharge of the cargo thereof as above provided, and it shall be the duty of every Customs Officer to seize as contraband, any Goods which have been removed or put on board of any vessel in contravention of the above provision, or which any attempt shall have been made to remove from, or to put on board of, any vessel in contravention of the above provision. And after entry of the vessel at the Custom House in due form, such part of the cargo as may not be declared for re-exportation in the same vessel, shall be sent to land, and export cargo shall be laden on board according to the forms and rules that may be prescribed for the port by this Act, or by order of the Governor in Council of the Presidency of Bombay, and if an attempt be made to land or put on board Goods or Merchandise in contravention of the forms and rules so prescribed, the Goods shall be liable to seizure and confiscation.

XXXI. And it is hereby enacted, that if Goods entered in the manifest of a vessel shall not be found on board that vessel, or if the quantity found be short and the deficiency be not duly accounted for, or if Goods sent out of the vessel be not landed at the Custom House, or at such other place as the Collector of Customs shall

Master liable to penalty of 500 Rupees, and twice the amount of the duty leviable for every deficient package entered in the Manifest. Collector to allow obvious errors from in-

advertance to be amended.

have prescribed, the Master shall be liable to a penalty not exceeding five hundred Rupees for every missing or deficient package of unknown value, and for twice the amount of duty chargeable on the Goods deficient and unaccounted for, if the duty can be ascertained. Provided however, that nothing herein contained shall be construed to prevent the Collector of Customs permitting, at his discretion, the Master of any vessel to amend obvious errors, or to supply omissions from accident or inadvertance, by furnishing an amended or supplemental Manifest.

XXXII. And it is hereby enacted, that there shall in every port of the Bombay Presidency be one or more places appointed for the landing and shipment of Goods, and Goods shall not be landed at any other place without the special order in writing of the Collector of Customs for the port, and if any Goods be landed, or an attempt be made to land any Goods at any other than the said authorized places, without such order, they shall be seized and confiscated.

XXXIII. And it is hereby enacted, that if the Governor in Council shall see fit, for the security of Customs at any port, to maintain special establishments of boats for the landing and shipping of merchandize, or to license and register the cargo boats plying in any ports, then after due notification thereof, it shall not be lawful for any person to convey Goods to or from any vessel in such port, otherwise than in the boats so authorized and prescribed, except under special permit from the Collector of Customs at the port, and any Goods that may be found on board of other boats than those so authorized for the port, shall be liable to be seized by any Officer of Customs and shall be liable to confiscation.

XXXIV. And it is hereby enacted, that when the Governor in Council of the Presidency of Bombay shall see fit to maintain at any port an establishment of Officers to be sent on board of vessels to watch their unloading and lading. lading ; then, after due notification shall have been given that such establishment is so maintained at any port, the Collector of Customs at that port shall have power at his descretion to send one or more Officers of such establishment to remain on

board of any vessel in such port by night and by day, until the vessel shall leave the port, or it shall be otherwise ordered by the Collector.

XXXV. And it is hereby enacted, that any Master of such vessel at such port who shall refuse to receive such Officer with one servant on board, when such Officer shall be so deputed as above provided, or shall not afford such Officer and such servant suitable shelter and sleeping accommodation while on board, and likewise furnish them with a due allowance of fresh water if necessary, and with the means of cooking on board, shall be liable to fine not exceeding the sum of one hundred Rupees for each day during which such Officer and servant shall not be received and provided with suitable shelter and accommodation.

XXXVI. And it is hereby enacted, that whenever a Collector of Customs shall see cause to direct that any vessel shall be searched he shall issue his warrant or written order for such search addressed to any Officer under his authority, and upon production of such order the Officer bearing it shall be competent to require any cabins, lockers, or bulk-heads to be opened in his presence, and if they be not opened upon his requisition, to break the same open, and any Goods that may be found concealed, and that shall not be duly accounted for to the satisfaction of the Collector of Customs, shall be liable to confiscation, and any Master or person in charge of a vessel, who shall resist such Officer or refuse to allow the vessel to be searched when so ordered by the Collector of Customs, shall be liable, upon conviction for every such offence to a fine of one thousand Rupees.

XXXVII. And it is hereby enacted, that every Master of a vessel who shall remove from such vessel or put on board thereof any Goods, or cause or suffer any Goods to be removed from thence or put on board thereof between sunset and sunrise, or on any day when the Custom House is closed for business, without leave in writing obtained from the Collector of Customs, shall be punished with a fine not exceeding five hundred Rupees.

Master refusing to admit Custom House Officer on board or not giving him proper accommodation liable to fine.

Collector may order a vessel to be searched. Bulk-heads to be broken open if not opened on requisition.

Fine of 500 Rupees for removing Goods from, or putting Goods on board any vessel between sunset and sunrise without Collector's permission in writing.

XXXVIII. And it is hereby enacted, that no cargo boat laden

Boats laden with Cargo for Exportation not to make fast to, or lie along side of a vessel, having a Custom House Officer on board without a Custom House shipping order, under penalty of confiscation.

with Goods intended for exportation by sea shall make fast to, or lie alongside of, any vessel on board of which there shall be a Customs Officer stationed, unless there shall be on board the boat, or have been received by the said Customs Officer, a Custom House permit or Order for the shipment of the Goods, and the

Goods on board of any boat that may so be alongside or be made fast to a vessel, if such Goods be not covered by a Custom House pass accompanying them, or previously received by the Custom Officer on board the said vessel, shall be liable to confiscation.

XXXIX. And it is hereby enacted, that when Goods shall be

Boats laden with Goods sent from vessels having a Custom House Officer on Board, to be furnished with boat notes.

sent from on board of any vessel having a Customs Officer on board, for the purpose of being landed and passed for importation, there shall be sent with each

Goods proceeding to land without such boat notes, liable to confiscation.

boat load or other separate despatch a boat note, specifying the number of packages, and the marks and numbers or other description thereof, and such boat

note shall be signed by an Officer of the vessel, and likewise by the Custom Officer on board, and if any imported Goods be found in a boat proceeding to land from such a vessel without a boat note, or if being accompanied by a boat note they be found out of the proper track between the ship and the proper place of landing, the boat containing such Goods may be detained by any Officer of Customs duly authorized by the Collector, and unless the cause of deviation be explained to the satisfaction of the Collector of Customs, the Goods shall be liable to confiscation.

XL. And it is hereby enacted, that when Goods shall be brought

Goods brought either for import or export, not corresponding with the description given in the application, liable to confiscation.

to be passed through the Custom House either for importation or exportation by sea, if the packages in which the same may be contained shall be found not to correspond with the description of them

given in the application for passing them through the Custom House, or if the contents thereof be found not to have been correctly described in regard to sort, quality, or quantity, or if any Goods not stated in the application be found concealed in or mixed up with the specified articles, all such packages with the whole of the Goods contained therein, shall be liable to confiscation.

XLI. And it is hereby enacted, that if any person, after Goods have been landed, and before they have been passed through the Custom House, removes or attempts to remove them with the intention of defrauding the revenue, the Goods shall be liable to confiscation, unless it shall be proved to the satisfaction of the Collector of Customs that the removal was not sanctioned by the owner, or by any person having an interest in, or power over the Goods.

XLII. And it is hereby enacted, that it shall be lawful for the Collector of Customs, whenever he shall see fit, to require that Goods brought by sea and stowed in bulk shall be weighed or measured on board ship before being sent to land, and to levy duty according to the result of such weighing or measurement.

XLIII. And it is hereby enacted, that on application by the exporter of any Salt that has paid the Excise Duty fixed by Act No. XXVII. of 1837, a certificate shall be granted by the Collector of Customs at the place of export, under authority of which certificate the quantity of Salt specified therein shall be landed at any other port of the said Presidency of Bombay, and shall be passed from such port into the interior, without the levy of any further duty either of Excise or of Customs.

XLIV. And it is hereby enacted, that when a Customs Officer shall be sent on board of any vessel to superintend the delivery of cargo, twenty days, exclusive of Sundays and Holidays, shall be allowed for the discharge of the import cargo of vessels not exceeding six hundred tons burthen, and thirty days, exclusive of Sundays and Holidays, for the discharge of the import cargo of vessels exceeding that burthen, and the said periods shall be calculated from the day when the Customs Officer first went on board. And if the whole cargo be not discharged by the expiration of the abovementioned periods, the Master shall be charged with the wages of such Officer, and other expenses for any further period that such Officer may be detained on board. And if the owners, importers, or consignees do not bring their Goods to land within the periods above fixed, it shall be the duty of the Master so to do.

No Goods to be removed after re-landed, with the intention of defrauding the Revenue, under penalty of confiscation.

Collector may require Goods imported in bulk to be weighed on board ship for levy of Duty.

Certificate to be granted by the Collector of Customs for Salt on exportation, the same having paid the Excise Duty provided by Act No. XXVII. of 1837.

When a Custom House Officer is on board, twenty days allowed for the discharge of import Cargo not exceeding 600 Tons burthen, and thirty for those exceeding that burthen.

XLV. And it is hereby enacted, that when there shall be no Customs

When no Custom House Officer is on board, the Collector is empowered to fix a period not less than 20 days for the discharge of inward Cargo.

Goods remaining on board after the time so fixed, may be landed by order of the Collector and warehoused for the security of the duties chargeable thereon, &c.

Officer sent aboard vessels discharging cargo, it shall be lawful for the Collector of Custom, to fix a period, not being less than twenty days, for the discharge thereof and clearance of the vessel inwards; and if any Goods remain on board after the time so fixed; or after the time allowed in the last preceding Section of this Act, the Collector may order the same to be landed and warehoused for the security of the

duties chargeable thereon, and of any freight and primage and other demands that may be due thereon, giving his receipt to the Master for the same. Provided always, that in all cases it shall be lawful for the Collector or other Officer in charge of the Custom House, with the consent of the Master of the vessel, to cause any packages to be brought on shore and to be deposited in the Government Warehouses for the security of the duties and charges thereon, although twenty days may not have expired from the entry of such vessel; and in case any Goods brought to land from any vessel be not claimed and cleared from the Custom House within three months from the date of entry of the ship in which such Goods were imported, it shall be competent to the Collector to sell the same on account of the duties and other charges due thereon, and the balance remaining after deducting the said duties and charges shall be held in deposit and paid to the owner on application.

XLVI. And it is hereby enacted, that when no Customs Officer

Fifteen days beyond the twenty above specified, allowed for continuous lading of export cargo of vessels not exceeding 600 tons, and twenty-five days, for those exceeding that burthen.

If a vessel be laid up, Custom House to certify that no Goods are on board beyond necessary stores and articles for use.

Twenty and thirty days according to tonnage allowed for lading a vessel outward after being laid up, after which Master to be charg-

shall be sent on board of any vessel discharging cargo, a further period of fifteen days, Sundays and Holidays excluded, beyond the twenty days above specified, shall be allowed for putting on board export cargo if the vessel shall not exceed six hundred tons burthen, and twenty days if it exceeds that burthen, when the lading and unlading thereof shall be continuous, and the Master or Commander shall in such case not be charged with the wages and expenses of the Customs Officer on board until after the expiration of such additional period; and if a vessel having discharged its import cargo shall be laid up, the Custom Officer on

ed with expenses
of Custom House
Officer.

board shall certify that no Goods remain on board except necessary stores and articles for use, and when a vessel so laid up shall be entered at the Custom House for receipt of export cargo a Customs Officer shall be sent on board, and if the said last mentioned Officer shall certify that no Goods are on board, except as above excepted, twenty days, exclusive of Sundays and Holidays, as above, shall be allowed from the date of such certificate for the landing outwards of a vessel not exceeding six hundred tons, and thirty days for vessels exceeding that burthen, after which periods respectively the Master shall be charged with the wages and expenses of the Customs Officer on board to the date of the vessel's sailing from the port.

XLVII. And it is hereby enacted, that when upon application from Goods put on board or removed therefrom after removal of the Custom House Officer, until another be replaced, subjects the Master to fine of 1,000 Rupees, and the Goods to be re-landed at the expense of the shippers. the Master of any vessel the Customs Officer shall be removed from on board thereof under the provisions to that effect contained in the last preceding Section of this Act, if the Master of such vessel shall before a Customs Officer have again been placed in such vessel, put on board of such vessel, or cause or suffer to be put on board of such vessel any Goods whatever, such Master shall be punished with a fine not exceeding one thousand Rupees, and the Goods shall be liable to be re-landed for examination at the expense of the shippers, upon requisition to that effect from the Collector of Customs.

XLVIII. And it is hereby enacted, that upon any Goods liable to duty that may be passed through the Custom House for shipment, the application for which shall be presented after port clearance shall have been taken out, double of the prescribed duty shall in all cases be levied, and if the Goods be free or have already paid import duty, or have been imported free under certificate, five per cent upon the market value shall be levied thereon, or if the same be imported Goods entitled to drawback, the drawback shall be forfeited, but no separate duty shall be levied on drawback Goods.

XLIX. And it is hereby enacted, that when a vessel having cleared out from any port shall put back from stress of weather, or it shall for any damage or from other cause

Vessels putting
back from stress of
weather allowed to
re-land cargo, under

supervision of Custom House Officer. Transhipment, or free re-export of such Cargo, by reason of previous settlement of duty not allowed unless lodged in a place authorized by the Collector.

Provided nevertheless, that Master or owners may enter such vessel and land Cargo under the rules for the importation of Goods, Export Duty in such cases being refunded and drawback reclaimed.

Drawback Goods not found on board, subjects the Master to a fine of the value thereof.

be necessary that the cargo of a vessel that has cleared out shall be unshipped or relanded, a Customs Officer shall be sent to watch the vessel and take charge of the cargo during such relanding or removal from on board, and the Goods on board 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 the Goods shall be lodged in such place as shall be allowed by the Collector of Customs, and shall remain while on land, or while on board of any other vessel, under special charge of the Officers of Customs until the time of re-export, and all charges attending such custody shall be borne by the exporter. Provided, however, that in all cases of return to port after port clearance, on account of damage or for stress of weather, it shall be lawful for the Owner or for the Master to enter the vessel and land the cargo under the rules for the importation of Goods, and the export duty shall in that case be refunded, and the amount paid in drawback be reclaimed, and if Goods on account of which drawback has been paid be not found on board the vessel, the Master shall be liable to a fine not exceeding the entire value thereof, unless he accounts for them to the satisfaction of the Collector of Customs.

L. And it is hereby enacted, that when Goods shall be relanded

Goods relanded before the lading of a vessel is completed or Port Clearance granted, entitles the exporter to refund of duty paid, no refund after Port Clearance, unless the vessel put back from stress of weather, &c.

before the lading of any vessel is complete, and before port clearance has been granted, the duty levied upon such Goods shall be returned to the exporter, but no refund shall be made of duty paid on the export of any Goods after port clearance shall have been granted for the vessel on which the Goods were exported, unless the vessel shall have put back for stress of weather or for damage, and the Goods shall have been relanded under the rule contained in the last preceding Section of this Act.

LI. And it is hereby enacted, that it shall be lawful for the said

Rules may be established for the anchoring of small craft.

Governor in Council to establish rules for the anchoring of the coasting and country craft of the British territories, for the delivery of manifests of the cargo of such vessels,

and for the landing of Goods, therefrom, and shipping of Goods therein, and that whoever being in charge of any such craft shall knowingly contravene any such rule, shall be liable to a fine not exceeding one hundred Rupees for each offence.

LII. And it is hereby enacted, that Pattamars, Dhonies, Botellas,

Small craft from Maldiva and Laccadive Islands, or the Native Ports of Kattywar, Cutch, and Scinde, to be treated as Coasting craft from British Territory, under such Regulations as may be provided by Government.

and other small craft from the Maldiva or Laccadive Islands, or from the Native Ports of Kattywar, Cutch and Scinde, shall be treated in the ports of the Bombay Presidency like the coasting craft of the British territory, provided that they conform to such special regulations as to the place of anchoring and mode of

landing and shipping Goods as may be made by the Governor in Council of Bombay for such vessels in the several ports of the Bombay Presidency.

LIII. And it is hereby enacted, that no drawback shall be allowed

Drawback not allowed on Goods exported on the Native craft described in the preceding section.

on Goods shipped on such Native craft as are described in the last preceding Section of this Act.*

LIV. And it is hereby enacted, that Goods exported in the same

Goods manifested for re-export, exempt from import duty. Transhipped Goods subject to the same duty as imported Goods.

vessels if manifested for re-export, shall not be subject to import or export duty, and if any Goods brought to any port in any vessel be transhipped in such port, they shall in all cases be subject to the

same duty as if they had been landed and passed through the Custom House for re-exportation in the vessel into which they may be transhipped.

LV. And it is hereby enacted, that no transhipment shall be

No Transhipment to be made except under special order in writing from the Collector, a Custom House Officer in all cases to superintend transhipment.

made of any Goods except under special order in writing from the Collector of Customs of the port, and an Officer of Customs shall in all cases be deputed to superintend the removal of the Goods from vessel to vessel.

* Drawback, under special order of Government, is allowed on Goods, exported in Dows and Buglows to the Persian and Arabian Gulphs, or to places out of India having a British Resident or Consul, on production of Certificate of the Goods being duly imported at the place of destination. *Vide letter of Government under instructions from the Supreme Govt. dated 10th January, 1839.*

LVI. And it is hereby enacted, that at every port subordinate to the Bombay Presidency, the port of Bombay excepted, an anchorage fee shall be levied once at each port according to the burthen on all Country craft above the burthen of (100) one hundred maunds, at the rates

herein-under specified.

Above	$\left\{ \begin{array}{l} 10 \text{ Candies} \\ \text{(equal to)} \\ 100 \text{ maunds,)} \end{array} \right\}$	Not ex- ceeding	$\left\{ \begin{array}{l} 20 \text{ Can-} \\ \text{dies,} \end{array} \right\}$	$\left\{ \begin{array}{l} 200 \text{ In-} \\ \text{dian} \\ \text{Maunds,} \end{array} \right\}$	<i>Fec.</i> "
					<i>Rupees.</i>
					1 0
,,	20	.....	40	.....	1 8
,,	40	.....	60	.....	2 0
,,	60	.....	80	.....	2 8
,,	80	.....	100	.....	3 0
,,	100	.....	150	.....	3 8
,,	150	.....	200	.....	4 0
,,	200	.....	250	.....	4 8
,,	250	.....	300	.....	5 0
,,	300	.....	350	.....	5 8
,,	350	.....	400 and upwards, . .		6 0

LVII. And it is hereby enacted, that in all cases in which under this Act, Goods are liable to confiscation, the Collector of Customs of the place, where those Goods may be, shall be competent to adjudge such confiscation.

Collector of Customs competent to adjudge the confiscation of Goods liable thereto.

LVIII. And it is hereby enacted, that if any person in charge of a vessel shall have become liable to any fine on account of any act or omission relating to Customs, the Collector of Customs shall be competent, subject to the orders of the Governor in Council of the Presidency of Bombay, to refuse port clearance to such vessel until the fine shall be discharged.

Collector of Customs competent under orders of Government, to refuse port clearance when persons are liable to fine for any act or omission relating to Customs, until such fine to paid.

LIX. And it is hereby enacted, that it shall be lawful for any Collector of Customs, or other Officer who may be authorized to adjudicate Customs cases, if he shall decide that a seizure of Goods made under the authority of this Act was vexations and unnecessary to adjudge damages to be paid to the proprietor by the

When seizures made under authority of this act shall be decided by the Collector of Customs to be vexations, and unnecessary, it shall be lawful for him to adjudge damages to be paid by the of-

Officers making them; and on acceptance of such damages, no subsequent action to lie against the Officer.

When seizures are warranted but the penalty unduly severe, it shall be lawful for the Collector to mitigate the same to the extent of double Duty.

On adjudged confiscations, lawful for Collector to order a portion of proceeds not exceeding one-half, to be distributed amongst such Officers as he may deem entitled thereto.

proportion not exceeding one-half shall be distributed in rewards amongst such Officers as he shall deem entitled thereto, and in such proportion as he may direct to each respectively.

LX. And it is hereby enacted, that all Officers of Customs shall,

Officers of Customs subject to action at law for damages on account of executive Acts done in their official capacity. Customs Officers not liable to suit at law for any Judicial award, under the preceding Section of this Act.

as heretofore, be amenable to the Civil Courts of the Presidency or Island of Bombay by action for damages on account of any executive acts done in their official capacity at the suit of the parties injured by such acts. Provided, however, that no suit shall lie against a Collector of Customs or other Officer for any Judicial award in a matter of Customs passed under the

preceding Section of this Act.

LXI. And it is hereby enacted, that whoever intentionally obstructs any Officer in the exercise of any powers given

Persons intentionally obstructing a Custom House Officer in the exercise of his duty, punishable with six months imprisonment, or fine of 1000 Rupees, or both.

by this Act to such Officers, shall be punished with imprisonment for a term not exceeding six months, or fine not exceeding one thousand Rupees, or both.

LXII. And it is hereby enacted, that whoever, being an Officer

Customs House Officer receiving bribes, punishable with two years imprisonment, or fine, or both.

appointed under the authority of this Act, shall accept, or obtain, or attempt to obtain from any person any property as a consideration for doing or forbearing to

do any official act, shall be punished with imprisonment for a term not exceeding two years, or fine, or both.

LXIII. And it is hereby enacted, that whoever, being an Officer

Officers of Customs practicing

appointed under the authority of this Act, practises

fraud, punishable with two years imprisonment, or fine, or both. or attempts to practice any fraud for the purpose of injuring the Customs revenue, or abets, or connives at any such fraud, or at any attempt to practice any such fraud, shall be punished with imprisonment for a term not exceeding two years, or fine, or both.

LXIV. And it is hereby enacted, that it shall be lawful for the Governor in Council of Bombay, by an Order in Council, to transfer any of the powers given to a Collector of Customs by this Act to any other functionary, and to make any rules consistent with law, for the carrying of this Act into effect, and to establish such bunders and appoint such Officers as he shall think fit, and to fix rates of wharfage and of rent to be paid for Goods deposited or suffered to lie in the godowns of the Custom House.

SCHEDULE A.

Rates of Duty to be charged on Goods imported by sea into any Port of the Presidency of Bombay.

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
1	Bullion and Coin	Free	Free
2	Precious Stones and Pearls(1)	Ditto.	Ditto.
3	Grain and Pulse	Ditto.	Ditto.
4	Horses and other living Animals	Ditto.	Ditto.
5	Ice	Ditto.	Ditto.
6	Coal, Coke, Bricks, Chalk, Stones, (Marble and Wrought Stones excepted) (2)	Ditto.	Ditto.
7	Books printed in the United Kingdom or in any British Possession, (3)	Ditto.	3 per Cent
8	Foreign Books	3 per Cent	6 per Cent
9	Marine Stores, the produce or manufacture of the United Kingdom or of any British Possession	3 per Cent	6 per Cent
10	Do. do. the produce or manufacture of any other place or country	6 per Cent	12 per Cent

Refer to Note Page 97 for explanation of figures.

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
11	Metals, wrought (4) or un- wrought, the produce or ma- nufacture of the United Kingdom or any British Possession	3 per Cent	6 per Cent
12	Metals, do., do., excepting Tin, the produce or manu- facture of any other place.)	6 per Cent	12 per Cent.
13	Tin, the produce of any other place than the Uni- ted Kingdom or any Bri- tish Possession	10 per Cent	20 per Cent.
14	Woollens, (5) the produce or manufacture of the United Kingdom or any British Possession	2 per Cent	4 per Cent.
15	Do. the produce of any other place or country,	4 per Cent	8 per Cent.
16	Cotton Wool, not covered by certificate of the pay- ment of Export Duty at any other Port of Bombay,)	9 As. per Md. of 80 Tolas to the Seer	} 1 Rs. 2 As. per Md. of 80 Tolas to the Seer . . }
17	Cotton and Silk PieceGoods, (6) Cotton Twist and Yarn, the produce of the United Kingdom or of any Bri- tish Possession	3½ per Cent	
18	Do., the produce of any other place,	7 per Cent	14 per Cent
19	Opium covered by a Pass,	Free	Free
20	Do. not covered by a Pass,	{ 24 Rs. per Seer of 80 Tolas	} 24 Rs. per Seer of 80 Tolas
21	Salt not covered by a Pass,	{ 8 As. per Md. of 80 Tolas per Seer	
22	Alum	10 per Cent	20 per Cent.
23	Camphor,	10 per Cent	20 per Cent.
24	Cassia,	10 per Cent	20 per Cent.
25	Cloves,	10 per Cent	20 per Cent.
26	Coffee,	7½ per Cent	15 per Cent.
27	Coral,	10 per Cent	20 per Cent.
28	Nutmegs and Mace,	10 per Cent	20 per Cent.
29	Pepper,	10 per Cent	20 per Cent.
30	Rattans,	7½ per Cent	15 per Cent.
31	Tea,	10 per Cent	20 per Cent.
32	Vermillion,	10 per Cent	20 per Cent.
33	Wines and Liqueurs,	10 per Cent	20 per Cent.
34	Spirits, consolidated Duty, including any duties levi- ed heretofore through the Police, And the duty on Spirits shall	9 As. per Imperial Gallon.	1 Re. per Imperial Gallon

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
	be rateably increased as the strength exceeds London proof; and when imported in bottles, five quart bottles shall be deemed equal to the Imperial Gallon.		
35	<p>Tobacco,</p> <p>Which duty shall be the minimum Customs duty levied on Raw Tobacco and all preparations thereof in all the ports of the Bombay Presidency, but if at the rate of 5 per cent. on the actual value, a higher duty than 1 Rupee 8 Annas per maund should be leviable on any preparation of Tobacco, the duty shall be levied <i>ad valorem</i> at that rate if imported on British Bottoms, and at 10 per cent. on Foreign Bottoms. And the Customs Duty laid upon Tobacco shall be allowed in settling for the Special Duty levied on the import of this article into the Island of Bombay, which Special Duty shall be levied at the rate of 9 Rupees for the Indian maund* All articles not included in the above enumeration, . . .</p>	<p>{ 1 Rs. 8 As. per Md. of 80 Tolas } per Seer }</p> <p>3½ per Cent</p>	<p>1 Rs. 8 As. per Md. of 80 Tolas per Seer</p> <p>7 per Cent. . . .</p>

* The interpretation of this clause, which has been a perplexity to many, may be thus simply elucidated :

The Customs Duty on Tobacco, 1 Rupee 8 annas per Indian Maund, was evidently fixed on the minimum or lowest price of the article ; namely 30 Rupees per Indian Maund, 1 Rupee 8 annas being 5 per cent on 30 Rupees. All Tobacco therefore of a value exceeding 30 Rupees per Maund is rateably charged with duty, and added to the fixed minimum rate :—For instance if the Tobacco be of the value of 40 Rupees per Maund, the duty, at the rate of 5 per cent, would be 2 Rupees per Maund, and so on. For Foreign Bottoms the rate is increased to 10 per cent, on the same principle. This Customs Duty, which is distinct from the Special Duty of 9 Rupees per Maund, is to be taken into account and allowed for, in settling the said Special Duty on the importation of Tobacco into Bombay.

And if the Collector of Customs shall see reason to doubt whether the Goods liable to a different rate of Duty according to the place of their production come from the country from which they are declared to come by the importer, it shall be lawful for the Collector of Customs to call on the importer to furnish evidence as to the place of manufacture or production; and if such evidence shall not satisfy the said Collector of the truth of the declaration, the Goods shall be charged with the highest rate of duty, subject always to an appeal to the Governor in Council at Bombay.

*And upon the re-export by sea of Goods imported, excepting Opium and Salt, and all Goods of the growth, production, or manufacture of the continent of India, provided the re-export be made within two years of the date of import as per Custom House Register, and the Goods be identified to the satisfaction of the Collector of Customs, there shall be retained one-eighth of the amount of duty levied, and the remainder shall be repaid as drawback.

But no exporter of imported Goods shall be entitled to drawback unless the drawback be claimed at the time of the re-export, nor shall any payment be made of drawback unless the amount claimed be demanded within one year from the date of entry of the Goods for re-export in the Custom House Registers.

Note to Schedule A.

Enumeration of Goods.	Rates of Duty.	
	British Bottoms.	Foreign Bottoms.
(1) PRECIOUS STONES, when set, unless their value be great in proportion to the settings, are chargeable with duty as Jewellery (unenumerated). When much above the value of the settings, duty is levied on the settings only, as <i>unenumerated</i>	3½ per cent.	7 per cent.
(2) BRICKS.—The exemption from duty applies only to Bricks used for building. <i>Fire Bricks, Clay and Sand</i> , for Foundry and other purposes, <i>Slates, Tiles, and Bath Bricks</i> , are subject to duty as <i>unenumerated Articles</i>	3½ per cent.	7 per cent.
(2) STONES. This exemption is only in favor of <i>Stones and Flints</i> , in a rough state for building or other purposes. STONES in any way cut or wrought, such as <i>Flags, Curbstones &c.</i> , are dutiable as <i>unenumerated Articles</i>	3½ per cent.	7 per cent.
(2) MARBLE, refers to marble in a rough or wrought state, such as slabs for monuments &c., marble and marble ornaments are classed as <i>unenumerated Articles</i> and are subject to duty accordingly.....	3½ per cent.	7 per cent.
(3) BOOKS.— <i>Maps, Prints, and Engravings</i> , whether bound into Books or not, unless illustrative of letter press and combined with works, are dutiable as <i>unenumerated</i> , and if printed in the United Kingdom or any British possession, subject to.....	3½ per cent.	7 per cent.
MAPS, PRINTS AND ENGRAVINGS, Foreign, are classed as <i>unenumerated</i> and dutiable accordingly.....	7 per cent.	14 per cent.
(3) Music Books, and Music paper are dutiable as <i>unenumerated</i> ..	3½ per cent.	7 per cent.

Enumeration of Goods.	Rates of Duty.	
	British Bottoms.	Foreign Bottoms.
(4) METALS WROUGHT, the produce or manufacture of the United Kingdom or any British Possession, refers to heavy manufactured Articles, not combined or worked up with any other materials, such as Anchors, Chain Cables, Grapnels, Kentledge &c.....	3 per cent. 6 per cent.	6 per cent. 12 per cent.
(4) All lesser wrought Metal Articles of the produce or manufacture as above. Such as <i>Agricultural Implements, Machinery, Hardware, Cutlery, Silver and Plated Ware, Jewellery</i> and the like are dutiable as <i>unenumerated</i>	3½ per cent.	7 per cent.
(4) GOLD and SILVER LEAF, and LEAF METAL (called Dutch Metal), <i>Orsidue</i> (Brass leaf) and <i>Lamitta</i> , are classed as Wrought Metals and dutiable according to their place of produce or manufacture.....	3 per cent. 6 per cent.	6 per cent. 12 per cent.
(5) WOOLLENS, include only such articles as are exclusively made from Wool, Goods manufactured of Wool mixed or made up with Cotton or other material, are subject to duty as prescribed in the Schedule, either as Piece Goods, Hosiery or Apparel <i>unenumerated</i>	3½ per cent. 7 per cent.	7 per cent. 14 per cent.
(6) PIECE GOODS, include every kind of Piece Goods, such as Ribbons, Lace, Gauze, Crape, Handkerchiefs, in pieces, &c. All such are subject to duty according to their place of produce or manufacture.....	3½ per cent. 7 per cent.	7 per cent. 14 per cent.
(6) MILLINERY, refers to cut assorted trimmings for Millinery purposes, and to Articles made up into Dresses, not to any manufactures imported in whole pieces <i>unenumerated</i>	3½ per cent.	7 per cent.

SCHEDULE B.

Rates of Duty to be charged on Goods exported by Sea from any Port or Place in the Presidency of Bombay.

No.	Enumeration of Goods.	Exported on British Bottoms.	Exported on Foreign Bottoms.
1	Bullion and Coin,	Free	Free.
2	Precious Stones and Pearls, .	Ditto	Ditto.
3	Books, Maps and Drawings printed in India,	Ditto	Ditto.
4	Horses and living Animals, . .	Ditto	Ditto.
5	Opium covered by a Pass, . .	Ditto	Ditto.
6	Ditto not covered by a Pass,	Prohibited . . .	Prohibited.
7	Cotton Wool exported to Europe, the United States of America, or any British Possession in America,	Free	{ 9 As. per maund of 80 Tolas to the Seer.
8	Ditto ditto exported to places other than above,	{ 9 As. per maund of 80 Tolas per Seer	{ 1 Re. 2 As. per maund of 80 Tolas to the Seer.
9	Salt having paid the Excise of 8 Annas a Maund,	Free	Free.

No.	Enumeration of Goods.	Exported on British Bottoms.	Exported on Foreign Bottoms.
10	Tobacco,	} 1 Rs. 8 As. per maund of 80 To- las to the Secr.	} 1. Rs 8. As per maund of 80 Tolas per Secr.
11	All Country Articles, not en- umerated, or named above.*			3 per Cent . . .	6 per Cent.

And upon the re-export to Europe, the United States of America, or to any British Possession in America, from any port of the Bombay Presidency, of Cotton, that has been imported under certificate of the payment of the duty specified in this Schedule, provided that the re-export be made in British Bottoms within two years from the date of such certificate, and the amount be claimed within one year from the date of re-export, as per Custom House Registers, the whole amount of export duty levied at the first place of export shall be refunded.

SCHEDULE C.

Manifest of Goods imported *Commander* *from* *under* *Colours, viz.*

Marks.	Num- bers.	Pack- ages.	Quantity.	Weight.		Yards.	Description of Goods.	Invoice Value.	Tariff Value.
				Gallons.					
A.	1 at 5	5 cases	250 pieces.			3000	Cambries. Long Cloths, bleached. Long Cloths, unbleached. Madapollams, bleached. Do. unbleach- ed. Plain Muslins.		

N. B. Articles generally to be specified, excepting such as Iron-mongery, Hard-ware, Glass-ware, Earthen-ware, Cutlery, Pertumery, Confectionary, Stationery, and such like.

All Articles from Great Britain to be entered according to the English weight, not Native.

From China, in like manner in China weights.

In imports and exports of Bullion or Coin, to specify the sort of which they consist.

* Country Articles include, besides the production of the Island, all manufactured Articles, whether they be manufactured from materials originally imported, or of the actual growth or produce of the Island.

Spirits the manufacture of Bombay, chargeable on Export with 3 per cent. Customs on the Imperial Gallon. *vide Government letter dated 12th July, 1838.*

SMALL CRAFT REGISTRY ACT.

ACT XIX OF 1838.

Passed by the Hon'ble the President of the Council of India in Council, on the 27th August, 1838.

I. It is hereby enacted, that from the First day of November, 1838, Sections XX and XXI, Regulation XX of 1827 of the Bombay code, be repealed.

II. And it is hereby enacted, that from the said First day of November, 1838, the following rules shall be in force with respect to vessels, belonging to any of Her Majesty's subjects residing within the Presidency of Bombay, and employed on the Coasts of the territories subject to the Government of Bombay, or in trading coastwise, as also with respect to fishing vessels and harbour craft belonging to any of the same Her Majesty's subjects.

III. And it is hereby enacted, that every such vessel employed as aforesaid, fishing vessel and harbour craft, shall be marked or branded with the name of the place to which she belongs and also with a number assigned for the same, by the officer authorized to make such registry as is hereinafter mentioned, and the owner or owners of such vessel employed as aforesaid, fishing vessel and harbour craft, shall cause such name and number to be painted in black paint upon a white ground, on each quarter of such vessel employed as aforesaid, fishing vessel and harbour craft, in English figures and letters, each figure and letter being six inches in length.

IV. And it is hereby enacted, that the name and number of every such vessel employed as aforesaid, fishing vessel and harbour craft, and her burthen, and also the name or names of the owner or owners thereof, shall be registered in a book to be kept for that purpose, by the person hereinafter directed to make such registry. At Bombay, such registry shall be made by the Master Attendant, and at other places within the said territories, by the Collector of Sea Customs at such places respectively or

Sections XX and XXI Regulation XX of 1827 repealed.

Rules to be in force respecting coasting Craft &c. trading under the Bombay Presidency. Also for fishing and harbour Craft.

Fishing Vessels and harbour Craft to be branded with the name and number of place to which they belong. Owners to cause the same to be painted in black on a white ground in English figures and letters six inches in length.

Name and number of such Craft, also the name of owner thereof to be registered in a book at Bombay by the Master Attendant, and at other places by the Collector of Sea Customs or other persons appointed by Government.

by such other person, as shall be appointed by the Government of Bombay to act at such places respectively in the execution of this

Act; and whenever any change shall take place in the burthen of such vessel employed as aforesaid, fishing vessel, or harbour craft, or in the name or names of the owner or owners thereof, such Registry shall be made again: provided, however, that it shall not be lawful to give any name to such vessel employed, as aforesaid, fishing vessel or harbour craft, other than that by which she was first registered.

Change taking place in burthen of such vessels, or in the name of owner, requires new Registry; name not however to be altered.

V. And it is hereby enacted that the owner or owners of every such vessel employed as aforesaid, fishing vessel and harbour craft, shall apply to the person authorized to make such Registry in respect of the same, in order to have such Registry as aforesaid made, or in order to have such Registry made again as aforesaid. And whenever such vessel employed as aforesaid, fishing vessel or harbour craft, is Registered at a subordinate port, information thereof, and of the number there assigned to her, shall immediately be given by the Registering Officer to the Master Attendant at Bombay.

VI. And it is hereby enacted that the duty of marking or branding, and of ascertaining the burthen of such vessels employed as aforesaid, fishing vessels and harbour craft, at Bombay, shall be performed by the Master Attendant, and at all other places, within the territories subject to the Government of Bombay, the duty of marking or branding, and of ascertaining the burthen of such vessels employed as aforesaid, fishing vessels and harbour craft, shall be performed by the Collector of Sea Customs at such places respectively, or by such other persons as shall be appointed by the Government of Bombay to act at such places respectively, in the execution of this Act.

Application for renewal of Registry to be made by owner or owners to the person authorized to make it. Registeries made at subordinate ports to be intimated immediately to the Master Attendant at Bombay.

VII. And it is hereby enacted, that the owner or owners of every such vessel employed as aforesaid, fishing vessel and harbour craft, shall apply for and obtain a Certificate of Registry as aforesaid, and such Certifi-

Master Attendant at Bombay to mark and brand vessels of the port, and ascertain their burthen. Collector of Customs or such other person as Government may appoint to do so with respect to those at subordinate ports, respectively.

Owner or owners of Craft aforesaid, to apply for and obtain Certificate of Registry, which isto be in the form spe-

certified in the Schedule to this Act. Certificate lost or destroyed to be renewed on payment of fee.

cate shall be in the form specified in the Schedule appended to this Act, and in the case of any Certificate being lost or destroyed, a renewed Certificate

may be obtained in the same manner, and on payment of the fees hereinafter mentioned.

VIII. And it is hereby enacted, that such Certificate of Registry shall be sealed with the seal of the East India Company, and shall be signed by the person authorized to make such Registry.

Certificate of Registry to be sealed with the East India Company's seal, and signed by the person authorized to make such Registry.

Company, and shall be signed by the person authorized to make such Registry.

IX. And it is hereby enacted that such Certificate shall be issued to every vessel employed as aforesaid, fishing vessel and harbour craft, as aforesaid, from the date of the expiration of the pass she is now furnished with—the registrations with respect to fishing vessels and harbour craft, to take effect from the 1st of November 1838.

Certificates issued to craft aforesaid to be from the date of the expiration of the pass they are now furnished with, Registration to take effect from the 1st November 1838.

issued to every vessel employed as aforesaid, fishing vessel and harbour craft, as aforesaid, from the date of the expiration of the pass she is now furnished with—the registrations with respect to fishing vessels and harbour craft, to take effect from the 1st of

November 1838.

X. And it is hereby enacted, that the owner or owners of such vessels, employed as aforesaid, (fishing vessels and harbour craft being excepted) on being Registered as aforesaid, shall pay :

Fees for Certificate of registry.

vessels, employed as aforesaid, (fishing vessels and harbour craft being excepted) on being Registered as

aforesaid, shall pay :

For each Certificate of Registry for a vessel not exceeding 20 Bombay candies burthen, the fee of 1 Rupee.

For each Certificate for a vessel exceeding 20 such candies burthen, and not exceeding 100 candies burthen . . . 5 Rupees.

For each Certificate for a vessel exceeding 100 such candies burthen, and not exceeding 400 candies burthen . . . 7 Rupees.

And for each Certificate for a vessel of 100 tons, or greater burthen, per ton 2 Annas.

XI. And it is hereby enacted, that the person or persons so authorized to make such Registry as aforesaid, shall receive the fees payable for the same, and shall pay such fees to such Officer as the Governor of Bombay in Council shall appoint: the same to be carried to the credit of the Government of Bombay.

Fees to be received by the person or persons authorized to make registry, and by him or them paid over to such Officer as Government may appoint.

authorized to make such Registry as aforesaid, shall receive the fees payable for the same, and shall pay such fees to such Officer as the Governor of Bombay in Council shall appoint: the same to be carried to the credit of the Government of Bombay.

XII. And it is hereby enacted, that the owner or owners or Commander of every such vessel employed as aforesaid,

Owner or owners or commanders of

Commander of every such vessel employed as aforesaid,

such vessels to produce to any Officer of Customs or of the Indian Navy the Certificate whenever demanded.

fishing vessel and harbour craft, shall produce, on demand thereof by any Officer of the Customs within the said Territories, or by any Officer of the Indian

Navy, the Certificate so directed to be applied for and obtained, in respect of such vessel as aforesaid, fishing vessel or harbour craft, as above mentioned.

XIII. And it is hereby enacted, that in the case any such vessel

Vessel not so marked and branded or not having the name and number, or not being furnished with Certificate as herein prescribed, or not producing Certificate on demand
Owner or Owners subject to a fine of ten times the fees payable for the registration of such vessel, and also a fine of ten Rupees, to be recovered on conviction before a Magistrate by sale of vessel, furniture, tackle &c.

employed as aforesaid, fishing vessel or harbour craft, shall not be so marked or branded, in all respects, as hereinbefore directed; or in case the name and number of any such vessel employed as aforesaid, fishing vessel or harbour craft, shall not be so painted, or shall not continue so painted, on such vessel employed as aforesaid, fishing vessel or harbour craft, in all respects as hereinbefore directed; or in case any such vessel employed as aforesaid, fishing vessel or harbour craft, shall not be furnished with such Certificate as hereinbefore specified, or in case the owner or

owners or Commander of any such vessel employed as aforesaid, fishing vessel or harbour craft, shall not produce such Certificate on demand thereof as hereinbefore directed, the owner or owners of every such vessel employed as aforesaid, shall be subject to a fine of ten times the amount of the fees payable (in respect of the Certificate of Registry of such vessel, the same being a vessel for the Certificate of the Registration of which any fee is payable) and the owner or owners of any such fishing vessel, or harbour craft, shall be subject to a fine of ten Rupees: which fines may be recovered on conviction before any Magistrate, Justice of the Peace, or person exercising the powers of a Magistrate having jurisdiction within the said Territories, by sale of such vessel, fishing vessel or harbour craft, her furniture, ammunition, tackle and apparel: and such fines shall be

Fines payable for each default, provided the subsequent default be made one month from the last conviction.

payable as often as the owner or owners or commander of any such vessel employed as aforesaid, fishing vessel or harbour craft, shall make such default as aforesaid, provided every such subsequent default be

made after the expiration of one month from the date of the last conviction.

XIV. And it is hereby enacted, that the Governor of Bombay

Government empowered to direct compensation for trouble and diligence in seizing such vessels employed as aforesaid, out of the proceeds of such seizure, in such proportion as the Governor in Council may deem fit.

in Council may direct compensation for trouble and diligence in seizing such vessel employed as aforesaid, fishing vessel or harbour craft, guns, furniture, tackle, ammunition, and apparel, as last mentioned, to be made out of the proceeds of such seizure to the person or persons, who shall have seized the same, to such amount, in such manner, and in such shares or

proportions, as to the said Governor in Council shall seem meet.

XV. And it is hereby enacted, that from the first day of No-

After 1st November 1838, Certificate from Marine Paymaster at Bombay, or Boat Master, not required to obtain port clearance for any vessel at the Custom House.

vember, 1838, a Certificate from the Marine Paymaster at Bombay, or from the Boat Master at Bombay, shall not be required in order to enable any person or persons to obtain a port clearance for any vessel at the Custom House of Bombay.

SCHEDULE.

This is to Certify, that *(here insert the names, occupation, and residence of the owners)* having declared, that *(he or they)* are sole owner or owners of the vessel *(fishing vessel or harbour craft)*, called *(the name)* which is of the burthen of *(number of Bombay Candies)* and that the said vessel *(fishing vessel or harbour craft)* has been duly registered at the port of *(name of port.)* Certified under my hand *(Signature of Officer.)*

TRADE OF FOREIGN SHIPS WITH INDIA.

Legislative Department, the 2d December, 1839.

The following Regulation made and passed by the Hon'ble Court of Directors of the East India Company under the Authority given to them by the Act of the 37th George III. Cap. 117, is published for general information by order of the Hon'ble the President of the Council of India in Council.

**A REGULATION RELATING TO THE TRADE OF FOREIGN SHIPS
WITH INDIA.**

Whereas a Regulation was made and passed by the Court of
 Preamble, Directors of the East India Company and transmitted to India by a despatch dated the 28th day of July 1837, and promulgated by the Supreme Government on the 29th day of December 1837, for rescinding and re-enacting with modifications certain provisions contained in a Regulation made and passed by the said Court of Directors on the 12th of August 1829, for regulating the Trade of Foreign Nations with the Ports and Settlements of the British Nation in the East Indies, and whereas doubts have arisen as to the true intent and meaning of certain parts of such Regulation and it is expedient that such doubts should be removed, the Court of Directors of the said Company, by virtue of the powers granted to them by the Act passed in the 37th year of the reign of his late Majesty King George the Third, entitled an Act for regulating the Trade "to be carried on with the British Possessions in India by the Ships of Nations in amity with His Majesty," have rescinded the whole of the said Regulation and in lieu thereof have framed the following Regulation.

Foreign Ships belonging to any State or Country in Europe or in America so long as such States or Countries respectively remain in amity with Her Majesty, may freely enter the British Sea Ports and Harbours in the East Indies, whether they come directly from their own Country or from any other place, and shall be there hospitably received and shall have liberty to trade there in Imports and Exports conformably to the regulations established or to be established in such Sea Ports, provided that it shall not be lawful for the said Ships to receive Goods on board at one British Port of India to be conveyed to another British Port of India on Freight or otherwise, but nevertheless the original inward Cargoes of such Ships may be discharged at different British Ports, and the outward Cargoes of such Ships may be laden at different British Ports for their Foreign destinations. And provided further, that it shall not be lawful for the said Ships in time of War between the British Government and any State or Power whatsoever, to export from the said British Ter-

territories without the special permission of the British Government any Military or Naval Stores, Saltpetre or Grain.

J. P. GRANT, *Offg. Secy. to the Govt. of India.*

INDIA SHIPPING ACT.

ACT X. OF 1841.

Passed by the Right Hon'ble the Governor General of India in Council, on the 15th July, 1841.

An Act for prescribing the Rules to be observed, in order that ships or vessels belonging to ports within the territories under the Government of the East India Company, or belonging to Native Princes or States, or their subjects, may become entitled to the privileges of British ships under a proclamation of the Governor General of India in Council made in pursuance of the Stat. 3d. and 4th Victoria, Ch. LVI.

I. Whereas by Statute passed in the 3d and 4th years of Her Majesty Queen Victoria, entitled "An Act to regulate the trade of ships built and trading within the limits of the East India Company's Charter," it is enacted "that it shall be lawful for the Governor General of India in Council, by Proclamation, to declare that all ships or vessels built or to be built within the limits of the Charter of the East India Company being owned by Her Majesty's subjects for whom the said Governor General in Council has power to legislate, and belonging, under the Regulations hereinafter provided for, to any ports in the territories under the Government of the said Company, shall be deemed to be British ships for all the purposes of trade within the said limits, including the Cape of Good Hope, and the territories and dependencies thereof; provided that upon such declaration being made the said Governor General in Council shall, and the said Governor General in Council is hereby accordingly empowered to make Regulations, to be enforced by suitable penalties, concerning the registering, licensing, and ascertaining the admeasurement of the tonnage and burden, and generally for the trading within the limits aforesaid of such ships or vessels." And whereas it is further enacted in the same

Vessels built within the limits of the E. I. Company's Charter to be deemed British Vessels.

Statute as follows, that is to say, “ And whereas it may be expedient to admit to similar privileges and advantages any ships or vessels belonging to Native Princes or States in subordinate alliance with, or having subsidiary treaties with the East India Company, or owned by subjects of any such Princes or States, be it therefore enacted that the Governor General of India in Council may by such Regulations as aforesaid, such regulations being subject as aforesaid, admit to the privileges and advantages of British ships for the purposes of trade within the limits of the Charter of the said Company, including the Cape of Good Hope and the territories and dependencies thereof, or to any of such privileges and advantages, any ships or vessels belonging to such Princes or States, or any of them, or owned by subjects of any such Princes or States ; but any such Regulations shall provide for the granting to such ships or vessels fit and convenient licenses or passes, and generally for the trading within the limits aforesaid of such ships or vessels.” And whereas in pursuance of such enactments it is expedient to frame such Regulations as are mentioned therein, the compliance with which shall be required in order that ships or vessels may be deemed British ships, or be admitted to the privileges and advantages of British ships under such Proclamation as aforesaid.

It is hereby enacted, that no ship or vessel shall be deemed a British ship under such proclamation as aforesaid (except as regards ships or vessels registered before the passing of this Act, or having a pass at the time of passing thereof) unless the person or persons claiming property therein shall have caused the same to have been registered at some one of the ports hereinafter mentioned within the territories of the East India Company, and shall have obtained a certificate of such registry from the person or persons authorized to make such registry and grant such certificate as hereinafter directed ; the form of which certificate shall be as follows :

“ This is to certify, that in pursuance of the Act, No X. of 1841, of the Governor General of India in Council (*here insert the names and occupation and residence of subscribing owners*) having made and subscribed the declaration required by the said Act,

Similar privileges to vessels of Native Princes or States in alliance with the E. I. Company.

Vessels so built where and by whom to be registered.

Form of Certificate of Registry.

and having declared that (*he or they*) together with (*names occupations and residence of non-subscribing owners*) (*is or are*) sole owner or owners, in the proportions specified on the back hereof, of the ship or vessel called the (*ship's name*) of (*place at which the vessel shall be registered*) which is of the burthen of (*number of tons,*) and whereof (*master's name*) is master, and that the said ship or vessel was (*when and where built*) and (*name and employment of Surveying officer*) having certified to us, that the said ship or vessel has (*number decks and number*) masts, that her (*here insert the measurement as ascertained by the rules hereinafter mentioned*) that she is (*how rigged*) rigged with a (*standing or running*) bowsprit, is (*description of stern*) sterned, (*carvel or clincher*) built, has (*whether any or no*) gallery, and (*kind of head, if any*) head : and the said subscribing owners having consented and agreed to the above description, the said ship or vessel called the (*name*) has been duly registered at the port of (*name of port,*) certified under our hands at the Custom House, in the said port of (*name of port,*) this (*date*) day of (*name of month*) in the year (*words at length.*)

(Signed)——Collector or Registrar of Shipping.

And on the back of such Certificate of registry, there shall be an account of the parts or shares held by each of the owners mentioned and described in such Certificate, in the form and manner following.

<i>Names of several owners within mentioned.</i>	<i>Number of shares held by each owner.</i>
Name	Thirty-two.
Name	Sixteen.
Name	Eighth.
	&c. &c."

(Signed)——Collector.

II. And it is hereby enacted, that the ports at which registration shall be made, shall be the ports of Calcutta, Madras, Bombay, Singapore, and such other places subordinate to the local Governments of India, as such Governments respectively may, from time to time, declare to be registering ports under this Act. Provided, that ships or vessels built at any place other than any of such ports, shall be al-

Ports of Registration. Vessels allowed to make their first voyage under Certificate from other places to their Registering Ports.

lowed to make their first voyage to any of such ports, being the ports at which it is intended they shall be registered, under a certificate to be granted by the principal British Officer at the place where the ship is built, or if there be no British Officer in authority there, then by three merchants of such place, which certificate shall contain all the particulars with regard to the ownership and description of the ships or vessels contained in a certificate of registry, and shall specify the ports of which it is intended that they shall respectively be registered, and which certificate shall have all the effect of a certificate of registry under this Act, during the first voyage from the place of building to the ports at which the ships or vessel respectively shall be afterwards registered. Provided, that such ships or vessels so proceeding on their first voyage as aforesaid shall be deemed British ships only whilst duly prosecuting such first voyage for the purpose of registry, and if they be not registered within a reasonable time after their arrival at the port of registry the owner or owners, or master or other person having or taking the command or charge of such ship or vessel shall be liable on information in any Court of Her Majesty of the East India Company by the Advocate General of the respective Presidencies to a penalty not exceeding 5,000 rupees.

III. And it is hereby enacted, that the persons authorized to make such registry, and to grant such certificate as aforesaid, shall be the persons now authorized to make registry of ships or vessels under the Statute 3 and 4. W. 4. Ch. 35, and such other or different persons as the local Governments may from time to time appoint for the port under their respective Presidencies

IV. And it is hereby enacted, that at every port where registry shall be made in pursuance of this Act, a book shall be kept by the Registering Officer in which all the particulars contained in the form of the certificate of the registry herein before directed to be used shall be duly entered; and every registry shall be numbered in progression beginning such progressive numeration at the commencement of each and every year. And such Registering Officer shall forthwith, or within one month at the furthest, send to the Government of the Presidency to

Persons authorized to make Registry and grant Certificates.

Records of Registry to be kept, copy of which to be transmitted to Government.

which he is subordinate a true and exact copy, together with the number of every certificate which shall be by him so granted.

V. And it is hereby enacted, that no registry shall henceforth be made or certificate be granted, until the following Declaration of owner or owners, before Registry. declaration be made or subscribed before the Registering Officer, by the owner or major part of the owners of the ship or vessel required to be registered.

I, A. B., of (place of residence and occupation) do truly declare Form of Declaration. that the ship or vessel (name) of (port or place) whereof (master's name) is at present master, being (kind of built, burthen, et cetera, as described in the certificate of the Surveying Officer) was (when and where) built and that I the said (A. B.) and the other owners (names and occupations if any and where they respectively reside) am (or are) sole owner (or owners) of the said vessel and that no other person or persons whatever hath or have any right, title, interest, share or property therein or there-to; and that I the said (A. B.) and the said other owners (if any) am (or are) truly and bona fide a subject (or subjects) of Her Majesty for whom the Governor General of India in Council has power to legislate, and that no person not being subject as aforesaid, directly or indirectly, hath any share, or part, interest in the said ship or vessel. Provided that if the Registering Officer shall see occasion to doubt the truth of any of the facts contained in the above declaration he shall not deem such declaration to be conclusive, but may refuse the registry or certificate, and his discretion exercised in this behalf shall be subject only to an appeal to the local Government to which he is subordinate.

VI. And it is hereby enacted, that in case the required number of The unavoidable absence of required owners to be declared to by those present. joint owners of any ship or vessel shall not personally attend to make and subscribe the declaration herein before directed to be made and subscribed, then and in such case such owner or owners as shall personally attend and make and subscribe the declarations aforesaid, shall further declare that the part owner or part owners of such ship or vessel then absent, is or are not resident within twenty miles of such port or place, and hath or have not to the best of his or their knowledge or belief, will fully absented himself or themselves in order to avoid the making

the declaration herein before directed to be made and subscribe the said declaration.

VII. And in order to enable the Registering Officer to grant a certificate truly and accurately describing every ship or vessel to be registered in pursuance of this Act, and also to enable all other Officers of Customs on due examination, to discover whether any such ship or vessel is the same with that for which a certificate is alleged to have been granted, it is hereby enacted, that previous to the registering or granting of any certificate of registry as aforesaid some one or more person or persons appointed by the local Governments respectively, taking to his or their assistance if he or they shall judge it necessary, one or more person or persons skilled in the building and admeasurement of ships, shall go on board of every such ship or vessel that is to be registered, and shall strictly and accurately examine and admeasure every such ship or vessel as to all and every particular contained in the form of the certificate hereinbefore directed in the presence of the master, or of any other person who shall be appointed for that purpose on the part of the owner or owners, or in his or their absence by the said master, and shall deliver a true and just account in writing of all such particulars of the built, description, and admeasurement of every such ship or vessel as are specified in the form of the certificate above recited to the Officer authorized to make such registry and grant such certificate of registry as aforesaid; and the said master or other person attending on the part of the owner or owners is hereby required to sign his name, also to the certificate of such Surveying or Examining Officer in testimony of the truth thereof, provided such master or other person shall consent and agree to the several particulars set forth and described therein.

Vessels to be accurately examined and admeasured before Registry.

Certificate of survey to be given, owner or master signing the same.

Tonnage of vessels to be ascertained for registry and the mode of doing so.

VIII. And it is hereby enacted, that from and after the commencement of this Act, the tonnage of every ship or vessel required by law to be registered shall, previous to her being registered, be measured and ascertained while her hold is clear, and according to the following rule; (that is to say,) divide the length of the upper deck between the afterpart of the stem and the forepart of the stern post into six equal parts. Depths :

at the foremost, the middle, and the aftermost of those points of division, measure in feet and decimal parts of a foot the depths from the underside of the upper deck to the ceiling at the limber strake. In the case of a break in the upper deck, the depths are to be measured from a line stretched in a continuation of the deck. Bread: divide each of those three depths into five equal parts and measure the inside breadths at the following points, videlicet, at one-fifths and at four-fifths from the upper deck of the foremost and aftermost depths, and at two-fifths and four-fifths from the upper deck of the midship depth. Length: at half the midship depth measure the length of the vessel from the afterpart of the stem to the forepart of the stern-post, then to twice the midship depth add the foremost and the aftermost depths for the sum of the depths; add together the upper and lower breadths at the the foremost division, three times the upper breadth, and the lower breadth at the midship division, and the upper and twice the lower breadth at the after division, for the sum of the breadths: then multiply the sum of the depths by the sum of the breadths, and this product by the length, and divide the final product by three thousand five hundred, which will give the number of tons for register. If the vessel have a poop or half deck, or a break in the upper deck, measure the inside mean length, breadth and height of such part thereof as may be included within the bulk head; multiply these three measurements together, and dividing the product by 92.4 the quotient will be the number of tons to be added to the result as above found. In order to ascertain the tonnage of open vessels, the depths are to be measured from the upper edge of the upper strake.

IX. And it is hereby provided, that in each of the several rules

Tonnage of steam
vessel how ascer-
tained.

hereinbefore prescribed when applied for the purpose of ascertaining the tonnage of any ship or vessel propelled by steam, the tonnage due to the cubical contents of the engine room shall be deducted from the total tonnage of the vessel as determined by either of the rules aforesaid, and the remainder shall be deemed the true register tonnage of the said ship or vessel. The tonnage due to the cubical contents of the engine room shall be determined in the following manner; that it to say, measure the inside length of the engine room in feet and decimal parts of a foot from

the foremost to the aftermost bulk-head, then multiply the said length by the depth of the ship or vessel at the midship division as aforesaid, and the product by the inside breadth at the same division at two-fifths of the depth from the deck taken as aforesaid, and divide the last product by 92-4, and the quotient shall be deemed the tonnage due to the cubical contents of the engine room.

X. And it is hereby provided, that the tonnage due to the cubical contents of the engine room shall be set forth in the certificate of registry as part of the description of the ship or vessel, and that any alteration of such tonnage due to the cubical contents of the engine room or of such length of the engine room after registry, shall be deemed to be an alteration requiring registry de novo within the meaning of the said Act for the registering of ships or vessels.

XI. And it is hereby enacted, that for the purpose of ascertaining the tonnage of all such ships whether belonging to the United Kingdom or otherwise, as there shall be occasion to measure while their cargoes are on board, the following rule shall be observed and is hereby established; (that is to say,) measure, first the length on the upper deck between the afterpart of the stem and the forepart of the sternpost; secondly, the inside breadth on the underside of the upper deck at the middle point of the length; and, thirdly, the depth from the underside of the upper deck down the pump-well to the skin, multiply these three dimensions together, and divide the product by one hundred and thirty, and the quotient will be the amount of the register tonnage of such ships.

XII. And it is hereby enacted that the true amount of the register tonnage of every merchant ship or vessel belonging to the United Kingdom, to be ascertained according to the rule by this Act established in respect of such ships, shall be deeply carved or cut in figures of at least three inches in length on the main beam of every such ship or vessels prior to her being registered.

XIII. And it is hereby provided that Country Craft employed in Coasting voyages not exceeding the burden of 200 tons may be registered and the tonnage marked according to rules to be prescribed from time to time by the respective local Governments.

XIV. And it is hereby enacted, that whenever the tonnage of any ship or vessel shall have been ascertained according to the rules herein prescribed, such account of tonnage shall ever after be deemed the tonnage of such ship or vessel, and shall be repeated in every subsequent registry of such ship or vessel, unless it shall happen that any alteration has been made in the form or burden of such ship or vessel, or it shall be discovered that the tonnage of such ship or vessel had been erroneously taken and computed.

XV. And it is hereby enacted, that if such certificate as aforesaid shall be sold, lent, or otherwise disposed of to any person or persons whatever than those for whose use it is granted, or shall be made use of for the service of any other ship or vessel than the ship or vessel for which it is granted, such certificate shall thenceforth be utterly void and the master or any owner of the ship or vessel who shall be proved to have sold, lent, or disposed of such certificate or made use of the same as aforesaid, or shall have concurred in or been privy to the committing any such offence, shall be liable upon conviction by information as aforesaid to a penalty not exceeding 10,000 rupees. And in case such ship or vessel shall be lost or taken by the enemy, burnt, or broken up, or otherwise prevented from returning to the port at which she is registered, or shall on any account have lost and forfeited the privileges of a British ship, or shall have been seized and legally condemned for illicit trading, or shall have been taken in execution for debt and sold by due process of law, or shall have been sold to the Crown or the East India Company, or shall under any circumstances have been registered de novo, the certificate, if preserved, shall be delivered up, within one month after the arrival of the master in any port or place in the territories of the East India Company to the Registering Officer at such port, in default whereof the master or any of the owners shall be liable on

Penalty of 5,000 Rupees for the non delivery of register after the vessel has forfeited her privileges.

conviction by information as aforesaid in a penalty not exceeding 5,000 rupees. And if any person not being such subject as aforesaid shall purchase or otherwise become entitled to the whole or to any part or share of or any interest in such ship or vessel, and the same shall be within the

limits of any port of the territories of the East India Company, then and in such case the certificate of registry shall within seven days after such purchase or transfer of property in such ship or vessel, be delivered up to the Registering Officer at such port, and if such ship or vessel shall be in any place not within the territories of the East India Company when such purchase or transfer of property shall take place, then the certificate shall be delivered up within fourteen days after the arrival of such ship or vessel, or of the master thereof in any port of the territories of the East India Company to the Registering Officer at such port, in default whereof the master or any of the owners shall be liable on conviction before any Justice of the Peace in a penalty not exceeding 5,000 rupees recoverable in manner provided by Act No. 2, of 1839.

XVI. And it is hereby enacted, that when and so often as the

When master is changed, the master or owner to deliver in registry or certificate for endorsement to that effect.

master of any ship or vessel registered in manner hereinbefore directed shall be changed, the master or owner of such ship or vessel shall deliver to the person or persons hereinbefore authorized to make such

registry and grant such certificates of registry at the port where such charge shall take place, if it be a port within the territories of the East India Company, the certificate of registry belonging to such ship or vessel, who shall thereupon indorse and subscribe a memorandum of such change, and shall forthwith give notice of the same to the proper officer of the port or place where such ship or vessel was last registered pursuant to this Act, who shall likewise make a memorandum of the same in the book of registers which is hereby directed and required to be kept, and shall forthwith give notice thereof in like manner as of the original entry. But if the change do not take place in any port within the territories of the East India Company, then such delivery, memorandum and indorsement, shall be made, and notice given at the first port within the territories of the East India Company at which the new master shall arrive after such change. In default of which delivery of the certificate, such new master or any of the owners shall be liable on conviction before a Justice of the Peace, to a penalty not exceeding 5,000 rupees recoverable as aforesaid.

XVII. And it is hereby enacted, that it shall not be lawful for

Name of vessel once registered not to be changed, and to be painted on the stern.

any owner or owners of any ship or vessel, to give any name to such ship or vessel other than that by which she was first registered in pursuance of this Act, and

that the owner or owners of all and every ship or vessel which shall be so registered, shall, before such ship or vessel after such registry shall begin to take in any cargo, paint or cause to be painted, in white or yellow letters of a length of not less than four inches upon a black ground on some conspicuous part of the stern, the name by which such ship or vessel shall have been registered pursuant to this Act, and the port to which she belongs in a distinct and legible manner, and shall so keep and preserve the same, and that if such owner or owners, or master or other person having or taking the charge of command of such ship or vessel, shall permit such ship or vessel to begin to take in cargo before the name of such ship or vessel has been so painted as aforesaid, or shall wilfully alter, erase, obliterate, or in any wise hide or conceal, or cause or procure or permit the same to be done, or shall in any written or printed paper, or other document describe such ship or vessel by any name other than that by which she was registered pursuant to this Act, or shall verbally describe, or cause or procure or permit such ship or vessel to be described by any other name to any Officer or Officers of Revenue in the due execution of his or of their duty, then and in every such case the certificate of

Penalty for acting contrary to the provisions of this Section of the Act.

registry shall thenceforth become utterly void, and such owner or owners, or master or other person having or

taking the charge or command of such ship or vessel shall be liable on information as aforesaid to a penalty not exceeding 10,000 rupees.

XVIII. And it is hereby enacted, that all and every person and

Builders certificate of particulars of the vessel to be produced on applying for registry.

persons who shall apply for a certificate of the registry of any ship or vessel shall and they are hereby required to produce to the person or persons authorized

to grant such certificate, a true and full particular under the hand of the builder of such ship or vessel, or in case the want of such certificate can be satisfactorily accounted for, then to produce other sufficient evidence of the proper denomination, and of the time when and the place where such ship or vessel was built, and also an exact account of the tonnage of such ship or vessel, and shall also make and sub-

scribe a declaration before the person or persons hereinbefore authorized to grant such certificate that the ship or vessel for which such certificate is required is the same with that which is so described by the builder as aforesaid.

XIX. And it is hereby enacted, that if the certificate of registry of any ship or vessel shall be lost or mislaid, so that the same cannot be found or obtained for the use of such ship or vessels when needful, and proof thereof shall be made to the satisfaction of the Registering Officer of the port at which the ship is registered, such Officer shall and may, where the certificate shall have been lost or mislaid, permit such ship or vessel to be registered de novo, and a certificate thereof to be granted. Provided always that if such ship or vessel be absent and far distant from the port to which she belongs, or by reason of the absence of the owner or owners, or of any other impediment, registry of the same cannot then be made in sufficient time, such Registering Officer shall and may grant a license for the present use of such ship or vessel, which license shall for the time and to the extent specified therein, and no longer, be of the same force and virtue as a certificate of registry granted under this Act. Provided always that if the certificate of registry shall at any time afterwards be found, the same shall be forthwith delivered to the proper Officers of Customs to be cancelled, and that no illegal use be made of the same in default whereof the original certificate and the renewed certificate and license shall thenceforth become utterly void, and any person wilfully detaining the certificate so required to be cancelled, or making any illegal use thereof, shall be liable on conviction before any Justice in a penalty not exceeding 5,000 rupees, recoverable as aforesaid.

XX. And whereas it is not proper that any person under any pretence whatever should detain the certificate of registry of any ship or vessel, or hold the same for any purpose other than the lawful use and navigation of the ship or vessel for which it was granted, it is therefore hereby enacted, that in case any person, who shall have received or obtained by any means or for any purpose whatever the certificate of the registry of any ship or any vessel, (whether such person shall claim

Certificate of registry being lost or mislaid the Registering Officer may on satisfactory proof thereof grant registry de novo, or grant license.

Penalty for detaining certificate of Registry other than for the lawful use and navigation of the vessel for which it was granted.

to be the master or to be the owner or one of the owners of such ship or vessel, or not,) shall wilfully detain and refuse to deliver up the same to the proper Officers of Customs, for the purpose of such ship or vessel, as occasion shall require, or to the person or persons having the actual command, possession, and management of such ship or vessel as the ostensible and reputed master, or as the ostensible and reputed owner or owners thereof, it may and shall be lawful to and for any such last mentioned person to make complaint on oath of such detainer and refusal to any Justice of the Peace residing near to the place where such detainer and refusal shall be, and on such complaint the said Justice shall and is hereby required by warrant under his hand and seal, to cause the person so complained against to be brought before him to be examined touching such detainer and refusal, and if it shall appear to the said Justice on examination of such person or otherwise that the said certificate of registry is not lost or mislaid, but is wilfully detained by the said person, such person shall be subject on conviction before such Justice to a penalty not exceeding 1,000 rupees, recoverable as aforesaid, and the said Justice shall, and he is hereby required to certify the aforesaid detainer, refusal, and conviction to the person or persons who granted such certificate of registry for such ship or vessel who shall, on the terms and condition of law being complied with, make registry of such ship or vessel de novo, and grant a certificate thereof conformably to law, notifying on the back of such certificate the ground upon which the ship or vessel was registered de novo; and if the person who shall have detained and refused to deliver up such certificate of registry as aforesaid or shall be verily believed to have detained the same, shall have absconded so that the said warrant of the Justice cannot be executed upon him, and proof thereof shall be made to the satisfaction of the Registering Officer of the port at which the ship or vessel was registered, it shall be lawful for the said Officer to permit such ship or vessel to be registered de novo, or otherwise, in his discretion, to grant a license for the present use of such ship or vessel in like manner as is hereinbefore provided in the case wherein the certificate of registry is lost or mislaid.

XXI. And it is hereby enacted, that if any ship or vessel after

Alteration of vessels or ownership

she shall have been registered pursuant to the direc-

thereof after registry requires registry de novo, or failure thereof subjects the person making use of the Register to a penalty of 5,000 rupees.

tions of this Act, shall in any manner whatever be altered so as not to correspond with all the particulars contained in the certificate of her registry, or if any alteration shall take place in the ownership of any ship or vessel or of any share or shares thereof, in such cases such ship or vessel shall be registered de novo in manner hereinbefore required as soon as she returns to the port to which she belongs, or to any other port within the territories of the East India Company, on failure whereof such ship or vessel shall be deemed to be a ship or vessel not duly registered, and any person making use of a certificate for the purposes of any ship or vessel which has been granted in respect of the same, after the same ought to have been registered de novo, shall be liable on conviction before any Justice to a penalty not exceeding 5,000 rupees, recoverable as aforesaid.

XXII. And whereas great inconvenience may arise from the

Copies of declaration, &c. and of extracts from the books of registry admitted in evidence.

Registering Officers being served with subpoenas requiring them to bring with them and produce on trials in Courts of Law relative to the ownership of vessels, or otherwise the declaration required to be taken by the owners thereof prior to the registering thereof, and the books of registry, or copies or extracts therefrom. And whereas it would tend much to the dispatch of business if the attendance of such Registering Officers with the same upon such trials were dispensed with, it is therefore hereby enacted, that the Registering Officer at any port or place, and the person or persons acting for them respectively, shall, upon every reasonable request by any person or persons whomsoever, produce and exhibit for his, her, or their inspection and examination any declaration made by any such owner or owners, and also any register or entry in any book or books of registry required, and shall upon every reasonable request by any person or persons whomsoever, permit him, her, or them to take a copy or copies, or an extract or extracts thereof respectively, and that the copy and copies of any such oath or declaration, registry or entry, shall, upon being proved to be true copy or copies thereof respectively, be allowed and received as evidence upon every trial at law, without the production of the original or originals, and without the testimony or attendance, of any Registering Officer, or other person or persons acting for them respec-

tively, in all cases, as fully and to all intents and purposes as such original or originals if produced by any Registering Officer, or other person or persons acting for them, could or might legally be admitted or received in evidence.

XXIII. And it is hereby enacted, that if any person or persons shall falsely make declaration to any of the matters hereinbefore required to be verified by declaration, or if any person or persons shall counterfeit, erase, alter, or falsify any certificate or other instrument in writing required or directed to be obtained, granted, or produced by this Act, or shall knowingly or wilfully make use of any certificate or other instrument so counterfeited, erased, altered, falsified, or shall wilfully grant such certificate or other instrument in writing, knowing it to be false, such person or persons shall for every such offence be liable on conviction upon information as aforesaid to a penalty not exceeding 10,000 rupees. And if any such offence be committed by the owner of any ship or vessel, the certificate of such ship or vessel shall henceforth be wholly void.

XXIV. And it is hereby enacted, that when any ship or vessel duly registered under this Act, or sailing under the British Navigation Law, shall come to be owned by a Native Prince or State, or by any subject of such Native Prince or State as aforesaid, it shall be lawful for the Governor of Fort William in Bengal, or for the Governor in Council of any Presidency, to continue to such ship or vessel the privileges and advantages of a British ship for the purposes aforesaid by a Pass to be issued under the Company's Seal and subscribed by a Secretary to Government stating the voyages for which the same is to have effect, and the period for which it is to last: and it shall be lawful for the Governor of Fort William in Bengal, or the Governor in Council of any Presidency, to issue a similar Pass conferring the privileges and advantages of a British ship for the purposes aforesaid under this Act, to any ship or vessel built within the dominions of such Native Princes or State, and owned by such Prince or State, or by any of their subjects, provided always, that the ships belonging to Native Princes or States, or their subjects, in respect of which passes may be granted under this Act, shall, during the voyage or voyages or the period for which any such pass shall be granted be commanded by a

The privilege of British vessels to be conferred on vessels owned by Native Princes or States by pass, granted by the several Governors in Council under the Company's seal.

subject of Her Majesty for whom the Governor General in Council has power to legislate.

XXV. And it is hereby enacted, that the fees demandable in Registry fee. respect of the granting any certificate or pass under this Act shall be fixed from time to time according to the directions of the Governor General in Council, but so that the same shall not exceed the amount of fees now payable for registering or granting passes to ships or vessels at the different Presidencies.

XXVI. And it is hereby declared and enacted, that all ships or vessels registered under this Act, shall be deemed to belong to the ports at which they shall be respectively registered. And all ships or vessels being registered or in respect of which passes may have been granted which are unexpired at the time of passing this Act, shall for the purpose of being deemed British ships be deemed to belong to the ports at which they may have been registered or when passes shall have been granted which are unexpired, at which such passes may have been respectively granted. And such ships or vessels built and owned as required by the Statute 3 and 4 Vict. Ch. 56, shall continue subject to all the rules in force at the respective Presidencies before the passing of this Act, touching the registering, measurement, granting passes or other requisitions in respect of the same, and shall not be subject to the provisions of this Act, or any provisions of the Statute law, a compliance with which may heretofore have been necessary in order that ships or vessels built and owned as aforesaid might be deemed British ships for the purposes of trade.

Vessels belonging to the Ports at which they were registered and are subject to all the rules in force at such ports.

PROCLAMATION.

The Governor General of India in Council hereby declares that all ships and vessels built or to be built within the limits of the Charter of the East India Company (as those limits are defined by the Statute 3d and 4th of Queen Victoria Cap. 56 entitled "An Act, further to regulate the trade of ships built and trading within the limits of the East India Company's Charter,") being owned by Her Majesty's subjects for whom the said Governor General in Council has power to legislate and belonging under the provisions of the Act passed by the Governor General in Council No. X. of 1841, to any ports in

territories under the Government of the East India Company shall be deemed to be British ships for all purposes of trade within the said limits, including the Cape of Good Hope and the territories and dependencies thereof.*

By order of the Right Hon'ble the Governor General of India in Council.

T. H. MADDOCK,—*Secy. to the Govt. of India.*

Fort William, the 5th July, 1841.

ACT XIII. OF 1841.

An Act for explaining the provisions of Act XXV of 1836. Passed by the Right Hon'ble the Governor General of India in Council, on the 16th August, 1841.

I. It is hereby declared and enacted, that the Import Duty on Wine and Spirits in Casks shall be settled on the quantities registered at the time of Importation without any deduction whatsoever : Provided always, that the keeper of every Warehouse, indicated by Act. XXV of 1836, shall, in accounting with the Customs Department for the article so Warehoused, be allowed ullage on such Wine and Spirits at the rate of 10 per cent. for one year, according to the time for which such Wine and Spirits shall have been lodged.

Duty on Wine and Spirits bonded to be settled on the quantities registered at the time of Import, and ullage of 10 per cent. per annum to be allowed on clearing from Bond.

Wine and Spirits in Casks shall be settled on the quantities registered at the time of Importation without any deduction whatsoever : Provided always, that the keeper of every Warehouse, indicated by Act. XXV of 1836, shall, in accounting with the Customs Department for the article so Warehoused, be allowed ullage on such Wine and Spirits at the rate of 10 per cent. for one year, according to the time for which such Wine and Spirits shall have been lodged.

ACT XVIII. OF 1841.

An Act for consolidating and amending the enactments concerning the exportation of Military Stores. Passed by the Right Hon'ble the Governor General of India in Council, on the 30th August, 1841.

I. It is hereby enacted, that Arms, Ammunition and Military Stores (with the exception of Arms in the possession of Individuals for private use) shall not be exported,

Exportation of Military Stores without license prohibited.

* The limits of the East India Company's Charter are defined in 53 George III, Cap. 155, and were not altered on the renewal of the Charter in 1833. The portion of the Section of the said Act applicable to this question runs thus: "to and from all Islands, Ports, Havens, Coasts, Cities, Towns and Places between the Cape of Good Hope and the Straights of Magellan." In 3 and 4, Wm. 4, Cap. 52, and 3 and 4, Victoria I, Cap. 56, the definition is thus given: "The limits of the East India Company's Charter shall be construed to mean all places and seas eastward of the Cape of Good Hope to the Straights of Magellan," the extreme point of which lies in 74°40' West Longitude of Greenwich.

or otherwise taken from the territories of the East India Company without a license from a public Officer or Officers for each Presidency, to be indicated by the Governments of the respective Presidencies, for the purpose of granting such licenses, and a full compliance with all such rules and conditions as may be prescribed for the guidance of such Officer or Officers in regard to such exports by the aforesaid Governments respectively. And any Arms, Ammunition or

Arms Ammunition and Stores exported without a license subject to forfeiture.

Military Stores which any person shall export, or attempt to export, or take as aforesaid, contrary to this

Act, shall thereby become forfeited, on the award of the Officer or Officers authorized as aforesaid to grant licenses, or the Collector of Customs, and every person offending in the premises

Penalty of 500 Rupees for offending against this Act.

contrary to this Act shall be liable, on conviction before a Magistrate, to a penalty not exceeding 500

Rupees.

II. And it is hereby enacted, that any person who shall collect or

Penalty of 500 Rupees for persons having in any place more than 50 lbs. of Gunpowder without a license.

keep in one place, or within places not exceeding three miles in distance from each other, any quantity of Gunpowder exceeding fifty pounds, without a li-

cence from such Officer as aforesaid, shall be liable, on conviction before a Magistrate to a penalty not exceeding 500 Rupees, and such Gunpowder shall become forfeited on the award of the Officer or Officers authorized to grant licences as aforesaid, or the Collector of Customs.

III. And it is hereby enacted, that it shall be lawful for any of

The Bombay Government may allow exports to be made without a license.

the Governments aforesaid, to allow at any port or ports, the exportation of Arms, Ammunition and Military Stores as aforesaid, without any such license as

aforesaid, as they shall deem expedient.

NOTE.—The Collector of Customs is the Officer appointed by Government under this Act to grant licenses for the exportation of Arms, Ammunition and Military Stores. See Order of Council, page 22, part II.

SUMMARY OF THE ACTS OF PARLIAMENT.

NAVIGATION ACT 3 AND 4, WM. 4, CAP. 54.

SEC. X.—No goods shall be carried from any British Posses-

British Possessions in Asia &c.

sion in Asia, Africa or America, to any other of such

Possessions, nor from one part to any of such Possessions to another part of the same, except in British ships.*

SEC. XI. No goods shall be imported into any British Possession in Asia, Africa or America in foreign ships unless they be ships of the country of which the Goods are the produce, and from which the Goods are imported.†

SEC. XII.—No ship shall be admitted to be a British Ship unless duly registered and navigated during every voyage (whether with a cargo or in ballast) in every part of the world, by a master who is a British subject, and by a crew whereof three fourths at least are British seamen.

SEC. XIII. All British built boats or vessels under fifteen tons burthen, wholly owned and navigated by British subjects, although not registered, shall be admitted to be British vessels in all navigation in the rivers and upon the coasts of the united kingdom, or of the British Possessions abroad and not proceeding over sea, except within the limits of the respective Colonial Governments within which the managing owners of such vessels respectively reside.

SEC. XV. No ship shall be admitted to be a ship of any particular country‡ unless she be of the built, or have been

* All ships built at any place within the limits of the East India Company's Charter, prior to the 1st January 1816, and which then were, and have continued ever since to be, solely the property of Her Majesty's subjects, shall be deemed to be British Ships for all the purposes of trade within the said limits, including the Cape of Good Hope. 3 and 4 Wm. Cap. 59, Sec. 84.

Vessels of countries and states in amity with her Majesty may import into and export from the British possessions in India, such Goods and commodities as they shall be permitted by the Directors of the East India Company to import into and export from the said Possessions, not contrary to treaties or law. 37. Geo. 3. Cap. 117, Sec. 1, and 3 and 4 Wm, 4, Cap. 85.

† The privileges to foreign ships (as above) are limited to the ships of those countries which having Colonial Possessions, shall grant the like privileges of trading with those Possessions to British Ships, or which, not having Colonial Possessions, shall place the commerce and navigation of this country and its Possessions abroad, upon the footing of the most favored nation. 3 and 4 Wm 4 Cap. 59, Sec. 5.

‡ The Ship of any one part of the dominions of a foreign state, is to be admitted as the ship of any other part of those dominions in her commerce with the British dominions. *Council Order, dated London, 8 Oct. 1832.*

made prize of war, or forfeited to such country under any law for the prevention of the slave trade; or be British built* (not having been a prize of war from British subjects), nor unless she be navigated by a master who is a subject of such foreign country† and by a crew of whom three fourths at least are subjects of such country, nor unless she be wholly owned by subjects usually residing therein, or under the dominion thereof; and the country of every ship shall be deemed to include all places under the same dominion as the place to which such ships belongs.

SEC. XVI. No person shall be qualified to be a master of a British Ship, or to be a British seaman, except the natural born subjects of Her Majesty, or persons naturalized by Act of Parliament, or made denizens, or persons who have become British subjects and who have taken the oath of allegiance to Her Majesty, or the oath of fidelity, or persons who shall have served on board any of Her Majesty's ships of war, in time of war, for the space of three years; but natives of places within the limits of the East India Company's Charter, although under British dominion, shall not be deemed to be British seamen‡; and every ship (except ships required to be wholly navigated by British seamen) which shall be navigated by one British seaman, if a British, or one seaman of the country of such ship, if a foreign ship, for every twenty tons of the burthen shall be deemed to be duly navigated, although the number of other seamen shall exceed, one-fourth of the whole crew.

* British vessels sold to foreigners, lose British privileges, and assume the foreign character. 3 and 4 Wm. 4, Cap. 55 Sec. 9.

† An Englishman domiciled in a foreign country, and who has taken the oaths of allegiance to the Sovereign of another state, so as to entitle him to the commercial privileges of such state, may be considered as belonging thereto for all commercial purposes, so long as the acts he thereby performs do not amount to a breach of allegiance due to his own country.—*Order of Commissioners of Customs, dated London, 9th August, 1816.*

‡ Her Majesty may, upon or after the commencement of hostilities, permit all merchant ships or privateers to be manned wholly, or in any proportion, with Asiatic sailors, lascars, or natives of India, during any period, to be specified by proclamation. 4 Geo. 4 Cap. 80 Sec. 20.

Sec. XVIII. No British registered ship shall depart any port ^{British ships not to depart British ports unless duly navigated.} in the united Kingdom, or any British Possession (whether with a cargo or in ballast), unless duly navigated; but any British ship trading between places in America, may be navigated by British Negroes, and ships trading eastward of the Cape of Good Hope, within the limits of the East India Company's Charter, may be navigated by Lascars or other natives of countries within those limits.*

SEC. XIX. If any British registered Ship shall at any time have ^{Penalty for excess of foreign seamen.} as part of the crew, in any part of the world, any foreign seamen not allowed by law, the Master or owner of such ship shall, for every such foreign seamen, forfeit the sum of £ 10; but if a due proportion of British seaman cannot be procured in a foreign port for the navigation of such ship, or if such proportion be destroyed by any unavoidable circumstance during the voyage, a certificate of such facts, duly signed, or in the want of such Certificate if satisfactory proof thereof be made, the same shall be deemed to be duly navigated.

REGISTRY ACT 3 AND 4, WM. 4, CAP. 55.

SEC. IV. If any vessel, not being duly registered, shall exercise ^{Vessels not registered.} any of the privileges of a British vessel, the same shall be subject to forfeiture.

SEC. V. No vessel shall be registered, except such as are wholly ^{Vessels entitled to be registered.} of the build of the United Kingdom or of the Isle of Man, or of the Islands of Guernsey or Jersey or some of the Colonies in Asia, Africa or America, or of Malta, Gibraltar or Heligoland, which belong to Her Majesty at the time of the building of such vessel, or such vessels as shall have been condemned in any Court or

* Any ship duly registered, manned in any part with lascars, or natives of India, which shall be commanded by a British master, and navigated by four British seamen as part of the crew, for every 100 tons of her burthen, and so in proportion, shall be deemed to be navigated according to law; and the master of every vessel arriving in the united kingdom, having on board, or having had on board, any Asiatic sailors, lascars, or natives of India, during the voyage, must deliver a perfect list and description of every such person to the principal officer of Customs previously to entry, or neglecting so to do, shall forfeit the sum of 10£ for each person. 4 Geo. 4 Cap. 80 Sec. 27 and 28.

Admiralty as prize of war,* or such vessels as shall have been condemned in any competent Court, as forfeited for the breach of the laws made for the prevention of the slave trade, and which shall wholly belong to Her Majesty's subjects, duly entitled to be owners of vessels.

SEC. VII. No vessel shall continue to enjoy the privileges of a Foreign repairs not to exceed twenty shillings per ton. British vessel, after the same shall have been repaired in a foreign country, if such repairs shall exceed the sum of 20s. for every ton of the burthen, unless such repairs were necessary by reason of extraordinary damage sustained, to enable her to perform the voyage in which she was engaged, and to return to some port in Her Majesty's dominions; and whenever any vessel which has been so repaired shall arrive at some such port, the person having the command thereof, shall report to the Collector and Comptroller, that such vessel has been so repaired under penalty of 20s. for every ton of the burthen; and if it shall be proved to the satisfaction of the Commissioners of Customs that she was seaworthy at the time she departed from Her Majesty's dominions and that no greater quantity of repairs have been done than was necessary† it shall be certified on the certificate of registry, that the privileges of the said vessel have not been forfeited.

SEC. VIII. If any vessel duly registered shall be declared to be Vessels unseaworthy to be deemed lost. stranded or unseaworthy, and incapable of being recovered or repaired to the advantage of the owners and be sold by an order of any competent Court, the same shall be deemed to be a vessel lost or broken up, and shall never again be entitled to the privileges of a British vessel.

SEC. IX. No vessel which has been, or shall hereafter be captured by and become prize to an enemy, or sold to British vessels captured or sold to foreigners lose privileges. foreigners, shall again be entitled to the privileges of a British vessel.‡

* Vessels condemned for Acts of piracy are not to be considered as prizes of War, and they are not as such entitled to the British registers. *Opinion of King's Advocate. 3rd January, 1834.*

† The Coppering of a vessel in a foreign country is to be deemed repairs within the meaning of this Act. *Minute of the Commissioners of Customs 27th October, 1832.*

‡ The owners of every vessel, which may have been lost, or taken by the

SEC. X. No certificate of registry shall be granted in any other port than the one to which such vessel shall belong, and all such certificates of registry granted contrary thereto shall be utterly null and void, unless the Officers be specially empowered to make such registry in any other port by an order of the Commissioners of Customs.

SEC. XI. Whenever the owners of any vessel shall have transferred all their share in such vessel, the name shall be registered *de novo* before she shall depart from the port in which she may then be, but if the owners cannot in sufficient time comply with the requisites of the Act, before it may be necessary for such vessel to sail on another voyage, the Collector and Comptroller of the port where such vessel may be, may certify upon the existing certificate of registry that the same is to remain in force for such voyage. And if any vessel shall be built in any of Her Majesty's Colonies for owners residing in the United Kingdom, and the master or agent shall produce to the Collector and Comptroller of the port at or near to which she was built the certificate of the builder, and shall subscribe a declaration of the names and descriptions of the owners, and that she is the same vessel mentioned in such certificate, and that no foreigner has any interest therein, such Officers aforesaid shall grant a certificate thereof, which shall have all the force and virtue of a certificate of registry during the space of two years, unless the vessel shall sooner arrive in the United Kingdom.

SEC. XII. No person who has taken the oath of allegiance to any Foreign State, except under the terms of some capitulation, unless he shall afterwards become a denizen or naturalized subject of the United Kingdom, nor any person

enemy, or burnt, or broken up, or which shall on any account have forfeited the privileges of a British vessel, shall on obtaining a knowledge of the same, give notice thereof in writing to the Collector and Comptroller of the port to which such vessel belongs; and in cases where any vessel has been absent from the port of Registry for three years, they shall likewise give notice thereof in writing to those Officers, of the cause of such absence, and that she has not forfeited her privileges as a British Ship, or in failing to do the same, or in giving any untrue statement, shall forfeit £5. 1 and 2 Vict. Cap. 113, Sec. 12. 13. and 14.

usually residing in any country not under the dominion of Her Majesty, unless he be a member of some British factory, or agent for or partner in any house or co-partnership actually carrying on trade in Great Britain or Ireland, shall be entitled to be the owner in whole or in part, directly or indirectly, of any vessel required to be registered.

SEC. XXI. When and so often as the person having the command of any vessel shall be changed, the master or owner shall deliver the certificate of registry to the proper officer at the port where such change shall take place, who shall thereupon endorse a memorandum thereof, and give notice of the same to the officers at the port where such vessel belongs; but before such endorsement shall take place, the master shall give bond under the like conditions as are required at the time of registry.

SEC. XXIII. If any person whatever shall at any time have possession of, and wilfully detain any certificate of registry which ought to be given up to be cancelled, such person shall be liable to the penalty specified in the bond.*

SEC. XXIV. The owners of any vessel shall not give any name to such vessel other than that by which she was first registered, and the owners of every vessel shall before any such vessel begin to take in any cargo, paint or cause to be painted in white or yellow letters of a length of not less than four inches upon a black ground on some conspicuous part of the stern the name of such vessel, and the port to which she belongs, in a distinct and legible manner, and shall so keep and preserve the same, and if any vessel shall begin to take in any cargo before the same shall be so painted, or if the name shall be wilfully obliterated or concealed (unless in the case of square rigged vessels in the time of war) or if such vessel be described in any document by any other name than

* The penalties fixed by Sec. 21 of this Act, are as follows, viz :—

Vessels of {	15 and under	50 tons	£ 100
	50 „	100 „	£ 300
	100 „	200 „	£ 500
	200 „	300 „	£ 800
		Any tonnage above 300	„	£ 1,000

that by which she was first registered, then the owner or master of such vessel shall forfeit the sum of 100*l*.

SEC. XXV and 1 and 2 Vict., Cap. 113, Sec. XI.—Every person who shall apply for a certificate of registry for any vessel, shall produce a true and full account, under the hand of the builder, of the proper denomination, and of the time when and the place where such vessel was built, with an account of her tonnage and the names of the first purchasers, and a declaration shall be made that such vessel is the same described in such certificate: but when it shall occur, that by reason of the death of the builder, or other unavoidable cause such certificate cannot be produced, and proof of the same being made to the satisfaction of the Commissioners of Customs, they may allow the certificate of registry to be granted.

SEC. XXVI. If the certificate of registry of any vessel shall be lost or mislaid, and proof thereof be made to the satisfaction of the Commissioners of Customs, such Commissioners may permit the vessel to be registered *de novo*: but if such vessel be absent from the port to which she belongs, or by reason of the absence of the owners, or of any other impediment registry cannot then be made in sufficient time, such Commissioners may grant a license for the present use of the vessel, which shall, for the time and to the extent specified therein, and no longer, be of the same force and virtue as a certificate of registry.

SEC. XXVII. If any person who shall have obtained by any means or for any purpose whatever, the certificate of registry of any vessel, shall wilfully detain and refuse to deliver it up when required, complaint on oath may be made of the same to any Justice of the Peace, and on such complaint the said Justice shall cause such person to be brought before him, and if it shall appear upon examination that the certificate of registry is wilfully detained, such persons shall be convicted in the penalty of 100*l*. and the vessel shall be registered *de novo* or a license granted for her present use.

SEC. XXVIII. If any vessel, after having been registered shall in any manner whatever be altered so as not to correspond with the particulars contained in the certificate of registry, such vessel shall be registered *de novo*.

SEC. XXXI. When the property in any vessel shall, after registry, be sold to any others of Her Majesty's subjects, the same shall be transferred by bill of sale or other instrument in writing, containing a recital of the certificate of registry, or the principal contents thereof, otherwise such transfer shall not be valid, either in law or equity.*

SEC. XXXII. No person shall be registered as part owner of any vessel which shall not be an integral sixty-fourth part, but where it shall happen that the property cannot be reduced into any number of integral sixty fourth parts, the owners thereof may transfer the same one to another, or to any new owners, by memorandum upon bill of sale : but any partner in any house or co-partnership, actually carrying on trade in Her Majesty's dominions, may hold any vessel, or any share thereof, in the name of such house or co-partnership as joint owners thereof, without distinguishing the proportionate interest of each, and such property shall be deemed to be partnership property† and shall be governed by the same rules, as relate to any other partnership property whatever.‡

SEC. XXXIII No greater number than thirty-two persons shall be legal owners of any vessel, but nothing herein contained shall affect the equitable title of minors, heirs, legatees, creditors or others exceeding that number, duly represented by or holding from any of the persons within the said number, registered as

* A Minute of Her Majesty's Commissioners of Customs, dated 12th December 1835, says that, "In all future transfers of Ships, or shares in Ships, each party transferring shall be required either to do so by separate conveyance, or where the Owners of shares join in one conveyance, they shall be required to state what share or shares each of them conveys; and in the granting pass, after the customary words "grant, bargain, sell, assign and set over," the words "in the proportions above specified" shall be likewise inserted."

† Upon the transfer of partnership property in vessels, the bill of sale must be executed by all the partners, in order to convey a perfect title to the vessel. *Order of Her Majesty's Commissioners of Customs, dated 18 November, 1826.*

‡ The surviving partners of a firm can make a good title to a purchaser of partnership property in vessels, without calling in the personal representatives of any deceased partner to join in such transfer. *Order of Privy Council for Trade, 22 December, 1826.*

legal owners of any share of such vessel. But where it shall be satisfactorily proved that any number of persons have associated themselves as a joint stock Company, for the purpose of owning vessels as the joint property of such Company, and have duly appointed not less than three of the members of the same to be trustees of such property, such trustees or any three of them, with permission of the Commissioners of the Customs may subscribe the declaration required, except, instead of stating therein the names and descriptions of the owners, they shall state the name and description of such Company.

SEC. XXXIV. No document shall be valid to pass the property in any vessel, or any share thereof or for any other purpose, until it shall have been produced to the Collector and Comptroller of the port at which such vessel is registered, or to the Collector and Comptroller of any other port where she is about to be registered *de novo*.

SEC. XXXIX. If upon any change of property in any vessel the owners shall desire to have the same registered *de novo*, although not required by this Act, and shall attend for that purpose, the Collector and Comptroller may make registry *de novo*, and grant a certificate thereof.

SEC. XLII. When any transfer of any vessel; or any share or shares thereof shall be made only as a security for payment of a debt or debts, either by way of mortgage or of assignment, to a trustee or trustees for the purpose of selling the same for the payment thereof, the Collector and Comptroller of the port where the vessel is registered, shall enter in the book of registry and also endorse on the certificate of registry that such transfer was made only for such security or by way of mortgage, as the case may be, and the person to whom such transfer shall be made, shall not be deemed to be the owner of such property; nor shall the person making such transfer be deemed, by reason thereof, to have ceased to be an owner of such vessel any more than if no such transfer had been made, except so far as may be necessary to render the vessel, share or shares, so transferred available by sale or otherwise for such debt or debts.*

* The sale of a vessel under the authority of the High Court of Admiralty,

SEC. XLIII. When any transfer shall have been made as a security for the payment of any debt or debts, either by way of mortgage or assignment as aforesaid, and such transfer shall have been registered, the right or interest of the mortgagee or other assignee shall not be in any manner affected by an Act of Bankruptcy committed by such mortgager or assigner, after the time when such mortgage or assignment shall have been so registered, notwithstanding such mortgager or assigner at the time he shall so become bankrupt as aforesaid, shall have in his possession, order and disposition and shall be the reputed owner of the said vessel, share or shares thereof, but that such mortgage or assignment shall take place of, and be preferred to any right, claim or interest which may belong to the assignees of such bankrupt in such vessel, share or shares thereof.

TONNAGE ADMEASUREMENT, ACT 5 AND 6, Wm 4, CAP. 56.

The tonnage of every vessel requiring Registry, except such as already registered (unless the owner shall require the same, or unless where any vessel shall have been altered,) shall previous to her being registered, be measured and ascertained while her holds is clear, and according to the following rule, viz :—Divide the length of the upper deck between the after part of the stern and the forepart of the sternpost into six equal parts. **DEPTHS** ; At the foremost, the middle and aftermost of those points of division, measure in feet and decimal parts of a foot, the depths from the under side of the upper deck to the ceiling at the limber strake. In the case of a break in the upper deck, the depths are to be measured from a line stretched in a continuation of the deck.—**BREADTHS** ; Divide each of those three depths into five equal parts, and measure the inside breadths at the following points, viz. at one-fifth and four-fifths from the upper deck of the foremost and aftermost depths, and at two-fifths and four-fifths from the upper

on a sentence which has passed without appeal or application for a prohibition, is sufficient to entitle the purchaser to a register, and would divest all other parties of property in the said vessel, and the registering Officers have no authority to carry on, upon the new certificate of registry, any mortgage endorsed on the former one. *Opinion of the King's Advocate, 18th February, 1828.*

deck at the midship depth.—LENGTHS; At half the midship depth measure the length of the vessel from the afterpart of the stern to the forepart of the sternpost; then to twice the midship depth add the foremost and the aftermost depths for the sum of the depths; add together the upper and lower breadths at the foremost division, three times the upper breadths and the lower breadth at the midship division, and the upper and twice the lower breadth at the after division for the sum of the breadths; then multiply the sum of the depths by the sum of the breadths, and this product by the length, and divide the final product by 3500, which will give the number of Tons for Register.

If the vessel have a poop or half deck, or a break in the upper deck, measure the inside mean length, breadth, and height of such part thereof as may be included within the bulk head; multiply these three measurements together, and dividing the product by 92.4: the quotient will be the number of tons to be added to the result as above found. In order to ascertain the tonnage of open vessels, the depths are to be measured from the upper edge of the upper strake. Sec. 2, 8, and 9.

The tonnage of every merchant vessel belonging to the United Kingdom, ascertained in manner aforesaid, shall be deemed to be the burthen thereof, and shall be inserted in the certificate of registry of the said vessel. Sec. 3.

Any vessel propelled by Steam, the tonnage due to the cubical contents of the Engine Room, shall be determined in the following manner, and shall be deducted from the total tonnage ascertained by either of the rules aforesaid, and the remainder shall be deemed the true register tonnage, viz.: Measure the inside length of the Engine Room in feet and decimal parts of a foot, from the foremost to the aftermost bulk-head, then multiply the said length by the depth of the vessel at the midship division as aforesaid, and the product by the inside breadth at the same division at two-fifths of the depth from the deck taken as aforesaid, and divide the last product by 92.4, and the quotient shall be deemed the tonnage due to the cubical contents of the Engine Room, which shall be set forth in the certificate of registry, and also the length of the Engine Room as part of the description of the vessel, and any altera-

Tonnage when known to be entered in Register.

Mode of ascertaining tonnage of Steam vessels.

tion of such tonnage or of such length, after registry, shall require registry *de novo*, Sec. 4 and 5.

For the purpose of ascertaining the tonnage of all ships whether To ascertain tonnage of vessels when laden. belonging to the United Kingdom or otherwise, while their cargoes are on board, the following rules shall be observed, viz. : — Measure first the length on the upper deck between the after part of the stern and the forepart of the stern post ; secondly, the inside breadth of the under side of the upper deck at the middle point of the length ; and thirdly, the depth from the under side of the upper deck down the pump-well to the skin ; multiply these three dimensions together and divide the product by 130, and the quotient will be the tonnage of such vessel. Sec. 6.

The true amount of the register tonnage of every merchant vessel Tonnage to be carved on beam. belonging to the United Kingdom, ascertained according to the rule established, shall be deeply carved or cut in figures of at least three inches in length on the main beam of every such vessel, prior to her being registered. Sec. 7.

NOTE.—The following regulations have been approved of by Her Majesty's Commissioners of Customs for recording the tonnage of ships, both according to the late and the present method of admeasurement.

1st. All vessels having been admeasured under the Act 3 and 4. Wm. 4. Cap. 55, and hereafter requiring to be admeasured under the 5th and 6th, Wm. 4. Cap. 56, both admeasurements to be recorded.

2nd. All vessels which have already been measured under the 5th and 6th, Wm. 4, Cap. 56, having been previously registered under the 3rd and 4th, Wm. 4. Cap. 55, reference be had to the former admeasurement, and the two admeasurements to be recorded.

3rd. Newly built vessels having already been measured only under the 5th and 6th, Wm. 4. Cap. 56, such vessels shall on arrival at any port in the United Kingdom or in the British Possessions, be admeasured under the 3rd and 4th, Wm. 4. Cap. 55, in order to both admeasurements being recorded.

4th. All vessels to be hereafter registered, shall be admeasured under the 5th and 6th Wm. 4. Cap. 56, and also under 3rd and 4th, Wm. 4. Cap. 55, and both admeasurements recorded.

And with respect to vessels which shall be admeasured under the 3rd regulation, the Officers at the respective out-ports are forthwith to communicate the particulars of such admeasurement to the Officers at the port where the vessels were registered, and in all cases to note in the margin of the certificate of registry, the amount of tonnage so ascertained.

The fourth regulation is not to be extended to any cases of vessels, which the owners require to have admeasured under the Act 3rd and 4th, Wm. 4, Cap. 55, in virtue of the provisions contained in Sec. 8. of the Act 5th and 6th, Wm. 4. Cap. 56.

PORT REGULATIONS.

Passed by the Honorable the Governor in Council of Bombay, on the 31st of May, 1820.

Whereas, by the statute passed in the forty-seventh year of His late Majesty, King George the Third, entitled "An Act for the better Government of the settlements of Fort St. George and Bombay," it is enacted that it shall be lawful for the Governor in Council to make and issue Rules for the good order and civil government of this Island, subject to the previous condition of being duly registered and published in the Court of the Recorder of Bombay, and to such other conditions as are imposed by the statute of the thirteenth, thirty-ninth, fortieth, of His late Majesty, upon the exercise of a like power at Fort William in Bengal by the Governor General in Council; and Whereas it is expedient that certain provisions and rules contained in Regulation II. A. D. 1810 entitled "A Regulation for the Port of Bombay, passed by the Governor in Council, on the 30th September, 1819," &c. should be amended and modified, and together with other new rules and provisions for the better Government of the Port of Bombay, be promulgated in due form, and receive undisputed legal authority:—

Be it therefore ordained by the authority of the Honorable the Governor in Council now assembled, and in virtue of the power by the said statute conferred, that from and after the due register and publication of this Rule, Ordinance, and Regulation, consisting of the Article hereinafter stated, shall have the full force of law within this Island and shall be strictly obeyed as such by all His Majesty's subjects and other persons inhabiting, residing, or being in the same.

ARTICLE 3d. — Before any European seamen or other European or American is discharged from any ship in the Harbour and sent on shore, previous notice shall be given at the Office of the Senior Magistrate of Police when such European or American is to be sent to the Police Office for Registry; and in all cases of desertion, immediate notice thereof is to be given to the Senior Magistrate of Police with the name and particular description of the person or persons deserted, in order that he or they may be apprehended, and returned to their ship. On the apprehension of such deserter a reward of

Rupees eight will be given to be charged against the ship to which he may belong, and to be paid to the person or persons by whom such service shall have been performed.

Commanders or others, who shall discharge any European or American seamen from on board their ships, or shall suffer any European or American to be discharged without giving previous notice to the Senior Magistrate of Police, or shall wilfully suffer any such persons to desert without giving immediate notice thereof to the Senior Magistrate of Police in the manner and form required by the above article, shall, for the first offence, be fined one thousand Rupees.

ARTICLE 4th. — No European seamen or other person (being an European or American) is to be received or entertained on board any ship or vessel in the Harbour from the shore, without permission in writing from the Superintendent, if he be a seaman, or the Town Major, if he be a soldier, Commanders or others, who shall be guilty of a breach of this article, and shall entertain Europeans on board their ships who may prove to be deserters from Her Majesty's or the Hon'ble the Company's Naval or Military Services, shall, for the first offence be fined five hundred Rupees, and for the second, and each succeeding offence, be fined one thousand Rupees.

ARTICLE 5th. — No ballast of any description is to be thrown overboard from any ship or vessel within the Harbour. Any Commander or Officers against whom a breach of this prohibition shall be proved, shall for the first offence, be fined six hundred Rupees, and for the second, one thousand Rupees, and the like sum for all succeeding breaches of this Regulation. A reward of ten Rupees, will be paid to any person who shall be able to establish a breach of this prohibition.

ARTICLE 6th. — No merchant ship or vessel shall sail out of this Harbour without a Port Clearance; Commanders and others offending against this Regulation will be considered as having forfeited their license and be treated accordingly.

ARTICLE 7th. — All branches of this Rule, Ordnance, and Regulation, and all fines, penalties, forfeitures, debts, and sums of money incurred, or due, under and by virtue thereof, unless where otherwise provided for, shall be prosecuted and sued for in the Supreme Court. Provided always, that in case the amount of such fine, pe-

nalty, forfeiture, debts, and sum of money shall not exceed the sum of Rupees eighty, it shall be sued for in the Court of request.

ABSTRACT OF REVISED RULES AND REGULATIONS FOR THE MASTER ATTENDANT'S DEPARTMENT, DATED 9TH AUGUST, 1820.

First.—Should any ship or vessel lose an anchor in the Harbour, notice is immediately to be given to the Master Attendant with the bearing of the Anchor.

Second.—No flying Jib-boom or Spanker boom is to be rigged out during the South-west Monsoon until the ship or vessel be ready for sea.

Third.—No ship is to be moved, or any anchor weighed, without the consent of the Master Attendant.

Fourth.—It being an object of great importance that the Harbour should be cleared as much as possible of Anchors or Grapnels that may have been lost, it is hereby declared that in order to encourage the zeal and activity of persons who may weigh such Anchors or Grapnels, that on delivering the same to the Master Attendant, the customary Salvage will be given as a reward for such service.

DOCKING.

First.—When ship or vessel is required to be Docked, application is to be made by the Commander in person to the Superintendent of the Indian Navy; the ship's name will then be entered in the Dock Register; and priority of application will always be attended to, excepting when the ships of Her Majesty or the Hon'ble Company shall require it, to which preference is to be given.

Second.—After application has been so made, implicit attention is to be paid to the directions of the Master Attendant or his Assistant for the preparation of the ship; as in failure thereof the benefit of the Dock will be withheld.

Third.—The crew of a ship or vessel to be brought into Dock must be previously disposed of, as they cannot be permitted to remain on board her while in Dock, without permission of the Superintendent.

Fourth.—While a ship or vessel may be in Dock, nothing is to be put on board her without the permission of the Master Attendant.

Fifth.—When it may be necessary to haul a ship or vessel out of

Dock, the Master Attendant's orders for lightening her by removing what she may have on board, or for taking more ballast on board of her, if it should be judged necessary, are to be implicitly obeyed.

Sixth.—Rates of Dock hire—

CHARGES ON BUILDING AND REPAIRING SHIPS.

SHIPS OF WAR.

Building in the upper Duncan Dock	Rs. 2000	per month.
Ditto in upper Bombay Dock	800	do.
Ditto in middle Ditto do.	1000	do.
Ditto either on Bombay or Mazagon Slip	500	do.

MERCHANTS SHIPS.

Building in the upper Duncan Dock	600	do.
Ditto in the upper Bombay Dock	450	do.
Ditto in Mazagon Dock	400	do.
Ditto either Bombay or Mazagon Slip	200	do.
For the occupation of hards in the Dock-yards of Bombay and Mazagon for the building of vessels of from 20 to 75 Tons burden.	50	do.
And for vessels above 75 Tons burden	100	do.

MODIFIED CHARGES FOR THE REPAIRS OF MERCHANT SHIPS IN THE GOVERNMENT DOCK.

For each vessel a charge for admission will be made of Rupees 450, if brought into one of the Bombay or Mazagon Docks, and of Rupees 600, if brought into one of the Duncan Docks; should the vessel quit the Dock during the continuance of the same springs in which she was admitted (calculating the springs to last from the second day before until the second day after new or full moon, no further charge will be made; but should she continue longer, a further charge of Rupees 40 per diem will be made inclusive both of the day on which she was brought in and of that on which she was taken out of the Dock.

PILOTAGE.

First.—No square rigged vessel under 100 tons, is to enter or leave the Harbour without a Pilot with the exception of coasting vessels.

Second.—A Pilot conducting a ship or vessel out of the Harbour and seeing another signalled at the Light House is, upon quitting the ship or vessel he may take out, invariably to repair on board the ship or vessel coming in, if she shall not have already got one on board.

Third.—A Pilot is not to quit a ship or vessel after bringing her into the Harbour until she be safely moored, or he be relieved, and on leaving the Port when it may be necessary to anchor below the Middle Ground, or entrance of the Harbour, the Pilot is not to quit the ship or vessel while she may remain at single anchor nor until clear of the Harbour, but should the ship or vessel be detained before she is clear of the Port by the orders of the Commander, she is in such case to be moored and the Pilot to return to the shore. Applications for the Pilots are to be made in writing to the Master Attendant, at least one day previous to their being required by ships or vessels proceeding to sea.

Fourth.—When a Ship proceeds below the Middle Ground during the N. E. Monsoon and remains there above twenty-five hours, it shall be deemed a removal from one part of the Harbour to another and be charged for, independent of outward Pilotage, as in the case of a ship making a convenience of the moorings for that period.

Fifth. The following are the charges of Pilotage, viz :—

	Fair Sea.	Mon.
A ship of the Line, or of 50 guns	Rs. 100	140
A Frigate or Sloop of War	75	100

Sixth.—Square rigged vessels of all descriptions.

	Fair Sea.	Mon.		Fair Sea.	Mon.
From 100 to 300 tons	50	75	Above 700 to 800 tons	75	100
Above 300 to 400 do	55	80	„ 800 to 900 do	80	105
„ 400 to 500 do	60	85	„ 900 to 1000 do	85	110
„ 500 to 600 do	65	90	„ 1000 to 1100 do	90	115
„ 600 to 700 do	70	95	„ 1100 to 1200 do	95	120
			„ 1200 and upwards	100	125

CHARGES FOR TRANSPORTING MAN OF WAR.

SHIPS OF THE LINES AND OF 50 TONS.

	Fair Sea.	Mon.		Fair Sea.	Mon.
To or from the Sheer'Hulk	80	120	From the dock chain or anchor	130	140
From any chain anchor to the dock	100	140	Hauling in or out of dock	100	140

FRIGATES AND SLOOPS OF WAR.

To the Sheer Hulk	} 54 75	} From the dock to chain or anchor	} 54 75	
From ditto				} Hauling into dock
From chain or anchor to the dock . . . . .					} Ditto out of dock . . . . .

The pay in proportion to their tonnage, ships or vessels of 300 tons and under 40 to 65 and upwards, to the rate of 10 Rupees for every 100 tons additional.

Charges for transporting a vessel from her anchor to any one of the mooring chains in the harbour, *when proceeding to sea*, 20 Rupees shall be charged for all vessels not exceeding 500 tons, and Rupees 30 for all above that tonnage.

MOORINGS.

First. A ship coming in from sea and taking in the Moorings, is not to be charged for transporting to such Moorings.

		per diem.			per diem.
No. 1	} Charge Moorings	{ 6 10	No. 8	} Charge Moorings	{ 6 8
" 2			" 9		
" 3			" 10		
" 4			" 11		
" 5			" 12		
" 6			" 13		
" 7			" 14		

Second. Ships or vessels not properly birthed by the Pilot, will not be charged for being removed to other stations.

Third. For the removal of ships or vessels at the Commander's request, charge will be made according to the stated rules.

Fourth. Ships or vessels taking in the chain for any time short of a day, will be charged for the whole day.

Fifth. Ships or vessels lying at the chain in the Monsoon, are at the desire of the Master Attendant or his Assistant, to veer away eight or ten fathoms of cable to ease the chain, on the flood tide.

Sixth. Ships near the shore are not to lead to a greater draft, before the spring tide.

LIGHT-HOUSE DUES.

First. All ships and vessels down to the burthen of 20 tons, are to pay at the rate of Rupees 15 per 100 tons per annum.

Second. All boats and vessels under 20 tons down to 10 tons, pay Rupees 2 per annum.

BUOY AND ANCHORAGE DUES.

Third. All ships, vessels, or boats, not receiving Pilots, are to pay annually according to the following rate:—

From 10 to 20 tons, to pay annually, Rs.	3
Ditto 20 to 30 ditto „	6
From 30 to 50 ditto „	10
Above 50 to 100 ditto „	20
„ 100 to 150 ditto „	25
„ 150 to 200 ditto „	30
„ 200 to 250 ditto „	35

Fourth. Any ship or vessel having gunpowder on board, shall immediately on her arrival apply to the Commissary stores at the Arsenal to receive it into his charge until her departure from the Port.

Fifth. In the event of fire taking place, the ship's bell is to be rung and immediate notice to be sent on shore to the Naval Department.

Sixth. Should such a calamity occur, the orders of the Superintendent or Master Attendant, or the other proper officers under their directions must be implicitly obeyed.

No merchant ships or vessels shall sail out of this Harbour without a Port Clearance—Commanders and others offending against this Regulation will be considered having forfeited their Licenses and shall be treated accordingly.

INSPECTOR OF THE PORT.

1st. No foreign ship or vessel is to be brought above the middle ground until the Inspector shall arrive on board, nor any person be permitted to disembark from any such ship or vessel, until she shall have been inspected by the proper Officer, and regular permission be granted for her proceeding up the Harbour.

2nd. The better to secure a compliance with this Regulation, notice is to be given by the Secretary to Government to the Commander of any such ship or vessel on their approaching the Harbour, of this regulation, and requiring them to prepare and deliver a list of their crew and passengers to the inspecting officer, which list shall be signed by the Commander and officers of each ship or vessel, respectively.

3rd. A boat is always to be ready to communicate with any ship or vessel under foreign colours, which may be entering the Harbour, and the officer in charge, is to enjoin her Commander to anchor, if necessary, until the Inspecting Officer shall go on board, and a Guard Boat is to remain alongside until removed by the proper authority, and while there, to prevent any boat whatever, either from going on board of her, or from going on shore.

4th. On a ship or vessel entering the Harbour, the Inspecting Officer is to go on board and muster the crew and passengers according to the list which shall have been prepared under the signature of the Commander and his next officer.

5th. If after muster and such further examination as the Inspecting Officer may deem necessary, he shall not observe any suspicious persons to be on board, he is to authorize the Pilot to bring such ship or vessel to her moorings, and to return on shore, when he is to deliver his report to the Superintendent of the Indian Navy, enjoining the Officer or person commanding the Guard Boat to exert his utmost vigilance in preventing any person from leaving the ship or going on board of her.

6th. In case the Superintendent be satisfied with the report of the Inspecting Officer, he shall authorize the removal of the Guard Boat, and permit the necessary communication with the ship or vessel; but if not, the Guard Boat is to remain and a report to be made to the Governor.

7th. On the removal of the Guard Boat from any foreign ship or vessel, written notice thereof is to be immediately transmitted by the Superintendent to the Collector of Customs, with such information as may be necessary to enable him to execute the duties of his department.

8th. The officer or person commanding the Guard Boat, is to report to the Inspecting Officer any violation of these regulations which may be offered by any person or persons, and to detain any Boat, in which the offender may be until he shall receive instructions for his guidance on the subject.

9th. The Captain or Supra-cargo of every foreign ship or vessel arriving in the harbour, shall, immediately on his landing, deliver into the office of the Senior Magistrate of Police a list of such of the officers

and crew as may intend to reside on shore during the continuance in port, and such Magistrate shall, if he see no objection thereto, grant to each person a printed certificate of such permission having been granted, on receiving the instructions of the Governor thereon, as from time to time may appear necessary.

10th. The Captain or Supra-cargo shall further leave at the Police Office a paper with the signature of such officers of the ship or vessel not exceeding three, whose authority when countersigned by the Senior Magistrate of Police, shall be a sufficient pass for any part of the crew as may have occasion to be on shore for such time only as may be specified in the said pass.

11th. All seamen and others belonging to foreign ships or vessels, and suspicious persons not in possession of either a general or temporary pass, are to be apprehended by the Senior Magistrate of Police, and to be kept in custody; the Captain or Supra-cargo of the ship being charged with all expense attending their seizure and detention.

12th. A register to be kept in numerical order in the Police Office of all passes granted for the purpose of reference.

13th. Orders to be issued to the officers commanding at the gates of the fort and other stations, where Military guards are posted, to prevent all foreign European seamen from landing or passing through the Island unprovided with passes countersigned by the Senior Magistrate of Police.

14th. If at any time the Senior Magistrate of Police, see cause to suspect persons thus landed, of improper intentions, he is to apprehend and detain them, and to make a report thereof to the Hon'ble the Governor.

15th. No Commander of a foreign ship or vessel shall entertain on board any person either as a part of the crew or as passenger, without the permission of the Superintendent of the Indian Navy, whose conduct will be regulated under the orders of the Governor.

16th. — When any foreign ship or vessel may be about to depart, the Inspecting Officer shall, previously to the embarkation of her Commander, repair on board and muster the crew, according to list furnished on her arrival, and examine the officers and crews as to such casualties as may have been reported during her continuance in Port, requiring the permission of the Superintendent of the Indian Navy

for shipping any additional men or passengers as he may find on board which have arrived in her.

17th. In case any suspicious circumstances shall occur in respect to any foreign ships or vessels, the Inspecting Officer, notwithstanding his inspection shall have taken place, is, if he shall see occasion, to station a Guard boat along side of such ship or vessel to prevent any further communication with shore until she may leave the harbour.

18th. After the Inspecting Officer shall have made his final muster of the crew, of any foreign ship or vessel about to depart, a Guard boat is to be stationed alongside, and no person is to be allowed to go on board or come on shore from her without a pass from the Superintendent of the Indian Navy.

19th. As soon as the Superintendent of the Indian Navy shall have been satisfied by the report of the Inspecting Officer, these regulations have been complied with, he shall countersign the Port Clearance as the authority for departure, as far as regards his department.

20th. An immediate report is to be made to the Superintendent of the Indian Navy, of any foreign ship or vessel which may sail from the harbour without the regular Port Clearance, and on an agreed signal to any cruizer then in the harbour, she is, as far as possible, to prevent any such ship or vessel from proceeding to sea.

21st. A boat is to be kept in readiness during the fair season to inspect all dows, dingies, and other native crafts, coming into Harbour, whose tindal shall inquire of the Nacodah or Carany, what passengers, or if any Europeans be on board, and if, after carefully examining such vessel, he shall be satisfied that no improper or suspicious person be on board of her, he shall allow such vessel to proceed up the Harbour, but otherwise to detain, her until a report be made to the Inspector of the Port, and by him to the Superintendent of the Indian Navy, who will report his proceedings to the Governor for the purpose of receiving his direction thereupon.

22d. No European, whether a foreign or a British subject, shall on any account, be discharged from any ship or vessel under Foreign or British colours without permission first obtained from the Superintendent of the Indian Navy in writing, and when that permission shall have been granted, the person so discharged, is to be sent on

shore and is to go forthwith to the Office of Police that his name may be registered and a proper passport be granted to him.

23d. The Commanders of all Merchant ships or vessels, whether English or foreigners shall on their arrival, deliver in correct lists of their crew, and any other persons who shall be on board, to the Inspector of the Port, who is to cause the crews of foreign ships to be mustered, by one of his assistants, and if found to be incorrect the same shall be reported to the Superintendent of the Indian Navy. The Inspector of the Port on the departure of such ships, is to re-examine the list received in the manner above mentioned, and again muster the crew, (if the ship be a Foreigner) reporting to the Superintendent of the Indian Navy how far such muster corresponds with the casualties stated to have occurred while the ship or vessel remained in Port ; the Inspector of the Port is also to report to the Senior Magistrate of Police how many of the Europeans composing her crew have re-embarked, and what has become of the remainder, which returns are to be submitted to the Governor, who, if satisfied with the explanations afforded, will direct the Senior Magistrate of Police, to notify the same to the Collector of Customs accordingly ; till the receipt of which a Port Clearance is not to be granted. The object of this regulation is to prevent persons of any description, whether British or Foreigners, being left in this country, which besides other inconvenience, has frequently been attended with expense to the public.

24th. All Europeans not in the service of Her Majesty or of the Honorable Company, landing from the territories of the Native powers at any of the Bunders under the Collector of Customs of Bombay, Mahim, Salsette, Caranjah, are to be detained until a report be made to the Governor of their names and description, unless they shall have been furnished with passports from Government, the Resident of Poona, or other persons authorized to give passports, in which case they are to be sent to the Police that their names may be registered.

25th. Nor is any European of the foregoing description, to be allowed to embark at any of the said Bunders without a passport regularly granted by the local authorities authorized by Government to issue them.

26th. If the Officer piloting a foreign ship or vessel into the

Harbour, be one of the Inspector's Department, he is to send a written report as soon as possible to the Inspector, who, on receipt thereof, if no objection occurs, is to allow her to proceed up the harbour; but if the report be not satisfactory, the Pilot is to be directed to bring her to anchor, leaving the Superintendent to represent circumstances to the Governor.

• ADDITIONAL REGULATIONS FOR THE PORT INSPECTORS DEPARTMENT.

Passed by Government on the 24th October, 1823.

2d. The application for Port Clearance will of course continue to enumerate the names of persons proceeding as passengers, on any vessel leaving this Port, and will afford sufficient information to the proper authorities, to enable them to prevent the departure of unauthorized persons.

3d. In case of vessels proceeding to England, the attention of the Inspector of the Port and his assistants is called to the following notice:—

4th. No Native servant can be allowed to proceed to England in attendance on any passenger, without a deposit being previously made in the Honorable Company's Treasury of the sum of (800) eight hundred Rupees for the return to India of such servant, free of any expense to the Honorable Company.

5th. This deposit must be made for the return of all servants, who may be natives of any part of Asia or Africa, or other countries whatever, continent or islands, which are situated within the limits of the Company's charter.

6th. In the case of any European servant proceeding to England it should be stated in the list of Passengers whether the person be the wife or a non-commissioned officer, or private in Her Majesty's, or the Honorable Company's Service, or be returning to England, but the Honorable the Court of Directors have lately stated that, in consequence of their determination not to grant the wives of soldiers, going to England in attendance on passengers, a passage out to India at the Company's expense, which having been made publicly known there exists no necessity for taking a deposit in such cases, for their return to India.

REGULATIONS TO BE OBSERVED BY ALL ARAB BOATS AND
VESSELS ARRIVING AT, OR DEPARTING FROM, BOMBAY,
WHO DO NOT TAKE PILOTS.

1st. Immediately after the arrival of any such vessel, the Nacodah, or chief person on board, is to proceed to the Office of the Inspector of the Port, and there give a true account of the Port he belongs to, of all persons on board, and of the arrangement of his vessel, which is to be noted down in that Officer's books signed by the Nacodah or Chief attending.

2d. A transcript of the account so given, is to be made out in the Inspector of the Port's Office, which is also to be signed by the Nacodah or Chief, and countersigned by the Inspector of the Port, who is to send the Nacodah with the transcript to the Senior Magistrate of Police, and that Officer is then to cause the Nacodah to attest the same upon oath, and keep it in his possession, strictly enjoining the Nacodah not to discharge from his vessel or receive on board, any person whatever without the Senior Magistrate's particular permission, and apprise him at the same time, that none of the people belonging to the vessel, himself, and his servants, can be on shore after sunset each day without subjecting themselves to imprisonment and other punishment.

3d. Two days previous to the vessel's departure, the Nacodah or Chief is to proceed to the Police, where he is to state upon oath every casualty that has occurred during the vessel's stay in port.

4th. The Senior Magistrate of Police is to ascertain, by search on board, if necessary, the correctness of the statements delivered in on arrival and departure, and should he deem such search necessary, he is to apprise the Inspector of the Port thereof, who is to afford him the assistance of boats, and to direct one of his assistants to be present when such search is made, on being satisfied, therewith, is to grant a certificate to that effect to the Nacodah, who must produce the same at the Inspector's office and the Custom House, before he can obtain his Clearance.

5th. In case the Senior Magistrate of Police should find the Nacodah evade the regulations thus established, he should immediately apprise the Superintendent of the Indian Navy thereof, in order that means may be promptly adopted to enforce them.

*Report of the arrival of the Arab belonging to
which place she left on or about the*

Names of Nacodah, crew and others.		Cargo. Quantity.	Guns and articles for defence.
1	Nacodah.		Guns.
1	Syrang.		Shot of sorts.
	Lascars.		Powder.
	Sepoys.		Swords.
			Pikes.
	<i>Total.</i>		Muskets.

Bombay, entered in my office,

A. B.

Inspector of the Port.

Given under my hand,

C. D.

Nacodah.

FORM OF CERTIFICATE.

These are to certify that Nacodah of the Arab
belonging to the Port of has duly conformed to the
Government Regulations so far as they relate to my department.

E. E.

Senior Magistrate of Police.

RULES AND REGULATIONS RESPECTING BALLAST.

Established by Government in 1820—21.

It shall not be lawful for any person to take or carry away, or to break, or blow up, or to cause or procure, to be taken, or carried away, broken or blown up any rock or stones, from in or upon any part of the rocky ground, lying and being to the southward of a line drawn due east and west, of the light house on Colaba nor from in, or upon any part of the rocks, in the said harbour of Bombay called respectively, the Oyster Rock, and Gull Island; and that every person or persons so offending and being thereof convicted, upon the oath of one, or more creditable witness or witnesses before two of Her Majesty's Justices of the Peace, shall, for every such offence, forfeit, and pay any sum of money not exceeding (400) four hundred Rupees, and in case such penalty shall not be forthwith paid, it shall be lawful for such Justices to commit the person or persons, to the Gaol of Bombay, to remain there, for a period not exceeding two months, unless such penalty shall be sooner paid.

The Chief Engineer and Collector of Bombay for the time being, shall have power and authority, from time to time to grant permission in writing to any person or persons, to procure ballast for ships or vessels, from any other place or places on the shores of Bombay, Colabah, Old Woman's Island, Mazagon, Mahim, Bandorah, Worley Breach, Malabar Hill, on the shores of the Islands of Caranjah, Elephanta, Butcher's Island, and How Island; and to break or blow up, any stones or rocks, in such place or places, and to take or carry away such rocks or stones, for the purpose of ballast, as aforesaid, provided always that such permission in writing shall specify the place or places where such ballast is to be procured; and the time for which such permission shall remain in force; and in case any person or persons, not having obtained such permission, shall break or blow up, take or carry away, or cause or procure, to be broken or blown up, taken or carried away, any rocks or stones, in, or upon, or from the said places, every person or persons so offending, and being thereof convicted, upon the oath of one or more, credible witness or witnesses, before two of Her Majesty's Justices of the Peace, shall for every such offence, forfeit and pay any sum of money, not exceeding (200) two hundred Rupees; and in case any such penalties shall not be forthwith paid, it shall be lawful for such Justices to commit the person or persons to the Gaol of Bombay, to remain there for a period not exceeding one month, unless such penalty shall be sooner paid.

No stones or ballast whatever shall be put or deposited, within the Dock basin upon pain that every person or persons so offending, and being thereof convicted upon the oath of one or more credible witness or witnesses before two of Her Majesty's Justices of the Peace, shall for every offence, forfeit and pay, any sum of money not exceeding (200) two hundred Rupees, and in case such penalty shall not be forthwith paid, it shall be lawful for such Justices to commit the persons to the Gaol of Bombay, to remain there for a period not exceeding one month, unless such penalty shall be sooner paid.

No ballast of any description to be thrown overboard from any ship or vessel, within the Harbour. Any Commander or Officer against whom a breach of this prohibition shall, for the first offence, be fined six hundred Rupees, and for the second, one thousand Rupees, and the like sum, for all succeeding breaches of this Regulation: a re-

ward of ten Rupees will be paid to any person who shall be able to establish a breach of this prohibition.

HOSPITALS.

Commanders of private vessels, or others, not in the Public Service desirous of sending sick Europeans into the General Hospital, should obtain an Order of the Senior Magistrate of Police, for the admission of the Patient.

REGULATIONS FOR THE DOCK YARDS OF THE PRESIDENCY OF BOMBAY.

1st. No building or repair is to be effected without the sanction of Government except in emergent cases, when a report is to be made, without delay, to Government in each instance. A statement of all work showing in a condensed form the description of work done, and the gross amount expended in each case, is to be submitted monthly for the information of Government.

2nd. No work is to be entered on in the dock yard, on account of Government except in cases of emergency without a survey, the report of which is to specify every description or repair required, and in the event of other work being ascertained to be necessary in the progress of repairs, the Controller is to apply to the Superintendent for an additional survey.

3rd. The Controller or one of his assistants with an assistant builder, is to inspect and measure the quantity of plank expended, and to see that the iron work and stores mentioned in the survey report, have been properly replaced and repaired.

4th. While a ship or vessel is in Dock, nothing is to be put on board of her without permission of the Master Attendant.

5th. When the Superintendent orders repairs on emergent service, the Controller is to inspect the work, and to see that the entries of expenditure of materials and labours are correctly made in the day book.

6th. The Controller, or his assistant, is to inspect all timber expended, and see that the logs are as nearly as possible the size of the moulds, in order that the least loss in wastage may be sustained.

7th. When timber, plank, or spars, are either received or deliver-

ed the Controller or one of his assistants, is to attend with the Storekeeper and Master Builder, or their assistants to inspect the measurement of the length and girth, so as to prevent, an incorrect classification of the logs.

8th. When timber is required by the Master Builder's department, the naval Storekeeper will (on requisition being made) direct a trustworthy person to attend with one from the Controller's Office to take the number and dimension of such timber, in order that it may be brought to account on the Office books.

9th. The storekeeper is to have charge of all boats, masts, yards, oars, or others stores, after the Master Builder has either made or repaired them.

10th. All explanations required by the storekeeper, in the adjustment of his Office books, referred to in various articles under that head, are to be applied for, in the first instance, to the Controller.

11th. The value of all stores, such as masts, yards, boats, &c. which it is not usual to sell by auction, is to be fixed by the Controller and builders, before they are sold to individuals.

12th. After all surveys, builder's stores condemned or returned are to be delivered to the storekeeper by indent, and new articles are not to be issued unless the old are returned or unless a satisfactory explanation is given of the cause of their not being forthcoming.

13th. To prevent any articles being destroyed by decay, a Quarterly Committee is to be held on all returned stores, and such as are not likely to be again brought into use, are to be sold by auction on account of Government.

14th. All smith's work performed in the dockyard, is to be done as before, by contract, under the supervision of the Controller.

15th. The gates of the dock yards at Bombay and Mazagon, with the establishments therewith connected, are to be under the Controller, and no articles of any kind are to pass out of, or into the yards, without a Permit signed by the Controller or one of his assistants, or by the Master or Second Builder. The gates of the yards are to be open to the Controller or his assistants at all hours, and the other Officers of the yard are to be allowed free ingress, and egress, from the time of opening the gates at gun-fire, until eight at night, when the gates

are to be locked and they are not afterwards to be opened during the night to any of those Officers, except upon an emergency.

16th. The docks, steam engines and establishments thereunto belonging, are to be under the Controller of the yard as also all ships or vessels in dock, from the period which they are placed on the stocks, until such time as they are afloat. They are then to be under the charge of the Master Attendant, to whom the Master Builder should previously intimate the probable draught of water of all new ships, and other matters on which it is necessary that he should be informed.

17th. The Master Attendant will render such assistance (on application from the Controller) for clearing out, and removing the mud from the docks, as may be requisite, and also for removing and piling timber, when his establishment is not otherwise employed.

18th. No work is to be carried on in the Dockyard on Sunday, without the sanction of Government, except on emergent occasions, which the Superintendent will report to Government.

PRIVATE WORK.

1st. Individuals requiring work to be done in the Dockyards, are to forward the usual indents to the Controller, and Master Builder, who will submit them to the Superintendent of the Indian Navy for his sanction; the individual if required, depositing with the Controller a sum equal to the estimated amount of the wages of the workmen to be employed, or paying the wages monthly, on a note signed by the Master Builder, and countersigned by the Controller. The wages of the men, are to be paid in the presence of the persons for whom the work is performed or their agents, and before the Controller or his assistant and the assistant builder. The bills after the work is completed, are to be made out in the Master Builder's Office under the inspection of the Controller.

2nd. In the event of any artificer employed on private work being disabled, in consequence of falling from a stage or other accident, his name is to be continued on the muster for (15) fifteen days, as heretofore, and the persons for whom the work is performed, are to pay his wages for that time.

Indent on the Controller of the Dockyards, and Master Builder for the undermentioned artificers, &c. required for the ship.

Letters.	Names.	No. or quantity Indented for.	Remarks.
A.	Artificers, &c		

“ Controller of the Dockyards.” Assist. Supt. I. N. E. G.

Commander.

We the undersigned do hereby certify that we will pay all demands on account of work performed, or material supplied as per above Indent for the ship.

A. B. and Co. Owners.

or

C. D. and Co. Agents.

4th. All timber and plank belonging to Government, supplied to private vessels, are to be charged against the owners by bills made out at the Master Builder’s Office, as respects quantity and quality of the materials, and by the Military Auditor General, Indian Navy Department, as respects the price, the Controller signing the bill-book of the Master Builder, in testimony of the quantity being correct.

Rules for the admission of stores for vessels building or repairing in the Dockyard.

Whenever it may be necessary to send into the Dockyards at Bombay or Mazagon, Timber, Plank, Spars, Iron, Copper or other materials for building, the property of individuals who may have ships, boats, &c. under construction or repair on their private account, a pass note duly signed by the parties, and in accordance with the form annexed, specifying the particular quantity and description of articles shall be delivered to the Controller of the yard, who will countersign the same and forward it to the Master Builder, by whom directions will be given for the articles being carefully weighed or measured and deposited in the most convenient spot in the yard; the said pass note shall after registry in the Master Builder’s Office, be returned to the Office of the Controller and there filed.

No stores, the property of private individuals, shall be taken out of the Dockyards, without a similar pass note signed by the party, and countersigned by the Controller and Master Builder.

The Master Builder will cause to be kept in his Office a book shewing the weekly expenditure of every description of private stores brought into the Dockyard, noting therein the particular ship or vessel upon which such stores may have been expended.

FORM.

To,

• The Controller of the Dockyard,

SIR.—Please order to be received into the Dockyard, the under mentioned articles required in the repair (or construction) of the ship. —————

I am, &c.

• Owner or Agent.

Articles.	Quantity.	Remarks.
	cwt. qr. lbs.	
Bolt Copper.	20 in No. weighing. 5	
Brass Iron.	40 in No. 20	
Dammer Raw.	2 maunds.	
	cubit. qr. vassa.	
Timber, Calicut 1st sort.	20 pieces measuring.	marked
	guz. borel.	J.
Plank of sorts.	50 in No.	Do. do.
Knees, Bassein large.	30 in No.	Do. do.
	cwt. qr. lbs.	
Copper Sheets.	600 weighing. 20 2	

The weight of Iron and Copper [stores, and the measurement of Timber and Plank may be left blank, and filled up when ascertained on delivery in the Dockyard.

Fees and Charges.

The Right Hon'ble the Governor in Council has been pleased to authorize the levy of a fee of half of a Rupee per diem on all boats not belonging to Government from the day they are received into the dock yard to the day they are removed from the same, and on all boats built in the yard, not belonging to Government from the day they are completed ; and also a charge of one quarter of a Rupee, for each floating stage, hired for the use of private ships.

A charge of 8 annas per diem to be made for each godown occupied in the Dockyards of Bombay and Mazagon, whatever be the burden of the vessel, on account of which it may be occupied, and whether the same be under construction or repair.—*O. of C. 7th October.*

The Right Honorable the Governor in Council is pleased to resolve, that from the 1st proximo, five per cent will be levied on all private work performed in the Government Dockyards, or at any of the premises connected with them.

When sling or timber carts are required by private individuals for the purpose of removing spars, &c. a charge of Rupees (3) three per day will be made by Government for their use.—*O. of C. 28th November 1837.*

DOCKYARD REGULATIONS.

1st. The wickets of the gates are to be opened at day-light.

2nd. At 7 A. M. the centre gates are to be opened, and the bell rang to call the artificers to work, and at $\frac{1}{2}$ past 7, the gate is to be shut leaving the wicket open.

3. The bell is to be rung, at one P. M. to give notice to the artificers, that they are at liberty to go to dinner, and the gate is to be opened for that purpose.—On the workmen having left, the gate is again to be shut and the wicket left open.

4th. At 2 P. M. the bell is to be rung for the artificers to return to their work, and the gate is again to be opened for their admission. At $\frac{1}{2}$ past 2 it is to be shut, and the wicket left open.

5th. At sunset the bell is to be rung and the gates opened for the departure of the artificers, and half an hour after that time, the gates are to be shut, the wicket of the centre-gate being left open, till the evening gun is fired.

6th. By the foregoing regulations half an hour after the commencement of the bell ringing is allowed to enable the artificers to come to their work, and the Controller's department is to take special care, that any of them who may not be present at muster within that time, be checked of their pay for the day, unless they shall give satisfactory reasons for their absence.

7th. The gates are to be opened when the Hon'ble the Governor may think proper to visit the dockyard, or for the admittance of the Members of Government, &c.

8th. They are to be opened when timber and plank, or any article, which cannot be passed through the wicket, are to be conveyed into or out of the yard, and the south gate is to be kept open from 7 o'clock till sun-set for the convenience of the Superintendent's Office.

9th. No boats are to be permitted to come to the dockyards, stairs, excepting those of Her Majesty's ships of the Indian Navy, and other ships-boats, having their commanders in them; who may have business in the dockyard.

• 10th. No articles of stores, whether for men-of-war or merchantmen, excepting those actually drawn from the dockyard, or Indian Naval Stores, are to be shipped from the dockyard.

11th. After the firing of the evening gun, no person belonging to the ships in the harbour, below the rank of a commissioned Officer, is to be allowed to land or enter the dockyard, without express permission.

12th. The crew are not to be permitted to quit their boats at the stairs, after the hour of shutting the gates.

13th. The tindals of the bunder boats having reports to make on service are to be permitted to pass.

14th. The ships and vessels in the dock, are not to land any lumber whatever on the dock piers, without the permission of the Controller, and care is to be taken to remove all lumber, and clean the place in which it may have been deposited, before the vessel goes out of dock, otherwise it will be done at the expense of the ships or vessels.

15th. No fire or light is allowed on board of any ship or vessel in dock, without the consent of the Controller, to whom the purpose for which either may be required, must be stated in writing.

16th. No empty palanquins are permitted to enter the yard, or any palanquin allowed to remain in the yard, without the Superintendent's, Controller's, or their assistants' authority, except the palanquins of the Officers belonging to the dockyard.

17th. Natives of every description, not engaged in the service of

the dockyard, or of Her Majesty's, or the Hon'ble Company's ships and vessels, or concerned in the ships under repair, are to be excluded from the Dockyard.

18th. If any fire should happen, or any signal of distress be made on board a ship or vessel in the harbour, the dockyard bell to be rung and the centre gate opened, that every assistance from the shore may be given.

19th. When a ship or vessel is either coming into, or going out of dock in the night, the gates are to be opened for the Master Attendant's and Builder's people, to pass.

20th. When the Builder is repairing any ship or vessel afloat, he may, on his own authority, desire the sentries to allow country boats to take on board at the dockstairs, artificers, plank, tools, &c. &c.

RULES TO BE OBSERVED BY COMMANDERS OF VESSELS IN DOCK.

1st. No vessel will be received into dock with any powder or other combustible matter on board, and the Master Attendant's department is required to ascertain this first from the Captain or Commanding Officers, before the vessel is brought into dock.

2nd. The crews of vessels in dock, are not to be allowed to remain on board during the night.

3rd. As soon as a vessel is brought into dock, the Commander thereof is to give to the Controller a list of the men that may be required as a night watch over the vessel or stores, and to report to him, should any addition to the number first given in, be at any time considered necessary.

4th. No fire is to be permitted on board of any vessel in dock, nor any light but in lanthorns, for the purpose of examining or repairing dark places in the hold; ships coming into dock, are expected to be furnished with lanthorns for that purpose.

5th. It is clearly to be understood, that any lights in lanthorns which may be required for the watching of vessels in dock, will be allowed only by permission of the Controller, and that they must be kept in such places outside.

6th. The Master Attendant having the sole charge and responsibility of a vessel in the dock, from the time she floats, until she is

hauled out and placed in safty, it is consequently necessary that that Officer should be enabled to judge correctly of the probable draft of water of any vessel that may be under his charge; nothing therefore is to be taken out or put on board without the Master Attendant's previous sanction, the application for which is to be made by the Controller in writing, stating, the articles required to be taken out of any such vessel, and their probable weight.

• 7th. When it may be necessary to haul a vessel out of dock, the orders of the Master Attendant, or his assistant, either for lightening her, or for taking more ballast on board, if such should be judged necessary, are to be implicitly obeyed.

8th. No goods or cargoes are to be carried in, or out of the dock yard, without the sanction of the Controller.

9th. The Builder will confer with the Master Attendant one or two days before a ship or vessel is to be floated out of dock, in order that the Master Attendant may take measures for regulating the vessel's draft of water in such manner as he may deem expedient, when the Captain or Commander of such vessel must pay implicit obedience to the 6th article of these regulations.

10th. All indents for work, public or private, required in the dockyard, are to be made on the Controller and Master Builder.

11th. It is to be understood by the Commanders, owners, or agents of ships or vessels that may be building or repairing in any of the Dockyards, that all ships, or rubbish from such vessels are to be daily removed out of the yard, and should this not be particularly attended to by the parties concerned, such ships or rubbish be removed by the authorities in the yards, and sold on account of Government to defray the expense of removal and any additional expenses beyond what is realized, will be charged against the ships.

Published by order of Council, 18th July, 1834.

MAZAGON DOCKYARD REGULATIONS.

ART. 1st.—No vessel will be permitted to haul on the hard in the Basin on either side of the Dockyard at Mazagon, to lay up for the rainy season for repairs or any other purpose whatever before previous application has been made at the Office of the Captain of the yard for permission, when the name of the vessels, owner,

and tindal, are to be produced, and which will be registered in a book kept for the purpose.

ART. 2d. No vessel of any description will be allowed to haul within low water mark, for the purpose of discharging a cargo of timber, &c. before previous application has been made, as by the 1st article, and accompanied by a certificate from the Custom Master.

ART. 3d. When it may be requisite, from the nature of the tides, that vessels should haul on shore, or to float in timber rafts in the night time, intimation must be given at the Office of the Captain of the yard, the day preceding.

It is left to the discretion of the Captain of the yard, to limit the number of vessels to be laid up, or quantity of timber deposited in the Basin; who will grant permission to such extent as he may deem expedient, consistent with the public safety; leaving a space for Luggage Boats, Pattamars, &c. belonging to the Hon'ble Company to lay up when not employed; but it is to be understood, as a general rule that no private timber, merchant vessel, nor boats, are to lie nearer to the Dockyard walls, than thirty yards.

FEEs.

Boats lying up during the rain, 5 Rs. per hundred candies.

Vessels hauling on the hard, to repair, or for other purpose, for one spring—1 Rupee per hundred candies, and 2 quarters for every succeeding spring.

Prowes or Cotton Boats lying up during the rains, to pay 2 Rs.

Small boats lying up during the rains, to pay 2 quarters.

Vessels left on the hard the whole year, to pay 8 Rupees per hundred candies.

Ship or vessels hauling on shore to break up to pay 3 Rs. per hundred candies; the timber and lumber, if not cleared away in three months, will be removed by the Captain of the yard at the expense of the owner.

Botellas landing timber cargoes, to pay 2 Rs. per hundred candies on the vessel's tonnage.

Old boats, water tanks, or other lumber, if left on the hard more than two springs (unless belonging to vessels under repair) to pay

1 Rupee per month ; and if not removed in one year, they will be sold to pay the expense of their removal, &c. Notice being posted in the neighbourhood, or advertised in the newspapers for three weeks previously.

All vessels or boats hauling on the hard contrary to the Regulations, to pay treble fees, and timber, plank &c. brought clandestinely in the Basin or laid nearer the Dockyard walls than prescribed by the Regulations, will be advertised and removed by the Captain of the yard, at the expense of the owners.

No fires allowed on board any vessels or boats when laid up for the rains, or at any time, when covered with cadjans, under the penalty of paying treble fees, and the covering of the boats or vessels being taken away.

All fixed cadjan covering to be removed by the 12th of October, and not to be laid on before the 15th of May.

ASIATIC CREW REGULATIONS.

RULES AND REGULATIONS,—Made, ordained, and published by the Right Honorable the Governor General of Fort William in Bengal, in Council, in pursuance of an Act of Parliament of the 4th, George the 4th, C. 80, passed on the 31st day of January in the year of Our Lord 1823, to be observed by masters, officers, and owners of ships and vessels, trading under the authority of the said Act, the crews of which ships and vessels shall be wholly or in part composed of Asiatic sailors, lascars, or natives of any territories, countries, islands, or places, within the limits of the Charter of the United Company of Merchants of England, trading to the East Indies.

Be it ordained by the Right Honorable William Pitt Earl Amherst, Governor-General of Fort William in Bengal, in Council, by virtue of the powers in him vested by the said Act, that from and after the publication hereof, in the manner hereinafter directed, the following Rules and Regulations shall be observed by Masters, Officers, and owners of ships and vessels, trading under the authority of the said Act, the crews of which ships and vessels shall be wholly or in part composed of Asiatic sailors, lascars, or natives of any of the territories, countries, islands, or places within the limits of the Charter of the said United Company, whilst such Asiatic sailors, lascars, or natives, shall be on board such ships or vessels, and whilst absent from the countries or places to which they shall respectively

belong, and until they shall be carried back to the place to which they belong, or from whence they have been taken.

I. Every such ship or vessel, which shall clear out from any port

Vessels clearing out to be provided with a Surgeon whose qualifications must be tested by the Medical Board.

or place in any territory, country, or island, under the Government of the said United Company, or belonging to His Majesty within the limits aforesaid upon any voyage to the United Kingdom of Great Brit-

tain or Ireland, or to any port or place beyond the limits of the Charter of the said United Company, and every such ship or vessel which shall arrive at any port or place in the said United Kingdom, and every such ship or vessel which having cleared out from any port or place, in any territory, country, or island, as aforesaid, shall arrive at any port or place without the limits of the Charter of the said United Company, shall be provided with an expert Surgeon, of ability and knowledge; and in each case, before any such ship or vessel shall clear out from any port or place under the Government of the said United Company, or belonging to His Majesty, within the limits aforesaid, such Surgeon shall be previously examined by the Medical Board, or by such medical person or persons, as shall be appointed for that purpose by the Government, or principal Officer of the port or place from whence such ship or vessel shall clear out; and no Surgeon shall be deemed a fit Surgeon, unless he shall be testified by such Medical Board, or by such other medical person or persons, to be duly qualified, and such Surgeon shall be retained and entertained on board such ship or vessel, during the whole voyage, (unavoidable casualties excepted) by and at the expense of the owner or owners of such ship or vessel, and shall administer such medical and surgical aid as shall be requisite to the Asiatic sailors, lascars, and natives on board of such ship or vessel during the voyage on which such ship or vessel shall proceed or be bound; and every such ship or vessel shall

A proper assortment of medicines must be provided, and to be examined by a medical person appointed by Government.

also be furnished, at the like expense, with a proper quantity and assortment of medicines fit for the said Asiatic sailors, lascars, and natives; and it shall and may be lawful for the Government, or principal Officer

of the port or place where such ship or vessel may be, under the Government of the said United Company, or belonging to His Majesty, within the limits aforesaid, and before such ship or vessel shall clear out, to appoint any medical person or persons to examine the

quantity, quality, and assortment of such medicines; and such ship or vessel shall not be permitted to clear out from such port or place as aforesaid, until the Government, or principal Officer thereof, shall be duly satisfied, that a sufficient quantity and proper assortment of such medicines shall have been furnished; provided always, that if such owner or owners, master or other Commanding Officer of any such ship or vessel, which may be intended to be cleared out from any port or place under the Government of the said United Company, or belonging to His Majesty, within the limits aforesaid, after using due diligence and reasonable and proper means in that behalf, shall not be able to procure or retain an expert Surgeon, duly qualified as aforesaid, and such owner or owners, master or other Commanding Officer, shall represent the same in writing to the Government, or principal officer of the port or place where such ship or vessel may be, together with a true statement of the means that have been

When Surgeon not procurable vessel may clear out without one under special license.

adopted or employed to procure a fit Surgeon as aforesaid, then it shall and may be lawful for the Government or principal of the port or place where such ship

or vessel may be, on being duly satisfied that a fit Surgeon cannot be procured, to authorize and permit such ship or vessel, by a license in writing to be in that behalf granted by the Secretary for the time being of such Government, or by the principal Officer of such other port or place as aforesaid, to clear out and proceed on the voyage then intended, without having such Surgeon on board, any thing herein contained to the contrary thereof notwithstanding.

II. That every such ship or vessel which shall be navigated by

Number and proportion of lascars crew which vessels are allowed to be navigated by.

the proportion of British seamen, directed by the twenty-first section of the said Act of Parliament, that is to say, by four British seamen as part of the crew

for every hundred tons of the registered burthen of such ship or vessel, and so in proportion for any part of a hundred tons, shall be manned with not less than six of such Asiatic sailors, lascars or natives, being men, or five men and two boys for every hundred tons of the registered burthen of such ship or vessel, and one man more for every ten tons beyond the last even hundred tons thereof, in addition to the said proportion of British seamen, and every such ship or vessel, the crew whereof shall be in part composed of such Asiatic sailors, lascars, or natives, and which shall not be navigated by the propor-

tion of British seamen abovementioned, but which shall, by virtue of the twenty-second section of the said Act of Parliament, be licensed to sail and carry on her voyage with a less proportion of British seamen than required by the said twenty-first section of the said Act of Parliament, shall be manned with such proportion of such Asiatic sailors, lascars, or natives, to the registered burthen of such ship or vessel, as is hereinafter specified, (that is to say) when the number of such British seamen shall be three for every hundred tons of the registered burthen of such ship or vessel, and so in proportion for any part of a hundred tons, the number of such Asiatic sailors, lascars, or natives, shall be seven men and one boy for every such hundred tons, and one man more for every ten beyond the last even hundred tons, in addition to the said proportion of British seamen, when the number of such British seamen shall be two for every hundred tons, of the registered burthen of such ship or vessel, and so in proportion for any part of a hundred tons, the number of such Asiatic sailors, lascars, or natives, shall be nine, being men, or eight men and two boys for every such hundred tons, and one man more for every ten tons beyond the last even hundred tons thereof, in addition to the said proportion of British seamen, when the number of such British seamen shall be one for every hundred tons of the registered burthen of such ship or vessel, the number of such Asiatic sailors, lascars, or natives, shall be ten men and one boy for every such hundred tons, in addition to the said proportion of British seamen. And when such ship or vessel shall be navigated by any British seamen, exclusive of the mates or officers, and the number of such British seamen shall be less than one for every hundred tons of the registered burthen of such ship or vessel, the number of such Asiatic sailors, lascars, or natives, shall be eleven, being men, or ten men and two boys for every such hundred tons, and one man more for every ten tons beyond the last even hundred tons, in addition to the said proportion of British seamen, and every such ship or vessel, the crew whereof shall be wholly composed of such Asiatic sailors, lascars, or natives, or which shall, with the exception of the mates or officers, be wholly composed of such Asiatic sailors, lascars, or natives, shall be provided with a gunner, a carpenter, a caulker, and the usual number of seacunnies, and shall, exclusive of such officers, gunner, carpenter, caulker, seacunnies and servants, in such ship or vessel, be manned

with not less than twelve of such Asiatic sailors, lascars, or natives, being men, or eleven men and two boys for every hundred tons of the registered burthen of such ship or vessel, and one man more for every ten tons beyond the last even hundred tons thereof.

III. Every such ship or vessel shall be furnished and provided

Owners of vessels to supply Asiatic crew with provisions as per annexed scale.

by, and at the expense of the owners or owner of such ship or vessel, with a sufficient quantity of wholesome and good provisions, and with a sufficient quantity of

fuel properly adapted for the use of the Asiatic sailors, lascars, or natives, who may embark, or who, during the voyage, may be on board such ship or vessel, and such provisions shall be regularly served out to such Asiatic sailors, lascars and natives, during the course of such voyage, in the manner following, that is to say, whenever such ship or vessel, during the course of such voyage, shall be within the tropics, agreeably to the undermentioned scale, viz.

	Per man per day.				Per man per day.			Per man per month.		
	lbs.	oz.	dr.	or	Seers.	Chks.	Sa. wt.	Seers.	Chks.	Sa. wt.
Rice.	2	0	14	,,	1	0	0	30	0	0
Dholl.	0	5	7	,,	0	2	2 ³ / ₄	4	11	0
Ghee.	0	1	5	,,	0	0	2 ³ / ₄	0	15	0
Salt.	0	0	13	,,	0	0	1 ¹ / ₂	0	9	0
Turmeric.	0	2	1	,,	0	1	0	1	14	0
Garlic.	0	2	1	,,	0	1	0	1	14	0
Chillies	0	1	15	,,	0	0	3 ³ / ₄	1	6	2 ¹ / ₂
Tamarind.	0	0	13	,,	0	0	1 ¹ / ₂	0	9	0
Cummin seed.	0	0	8	,,	0	0	1	0	6	0
Coriander seed.	0	0	8	,,	0	0	1	0	6	0
Pumpkins Yams, & Potatoes. } As far as a reasonable stock of them can be laid in at the commencement of the voyage.	0	4	2	,,	0	2	0	3	12	0
Ginger.	0	0	4	,,	0	0	1 ¹ / ₂	0	3	0
Tea.	0	0	11	,,	0	0	1 ¹ / ₂	0	8	0
Sugar.	0	1	6	,,	0	0	2 ³ / ₄	1	0	0
Vinegar, { six pints per month, per man.										
Oil for the body in bad weather.	0	0	11	,,	0	0	1 ¹ / ₂	Per Man per Day		

And whenever such ship or vessel, during the course of such voyage, shall pass beyond the tropic, either to the northward or southward, then, in addition to the foregoing scale or allowance, shall be added food of a more nourishing quality; viz.

	Per man per month.			or	Per man per month.	
	lbs.	oz.	dr.		Seers	Chks.
Pillow meat.	8	3	7		4	”
Curry meat.	6	2	9	”	3	”
Biscuit.	10	4	4	”	6	”
Wheat.	14	5	15	”	7	”
Pickled mangoes.	2	0	14	”	1	”

Rum. { Exclusive of the discretionary allowance in time of bad weather, } Two drams per day per man.

And in addition to the abovementioned stock of provisions, and other articles hereinbefore mentioned, the owners or owner of every such ship or vessel hereinbefore mentioned, shall also lay in a stock of tobacco, sufficient for the supply of at least three-fourths of the Asiatic sailors, lascars, or natives on board, for the voyage, at the rate one-half seer, or one pound weight per man per month, to be serv-

In addition to the foregoing, Tobacco to be supplied at the rate of ½ a seer or 1 lb. per man per month. ed out to such Asiatic sailors, lascars, or natives, when their own private stock of that article shall have been exhausted, which tobacco shall be estimated at

twenty per cent, on the prime cost of the article, such prime cost to be certified by the Inspecting or other Officer appointed for that purpose, and the price of such tobacco to be deducted at the end of the voyage, from the wages of each man to whom the same shall have been supplied: and the entire quantity of provisions and other articles, which shall be laid in for the use of the said Asiatic sailors, lascars, and natives as aforesaid, shall be estimated as follows; viz. to Europe, North America, the Eastern Coast of South America, and the Western Coast of America respectively, customary provision for six months, and food of a more nourishing quality for four months. To New South Wales, and customary provisions for four months, and food of a more nourishing quality for two months. And it is hereby directed, that a stock of fuel and water shall be laid in by every such ship or vessel as aforesaid, for the supply of the Asiatic sailors, lascars, or natives on board, and that it shall be in proportion to the stock of other provisions tak-

What stock of provisions to be taken in for use of Asiatic crew. en on board as aforesaid; and that the said stock of water shall be in proportion to the number of Asiatic

sailors, lascars or other natives on board of such ship or vessel as aforesaid, and that in particular the said stock of water so taken in for the supply of the Asiatic sailors, lascars, and other natives, shall be of sufficient quantity to allow for every Asiatic sailor, lascar, or other native on board of such ship or vessel during the said voyage, one gallon at the least for each day; provided always, that whenever the seacunnies, or any other part of the crew of such ship or vessel shall be Anglo-Asiatic or native Portuguese, they shall be victualled as European Seamen.

IV. Every such ship or vessel shall be furnished and provided ^{Owners of ves-} by, and at the expense of the owners or owner of such ^{sels to supply} ship or vessel, and for the use of such Asiatic sail- ^{clothes and bedding} ^{as enumerated.} ors, lascars, and natives who may embark or be on board such ship or vessel, during the intended voyage, the following bedding and clothing; viz. one bed, to consist of three country blankets sewed together; one pillow, stuffed together with blanketing; one blanket, one jacket and pair of trowsers with feet, made of four yards of European red or blue cloth; one jacket and one pair of trowsers with feet, made either of European cloth or country blanketing; one pair of shoes; two woollen caps; two pair of woollen mittens for each man; and that such bedding and clothing shall be delivered out to such Asiatic sailors, lascars, and natives as aforesaid, who may not be previously supplied therewith, whenever such ship or vessel shall be in any latitude to the northward of twenty-four degrees north latitude, or to the southward of twenty-four degrees south latitude; and that such bedding and clothing shall thereupon become the property of the person or persons to whom the same shall be delivered. Provided always, that no Asiatic sailor, lascar, or native shall be entitled to receive more than one set of bedding and of clothing in the course of one voyage, and that the owners or owner of such ship or vessel, supplying such bedding or clothing, shall be at liberty to deduct from the wages of each Asiatic sailor, lascar, and native as aforesaid, who shall be supplied with such bedding or clothing in addition to the prime cost, twenty per cent on the articles respectively supplied to any such Asiatic sailor, lascar or native as aforesaid, and which said prime cost shall be certified by the Inspecting or other person there- to appointed.

V. Every such ship or vessel shall be provided with healthy and roomy berths or lodging places, properly ventilated in the fore part of the between decks of such ship or vessel, which shall be left clear for the accommodation of the Asiatic sailors, lascars, and natives as aforesaid, who may embark or proceed on board of such ship or vessel, to each man, of whom in ships or vessels having no top gallant fore castle, shall be allowed a space of thirty-five cubic feet for his accommodation before the main mast ; but in cases of ships or vessels having a top gallant fore castle, twenty-four cubic feet shall be deemed sufficient for each of such persons, and that all such Asiatic sailors, lascars, and natives as aforesaid, who shall not be required to perform the duties of the said ship or vessel, or who shall not belong to the watch gang that may be actually employed in performing the duty or work of the said ship or vessel, shall be suffered and permitted to remain in their berths or lodging places hereinbefore mentioned, in the same manner as is usually permitted to European sailors, and until it shall be the turn of duty of such Asiatic sailors, lascars, or natives, who may remain below to relieve the watch or gang employed on the upper deck ; and in order to enable the Asiatic sailors, lascars, or natives, as aforesaid, to obtain the benefit of this rule or regulation, the master or commander of every such ship or vessel shall divide the Asiatic sailors, lascars, or natives into two watches or gangs accordingly, as the duty of the said ship or vessel may require, and in such manner that a portion of such Asiatic sailors, lascars, or natives forming one watch, or gang, may remain on the upper deck, to perform the duty of the said ship, while the residue of such Asiatic sailors, lascars, and natives, may remain in their berths or lodging places as aforesaid, in the same manner as is usually practised and observed towards European sailors ; and every such ship or vessel as aforesaid, of the burthen of five hundred tons and under, shall be provided by and at the expense of the owner or owners thereof, with one caboose for the purpose of enabling the said Asiatic sailors, lascars, and natives to cook their victuals on board such ship or vessel, according to the manners, habits, and customs of such Asiatic sailors, lascars, or natives respectively, and to be appro-

Healthy and roomy berths properly ventilated to be left for Asiatic crew according to size of vessel.

One Caboose for cooking to be supplied ; vessels exceeding 500 Tons to have two.

riated exclusively to and for their use; and which said caboose shall not be less in length than four feet three inches, or in breadth than three feet two inches, and in height five feet, and every such ship or vessel as aforesaid, exceeding five hundred tons, shall in like manner be furnished with two such cabooses, for the purpose herein aforesaid.

VI. No such ship or vessel shall clear out from any port or places under the Government of the said United Company, or belonging to His Majesty within the limits aforesaid, before the commander thereof shall have delivered to the officer authorized to grant the port clearance, a true list in duplicate of every Asiatic sailor, lascar, or native on board, or intended to be taken on board such ship or vessel, and a true specification of the terms and rate of wages on which such Asiatic sailor, lascar, or native shall have been hired, and also a true list in duplicate, of the tobacco, and quantities and sorts of provisions, and the prices thereof respectively, and of the quantities of water and fuel respectively which shall have been provided for the use of such Asiatic sailors, lascars, and natives, and also a true and correct list in duplicate, of the bedding and clothing, and the prices thereof respectively provided for the use of such Asiatic sailors, lascars, and natives, and also a true list in duplicate, of the quantities, qualities and assortment of medicines provided, and on board of such last mentioned ship or vessel, each part or list as aforesaid, being signed by the commander of the ship or vessel, so delivering the same to the officer authorized to grant a port clearance as aforesaid; and in order that it may be ascertained that such tobacco, provisions, fuel, bedding and clothing are respectively sufficient in quantity, and fit and proper in quality for the use of the said Asiatic sailors, lascars, and natives, during the intended voyage, the owner or owners, or commander of every such ship or vessel, shall deliver samples or musters of all such tobacco, provisions, fuel, bedding and clothing, with the prices thereof respectively, to the Inspecting Officer, or other person or persons who shall or may be appointed by the Government or other principal Officer of the port or place at which such ship or vessel may be, to inspect the same respectively, and such owners or owner or commander, shall from time to time, produce such tobacco, provisions, fuel, bedding and clothing to such Inspecting Officer, or

List of Asiatic Crew to be delivered to the Collector in duplicate before Port Clearance is granted.

Samples of provisions must be submitted to such inspecting officer as Government may appoint to inspect the same.

other person or persons so appointed, as well on board of the said ship or vessel, as before the same shall have been put on board, for such Inspecting Officer, or other person or persons so appointed to inspect and examine the same; respect being had to the convenience of the commander, and the time of lading the said ship or vessel, and the owners or owner, or commander of such ship or vessel as aforesaid, shall permit and suffer such Inspecting Officer, or other person or persons, who shall be appointed in that behalf by the Government, or principal Officer of the port or place in which such ship or vessel may be, to inspect and examine the said ship or vessel, as well below as upon the upper deck, in order to ascertain what accommodations, or berths, or lodging places, may have been provided for the use of such

Inspecting Officer shall be allowed to inspect vessels to ascertain the accommodation allotted to the crew.

Asiatic sailors, lascars, and natives as aforesaid, and whether sufficient space shall have been left to afford healthy and roomy berths or lodging places for such Asiatic sailors, lascars, and natives respectively, in manner herein aforesaid; and also, in order to ascertain whether proper and sufficient accommodations for cooking have been provided, so that such Asiatic sailors, lascars, and natives, may be enabled to cook their victuals on board such ship or vessel, according to their own manners, habits, and customs. And that when such ship or vessel shall so clear out, the officer authorized to grant such port clearance, shall countersign the respective list herein before directed to be delivered to him in duplicate, and return one part of each set of lists to the person in command of such ship or vessel, and that on the arrival of such ship or vessel at the port or place within the said United Kingdom to which such ship or vessel may be bound, or at any other port or place belonging to His Majesty, without the

List of Asiatic crew to be delivered by the master at the port to which the vessel may be bound.

limits of the Charter of the said United Company, to which such ship or vessel may be bound, the person in command of such ship or vessel shall deliver such lists, so countersigned, to the officer authorized to admit such ship, or vessel to entry, and shall also deliver to said last mentioned officer a true list containing the names of every Asiatic sailor, lascar, and native, as aforesaid, not included in the first list countersigned as aforesaid, and who shall have been shipped after the commencement of the voyage of such ship or vessel, or during the progress thereof, with a specification in like manner of the terms and rates

of wages, at which such last mentioned Asiatic sailors, and natives as aforesaid, may have been hired; and also a true and correct statement in writing of any casualties that may have happened to any or either of the said Asiatic sailors, lascars, or natives as aforesaid, who at any time were shipped on such ship or vessel, and of what shall have become of every man comprised in such lists, and who shall not be on board such ship or vessel at the time of her entry into any such port; and also a true and correct account, shewing the bedding and clothing, and quantity of tobacco, which may have been furnished and supplied to each Asiatic sailor, lascar and native, as aforesaid, on board of such ship or vessel during the voyage, and what sum or balance shall be due and owing to each Asiatic sailor, lascar, and native as aforesaid, for his wages at the time of the arrival of such ship or vessel at her consigned port.

VII. The owners or owner of every such ship or vessel, from which any Asiatic sailor, lascar, or native as aforesaid, shall be discharged or landed in any country, other than that from which such Asiatic sailor, lascar, or native as aforesaid, shall have been shipped, or to which he shall belong, shall at the proper costs and charges of such owners or owner, find and provide proper and sufficient lodging, raiment, food, medicines, and if necessary medical and surgical assistance for each and every Asiatic sailor, lascar, or native as aforesaid, who may be so discharged or landed as aforesaid, from the time of the discharge or landing of each and every such Asiatic sailor, lascar, or native as aforesaid, until he shall be able to enter himself on board of some other ship or vessel bound to his own country, and on which he may work his way to the port whence he may have been shipped; provided, that the owners or owner of the ship or vessel bound to the country of such Asiatic sailor, lascar, or native as aforesaid, shall contract to provide such last mentioned Asiatic sailor, lascar, or native as aforesaid, with a proper berth and good and sufficient food, bedding, clothing, medicines, and medical and surgical aid during such voyage to the port or place where such Asiatic sailor, lascar, or native as aforesaid may have been shipped or hired as aforesaid, and in the same manner and subject to the rules and regulations hereinbefore respectively ordained for the accomodation and treatment of Asiatic sailors, lascars, and natives as aforesaid, the whole expense of which

Owners answer-
ble for sending
Asiatic seamen
back to their own
country, when
discharged, and to
maintain them or
be satisfied that
they will be main-
tained until they
arrive there.

contract, if any, to be borne and sustained by the owner or owners of the ship or vessel on which such Asiatic sailor, lascar, or native shall have been shipped within the limits aforesaid, and from which such Asiatic sailor, lascar, or native as aforesaid, shall have been discharged or landed as aforesaid; provided also, that if such last mentioned Asiatic sailor or native shall not be able, either from want of opportunity, from sickness, or from any other cause, within four calendar months from the time of his discharge or landing as aforesaid, to enter himself on board of such ship or vessel bound to his own country or to the port or place where he may have been hired or shipped, in conformity with the contract, and on the terms or conditions hereinbefore mentioned, in any such case the owners or owner of such ship or vessel, from which such last mentioned Asiatic sailor, lascar, or native shall have been discharged or landed as aforesaid, shall find and provide for him a suitable passage to the country, port, or place at which he shall have been hired or shipped, or to which he may belong, with sufficient and proper food, clothing, bedding, medicine, and medical and surgical aid during such passage, and in manner hereinbefore ordained for the accommodation and treatment of such Asiatic sailor, lascar, or native as aforesaid, during the voyage on board the ship or vessel from which he shall have been discharged or landed as aforesaid; and the owners or owner of every such ship or vessel, trading under the authority of this act, who shall contract or agree to carry or convey any Asiatic sailor, lascar, or native as aforesaid, and who shall have been landed or discharged as aforesaid, from any port or place in the United Kingdom, or without the limits aforesaid, to the port or place at which such Asiatic sailor, lascar or native as aforesaid, shall have been hired or shipped, or to which he shall belong, and whether such Asiatic sailor, lascar, or native as aforesaid, shall have entered himself to work his way back as aforesaid, or shall have been sent on board as a passenger, shall be subject to the rules and regulations hereinbefore ordained for the accommodation and treatment of such Asiatic sailors, lascars and natives as aforesaid, during the voyage of the ship or vessel from which he shall have been discharged or landed, so far as the same may be respectively applicable to the character or situation in which such Asiatic sailor, lascar, or native as aforesaid, may have been shipped or embarked, in order to return to the port or place to which he may belong.

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