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PART II.--FORMS

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THE SEA CUSTOMS ACT.

[INDIA ACT VIII, 1878.] (1st April, 1878.)

CHAPTER I.

PRELIMINARY.

- 1-2. * * * *
3. In this Act, unless there be something repugnant in the subject or context,
 - (a) "Chief Customs-authority" means such officer as the President of the Union may appoint in that behalf :
 - (b) "Chief Customs-officer" denotes the Chief Executive Officer of Sea-customs for any port to which this Act applies :

- (c) "Customs-collector" includes every officer of Customs for the time" being in separate charge of a custom-house, or duly authorized to perform all, or any special, duties of an officer so in charge :
- (d) "customs-port " means any place declared under section 11 to be a port for the shipment and landing of goods :
- (e) "foreign port" means any place beyond the limits of the Union of Burma :
- (f) "vessel" includes anything made for the conveyance by water of human beings or property:
- (g) "coasting vessel" denotes any vessel proceeding from one customs-port to another customs-port, whether touching at any "intermediate foreign port or not, or proceeding from or to a customs-port to or from a place declared to be a port under section 12 :
- (h) "master", when used in relation to any vessel, means any personal except a pilot or harbour-master, having command or charge of such vessel :
- (i) "warehousing port " means any customs-port declared under section 14 to be a warehousing port :
- (j) "warehouse" denotes any place appointed or licensed under section 15 or section 16.

4. When any person is expressly or impliedly authorized by the owner of any goods to be his agent in respect of such goods for all or any of the purposes of this Act, and such authorization is approved by the Customs-collector, such person shall, for such purposes, be deemed to be the owner of such goods.

5. Anything which a master is required or empowered to do under this Act may, with the express or implied consent of such master and the approval of the Customs-collector, be done by a ships agent.

CHAPTER II.

APPOINTMENT AND POWERS OF OFFICERS, ETC.

6. The President of the Union may appoint such persons as he thinks fit to be officers of Customs, and to exercise the powers conferred, and perform the duties imposed, by this Act on such officers.

7. The President of the Union may delegate to the Chief Customs-authority any power conferred upon him by section 6, and the Chief Customs-authority may delegate to any officer of Customs any power so delegated to it.

8. At any place for which there is no custom-house the Collector of the district and the officers subordinate to him shall, unless the President of the Union otherwise directs, perform all duties imposed by this Act on a Customs-collector and other officers of Customs.

9. The Chief Customs-authority may from time to time make rules consistent with this Act_

- (a) prescribing and limiting the powers and duties of officers of Customs ;
- (b) regulating the delegation of their duties by such officers ; and
- (c) generally to carry out the provisions of this Act.

10. No Chief Customs-authority or Chief Customs-officer, and no other officer of Customs whom such Chief authority or Chief officer deems it necessary to exempt on grounds of public duty, shall be compelled to serve on any jury or inquest, or as air assessor.

CHAPTER III.

APPOINTMENT OF PORTS, WHARVES, CUSTOM-HOUSES, WAREHOUSES, AND BOARDING AND LANDING STATIONS.

11. The Chief Customs-authority may from time to time, by notification in the Gazette,--
(a) declare the places which alone shall be ports for the shipment and landing of goods;
(b) declare the limits of such ports ;
(c) appoint proper places therein to be wharves for the landing and shipping of goods, or of particular classes of goods ;
(d) declare the limits of any such wharf ;
(e) alter the name of any such port or wharf ; and
(f) declare what shall, for the purposes of this Act, be deemed to be a custom-house, and the limits thereof.

12. The Chief Customs-authority may also from time to time in like manner declare places to be ports for the carrying on of coasting-trade with customs ports, or with any specified customs-port, and for no other purpose.

13. The President of the Union may from time to time direct, by notification in the Gazette, that all goods or any specified class of goods imported from or exported to any foreign port to or from a customs-port shall, with such limitations and on such conditions (if any) as he thinks fit, be treated for any of the purposes of this Act as goods imported from or exported to a customs-port, as the case may be.

14. The Chief Customs-authority may from time to time declare, by Power to notification in the Gazette, that any customs-port shall be a warehousing port for the purposes of this Act.

15. At any warehousing port the Chief Customs-officer may, from time to time, appoint public warehouses wherein dutiable goods may be deposited without payment of duty on the first importation thereof.

16. At any warehousing port the Chief Customs-officer may, from time to time, license private warehouses wherein dutiable goods may be deposited as aforesaid.

Every application for a licence for a private warehouse shall be in writing, and shall be drawn up in such form as is from time to time prescribed by the Chief Customs-officer and shall be signed by the applicant.

Every licence granted under this section may be cancelled on conviction of the licensee of any offence under this Act relating to warehouses, unless it is otherwise provided in the licence, or on the expiration of one month's notice in writing given to the licensee by the Chief Customs-officer.

17. The Chief Customs-officer may from time to time appoint, in or near any customs-port, stations or limits at or within which vessels arriving at or departing from such port shall

bring-to for the boarding or landing of officers of Customs, and may, unless separate provision therefor has been made under the Ports Act, direct at what particular place in any such port vessels, not brought into port by pilots, shall anchor or moor.

CHAPTER IV.

PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

18. No goods specified in the following clauses shall be brought, whether by land or sea, into the Union of Burma :—

- (a) * * * *
- (b) counterfeit coin ; or coin which purports to be current coin but which is not of the established standard in weighs or fineness :
- (c) any obscene book, pamphlet, paper, drawing, painting, representation, figure or article :
- (d) goods having applied thereto a counterfeit trade-mark within the meaning of the Penal Code, or a false trade-description within the meaning of the Merchandise Marks Act :
- (e) goods made or produced beyond the limits of the United Kingdom, India or Pakistan and the Union of Burma and having applied thereto any name or trade-mark being, or purporting to be, the name or trade-mark of any person who is a manufacturer, dealer or trader in the United Kingdom, in India or Pakistan or in the Union of Burma unless--
 - (i) the name or trade-mark is, as to every application thereof, accompanied by a definite indication of the goods having been made or produced in a place beyond the limits of the United Kingdom, India or Pakistan and the Union of Burma; and
 - (ii) the country in which that place is situated is in that indication indicated in letters as large and conspicuous as any letter in the name or trade-mark, and in the same language and character as the name or trade-mark :
- (f) piece-goods, such as are ordinarily sold by length or by the piece, which
 - (i) have not conspicuously stamped in English numerals on each piece the length thereof in standard yards, or in standard yards and a fraction of such a yard, according to the real length of the piece; and
 - (ii) have been manufactured beyond the limits of the Union of Burma; or
 - (iii) having been manufactured within those limits have been manufactured beyond the limits of the Union of Burma in premises which, if they were in the Union of Burma, would be a factory as defined in the Factories Act :
- (g) matches made with white phosphorus.

19. The President of the Union may from time to time, by notification in the Gazette, prohibit or restrict the bringing or taking by sea or by land goods of any specified description into or out of the Union of Burma or any specified part thereof, either generally or from or to any specified country, region, port or place beyond the limits of the Union of Burma.

19A. (1) Before detaining any such goods as are or may be specified Detention in or under section 18 or section 19, as the case may be, or taking any further proceedings with a view to the confiscation thereof under this Act, the Chief Customs-officer or other officer appointed by the Chief Customs-authority in this behalf may require the regulations under this section, whether as to information, security, conditions or other matters, to be complied with, and may

satisfy himself in accordance with those regulations that the goods are such as are prohibited to be imported.

(2) The President of the Union may make regulations, either general or special, respecting the detention and confiscation of goods the importation of which is prohibited, and the conditions, if any, to be fulfilled before such detention and confiscation, and may by such regulations determine the information, notices and security to be given, and the evidence requisite for any of the purposes of this section and the mode of verification of such evidence.

(3) Where there is on any goods a name which is identical with, or a colourable imitation of, the name of a place in the United Kingdom, India or Pakistan or the Union of Burma that name, unless accompanied in equally large and conspicuous letters, and in the same language and character, by the name of the country in which such place is situated, shall be treated for the purposes of sections 18 and 19 as if it were the name of a place in the United Kingdom, India or Pakistan or the Union of Burma.

(4) Such regulations may apply to all goods the importation of which is prohibited by section 18 or under section 19, or different regulations may be made respecting different classes of such goods or of offences in relation to such goods.

(5) The regulations may provide for the informant reimbursing any public officer and the Government all expenses and damages incurred in respect of any detention made on his information, and of any proceedings consequent on such detention.

(6) All regulations under this section shall be published in the Gazette.

CHAPTER V. LEVY OF, AND EXEMPTION FROM, CUSTOMS-DUTIES.

20. Except as hereinafter provided, customs-duties shall be levied such rates as may be prescribed by or under any law¹ for the time being in force, on

- (a) goods imported or exported by sea into or from any customs-port from or to any foreign port ;
- (b) opium, salt or salted fish imported by sea from any customs-port into any other customs-port ;
- (c) goods brought from any foreign port to any customs-port, and, without payment of duty, there transhipped for, or thence carried; to, and imported at, any other customs-port ; and
- (d) goods brought in bond from one customs-port to another.

21. Except as otherwise expressly provided by any law for the time being in force, goods whereof any article liable to duty under this Act forms a part or ingredient shall be chargeable with the full duty which would be payable on such goods if they were entirely composed of such article, or, if composed of more than one article liable to duty, then with the full duty which would be payable on such goods if they were entirely composed of the article charged with the highest rate of duty.

22. The President of the Union may from time to time, by notification in the Gazette, fix, for the purpose of levying duties, tariff-values of any goods exported or imported by sea on which customs-duties are by law imposed and alter any such values fixed by any Tariff Act for the time being in force.

23. The President of the Union may from time to time, by notification in the Gazette, exempt any goods imported into, or exported from, the Union of Burma, or into or from any specified port therein, from the whole or any part of the customs-duties leviable on such goods.

The Chief Customs-authority may, with the previous sanction of the President of the Union, by special order in each case, exempt from the payment of duty, under circumstances of an exceptional nature to be stated in such order, any goods on which customs-duties are leviable.

24. The Customs-collector may, subject to any general rules relating to the landing and shipping of passengers' baggage and the passing of the same through the custom-house which may be made under section 75, pass free of duty any baggage in actual use, and for this purpose may determine, subject to any Such rules, whether any goods shall be treated as baggage in actual use, or as goods subject to duty.

25. If goods produced or manufactured in the Union of Burma be imported into any customs-port from any foreign port, such goods shall be liable to all the duties, conditions and restrictions (if any) to which goods of the like kind and value not so produced or manufactured are liable on the first importation thereof :

Provided that, if such importation takes place within three years after the exportation of such goods, and it is proved to the satisfaction of the Customs-collector that the property in such goods has continued in the person by whom, or on whose account, they were exported, the goods may be admitted without payment of duty.

26. Any goods produced or manufactured in the Union of Burma which have been exported therefrom, and on the exportation of which any drawback of excise has been received, shall on being imported into any customs-port be subjected, unless the Chief Customs-officer in any particular case otherwise directs by special order, to payment of excise duty at the rate to which goods of the like kind and quality are liable at such port.

27. All goods derelict; jetsam; flotsam and wreck, brought or coming into any place in the Union of Burma, shall be subject to the same duties, if any, to which goods of the like kind are for the time being subject on importation at any customs-port, and shall in other respects be dealt with as if they were imported from a foreign port, unless it be shown to the satisfaction of the Customs-collector that such goods are the produce or manufacture of any place from which they are entitled to be admitted duty-free.

28. Provisions and stores produced or manufactured in the Union of Burma, required for use on board of any vessel proceeding to any foreign port, may be shipped free of duty, whether of customs or excise, in such quantities as the Customs-collector determines with reference to the tonnage of the vessel, the numbers of the crew and passengers, and the length of the voyage on which the vessel is about to depart :

Provided that no rum shall be so shipped on any vessel going on a voyage of less than thirty days' probable duration.

¹ See the Tariff Act No. LXXII of 1953.

29. On the importation into, or exportation from, any customs-port of any goods, whether liable to duty or not, the owner of such goods shall, in his bill of entry or shipping bill, as the case may be, state the real value; quantity and description of such goods to the best of his knowledge and belief, and shall subscribe a declaration of the truth of such statement at the foot of such bill.

In case of doubt, the Customs-collector may require any such owner or any other person in possession of any invoice, broker's note, policy of insurance or other document, whereby the real value, quantity or description of any such goods can be ascertained, to produce the same, and to furnish any information relating to such value, quantity or description which it is in his power to furnish. And thereupon such person shall produce such document and furnish s information :

Provided that, if the owner makes and subscribes a declaration before t Customs-collector, to the effect that he is unable, from want of full information to state the real value or contents of any case, package or parcel of goods, the Customs-collector shall permit him, previous to the entry thereof, (1) to op such case, package or parcel, and examine the contents in presence of an officer of Customs, or (2) to deposit such case, package or parcel in a public warehouse appointed under section 15 without warehousing the same, pending the production of such information.

30. For the purposes of this Act the real value shall be deemed to be__
- (a) the wholesale cash price, less trade discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation or exportation, as the case may be, without any abatement or deduction whatever, except (in the case of goods imported) of the amount of ¹ [the sales tax and of] the duties payable on the importation thereof : or
 - (b) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place, without any abatement or deduction except as aforesaid.

31. Goods chargeable with duty upon the value thereof, but for which a specific value is not fixed by law for the purpose of levying duties thereon, shall, without unnecessary delay, be examined by an officer of Customs. If it appears that the real value of such goods is correctly stated in the bill of entry or shipping bill, the goods shall be assessed in accordance therewith.

32. If it appears that such goods are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof as stated in the bill of entry or shipping bill, such officer may detain such goods.

In every such case the detaining officer shall forthwith give notice in writing to the owner of the goods of their detention, and of the value thereof as estimated by him ; and the Customs-collector shall, within two clear working days after such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on payment of duty charged according to the entry of such owner, or to retain the same for the use of Government.

¹ Inserted by Act XVI, 1953.

If the goods be retained for the use of Government, the Customs-collector shall cause the full amount stated in the bill as their real value to be paid to the owner in full satisfaction for such goods in the same manner as if they had been transferred by ordinary sale, and shall, after due notice in the Gazette or some local newspaper, and without unnecessary delay, cause them to be put up to public auction in wholesale lots for cash on delivery.

If the Customs-collector deems the highest offer made at such sale to be inadequate, he may either adjourn the sale to some other day to be notified as aforesaid, or buy in the goods, and without unnecessary delay dispose of them for the benefit of Government.

If the proceeds arising from such sale exceed the sum paid to the owner, together with (in the case of goods imported) the duty to which the goods are liable and all charges incurred by Government in connection with them, a portion not exceeding one-half of the overplus shall, at the discretion of the Chief Officer of Customs, be payable to the officer who detected the undervaluation of the goods.

Nothing in this section shall prevent the Chief Officer of Customs, when he has reason to believe that any such undervaluation was solely the result of accident or error, from permitting the owner of the goods, on his application for that purpose, to amend such entry, on payment of such increased rate of duties on the excess of the amended over the original valuation, or on such other terms as the Chief Officer of Customs may determine.

33. If, on the first examination of any such goods under section 31, the Abatement owner thereof states in writing that such goods are, in consequence of damage sustained before delivery of the bill of entry, of value less than that stated in goods. such bill, the Customs-collector, on being satisfied of the fact, may allow abatement of duty accordingly.

The reduced duty to be levied on such goods may be ascertained by either Reduced of the following methods, at the option of the owner :—

- (a) the real value of such goods may be fixed on appraisalment by an officer of Customs and the duty may be assessed on the value so fixed ; or
- (b) the goods may, after due notice in the Gazette or some local newspaper, be sold by public auction at such time (within thirty days from the date of delivery of the bill of entry), and at such place, as the Customs-collector appoints ; and the duty may be assessed on the gross amount realized by such sale, without any abatement or deduction, except (in the case, of goods imported) of so much as represents the duties payable on the importation thereof.

34. When any goods, the value of which has been fixed by law for the purpose of levying duties thereon, have, before delivery of the bill of entry, deteriorated to the extent of more than one-tenth of their value, the duty on such goods shall, if the owner thereof so desires, be assessed *ad valorem*.

The real value of such goods shall be ascertained as provided in section 33, and the duty shall be assessed thereon.

34A. Where the Customs-collector is satisfied that any goods on which duties are levied on quantity and not on value, and which are of a kind which the President of the Union has, by notification in the Gazette, declared that the provisions of this section shall apply, have before delivery of the bill of entry deteriorated to the extent of more than one-tenth of their value, he may allow an abatement of duty proportionate to the extent of such deterioration.

35. No abatement of duty on account of any deterioration shall be allowed on wine, spirit or beer, or save as provided by section 34A on any other articles on which duties are levied on quantity and not on value.

36. Except as provided in section 94, no amendment of a bill of entry or shipping bill relating to goods assessed for duty on the declared value, quantity or description thereof shall be allowed after such goods have been removed from the custom-house.

37. The rate of duty and the tariff valuation (if any) applicable to any goods imported shall be the rate and valuation in force on the date on which the bill of entry thereof is delivered to the Customs-collector under section 86 :

Provided that, if such goods are warehoused under this Act, the rate and valuation (if any) applicable thereto shall be the rate and valuation in force on the date of the actual removal of such goods from the warehouse in the case of goods delivered out of a warehouse for home consumption, and in the case of goods delivered out of a warehouse for removal under bond to be re-warehoused where the duty is paid on such goods without their being re-warehoused, the rate and valuation (if any) in force on the date on which duty is paid.

Explanation.—A bill of entry shall, for the purposes of this section, be deemed to be delivered when it is first presented to the proper officer of Customs.

38. The rate of duty and tariff-valuation (if any) applicable to any goods exported shall be the rate and valuation in force when a shipping bill of such goods is delivered under section 137 :

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

39. When customs-duties or charges have been short-levied through inadvertence, error, collusion or misconstruction on the part of the officers of Customs, or through mis-statement as to real value, quantity or description on the part of the owner,

or when any such duty or charge, after having been levied, has been, owing to any such cause, erroneously refunded,

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

and the Customs-collector may refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid.

40. No customs-duties or charges which have been paid, and of which repayment, wholly or in part, is claimed in consequence of the same having been paid through inadvertence, error or misconstruction, shall be returned, unless such claim is made within three months from the date of such payment.

41. The Customs-collector may, if he thinks fit, instead of requiring payment of customs-duties and charges due from any mercantile firm or public body, at the time such duties and charges are payable under this Act, keep with such firm or body an account-current of such duties and charges. Such account shall be settled at intervals not exceeding one month, and such firm or body shall make a deposit or furnish security sufficient in the opinion of the Customs-collector to cover the amount which may at any time be due from then in respect of such duties and charges.

CHAPTER VI,

DRAWBACK.

42. When any goods, capable of being easily identified, which have been imported by sea into any customs-port from any foreign port, and upon which duties of customs have been paid on importation, are re-exported by sea from such customs-port to any foreign port, or as provisions or stores for use on board a ship proceeding to a foreign port, seven-eighths, or in the case of silver bullion the whole, of such duties shall, except as otherwise hereinafter provided, be repaid as drawback :

Provided that, in every such case, the goods be identified to the satisfaction of the Customs-collector at such customs-port, and that the re-export be made within two years from the date of importation, as shown by the records of the custom-house, or within such extended term as the Chief Customs-authority or the Chief Customs-officer, on sufficient cause being shown, in any case determines :

Provided further that the Chief Customs-officer shall not extend the term to a period exceeding three years.

43. When any goods, having been charged with import-duty at one customs-port and thence exported to another, are re-exported by sea as afore-said, drawback shall be allowed on such goods as if they had been so re-exported from the former port :

Provided that, in every such case, the goods be identified to the satisfaction of the officer in charge of the custom-house at the port of final exportation, and that such final exportation be made within three years from the on which they were first imported into the Union of Burma.

43A. (1) Notwithstanding anything hereinbefore contained, the repayment of duty as drawback in respect of goods which have been taken into use between importation and re-exportation shall be subject to the provisions the rules made under sub-section (2).

(2) The President of the Union may, subject to the condition of previous publication, from time to time, by notification in the Gazette, make rules in respect of goods which have been taken into use between importation and reexportation,--

- (a) modifying the amount of duty which shall be repaid as drawback on any such goods or class of such goods, or
- (b) prohibiting the repayment of duty as drawback on any such goods, or class of such goods, or
- (c) varying the conditions for the grant of drawback on any such goods or class of such goods by restricting the period after importation within which the goods must be re-exported.

44. A drawback of the whole of the customs-duties shall be allowed on wine and spirit intended for the consumption of any officer of the Burma Navy, on board of any of Government ships in actual service, unless such wine and spirit have been warehoused without payment of duty on the first entry thereof.

The quantity of wine and spirit on which drawback may be so allowed in any one year for the use of such officers shall not exceed the quantities hereinafter allowed for each such officer respectively ; that is to say__

	Gallons
For every Admiral	1,260
Vice-Admiral	1,050

Rear-Admiral .	840
Captain of 1st and 2nd rate	630
Captain of 3 d, 4th and 5th rate	420
Captain of an inferior rate	210
Lieutenant or other Commanding Officer, Marine-officer, Master, Purser or Surgeon	105

45. Every person clearing and claiming drawback for wine or spirit, as provided in section 44, shall state in the shipping bill the name of the officer for whose use such wine or spirit is intended, and of the ship in which he serves, as well as the place and date of the last supply for which drawback was allowed.

All such wine and spirit shall be delivered into the charge of the proper officers of Customs at the port of shipment, to be shipped under their care ; and when the officer commanding the ship has certified the receipt of such wine and spirit into his charge, and any such officer of Customs has certified the shipment, the drawback shall be paid to the person entitled to receive same.

46. The Customs-collector may permit the transfer of any such wine or spirit from one naval officer to another naval officer on board of the same or of any other such vessel, as part of his authorized quantity ;

or may permit the transshipment of any such wine or spirit from one vessel to another for the use of the same naval officer ;

or the re-landing and warehousing of any such wine or spirit for future re-shipment.

The Customs-collector may also receive back the duties for any such wine or spirit, and allow the same to be cleared for home-consumption.

47. Provisions and stores for the use of the Burma Navy or of any officer thereof which are subject to duty may, in like manner, be transferred, transhipped or re-landed and warehoused, free of duty ;

and where duties have been paid on any such provisions or stores required for shipment, drawback of such duties, whether of customs or excise, shall be allowed on receipt of an application in writing from the officer commanding the ship for which they are intended, or from some other officer duly authorized to make such application.

¹48. * * * *

49. The President of the Union may from time to time, by notification in the Gazette

- (a) declare what goods shall, for the purpose of this Chapter, be deemed to be capable of being easily identified ; and
- (b) prohibit the payment of drawback upon the re-exportation of goods or any specified goods or class of goods to any specified foreign port.

¹ Omitted by the Union of Burma (Adaptation of Laws) Order, 1948.

50. Notwithstanding anything hereinbefore contained, no drawback shall be allowed_
- (a) upon goods not included in the export manifest, or
 - (b) where the goods to be exported are of less value than the amount of drawback claimed, or
 - (c) where the claim is for drawback amounting, in respect of any single shipment, to less than five rupees, and the Customs-collector thinks fit to reject it, or
 - (d) on salt, salted fish or opium.
51. No drawback shall be allowed unless the claim to receive such draw-back be made and established at the time of re-export.
- No such payment of drawback shall be made until the vessel carrying the goods has put out to sea, or unless payment be demanded within six months from the date of entry for shipment.
52. Every person, or his duly authorized agent, claiming drawback on any goods duly exported, shall make and subscribe a declaration that such goods have been actually exported, and have not been re-landed and are not intended to be re-landed at any customs-port ; and that such person was at the time of entry outwards and shipment, and continues to be, entitled to drawback thereon.

CHAPTER VII.

ARRIVAL AND DEPARTURE OF VESSELS.

Arrival and Entry of Vessels inwards.

53. The Chief Customs-authority may, by notification in the Gazette, fix a place in any river or port, beyond which no vessel arriving shall pass until a manifest has been delivered to the pilot, officer of Customs or other person duly authorized to receive the same.

If, in any river or port wherein a place has been fixed by the Chief Customs-authority under this section, the master of any vessel arriving remains outside anchors be- or below the place so fixed, such master shall, nevertheless, within twenty-four fix apiat a so hours after the vessel anchors, deliver a manifest to the pilot, officer of Customs or other person authorized to receive the same.

54. If any vessel arrives at any customs-port in which a place has not been so fixed, the master of such vessel shall, within twenty-four hours after such vessel has anchored within the limits of the port, deliver a manifest to the pilot, officer of Customs or other person authorized to receive the same.

55. Every manifest shall be signed by the master, and shall specify all goods imported in such vessel, showing separately all goods (if any) intended to be landed, transhipped or taken on to another port, and all ship's stores intended for consumption in port or on the homeward voyage, and shall contain such further particulars, and be made out in such form, as the Chief Customs-officer may from time to time direct.

The Customs-collector shall permit the master to amend any obvious error in the manifest, or to supply any omission which in the opinion of such Collector results from accident or inadvertence, by furnishing an amended or supplementary manifest,

and may, if he thinks fit, levy thereon such fee as the Chief Customs-officer from time to time directs.

Except as herein provided, no import manifest shall be amended

56. The person receiving a manifest under section 53 or 54 shall countersign the same and enter thereon such particulars as the Chief Customs-officer from time to time directs in this behalf.

57. No vessel arriving in any customs-port shall be allowed to break bulk until a manifest has been delivered as hereinbefore provided ; nor until a copy of such manifest, together with an application for entry of such vessel inwards, has been presented by the master to the Customs-collector, and an order has been given thereon for such entry.

58. The master shall, if required so . to do by the Customs-collector at the time of presenting such application, deliver to the Customs-collector the bill of lading or a copy thereof for every part of the cargo laden on board, and any port-clearance, docket or other paper granted in respect of such vessel at the place from which she is stated to have come, and shall answer all such questions relating to the vessel, cargo, crew and voyage as are put to him by such officer.

The Customs-collector may, if any requisition or question made or put by him under this section is not complied with or answered, refuse to grant such application.

59. Notwithstanding anything contained in section 57, the Customs-collector may grant, prior to receipt of the manifest, and to the entry inwards of the vessel, a special pass permitting bulk to be broken.

The granting of such pass shall be subject to such rules as may from time to time be made by the Chief Customs-authority.

60. Notwithstanding anything contained in section 53, 54, 57 or 58, the Customs-collector may accept from the ship's agent, in lieu of the master, delivery of the manifest or of any other document required by those sections to be delivered by the master.

Entry outwards, Port-clearance and Departure of Vessels.

61. No vessel shall take on board any part of her export cargo, until a written application for entry of such vessel outwards, subscribed by the master of such vessel, has been made to the Customs-collector, or before an order has been given thereon by such officer for such entry.

Every application made under this section shall specify the name, tonnage and national character of the vessel, the name of the master and the name of every place for which cargo is to be shipped.

62. No vessel, whether laden or in ballast, shall depart from any customs-port until a port-clearance has been granted by the Customs-collector or other officer duly authorized to grant the same.

And no pilot shall take charge of any vessel proceeding to sea, unless the master of such vessel produces a port-clearance.

63. Every application for port-clearance shall be made by the master at least twenty-four hours before the intended departure of the vessel.

The master shall at the time of applying for port-clearance--

- (a) deliver to the Customs-collector a manifest in duplicate, in such form as may from time to time be prescribed by the Chief Customs-officer, signed by such master, specifying all goods to be exported in the vessel and showing separately all goods and stores entered in the import manifest, and not landed or consumed on board or transhipped ;
- (b) deliver to the Customs-collector such shipping bills or other documents as such Customs-collector acting under the general instructions of such Chief Customs-officer requires ; and
- (c) answer to the proper officer of Customs such questions touching the departure and destination of the vessel as are demanded of him.

The provisions of section 55 relating to the amendment of import manifests shall, *mutatis mutandis*, apply also to export manifests delivered under this section.

64. The Customs-collector may refuse port-clearance to any vessel until--

- (a) the provisions of section 63 are complied with ;
- (b) all port-dues and other charges and penalties due by such vessel, or by the owner or master thereof, and all duties payable in respect of any goods shipped therein, have been duly paid, or their payment secured by such guarantee, or by deposit at such rate, as such Customs-collector directs ;
- (c) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that he will be liable for any penalty imposed under section 167, No. 17, and furnishes security for the discharge of the same ;
- (d) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that such agent is answerable for the discharge of all claims for damage or short delivery which may be established by the owner of any goods comprised in the import cargo in respect of such goods.

A ship's agent delivering a declaration under clause (c) of this section shall be liable to all penalties which might be imposed on the master under section 167, No. 17, and a ship's agent delivering a declaration under clause (d) of this section shall be bound to discharge all claims referred to in such declaration.

65. When the Customs-collector is satisfied that the provisions of section 63, and if necessary of clauses (b) and (c) and (d) of section 64, have been complied with, he shall grant a port-clearance to the master, and shall return at the same time to such master one copy of the manifest duly countersigned by the proper officer of Customs.

66. Notwithstanding anything contained in sections 64 and 65, the Customs-collector may (subject to such rules as the Chief Customs-authority may from time to time prescribe) grant a port-clearance to the master when the ship's agent furnishes such security as the Customs-collector deems sufficient for duly delivering, within five days from the date of such grant, the manifest and other documents specified in section 63.

CHAPTER VIII.

GENERAL PROVISIONS AFFECTING VESSELS IN PORT.

67. The Customs-collector at any customs-port may at any time depute at his discretion one or more officers of Customs to board any vessel in or arriving at such port.

Every officer of Customs so sent shall remain on board of such vessel by day and by night unless or until the Customs-collector otherwise orders.

68. Whenever an officer of Customs is so deputed on board of any vessel, the master of such vessel shall be bound to receive on board such officer, and one servant of such officer, and to provide such officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board.

69. Every officer of Customs so deputed shall have free access to every part of the vessel, and may fasten down any hatchway or entrance to the hold and mark any goods before landing, and lock up, seal, mark or otherwise secure any goods on board of such vessel.

If any box, place or closed receptacle in any such vessel be locked, and the key be withheld, such officer shall report the same to the Customs-collector, who may thereupon issue to the officer on board, or to any other officer under his authority, a written order to search.

On production of such order, the officer bearing the same may require that any such box, place or closed receptacle be opened in his presence ; and, if it be not opened upon his requisition, he may break open the same.

70. Unless with the written permission of the Customs-collector or accordance with a general permission granted under section 74, no goods of than passengers' baggage, or ballast urgently required to be shipped for t vessel's safety, shall be shipped or water-borne to be shipped or discharge from any vessel in any customs-port, except in the presence of an officer of Customs.

71. When an officer of Customs is deputed under section 67 to remain on board a vessel the tonnage of which does not exceed six hundred tons, a period of thirty working days, reckoned from the date on which he boards such vessel, or such additional period as the Customs-collector directs, shall be allowed for the discharge of import-cargo and the shipment of export-cargo on board of such vessel.

One additional day shall, in like manner, be allowed for every fifty tons in excess of six hundred.

No charge shall be made for the services of a single officer of Customs for such allowed number of working days, or for the services of several such officers (if available) for respective periods not exceeding in the aggregate such allowed number of working days.

If the period occupied in the discharge and shipment of cargo be in excess of thirty working days, together with the additional period (if any) allowed under this section, the vessel shall be charged with the expense of the officer of Customs at a rate not exceeding five rupees per diem (Sundays and holidays excepted) for such excess period.

In calculating any period allowed, or any charge made under this section, the period (if any) during which a vessel, after the completion of the discharge of import-cargo, and before commencing the shipment of export-cargo, is laid up by the withdrawal of the officer of Customs, upon application from the master, shall be deducted.

72. Except with the written permission of the Customs-collector, no goods, other than passengers' baggage, shall in any customs-port be discharged from any vessel, or be shipped or water-borne to be shipped, _

- (a) on any Sunday or on any holiday or day on which the discharge or shipping of cargo, as the case may be, is prohibited by the Chief Customs-authority ;
- (b) on any day, except between such hours as such authority from time to time appoints by notification in the Gazette.

73. No goods shall in any customs-port be landed at any place other than a wharf or other place duly appointed for that purpose, and

unless with the written permission of the Customs-collector, or when a general permission has been granted under section 74, no goods shall in any customs-port be shipped or water-borne to be shipped from any place other than a wharf or other place duly appointed for that purpose.

74. Notwithstanding anything contained in section 70 or 73, the Chief Customs-authority may, by notification in the Gazette, give general permission for goods to be shipped or water-borne to be shipped in any customs-port and 73. from all or any places not duly appointed as wharves, and without the presence or authority of an officer of Customs.

75. The Chief Customs-authority may from time to time make rules Power to for the landing and shipping of passengers' baggage and the passing of the regarding ^s same through the custom-house, and for the landing, shipping and clearing of baggage and parcels forwarded by Government or other mails, or by other regular packets mails. and passenger-vessels.

When any baggage or parcels is or are made over to an officer of Landing-Customs for the purpose of being landed, a fee of such amount as the Chief fees. Customs-authority from time to time directs shall be chargeable thereon, as compensation for the expense and trouble incurred in landing and depositing the same in the custom-house.

76. When any goods are water-borne for the purpose of being landed Boat-note. from any vessel and warehoused or cleared for home consumption, or of being shipped for exportation on board of any vessel, there shall be sent, with each boatload or other separate despatch, a boat-note specifying the number of packages so sent and the marks and numbers or other description thereof.

Each boat-note for goods to be landed shall be signed by an officer of the vessel, and likewise by the officer of Customs on board, if any such officer be on board, and shall be delivered on arrival to any officer of Customs authorized to receive the same.

Each boat-note for goods to be shipped shall be signed by the proper officer of Customs, and, if an officer of Customs is on board of the vessel on which such goods are to be shipped, shall be delivered to such officer. If no such officer be on board, every such boat-note shall be delivered to the master of the vessel, or to an officer of the vessel appointed by him to receive it.

The officer of Customs who receives .any boat-note of goods landed and the officer of Customs, master or other officer, as the case may be, who receives any boat-note of goods shipped, shall sign the same and note thereon such particulars as the Chief Customs-officer may from time to time direct.

The Chief Customs-authority may from time to time, by notification in the Gazette, suspend the operation of this section in any customs-port or part thereof.

77. All goods water-borne for the purpose of being landed or shipped shall be landed or shipped without any unnecessary delay.

78. Except in cases of imminent danger, no goods discharged into loaded in any boat for the purpose of being landed or shipped shall transhipped into any other boat without the permission of an officer Customs.

79. The Chief Customs-authority may declare with regard to customs-port, by notification in the Gazette, that, after a date therein specified, no boat not duly licensed and registered shall be allowed to ply as a car boat for the landing and shipping of merchandise within the limits of s port.

80. The Customs-collector may, whenever he thinks fit, require that goods stowed in bulk, and brought by sea or intended for exportation, shall. be weighed or measured on board ship before landing or after shipment, a may levy duty according to the result of such weighing or measurement.

In any port with regard to which such notification has been issued, the Chief Officer of Customs or other officer whom the Chief Customs-authority appoints in this behalf may, subject to such rules and on payment of s fees as the Chief Customs-authority from time to time prescribes notification in the Gazette, issue licences for and register cargo-boats. Su officer may also, subject to rules so prescribed, cancel any licence so issued.

CHAPTER IX.

OF DISCHARGE OF CARGO AND ENTRY INWARDS OF GOODS.

81. When an order for entry inwards of any vessel which has arrived in any Customs-port or a special pass permitting such vessel to break bulk has been given, the discharge of the cargo of such vessel may be proceeded with.

82. Except as otherwise provided in this Act, no goods shall be allowed to leave any such vessel, unless they are entered in the original manifest of such vessel, or in an amended or supplementary manifest received under section 55.

83. If the owner of any goods (except such as have been shown in the import-manifest as not to be landed) does not land such goods within such period as is specified in the bill of lading of such goods, or, if no period is so specified, within such number of working days, not exceeding fifteen, after the entry of the vessel importing the same, as the Chief Customs-authority from time to time appoints by notification in the Gazette, or

if the cargo of any vessel, with the exception of only a small quantity of goods, has been discharged previously to the expiration of the period so specified or appointed, as the case may be

the master of such vessel or, on his application, the proper officer of Customs, may then carry such goods to the custom-house, there to remain for entry.

The Customs-collector shall thereupon take charge of, and grant receipts for, such goods ;•

and if notice in writing has been given by the master that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, the Customs-collector shall hold such goods until he receives notice in writing that the said charges are paid.

84. At any time after the arrival of any vessel the Customs-collector may, with the consent of the master of such vessel, cause any small package or parcel of goods to be carried to the custom-house, there to remain for entry, in charge of the officers of Customs, during the remainder of the working days allowed under this Act for the landing of such package or parcel.

If any package or parcel so carried to the custom-house remains unclaimed on the expiration of the number of working days so allowed for its landing, or at the time of the clearance outwards of the vessel from which it was landed, the master may give such notice as is provided in section 83, and the officer in charge of the custom-house shall thereupon hold such package or parcel as provided in that section.

85. Notwithstanding anything contained in sections 83 and 84, the Customs-collector in any customs-port to which the Chief Customs-authority, by notification in the Gazette, declares this section to be applicable, may permit the master of any vessel, immediately on receipt of an order under section 57 or a special pass under section 59, to discharge the cargo of such vessel or any portion thereof into the custody of the ship's agents, if willing to receive the same, for the purpose of landing the same forthwith__

(a) at the custom-house or any specified landing-place or wharf ; or

(b) at any landing-place or wharf belonging to any Port Commissioners, Port Trust or other public body or company.

Any ship's agent so receiving such cargo or portion shall be bound to discharge all claims for damage or short delivery which may be established in respect of the same by the owner thereof, and shall be entitled to recover from such owner his charges for service rendered, but not for commission or the like, where any agent for the landing of such cargo or portion has been previously appointed by the owner and such appointment is unrevoked.

The Customs-collector shall take charge of all goods discharged under clause (a) of this section, and otherwise proceed in relation thereto as provided in sections 83 and 88.

A public body or company at whose landing place or wharf any goods are discharged under clause (b) of this section shall not permit the same to be removed without an order in writing from the Customs-collector.

86. The owner of any goods imported shall, on the landing thereof from the importing ship, make entry of such goods for home consumption or warehousing by delivering to the Customs-collector a bill of entry thereof in duplicate, in such form and containing such particulars, in addition to the particulars specified in section 29, as may, from time to time, be prescribed by the Chief Customs-officer.

The particulars of such entry shall correspond with the particulars given of the same goods in the manifest of the ship.

87. On the delivery of such bill the duty (if any) leviable on such goods shall be assessed, and the owner of such goods may then proceed to clear the same for home consumption, or warehouse them, subject to the provisions hereinafter contained.

88. If any goods are not entered and cleared for home consumption or warehoused within four months from the date of entry of the vessel, such goods may, after due notice to the owner, if his address can be ascertained, and in the Gazette, be sold by public auction, and the proceeds thereof shall be applied, first, to the payment of freight, primage and general average, if the goods are held by the Customs-collector

subject to such charges under notice given under section 83, 84 or 85, next to the payment of the duties which would be leviable on such goods if they were then cleared for home consumption, and next to the payment of the other charges (if any) payable to the Customs-collector in respect of the same.

The surplus, if any, shall be paid to the owner of the goods, on his application for the same : Provided that such application be made within one year from the sale of the goods, or that sufficient cause be shown for not making it within such period.

If any goods of which the Customs-collector has taken charge under section 83, 84 or 85 be of a perishable nature, the Customs-collector may at any time direct the sale thereof, and shall apply the proceeds in like manner :

Provided that, where any goods liable to be sold under this section are arms, ammunition or military stores, they may be sold or otherwise disposed of at such place (whether within or without the Union of Burma), and in such manner, as the Chief Customs-authority may, with the concurrence of the President of the Union, direct :

Provided also that nothing in this section shall authorize the removal for home consumption of any dutiable goods without payment of duties thereon,

CHAPTER X.

OF CLEARANCE OF GOODS FOR HOME CONSUMPTION.

89. When the owner of any goods entered for home consumption, and (if such goods be liable to duty) assessed under section 87, has paid the import-duty (if any) assessed on such goods and any charges payable under this Act in respect of the same, the Customs-officer may make an order clearing the same, and such order shall be sufficient authority for the removal of such goods by the owner.

CHAPTER XI.

WAREHOUSING.

Of the Admission of Goods into a Warehouse.

90. When any dutiable goods have been entered for warehousing and Application assessed under section 87, the owner of such goods may apply for leave to to ware-deposit the same in any warehouse appointed or licensed under this Act. house.

91. Every such application shall be in writing signed by the applicant, Form of and shall be in such form as is from time to time prescribed by the Chief Customs-authority.

92. When any such application has been made in respect of any goods, the owner of the goods to which it relates shall execute a bond, binding himself, in a penalty of twice the amount of duty assessed under section 87 on such goods, -

- (a) to observe all rules prescribed by this Act in respect of such goods ;
- (b) to pay, on demand, all duties, rent and charges claimable on account of such goods under this Act, together with interest on the same from the date of demand at such rate not exceeding six per cent per annum as is for the time being fixed by the Chief Customs-authority ; and
- (c) to discharge all penalties incurred for violation of the provisions of this Act in respect of such goods.

Every such bond shall be in the form marked A hereto annexed, or, when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the Chief Customs-authority,

and shall relate to the cargo or portion of the cargo of one vessel only.

93. When the provisions of sections 91 and 92 have been complied with in respect of any goods, such goods shall be forwarded in charge of an officer of Customs to the warehouse in which they are to be deposited.

A pass shall be sent with the goods specifying the name of the importing vessel and of the bonder, the marks, numbers and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited.

94. On receipt of the goods, the pass shall be examined by the warehousekeeper, and shall be returned to the Customs-collector.

No package, butt, cask or hogshead shall be admitted into any warehouse unless it bears the marks and numbers specified in, and otherwise corresponds with, the pass for its admission.

If the goods be found to correspond with the pass, the warehouse-keeper shall certify to that effect on the pass, and the warehousing of such goods shall be deemed to have been completed.

If the goods do not so correspond, the fact shall be reported by the warehouse-keeper for the orders of the Customs-collector, and the goods shall either be returned to the custom-house in charge of an officer of Customs, or kept in deposit pending such orders, as the warehouse-keeper deems most convenient.

If the quantity or value of any goods has been erroneously stated in the bill of entry, the error may be rectified at any time before the warehousing of the goods is completed, and not subsequently.

95. Except as provided in section 100, all goods shall be warehoused in the packages, butts, casks or hogsheads in which they have been imported.

96. Whenever any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper shall deliver a warrant signed by him as such to the person lodging the goods.

Such warrant shall be in the form B hereto annexed, and shall be transferable by endorsement ; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

The Chief Customs-authority may, by notification in the Gazette, exempt salt and salted fish from the operation of this section, and may in like manner cancel such exemption.

Rules relating to Goods in a Warehouse.

97. The Customs-collector, or any officer deputed by him for the purpose, shall have access to any private warehouse licensed under this Act.

98. The Customs-collector, may at any time by order in writing direct that any goods or packages lodged in any warehouse shall be opened, weighed or otherwise examined ;

and, after goods have been so opened or examined, may cause the same to be sealed or marked in such manner as he thinks fit.

When any goods have been so sealed and marked after examination, they shall not be again opened without the permission of the Customs-collector ; and, when any such goods have been opened with such permission, the packages shall, if he thinks fit, be again sealed or marked as before.

99. Any owner of goods lodged in a warehouse shall, at any time within the hours of business, have access to his goods in presence of an officer of Customs, and an officer of Customs shall, upon application for the purpose being made in writing to the Customs-collector, be deputed to accompany such owner.

When an officer of Customs is specially employed to accompany such owner, a sum sufficient to meet the expense thereby incurred shall, if the Customs-collector so require, be paid by such owner to the Customs-collector, and such sum shall, if the Customs-collector so direct, be paid in advance.

100. With the sanction of the Customs-collector, and after such notice given, and under such rules and conditions as the Chief Customs-authority from time to time prescribes, any owner of goods may, either before or after warehousing the same,—

- (a) sort, separate, pack and repack the goods, and make such alterations therein as may be necessary for the preservation, sale, shipment or disposal thereof (such goods to be repacked _in the packages in which they were imported, or in such other packages as the Customs-collector permits) ;
- (b) fill up any casks of wine, spirit or beer from any casks of the same secured in the same warehouse ;
- (c) mix any wines or spirit of the same sort secured in the same warehouse, erasing from the casks all import brands, unless the whole of the wine or spirit so mixed be of the same brand ;
- (d) bottle-off wine or spirit from any casks ;
- (e) take such samples of goods as may be allowed by the Customs-collector with or without entry for home consumption, and with or without payment of duty, except such as may eventually become payable on a deficiency of the original quantity.

After any such goods have been so separated and repacked in proper or approved packages, the Customs-collector may, at the request of the owner of such goods, cause or permit any refused, damaged or surplus goods remaining after such separation or repacking (or, at the like request, any goods which may not be worth the duty) to be destroyed, and may remit the duty payable thereon.

101. If goods be lodged in a public warehouse, the owner shall pay monthly, on receiving a bill or written demand for the same from the Customs collector or other officer deputed by him in that behalf,, rent and warehouse- dues. dues at such rates as the Chief Customs-officer may fix.

A table of the rates of rent and warehouse-dues so fixed shall be placed in a conspicuous part of such warehouse.

If any bill for rent or warehouse-dues presented under this section' not discharged within ten days from the date of presentation, the Customs collector may, in the discharge of such demand (any transfer or assign ment of the goods notwithstanding) cause to be sold by public auction after due notice in the Gazette, such sufficient portion of the goods as he may select.

Out of the proceeds of such sale, the Customs-collector shall first satisfy the demand for the discharge of which the sale was ordered and shall then pay over the surplus (if any) to the owner of the goods :

Provided that the application for such surplus be made within one year from the date of the sale of the goods or that sufficient cause be shown for not making it within such period.

102. No warehoused goods shall be taken out of any warehouse, except on clearance for home consumption or shipment, or for removal to another warehouse, or as otherwise provided by this Act.

103. Any goods warehoused may be left in the warehouse in which they are deposited, or in any warehouse to which they may in manner hereinafter provided be removed, till the expiry of three years after the date of the bond executed in relation to such goods under section 92. The owner of any goods remaining in a warehouse on the expiry of such period shall clear the same for home consumption or shipment in manner hereinafter provided :

Provided that when the licence for any private warehouse is cancelled, and the Customs-collector gives notice of such cancelment to the owner of any goods deposited in such warehouse, such owner shall in manner hereinafter provided, and within seven days from the date on which such notice is given, remove such goods to another warehouse or clear them for home consumption or shipment.

Of the Removal of Goods from one Warehouse to another.

104. Any owner of goods warehoused under this Act may, at any time within three years from the date of the bond executed in respect of such goods under section 92, and with the permission of the Chief Customs-officer, and on such conditions and after giving such security (if any) as such officer directs, remove goods from one warehouse to another warehouse in the same port.

When any owner desires so to remove any goods, he shall apply for permission to do so in such form as the Chief Customs-officer from time to time prescribes.

105. Any owner of goods warehoused at any warehousing port may, from time to time, within the said period of three years, remove the same by sea or by inland carriage, in order to be re-warehoused at any other warehousing port.

When any owner desires so to remove any goods for such purpose, he shall apply to the Chief Customs-officer, stating the particulars of the goods to be removed, and the name of the port to which it is intended that they shall be removed, together with such other particulars, and in such manner and form, as the Chief Customs-officer from time to time prescribes.

106. When permission is granted for the removal of any goods from one warehousing port to another under section 105, an account containing the particulars thereof shall be transmitted by the proper officer of the port of removal to the proper officer of the port of destination ;

and the person requiring the removal shall before such removal enter into a bond, with one sufficient surety, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the port of destination within such time as the Chief Customs-officer directs.

Such bond may be taken by the proper officer either at the port of removal or at the port of destination as best suits the convenience of the owner.

If such bond is taken at the port of destination, a certificate thereof, signed by the proper officer of such port, shall, at the time of the removal of such goods, be produced to the proper officer at the port of removal ; and such bond shall not be discharged unless such goods are produced to the proper officer, and duly re-warehoused at the port of destination within the time allowed for such removal, or are otherwise accounted for to the satisfaction of such officer ; nor until the full duty due upon any deficiency of such goods, not so accounted for, has been paid.

107. The Chief Customs-officer may permit any person desirous of removing warehoused goods to enter into a general bond, with such sureties, in such amount, and under such conditions, as the Chief Customs-officer approves, for the removal, from time to time, of any goods from one warehouse to another, either in the same or in a different port, and for the due arrival and re-warehousing of such goods at the port of destination within such time as such officer directs.

108. Upon the arrival of warehoused goods at the port of destination, they shall be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules are applicable, which regulate the entry and warehousing of such last-mentioned goods.

109. Every bond executed under section 92 in respect of any goods shall, unless the Chief Officer of Customs in any case deems a fresh bond to be necessary, continue in force, notwithstanding the subsequent removal of such goods to another warehouse or warehousing port.

110. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92 in respect of such goods, clear such goods for home consumption by paying (a) the duty assessed on such goods under section 87, or, where the duty on such goods is altered under the provisions hereinafter contained, such altered duty ; and (b) all rent, penalties, interest and other charges payable to the Customs-collector in respect of such goods.

111. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92 in respect of such goods clear such goods for shipment to a foreign port on payment of all rent, penalties, interest and other charges payable as aforesaid and without payment of import-duty on the same

Provided that the President of the Union may prohibit the shipment for exportation to any specified foreign port of warehoused goods in respect of which payment of drawback or transshipment has been prohibited under section 49 or 134 respectively.

112. Provisions and stores warehoused at the time of importation may, within the said period of three years, be shipped without payment of duty for use on board of any vessel proceeding to a foreign port.

113. Application to clear goods from any warehouse for home consumption or for shipment shall be made in such form as the Chief Customs-officer from time to time prescribes.

Such application shall ordinarily be made to the Customs-collector at least twenty-four hours before it is intended so to clear such goods.

114. If any goods upon which duties are leviable ad valorem or on a tariff valuation receive damage through unavoidable accident after they have been entered for warehousing and assessed under section 87, and before they are cleared for home consumption, they shall, if the owner so desires, be re-assessed for duty according to their actual value, and a new bond for the same may, at the option of the owner, be executed for the unexpired term of warehousing.

115. If, after any goods entered for warehousing have been assessed under section 87, any alteration is made in the duty leviable upon such goods or in the tariff-valuation (if any) applicable thereto, such goods shall be re-assessed in accordance with such alteration.

116. If it appear at the time of clearing any wine, spirit, beer or salt from any warehouse for home consumption that there exists a deficiency not otherwise accounted for to the satisfaction of the Customs-collector, an allowance on account of ullage and wastage shall be made in adjusting the duties thereon, as follows (namely) :-

- (a) upon wine, spirit and beer in cask to an extent not exceeding the rates specified below, or such other rates as may, from time to time, be prescribed in this behalf by the Chief Customs-authority and notified in the Gazette :

For any time not exceeding	6 months, 2½ per cent.
exceeding 6 months and not exceeding	12 months, 5 per cent.
exceeding 12 months and not exceeding	18 months, 7½ per cent.
exceeding 18 months and not exceeding	2 years, 10 per cent.
exceeding 2 years and not exceeding	3 years, 12 per cent.

- (b) in the case of salt warehoused in a public warehouse, only the amount actually cleared shall be charged with customs-duties :
- (c) in the case of salt warehoused in a private warehouse, wastage shall be allowed at such rate as may be prescribed from time to time by the Chief Customs-authority and notified in the Gazette.

117. When any wine, spirit, beer or salt lodged in a warehouse is found to be deficient at the time of the delivery therefrom, and such deficiency is proved to be due solely to ullage or wastage, the Chief Customs-officer may direct, in respect of any such article, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in section 116.

Of the Forfeiture and Discharge of the Bond.

118. If any warehoused goods are removed from the warehouse in contravention of section 102 ; or

if any such goods have not been removed from the warehouse at the expiration of the time during which such goods are permitted by section 103 to remain in such warehouse ; or

if any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home consumption or shipment, or removed under this Act, are lost: or destroyed otherwise than as provided in section 100 or as mentioned in section 122, or are not accounted for to the satisfaction of the Customs-collector ; or

if any such goods have been taken under section 100 as samples without payment of duty ;

the Customs-collector may thereupon demand, and the owner of such goods shall forthwith pay, the full amount of duty chargeable on account of such goods, together with all rent, penalties, interest and other charges payable to the Customs-collector on account of the same.

119. If any owner fails to pay any sum so demanded, the Custom collector may forthwith either proceed upon the bond executed under sec 92, or cause such portion as he thinks fit of the goods (if any) in the warehouse on account of which the amount is due to be detained with a view to recovery of the demand ;

and if the demand be not discharged within ten days from the date such detention (due notice thereof being given to the owner), the goods detained may be sold by public auction duly advertised in the Gazette.

The net proceeds of any sale so made of goods so detained shall be written off upon the bond in discharge thereof to the amount received, and if an surplus be obtained from such sale, beyond the amount of the demand, such surplus shall be paid to the owner of the goods : Provided that application for the same be made within one year from the sale, or that sufficient cause be shown for not making the application within such period.

No transfer or assignment of the goods shall prevent the Customs' collector from proceeding against such goods in the manner above provided for any amount due thereon.

120. When any warehoused goods are taken out of any warehouse, the Customs-collector shall cause the fact to be noted on the back of the bond.

Every note so made shall specify the quantity and description of such goods, the purposes for which they have been removed, the date of removal, the name of the person removing them, the number and date of the shipping bill under which they have been taken away if removed for exportation by sea or of the bill of entry if removed for home consumption, and the amount of duty paid. (if any).

121. A register shall be kept of all bonds entered into for customs-duties on warehoused goods, and entry shall be made in such register of all particulars required by section 120 to be specified.

When such register shows that the whole of the goods covered by any bond have been cleared for home consumption or shipment, or otherwise duly accounted for, and when all amounts due on account of such goods have been paid, the Customs-collector shall cancel such bond as discharged in full, and shall on demand deliver it, so cancelled, to the person who has executed or who is entitled to receive it.

Miscellaneous.

122. If any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home consumption are lost or destroyed by unavoidable accident or delay, the Chief Customs-officer may in his discretion remit the duties due thereon:

Provided that, if any such goods be so lost or destroyed in a private warehouse, notice thereof be given to the Customs-collector within forty eight hours after the discovery of such loss or destruction.

123. The warehouse-keeper in respect of goods lodged in a public warehouse, and the licensee in respect of goods lodged in a private warehouse, shall be responsible for their due

reception therein and delivery therefrom, keeper and for their safe custody while deposited therein, according to the quantity, weight or gauge reported by the Custom-house officer who has assessed such goods, allowance being made, it necessary, for ullage and wastage as provided in sections 116 and 117 :

Provided that no owner of goods shall be entitled to claim from the Compensa-Customs-collector, or from any keeper of a public warehouse, compensation for t_oi_oi gory ss any loss or damage occurring to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it be proved that such loss or damage was occasioned by the wilful act or neglect of the warehouse-keeper or of an officer of Customs.

124. Every public warehouse shall be - under the lock and key of a warehouse-keeper appointed by the Chief Officer of Customs.

125. The Chief Customs-officer may from time to time determine in what division of any public warehouse, and in what manner, and on what terms, any goods may be deposited, and what sort of goods may be deposited in any such warehouse.

126. The expenses of carriage, packing and stowage of goods on their reception into or removal from a public warehouse shall, if paid by the Customs-collector or by the warehouse-keeper, be chargeable on the goods and be defrayed by, and recoverable from, the owner, in the manner provided in section 119.

127. * * * *

CHAPTER XII. TRANSHIPMENT.

128. In the ports of Rangoon, Moulmein, Akyab, and such other ports as the Chief Customs-authority may from time to time, by notification in the Gazette, direct in this behalf, the Customs-collector may, on application by the owner of any goods imported into such port, and specially and distinctly manifested at the time of importation as for transhipment to some other customs or foreign port, grant leave to tranship the same without payment of the duty (if any) leviable at the port of transhipment, and without any security or bond for the due arrival and entry of the goods at the port of destination.

In any customs-port other than a port in which the preceding clause m for the time being be in force, the Customs-collector may, on application the owner of any goods so imported and manifested, grant leave for transhipment without payment of the duty (if any) leviable at such port : Provided that, where the goods so transhipped are dutiable, and are to be removed some other customs-port, the applicant shall enter into a bond, with sue security as may be required of him, in a sum equal at least to the duty chargeable on such goods, for the due arrival and entry thereof at the port of destination within such time as such Customs-collector directs.

129. An officer of Customs shall, in every case, be deputed free of charge to superintend the removal of transhipped goods from vessel to vessel.

130. The powers conferred on the Customs-collector by section 128 shall be exercised, and the transhipment shall be performed, subject to such rules as may from time to time be made by the Chief Customs-authority.

No rules made under this section shall come into force until after the expiry of such reasonable time from the date of the publication of the same as the Chief Customs-authority may in each case appoint in this behalf.

131. All goods transhipped under the second clause of section 128 for removal to a customs-port shall, on their arrival at such port, be entered in like manner as goods are entered on the first importation thereof, and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry of such last-mentioned goods.

132. If two or more vessels belonging wholly or in part to the same owner be at any customs-port at the same time, any provisions and stores in use or ordinarily shipped for use on board may, at the discretion of the Customs-collector, be transhipped from one such vessel to any other such vessel without payment of import-duty.

133. A transhipment-fee on any goods or class of goods transhipped under this Act may be levied at such rates, on each bale or package, or according to weight, measurement, quantity or number, and under such rules, as the Chief Customs-authority may from time to time, by notification in the Gazette, prescribe for each port.

134. The President of the Union may from time to time, by notification in the Gazette, prohibit, at any specified port or at all ports, the transhipment of any specified class of goods, generally or when destined for any specified ports, or prescribe any special mode of transhipping any specified class of goods.

135. Except as provided in this Act, no goods shall be transhipped at any port or place in the Union of Burma.

CHAPTER XIII.

EXPORTATION OR SHIPMENT AND RE-LANDING.

136. Except with the written permission of the Customs-collector, no goods, other than passengers' baggage, or ballast urgently required for a vessel's safety, shall be shipped or water-borne to be shipped in any vessel in a customs-port until an order has been obtained under section 61 for entry outwards of such vessel.

When such order has been obtained, the export-cargo of such vessel may be shipped, subject to the provisions next hereinafter contained.

137. No goods, except passengers' baggage, shall be shipped or water-borne to be shipped for exportation until_

- (a) the owner has delivered to the Customs-collector, or other proper officer, a shipping bill of such goods in duplicate, in such form and containing such particulars in addition to those specified in section 29 as may from time to time be prescribed by the Chief Customs-officer ;
- (b) such owner has paid the duties (if any) payable on such goods ; and
- (c) such bill has been passed by the Customs-collector :

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

138. Before any warehoused goods or goods subject to excise-duties, or goods entitled to drawback of customs-duties on exportation, or goods exportable only under particular rules or restrictions, are permitted to be exported, the owner shall, if required so to do, give security by bond in such sum, not exceeding twice the duty leviable on such goods, as the Customs-collector directs, with one sufficient surety, that such goods shall be duly shipped, exported and landed at the place for which they are entered outwards, or shall be otherwise accounted for to the satisfaction of such officer.

139. When goods are cleared for shipment on a shipping bill presented after port-clearance has been granted, the Customs-collector may, if he thinks fit, levy, in addition to any duty to which such goods are ordinarily liable, a charge not exceeding -

- (a) in the case of goods liable to duties on fixed tariff-valuations, one per cent. on the tariff-value ;
- (b) in the case of all other goods, one per cent. on the market-value.

Nothing in this section shall apply to any shipment of treasure or opium.

140. If any goods mentioned in a shipping bill or manifest be not shipped, or be shipped and afterwards re-landed, the owner shall, before the expiration of five clear working days after the vessel on which such goods were intended to be shipped, or from which they were re-landed, has left the port, give information of such short-shipment or re-landing to the Customs-collector.

Upon an application being made to the Customs-collector, any duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be refunded to the person on whose behalf such duty was paid: Provided that no such refund shall be allowed unless information has been given as above required.

141. If, after having cleared from any customs-port, any vessel, without having discharged her cargo, returns to such port, or puts into any other customs-port, any owner of goods in such vessel, if he desires to land or tranship the same or any portion thereof for re-export, may, with the consent of the master, apply to the Customs-collector in that behalf.

The Customs-collector, if he grants the application, shall thereupon send an officer of Customs to watch the vessel, and to take charge of such goods during such re-landing or transhipment.

Such goods 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 they are lodged and remain, until the time of re-export, under the custody of an officer of customs in a place appointed by the Customs-collector, or are transhipped

All expenses attending such custody shall be borne by the owner.

142. In either of the cases mentioned in section 141, the master of the vessel may enter such vessel inwards, and any owner of goods therein may, with the consent of the master, land the same under the rules herein contained for the importation of goods.

In every such case, any export-duty levied shall be refunded to, and any amount paid in drawback shall be recovered from, such owner.

143. The Customs-collector may, on application by the master of any vessel which is obliged before completing her voyage to put into any customs-port for repairs, permit

him to land the cargo, or any portion thereof, and to place it in the custody of an officer of Customs during such repairs, and to re-ship and export the same free of duty.

All expenses attending such custody shall be borne by the master.

CHAPTER XIV.

SPIRIT.

Exportation of Spirit under Bond for Excise-duty.

144. The Chief Customs-authority may from time to time make rules prescribing the conditions on which spirit manufactured in the Union of Burma may be removed from any licensed distillery for exportation without payment of excise-duty.

The person so removing any such spirit shall execute a bond with one or more sureties, in the form marked C hereto annexed, or (when such form is inapplicable or insufficient) in such other form as the said authority from time to time prescribes, conditioned that such duty shall be paid on all such spirit as is.

- (a) not exported within four months from the date of the bond, or
- (b) exported to a customs-port, unless either the payment of excise-duty as provided by this Chapter in respect thereof at the port of destination or the delivery of the spirit into a warehouse appointed in this behalf by the Chief Customs-authority having authority at that port is within six months from the date of the bond proved to the satisfaction of the proper officer.

The Chief Officer of Customs of the port of exportation may, on sufficient cause shown, extend for a further term not exceeding four months the period allowed for the exportation of any such spirit, or for the production of such proof that duty has been so paid or the spirit so delivered.

145. Spirit intended for exportation under bond for the excise-duty shall, except when provision is made by any enactment for the time being in force for its being intermediately deposited in a licensed warehouse, be taken from the distillery direct to the custom-house, under passes to be granted for that purpose by the officers of Excise.

146. Spirit brought to the custom-house for exportation under bond for Goⁱⁿ of the excise-duty may, previous to shipment, be gauged and proved by an officer spirit, of Customs, and the quantity of spirit for which credit is to be given in the settlement of any bond may be determined in the same manner.

147. Excise-duty shall be recoverable previous to shipment upon the excess (if any) of the quantity of spirit passed from a distillery over the quantity ascertained by gauge and proof at the custom-house, less an allowance for ullage and wastage at such rates as are from time to time prescribed by the Chief Customs-authority and notified in the Gazette.

148. Notwithstanding anything in the Burma Tariff Act,' spirit exported under bond for excise-duty from any customs-port to any other customs-port shall be charged at the port of importation with excise-duty the ordinary rate to which the spirit of the like kind and strength is liable a such port:

Provided that the Chief Customs-authority may authorize the import of such spirit without the payment of that duty at the port of importation when, the spirit is to be delivered

into a warehouse appointed by the Chief Customs-authority in this behalf, and the excise-duty thereon is to be paid on the, removal of the spirit from a warehouse so appointed.

149. Spirit brought to the custom-house or to a warehouse licensed under any enactment for the time being in force for exportation under bond for the excise-duty may, on payment of such duty, be removed for local consumption under passes to be granted for that purpose by the officers of Excise.

Credit for every such payment shall be given in discharge of the bond to which it relates.

Drawback of Excise-duty on Export of Spirit.

150. A drawback of excise-duty paid on spirit manufactured in the Union of Burma and exported to any foreign port under the provisions of section 138 shall be allowed by the Customs-collector at the port of exportation :

Provided that the exportation be made within one year from the date of payment of such excise-duty, and that the spirit, when brought to the custom-house, be accompanied by a pass in which such payment is certified.

Such drawback shall be regulated by the strength and quantity of such spirit as ascertained by gauge and proof by an officer of Customs.

This section applies, so far as it can be made applicable, also to fermented liquor made in the Union of Burma from malt and so exported.

Miscellaneous.

151. Notwithstanding anything in the Burma Tariff Act,¹ if spirit manufactured in the Union of Burma upon which excise-duty has been paid is exported from one customs-port to another, and the rate of local excise-duty at the port of importation is higher than that already paid upon such spirit, a differential duty shall be charged thereon, at such rate as the President of the Union may, by notification in the Gazette, from time to time prescribe :

Provided that the Chief Customs-authority may authorize the import of such spirit without the payment of the differential duty at the port of importation when the spirit is to be delivered into a warehouse appointed by the Chief Customs-authority in this behalf, and the differential duty is to be paid on the removal of the spirit from a warehouse so appointed.

152. Rum-shrub, cordial and other such liquor prepared in a licensed distillery under the supervision of the surveyor or officer in charge of the distillery shall be charged with excise-duty under this Act according to the quantity of spirit used in its preparation as ascertained by such surveyor or officer.

The provisions of this Act respecting spirit, except such as relate to gauge and proof, shall apply to such liquor.

¹Now *the* Tariff Act, No. LXXII of 1953.

153. No drawback shall be allowed for any spirit on which duty has been paid, nor shall the duty due on any spirit under bond be remitted, unless the spirit is shipped from the custom-house, and in a vessel whereon an officer of Customs has been appointed to superintend the receipt of export-cargo.

154. No spirit shipped for exportation shall be re-landed without a special pass from an officer of Excise, in addition to any permission of an officer of Customs which may be required by the law for the time being in force.

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

In the absence of any such rules, or if any dispute arises as to their applicability, the Chief Customs-officer shall decide what spirit is subject only to the said special duty, and such decision shall be final,

CHAPTER XV.

COASTING-TRADE.

156. Except as hereinafter provided, nothing in Chapters VII, IX, X and section 136, 139 and 141 to 143, inclusive, of this Act shall apply to coasting vessels or to goods imported or exported in such vessels.

157. The President of the Union may, from time to time, make rules consistent with the provisions of this Chapter -

- (a) extending any provision of the Chapters and sections mentioned in section 156, with or without modification, to any coasting-vessels or to any goods imported or exported in such vessels ;
- (b) exempting any such vessels or goods from any of the other provisions of this Act except those contained in this Chapter ;
- (c) prescribing the conditions on which goods, or any specified class of goods, may be (1) carried in a coasting-vessel, whether shipped at a foreign port, or at a customs-port, or at a place declared under section 12 to be a port; (2) shipped in a coasting-vessel before all dutiable goods and goods brought in such vessel from a foreign port have been unladen ;
- (d) prohibiting the conveyance of any specified class of goods generally, or to or between specified ports, in a coasting-vessel.

158. Before any coasting-vessel departs from the port of lading, or, when there are more ports of lading than one, the first port of lading, the master shall fill in, sign and deliver to the Customs-collector a manifest in duplicate, containing a true specification of all goods to be carried in such vessel, in such form, and accompanied by such shipping bills or other documents, as may from time to time be prescribed by the Chief Customs-authority.

If the Customs-collector sees no objection to the departure of the vessel, he shall retain the duplicate and return the original manifest, dated and signed by him, together with its accompaniments ; and such manifest shall be the ; port-clearance of the vessel,

unless, under the general orders of the Chief Customs authority, a separate port-clearance be prescribed.

159. Within twenty-four hours after the arrival of any coasting-vessel at any customs-port, whether intermediate or final, and before any goods are there discharged, the manifest, together with the other documents referred to in section 158, shall be delivered to the Customs-collector, who shall note on the manifest the date of delivery.

If the vessel has touched at any foreign port between such port of arrival and her last preceding customs-port of departure. the master shall append to the manifest a declaration to that effect, and shall also indicate on the manifest the portions (if any) of the cargo therein described which have been discharged, and subjoin thereto a true specification of all goods shipped at such port.

If the customs-port of arrival be an intermediate port, and a portion only of the cargo is to be discharged thereat, the master shall likewise so deliver an extract from the manifest signed by him, relating to such portion, and the Customs-collector shall, after verifying such extract, return to him the original manifest and all documents accompanying it except those relating to such portion.

If in any case the cargo actually on board any coasting-vessel on her arrival at any customs-port does not, owing to short-shipment, re-landing or other cause, correspond with the specification thereof in the manifest returned to the master under the second clause of section 158, such master shall, before delivery of such manifest under this section, note thereon the particulars of the difference.

The Customs-collector, when satisfied with the manifest and other documents, shall grant an order to break bulk.

160. Before any coasting-vessel departs from any customs-port at which she has touched during her voyage, the master shall re-deliver the original manifest to the Customs-collector, after indicating thereon the portions (if any) of the cargo therein described which have been discharged, and subjoining thereto a true specification of all goods shipped at such port. He shall also deliver a duplicate, signed by him, of the specification so subjoined.

If the Customs-collector sees no objection to the departure of the vessel, he shall proceed as prescribed in the second clause of section 158.

161. The Customs-collector may, for sufficient reason, refuse port clearance to any coasting-vessel declared to be bound to, or about to touch at, any customs-port, unless the owner or master gives a bond, with such security as the Customs-collector deems sufficient, for the production to the Customs-collector of a certificate from the proper officer of the port to which such vessel is said to be bound of her arrival at such port within a reasonable time to be prescribed in each case by the Customs-collector.

162. When permission has been granted by the Customs-collector for the discharge of cargo from any coasting-vessel—

- (a) if the vessel has not touched at any intermediate foreign port in the course of her voyage, and has not on board any dutiable goods, the cargo may be forthwith landed and removed by the owner without entry thereof at the custom-house and clearance for home consumption, but subject to such general check and control as the Chief Customs-officer may from time to time by rules prescribe ;
- (b) if the vessel has so touched at any such port or has on board any such goods, such vessel shall be subject to all the provisions of Chapter VII of this Act relating to vessels arriving and such goods, and until such goods have been duly discharged

all other goods on board shall be subject to the provisions of Chapter IX of this Act relating to goods imported.

163. If any of the goods on board of any coasting-vessel be subject to any excise-duty, they shall not be unladen without the permission of the proper officer of Excise.

164. Notwithstanding anything hereinbefore contained, the Chief Customs-officer may grant or authorize the Customs-collector to grant a general pass, on any conditions which the Chief Customs-officer thinks expedient for the lading and clearance, and for the entry and unloading, of any coasting steam-vessel at any ports of despatch or destination, or at any intermediate ports at which she touches for the purpose of receiving goods or passengers.

Such pass shall be valid throughout the Union of Burma, or for such ports only as may be specified therein.

Any such general pass may be revoked by order of the Chief Customs-officer by whom the grant thereof was made or authorized by notice in writing under the hand of the Chief Customs-officer delivered to the master or to the owner of such steam-vessel, or to any of the crew on board.

165. The Chief Customs-authority may direct that the master of any coasting-vessel which is square-rigged or propelled by steam shall keep, or cause to be kept, a cargo-book, stating the name of the master, the vessel, the port to which she belongs, and the port to which on each voyage she is bound.

At every port of lading such master shall enter, or cause to be entered, in such book the name of such port and an account of all goods there taken on board of such vessel, with a description of the packages, and the quantities and descriptions of the goods, contained therein or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him.

At every port of discharge of any such goods such master shall enter, or cause to be entered, in such book the respective days on which such goods or any of them are delivered out of such vessel.

The respective times of departure from every port of lading, and of arrival at every port of discharge, shall in like manner be duly entered.

Every such master shall, on demand, produce his cargo-book for the inspection of any officer of Customs, and such officer shall be at liberty to make any note or remark therein.

The Chief Customs-authority may, in the case of any vessel the master whereof has been directed to keep a cargo-book under this section, dispense with the manifest required under sections 158, 159 and 160.

166. Any duly empowered officer of Customs may go on board of any coasting-vessel in any port or place in the Union of Burma, and may at any period of a voyage search any such vessel and examine all goods on board, and all goods then lading or unloading, and may demand the production of any document which ought to be on board of any such vessel.

The Customs-collector may further require that any such document belonging to any coasting-vessel then in port shall be brought to him for inspection.

CHAPTER XVI.

OFFENCES AND PENALTIES.

167. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the third column of the same with reference to such offences respectively : -

Offences.	Section of this Act to which offence has reference.	Penalties.
1.--Contravening any rule made under this Act	General	Penalty not exceeding five hundred rupees. such goods shall be liable to confiscation.
2.—If any goods be landed or shipped, or... if an attempt be made to land or ship any goods, or if any goods be brought into any bay, river, creek or arm of the sea, for the purpose of being landed or shipped, at any port or place which, at the date of such landing, shipment, attempt or bringing, is not a port for the landing and shipment of goods,	11	
3.—If any person ship or land goods, or aid in the shipment or landing of goods, or knowingly keep or conceal, or knowingly permit or procure to be kept or concealed, any goods shipped or landed, or intended to be shipped or landed, contrary to the provisions of this Act, or if any person be found to have been on board of any vessel liable to confiscation on account of the commission of an offence under No. 4 of this section, while such vessel is within any bay, river, creek or arm of the sea which is not a port for the shipment and landing of goods,	General 11	such person shall be liable to a penalty not exceeding one thousand rupees.
4. —If any vessel, which has been within the limits of any port in the Union of Burma with cargo on board, be afterwards found in any port, bay, river, creek or arm of the sea in the Union of Burma, light or in ballast, and if the master be unable to give a due account of the customs-port where such vessel lawfully discharged her cargo,	11	such vessel shall be liable to confiscation.
5.— If any goods are put, without the authority of the proper officer of Customs, on board of any tug-steamer or pilot-vessel from any seagoing vessel inward-bound, or if any goods are put, without such authority, out of any tug steamer or pilot-vessel for the purpose of being put on board of any such vessel outward-bound, or if any goods on which drawback has been granted are put, without such authority, on board of any tug-steamer or pilot-vessel for the purpose of being re-landed,	11	such goods shall be liable to confiscation, and the master of every such tug-steamer or pilot-vessel shall be liable to a penalty not exceeding one thousand rupees.

<p>6.—If any vessel arriving at, or departing from, any customs-port fails, when so required under section 17, to bring-to at any such station as has been appointed by, the Chief Customs-officer for the boarding or landing of an officer of Customs,</p>	<p>17</p>	<p>the master of such vessel shall be liable to a penalty not exceeding one thousand rupees.</p>
<p>7.—If any vessel arriving at any customs-port, after having come to its proper place of mooring or unloading, removes from such place, except with the authority of the Conservator, obtained in accordance with the provisions of the Ports Act, or other lawful authority, to some other place of mooring or unloading, or if any vessel not brought into port by a pilot he not anchored or moored in accordance with any direction of the Chief Customs-officer under section 17,</p>	<p>... 17</p>	<p>the master of such vessel shall be liable to a penalty not exceeding five hundred rupees and the vessel, if not entered, shall not be allowed to enter until the penalty is paid</p>
<p>8.—If any goods, the importation or exportation of which is for the time being prohibited or restricted by or under Chapter IV of this Act, be imported into or exported from the Union of Burma contrary to such prohibition or restriction, or if any attempt be made so to import or export any such goods, or if any such goods be found in any package produced to any officer of Customs as containing no such goods, or if any such goods, or any dutiable goods, be found either before or after landing or shipment to have been concealed in any manner on board of any vessel within the limits of any port in the Union of Burma, or if any goods, the exportation of which is prohibited or restricted as aforesaid, be brought to any wharf in order to be put on board of any vessel for exportation contrary to such prohibition or restriction.</p>	<p>18 & 19</p>	<p>such goods shall be liable to confiscation ; any person concerned in any such offence shall be liable to a penalty not exceeding three times the value of the goods, or not exceeding one thousand rupees.</p>
<p>9.—If, upon an application to pass any goods through the custom-house, any person not being the owner of such goods, and not having proper and sufficient authority from the owner, subscribes or attests any receipt relating to any goods on behalf of such owner,</p>	<p>General</p>	<p>such person shall be liable to a penalty not exceeding one thousand rupees.</p>
<p>10.—If any goods, on the entry of which for re-export drawback has been paid, are not duly exported, or are unshipped or re-landed at any customs-port (not having been duly re-landed or discharged under the provisions of this Act),</p>	<p>42 & 43</p>	<p>such goods, together with any vessel used in so unshipping or re-landing them, shall be liable to confiscation ; and the master of the vessel from which such goods are so unshipped or re-landed, and any person by whom or by whose orders or means such goods are so unshipped or re-landed, or who aids or is concerned in such unshipping or re-landing, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one</p>

		thousand rupees.
11.—If any wine, spirit, provisions or stores be not laden on board of the vessel on board of which they should, under the provisions of section 45, 46, 47 or 48, be laden, or be unladen from such vessel without the permission of the proper officer of Customs,	44 to 48	such wine, spirit, provisions or stores shall be liable to confiscation.
12.—If any goods be entered for drawback which, are of less value than the amount of the drawback claimed,	50	such goods shall be liable to confiscation.
13.—If, in any river or port wherein a place has been fixed under section 53 by the Chief Customs-authority, any vessel arriving passes beyond such place before delivery of a manifest to the pilot, officer of Customs, or other person duly authorized to receive the same.	53	the master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
14.—If the master of any vessel arriving, which remains outside or below any place so fixed, wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act,	53	such master shall be liable to a penalty not exceeding one thousand rupees.
15.—If, after any vessel arriving has entered any customs-port in which a place has not been fixed under section 53, the master of such vessel wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act,	54	such master shall be liable to a penalty not exceeding one thousand rupees.
16.—If any manifest delivered under section 53, 54, 60, 63 or 66 is not signed by the person delivering the same and is not in the form or does not contain the particulars required by section 55 or 63, as the case may be, in so far as such particulars are applicable to the ship, cargo and voyage, or if any manifest so delivered does not contain a specification true to the best of such person's knowledge of all goods imported or to be exported in such vessel,	55 & 63	the person delivering such manifest shall be liable to a penalty not exceeding one thousand rupees.
17.—If any goods entered in the import-manifest of a vessel are not found on board of the vessel, or if the quantity so found is short, and if such deficiency is not accounted for to the satisfaction of the officer in charge of the custom-house.	55 & 64	the master of such vessel shall be liable to a penalty not exceeding twice the amount of duty chargeable on the missing or deficient goods, if they be dutiable and the duty leviable thereon can be ascertained, or otherwise to a penalty not exceeding five hundred rupees for every missing or deficient package or separate article.
18.—If any person required by this Act to receive a manifest from any master of a vessel refuses so to do, or fails to counter sign the same or to enter thereon the particulars referred to in section 56,	53, 54 & 56	such person shall be liable to a penalty not exceeding five hundred rupees.
19.—If bulk be broken in any vessel previous to the grant by the Customs-collector of an order for entry inwards or a special pass permitting bulk to be broken	57 & 59	the master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
20.—If any bill of lading or copy required	58	the master of such vessel shall be

<p>under section 58 is false and the master is unable to satisfy the Customs-collector that he was not aware of the fact, or if any such bill or copy has been altered with fraudulent intent, or if the goods mentioned in any such bill or copy have not been <i>bend fide</i> shipped as shown therein, or</p> <p>if any such bill of lading, or any bill of lading of which a copy is delivered, has not been made previously to the departure of the vessel from the place where the goods referred to in such bill of lading were shipped, or</p> <p>if any part of the cargo has been staved, destroyed or thrown overboard, or if any package has been opened and such part of the cargo or such package be not ac-counted for to the satisfaction of the Customs-collector,</p>		liable to a penalty not exceeding one thousand rupees.
21.—If any master of a vessel attempts to depart without a port-clearance,	62	such master shall be liable to a penalty not exceeding five hundred rupees.
22.—If any vessel actually departs without a clearance,	62	the master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
23.—If any pilot takes charge of any vessel proceeding to sea, notwithstanding that the master of such vessel does not produce a port-clearance,	62	such pilot, on conviction before a Magistrate, shall be liable to fine not exceeding one thousand rupees.
24.—If any master of a vessel refuses to receive on board an officer of Customs deputed under section 67,	68	such master shall be liable to a penalty not exceeding five hundred rupees for each day during which such officer is not received on board, and the vessel, if not entered, shall not be allowed to enter until such penalty is paid.
25.—If any master of a vessel refuses to receive on board one servant of such officer, or to provide such officer and servant with suitable shelter and accommodation, and with a daily allowance of fresh water, and with the means of cooking on board,	68	such master shall, in each such case, be liable to a penalty not exceeding five hundred rupees.
26.—If any master of a vessel refuses to allow such vessel, or any box, place or closed receptacle in such vessel, to be searched when so required by an officer of Customs bearing a written order to search, or	69	the master of such vessel shall be liable, on conviction before a Magistrate, to a fine not exceeding one thousand rupees.
<p>if an officer of Customs places any lock, mark or seal upon any goods in a vessel, and such lock, mark or seal is wilfully opened, altered or broken, before due delivery of such goods, or</p> <p>if any such goods are secretly conveyed away, or</p> <p>if any hatchway or entrance to the hold of vessel, after having been fastened down by an officer of Customs, is opened without his permission,</p>		
27.—If the master of any vessel laid up by the withdrawal of the officer of Customs shall, before application is made by him for an officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods whatsoever, in contravention of section 70,	70	such master shall be liable to a penalty not exceeding one thousand rupees, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the vessel, and, if not protected by a pass, shall be liable to confiscation.

28.—If any master of a vessel, in any case other than that provided for by No. 27, causes or suffers any goods to be discharged, shipped or water-borne contrary to any of the provisions of section 70, 72 or 75,	70,72 & 75	such master shall be liable to a penalty not exceeding one thousand rupees, and all goods, s a discharged, shipped or water-borne shall be liable to confiscation.
29.—If, when a boat-note is required by section 76, any goods water-borne for the purpose of being landed from any vessel, and warehoused or passed for importation, or of being shipped for exportation, be found without such note, or if any goods are found on board any boat in excess of such boat-note, whether such goods are intended to be landed from, or to be shipped on hoard of, any vessel,	76	such goods shall be liable to confiscation, and the person by whose authority the goods are being landed or shipped and the person in charge o the boat, shall each be liable ¹ to a penalty not exceeding twice the amount of duty (if any) leviabale on the said goods
30.—If any person refuses to receive, or fails to sign, or to note the prescribed particulars upon, any boat-note, as required by section 76, or if any master or officer of a vessel receiving the same fails to deliver it when required so to do by any officer of Customs authorized to make such requisition,	76	such person, master or officer shall be liable to a penalty not exceeding file hundred rupees.
31.—If any goods are, without permission, shipped or water-borne to be shipped, or are landed, except from or at a wharf or other place duly appointed for the purpose, or if any goods water-borne for the purpose of being landed or shipped are not landed or shipped without unnecessary delay, or if the boat containing such goods be found out of the proper track between the vessel and the wharf or other proper place of landing or shipping, and such deviation be not accounted for to the satisfaction of the Customs-collector, or if any goods are transhipped contrary to the provisions of section 78,	73 77 78	such goods shall be liable to confiscation, and the person by whose authority the goods are shipped, landed, water-borne or transhipped, and the person in charge of the vessel employed in conveying them, shall each be liable to a penalty not exceeding twice the amount of the duty (if any) leviabale on such goods.
32.—If, after the issue of a notification under section 79 with regard to any port, any goods are found within the limits of such port on board of any beat not duly licensed and registered.	79	such goods, unless they are covered by a special permit from the Customs-collector, shall be liable to confiscation, and the owner or the person in charge of the boat shall be liable to a penalty not exceeding one hundred rupees.
33.—If any master of a vessel discharges or suffers to be discharged any goods not duly entered in the manifest of such vessel,	55&82	such master shall be liable to a penalty not exceeding one thousand rupees.
34.—If any goods are found concealed in any place, box or closed receptacle in any vessel, and are not duly accounted for to the satisfaction of the officer in charge of the custom-house,	General	such goods shall be liable to confiscation.
35.—If any goods are fund on board in excess of those entered in the manifest, or not corresponding with the specification therein contained,	55 & 82	such goods shall be liable to confiscation, or to be charged with such increased rates of duty as the Chief Officer of Customs directs.
36.—If, after any goods have been landed and before they have been passed through the custom-house, the owner removes or attempts to remove them, with the intention of defrauding the revenue,	86 & 87	such goods shall be liable to confiscation, or if the goods cannot be re-covered, the owner shall be liable, in addition to full duty, to a penalty not exceeding twice the

		amount of such duty, if the goods be dutiable and the duty leviable thereon can be ascertained, or otherwise to a penalty not exceeding one thousand rupees for every missing or deficient package or separate article.
37.—If it be found, when any goods are entered at, or brought to be passed through, a custom-house, either for importation or exportation, that the packages in which they are contained differ widely from the description given in the bill of entry or application for passing them, or the contents thereof have been wrongly described in such bill or application in as regards the denominations, characters or conditions according to which such goods are chargeable with duty, or are being imported or exported, or the contents of such packages have been misstated in regard to sort, quality, quantity or value, or (d) goods not stated in the bill of entry or application have been concealed in, or mixed with, the articles specified therein, or have apparently been packed so as to deceive the officers of Customs, and such circumstance is not accounted for to the satisfaction of the Customs-collector,	86 & 137	such packages, together with the whole of the goods contained therein, shall be liable to confiscation, and every person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
38.—If, when goods are passed by tale or by package, any omission or misdescription thereof tending to injure the revenue be discovered,	86 & 94	the person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or misdescription, unless it be proved to the satisfaction of the officer in charge of the custom-house that the variance was accidental.
39.—If, without entry duly made, any goods are taken or passed out of any custom-house or wharf,	86	the person so taking or passing such goods shall, in every such case, be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
40.—If any prohibited or dutiable goods are found, either before or after landing, concealed in any passenger's baggage,	General	such passenger shall be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
41.—If any goods entered to be warehoused are carried into the warehouse, unless with the authority, or under the care, of the proper officers of Customs, and in such manner, by such persons, within such time, and by such roads or ways, as such officers direct.	93	such goods shall be liable to confiscation, and any person so carrying them shall be liable to a penalty not exceeding one thousand rupees.
42.—If any goods entered to be warehoused are not duly warehoused in pursuance of such entry, or are withheld, or removed from any proper place of examination before they have been		such goods shall be deemed not to have been duly warehoused, and shall be liable to confiscation.

examined and certified by the proper officer,		
43.—If any warehoused goods be not warehoused in accordance with sections 94 and 95	94 & 95	such goods shall be liable to confiscation.
44.—If the licensee of any private warehouse licensed under this Act does not open the same when required so to do by any officer entitled to have access thereto, or, upon demand made by any such officer, refuses access to any such officer,	97	such licensee shall be liable to a penalty not exceeding one thousand rupees, and shall further be liable to have his licence forthwith cancelled.
45.- If the keeper of any public warehouse, or the licensee of any private warehouse, neglects to stow the goods warehoused therein so that easy access may be had to every package and parcel thereof,	Chap. XI	such keeper or licensee shall, for every such neglect, be liable to a penalty not exceeding fifty rupees.
46.—If the owner of any warehoused goods, or any person in the employ of such owner, clandestinely opens any warehouse, or, except in presence of the proper officer of Customs, gains access to his goods,	99	such owner or person shall, in every such case, be liable to a penalty not exceeding one thousand rupees
47.—if any warehoused goods be opened in contravention of the provisions of section 98, or if any alteration be made in such goods or in the packing thereof, except as provided in section 100,	98 & 100	such goods shall be liable to confiscation.
48.—If any goods lodged in a private warehouse are found at the time of delivery there-from to be deficient, and such deficiency is not due solely to ullage or wastage, as allowed under sections 116 and 117,	123	the licensee of such warehouse shall, unless the deficiency be accounted for to the satisfaction of the Customs-collector, be liable to a penalty equal to five times the duty chargeable on the goods so deficient.
49.—If the keeper of any public warehouse, or the licensee of any private warehouse, fails, on the requisition of any officer of Customs, to produce any goods which have been deposited in such warehouse, and which have not been duly cleared and delivered therefrom, and is unable to account for such failure to the satisfaction, of the Customs-collector,	123	such keeper or licensee shall, for every such failure, be liable to pay the duties due on such goods, and also a penalty not exceeding fifty rupees in respect of every package or parcel so missing or deficient.
50.-If any goods, after being duly warehoused, are fraudulently concealed in, or removed from, the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment,	Chap. XI	such goods shall be liable to confiscation, and any person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
51.-If any goods lodged in a private warehouse are found to exceed the registered quantity,	Ditto	such excess, unless accounted ^d for to the satisfaction of the officer in charge of the custom-house, shall be charged with five times the ordinary duty thereon.
52.-If any goods be removed from the warehouse in which they were originally deposited, except in the presence, or with the sanction, of the proper officer, or under the proper authority for their delivery,	Ditto	such goods shall be liable to confiscation, and any person so removing them shall be liable to a penalty not exceeding one thousand rupees.
53.-If any person illegally takes any goods out of any warehouse without payment of duty, or aids, assists or is concerned therein,	Ditto	such person shall be liable to a penalty not exceeding one thousand rupees.
54.-If any person contravenes any rule regarding the process of transshipment made by the Chief Customs-authority, or	130 134	such person shall be liable to a penalty not exceeding one thousand rupees, and any goods in respect of

any prohibition or order relating to transshipment notified by the President of the Union, or transships goods not allowed to be transhipped,		which such offence has been committed shall be liable to confiscation.
55.-If any goods be taken on board of any vessel at any customs-port in contravention of section 136,	136	the master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
56.-If any goods not specified in a duly passed shipping bill are taken on board of any vessel, contrary to the provisions of section 137,	137	the master of such vessel shall be liable to a penalty not exceeding fifty rupees to every package of such goods
57.-If any goods specified in the manifest of any vessel, or in any shipping bill, are not duly shipped before the departure of such vessel, or are re-landed, and notice of such short-shipment or re-landing be not given as required by section 140,	140	the owner of such goods shall be liable to a penalty not exceeding one hundred rupees, and such goods shall be liable to confiscation.
58.-If any goods duly shipped on board of any vessel be landed, except under section 141, 142 or 143, at any place other than that for which they have been cleared,	141	the master of such vessel shall, unless the landing be accounted for to the satisfaction of the Customs-collector, be liable to a penalty not exceeding three times the value of such goods so landed.
59.—If any goods on account of which drawback has been paid be not found on board of any vessel referred to in section 142,	142	the master of such vessel shall be liable to a penalty not exceeding the entire value of such goods, unless the fact be accounted for to the satisfaction of the Customs-collector.
60. —If any person, without a special pass from an officer of Excise at the place of exportation, re-lands or attempts to re-land any spirit shipped for exportation,	154	such person shall be liable to a penalty not exceeding five hundred rupees.
61. --If any person wilfully contravenes any rule relating to spirits made under section 155,	155	such person shall be liable to a penalty not exceeding five hundred rupees, and all such spirit shall be liable to confiscation.
62.—If, in contravention of any rules made under section 157, any goods are taken into, or put out of, or carried in, any coasting-vessel, or if any such rules be otherwise infringed,	157	the master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
63.—If, contrary to any such rules, any coasting-vessel touches at any foreign port, or deviates from her voyage, unless forced by unavoidable circumstances, or if the master of any such vessel which has touched at a foreign port fails to declare the same in writing to the Customs-collector at the customs-port at which such vessel afterwards first arrives,	159	the master of such vessel shall be liable to a penalty not exceeding one thousand rupees, and if any goods liable to export-duty have been landed from, or any goods liable to import-duty have been shipped in, such vessel at such foreign port, such master shall further be liable to a penalty not exceeding three times the duty which would have been leviable on such goods if they had been exported from, or imported at, a customs-port to or from a foreign port, as the case may be.
64.--If in the case of any coasting-vessel any of the provisions of section 158, 159 or 160 are not complied with,	158, 159 & 160	the master of such vessel shall in each such case be liable to a penalty not exceeding five hundred

		rupees.
65.—If the person executing any bond given under section 161 fails to produce the certificate mentioned in the same section, or to show sufficient reason for its nonproduction,	161	such person shall be bound to pay a penalty equal to double the amount of customs-duties which would have been chargeable on the export-cargo of the vessel had she been declared to be bound to a foreign port.
66.—If the master of any coasting vessel violates any of the conditions under which a general pass for such vessel has been granted,	164	such master shall be liable to a penalty not exceeding one thousand rupees.
67.—If any master of a coasting-vessel contravenes any of the provisions of section 165,	165	such master shall be liable to a penalty not exceeding five hundred rupees.
68.—If, upon examination, any package entered in the cargo-book required by section 165, as containing dutiable goods, is found not to contain such goods, or if any package is found to contain dutiable goods not entered, or not entered as such, in such book,	165	such package, with its contents, shall be liable to confiscation,
69.—If the master of any coasting-vessel required under section 165 to keep a cargo-book fails correctly to keep, or to cause to be kept, such book, or to produce the same on demand, or if at any time there be found on board of any such vessel any goods not entered in such book as laden, or any goods noted as delivered, or if any goods entered as laden, and not noted as delivered, be not on board,	165	such master shall be liable to a penalty not exceeding five hundred rupees.
70.—If, contrary to the provisions of this or any other law for the time being in force relating to the Customs, any goods are laden on board of any vessel in any customsport and carried coastwise, or if any goods which have been brought coastwise are so unladen in any such port, or if any goods are found on board of any coasting-vessel without being entered in the manifest or cargo-book or both (as the case may be) of such vessel,	Chap. XV	such goods shall be liable to confiscation, and the master of such vessel shall be liable to a penalty not exceeding five hundred rupees.
71.—If the master of any coasting-vessel refuses to bring any document to the Customs-collector when so required under section 166,	166	such master shall be liable to a penalty not exceeding two hundred rupees.
72.—If any person makes or signs, or uses, any declaration or document used in the transaction of any business relating to the Customs, knowing such declaration or document to be false in any particular, or counterfeits, falsifies or fraudulently alters or destroys any such document, or any seal, signature, initials or other mark made or impressed by any officer of Customs in the transaction of any business relating to the Customs', or, being required under this Act to produce any document, refuses or neglects to produce such document, or, - being required under this Act to answer any question put to him by an officer of Customs,	General	such person shall, on conviction of any such offence before a Magistrate, be liable to a fine not exceeding one thousand rupees.

does not truly answer such question,		
73.—If any person on board of any vessel or boat in any customs-port, or who has landed from tiny such vessel or boat, upon being asked by any such officer whether he has dutiable or prohibited goods about his person or in his possession, declares that he has not, and if any such goods are, after such denial, found about his person or in his possession,	General	such goods shall be liable to confiscation, and such person shall be liable to a penalty not exceeding three times the value of such goods.
74.-If any officer of Customs require any person to be searched for dutiable or prohibited goods, or to be detained, without having reasonable ground to believe that he has such goods about his person, or has been guilty of an offence relating to the Customs,	169	such officer shall, on conviction before a Magistrate, be liable to a fine not exceeding five hundred rupees.
75.--If any officer of Customs or other person duly employed for the prevention of smuggling is guilty of a wilful breach of the provisions of this Act,	General	such officer or person shall, on conviction before a Magistrate, be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.
76. --If any officer of Customs, or other person duly employed for the prevention of smuggling, practises, or attempts to practise, any fraud for the purpose of injuring the custom-revenue, or abets or connives at any such fraud, or any attempt to practise any such fraud,	Ditto	Ditto ditto.
77.-If any police officer, whose duty it is, under section 180, to send a written notice or cause goods to be conveyed to a custom-house, neglects so to do,	180	such officer shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred rupees.
78. - If any person intentionally obstructs any officer of Customs or other person duly employed for the prevention of smuggling, in the exercise of any powers given under this Act to such officer or person,	General	such person shall, on conviction' before a Magistrate, be liable to imprisonment for any term not exceeding six months, or to a fine not exceeding one thousand rupees, or to both.
79.-If any officer of Customs, except in the discharge in good faith of his duty as such officer, discloses any particulars learned by him in his official capacity in respect of any goods or shows any samples delivered to him in such capacity, or if any officer of Customs, except as permitted by this Act, parts with the possession of any samples delivered to him in his official capacity,	195	he shall be liable to a penalty not exceeding one thousand rupees.
80.-If any person, without the approval of the Customs-collector under section 202, acts as an agent for the transaction of business as therein mentioned,	202	such person shall be liable to a penalty not exceeding five hundred rupees.

Nothing in the second column of the above schedule shall be deemed to have the force of law

¹167A.If in any prosecution or in any proceeding in respect of any goods, Burden of the importation or exportation of which has been prohibited or restricted proof. under section 19, any question shall arise whether such goods have not been imported or whether no attempt has been made to export such goods, contrary to such prohibition or restriction, then in such case the burden of proof thereof shall be on the accused or on the person against whom the proceedings are opened.

168. The confiscation of any goods under this Act includes any package Packages in which they are found, and all the other contents thereof.

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

The confiscation of any vessel under this Act includes her tackle, apparel Tackle, etc., and furniture.

CHAPTER XVII. PROCEDURE RELATING TO OFFENCES, APPEALS, ETC.

169. Any officer of Customs duly employed in the prevention of smuggling may search any person on board of any vessel in any port in the Union of Burma, or any person who has landed from any vessel :

Provided that such officer has reason to believe that such person has dutiable or prohibited goods secreted about his person.

170. When any officer of Customs is about to search any person under the provisions of section 169, such person may require the said officer to take him, previous to search, before the nearest Magistrate or Customs-collector.

If such requisition be made, the officer of Customs may detain the person making it until he can bring him before the nearest Magistrate or Customs-collector.

The Magistrate or Customs-collector before whom any person is so brought shall, if he sees no reasonable ground for search, forthwith discharge such person ; but if otherwise, shall direct that the search be made.

A female shall not be searched by any but a female.

171. Any duly empowered officer of Customs, or other person duly employed for the prevention of smuggling, may stop and search for smuggled goods Any vessel, cart or other means of conveyance :Provided that he has reason to believe that smuggled goods are contained therein.

¹ Inserted by Act XVI, 1953

172. Any Magistrate may, on application by a Customs-collector, stating his belief that dutiable or prohibited goods are secreted in any place within the local limits of the jurisdiction of such Magistrate, issue a warrant to search for such goods.

Such warrant shall be executed in the same way, and shall have the same effect, as a search-warrant issued under the law relating to Criminal Procedure.

173. Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this Act may be arrested in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

174. Every person arrested on the ground that he has been guilty of an offence under this Act shall forthwith be taken before the nearest Magistrate or Customs-collector.

175. When any such person is taken before a Magistrate, such Magistrate may, if he thinks fit, either commit him to gaol or order him to be kept in the custody of the police for such time as is necessary to enable such Magistrate to communicate with the proper officers of Customs :

Provided that any person so arrested, committed or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf.

176. If any person liable to be arrested under this Act is not arrested at the time of committing the offence for which he is so liable, or after arrest makes his escape, he may at any time afterwards be arrested and taken before a Magistrate, to be dealt with as if he had been arrested at the time of committing such offence.

177. When any person employed on the crew of any of the ships of the Burma Navy is arrested under this Act, the arresting officer shall forthwith give notice thereof to the commanding officer of the ship, who shall thereupon place such person in security on board of such ship, until the arresting officer has obtained a warrant from a Magistrate for bringing up such person to be dealt with according to law.

The Magistrate shall grant such warrant upon complaint made to him by the arresting officer, stating the offence for which the person is detained.

178. Any things liable to confiscation under this Act may be seized in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

179. All things seized on the ground that they are liable to confiscation under this Act shall, as soon as conveniently may be, be delivered into the care of any Customs-officer authorized to receive the same.

If there be no such officer at hand, all such things shall be carried to and deposited at the custom-house nearest to the place of seizure.

If there be no custom-house within a convenient distance, such things shall be deposited at the nearest place appointed by the Chief Customs-officer for the deposit of things so seized.

180. When any things liable to confiscation under this Act are seized by any police-officer on suspicion that they have been stolen, he may carry them to any police-station or Court at which a complaint connected with the stealing or receiving of such things has been made, or an enquiry connected with such stealing or receiving is in progress, and there detain such

things until the dismissal of such complaint or the conclusion of such enquiry or of any trial thence resulting.

In every such case the police-officer seizing the things shall send written notice of their seizure and detention to the nearest custom-house ; and immediately after the dismissal of the complaint or the conclusion of the enquiry or trial he shall cause such things to be conveyed to, and deposited at, the nearest custom-house, to be there proceeded against according to law.

181. When anything is seized, or any person is arrested under this Act, the officer or other person making such seizure or arrest shall, on demand of the person in charge of the thing so seized, or of the person so arrested, give him a statement in writing of the reason for such seizure or arrest.

181A. (1) The Chief Customs-officer or other officer authorized by the President of the Union in this behalf may detain any package, brought whether by land or sea into the Union of Burma, which he suspects to contain—

- (a) any newspaper or book as defined in the Press (Registration) Act, or
- (b) any document,

containing any seditious matter, that is to say, any matter the publication of which is punishable under section 124A of the Penal Code, and shall forward such package to such officer as the President of the Union may appoint in this behalf.

(2) Any officer detaining a package under the provisions of sub-section (1) shall, where practicable, forthwith send by post to the addressee or consignee of such package notice of the fact of such detention.

(3) The President of the Union shall cause the contents of such package to be examined, and if it appears to the President of the Union that the package contains any such newspaper, book or other document, containing any such seditious matter, may pass such orders as to the disposal of the package and its contents as he may deem proper, and, if it does not so appear, shall release the package and its contents unless the same be otherwise liable to seizure under any law for the time being in force :

Provided that any person interested in any package detained under the provisions of this section may, within two months from the date of such detention, apply to the President of the Union for release of the same, and the President of the Union shall consider such application and pass such orders thereon as he may deem to be proper :

Provided further that, if such application is rejected, the applicant may, within two months from the date of the order rejecting the application, apply to the High Court for release of the package or its contents on the ground that the package did not contain any such newspaper, book or other document containing any such seditious matter.

(4) In this section " document " includes also any painting, drawing or photograph, or other visible representation

181B. Every application under the second proviso to sub-section (3) of section 181A shall be heard and determined, in the manner provided by section 99D to 99F of the Code of Criminal Procedure, by a Special Bench of the High Court constituted in the manner provided by section 99C of that Code.

181C. No order passed or action taken under section 181A shall be called in question in any Court otherwise than in accordance with the second proviso to sub-section (3) of that section.

182. In every case, except the cases mentioned in section 167, [Nos. 23, 26, 72 and 74 to 78, both inclusive,]¹ in which, under this Act, anything is liable to confiscation or to increased rates of duty, or any person is liable to a penalty, such confiscation, increased rate of duty or penalty may be adjudged--

- (a) without limit, by a Deputy Commissioner or Deputy Collector of Customs, or a Customs-collector ;
- (b) up to confiscation of goods not exceeding two hundred and fifty rupees in value, and imposition of penalty or increased duty not exceeding one hundred rupees, by an Assistant Commissioner or Assistant Collector of Customs ;
- (c) up to confiscation of goods not exceeding fifty rupees in value, and imposition of penalty or increased duty not exceeding ten rupees, by such other subordinate officers of Customs as the Chief Customs-authority may, from time to time, empower in that behalf in virtue of their office :

Provided that the Chief Customs-authority may, in the case of any officer performing the duties of a Customs-collector, limit his powers to those indicated in clause (b) or in clause (c) of this section, and may confer on any officer, by name or in virtue of his office, the powers indicated in clauses (a), (b) or (c) of this section.

183. Whenever confiscation is authorized by this Act, the officer adjudging it shall give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit.

184. When anything is confiscated under section 182, such thing shall thereupon vest in the State.

The officer adjudging confiscation shall take and hold possession of the thing confiscated, and every officer of police, on the requisition of such officer, shall assist him in taking and holding such possession.

185. If any vessel actually departs without a port-clearance, or after failing to bring-to when required at any station appointed under section 17, the penalty to which the master of such vessel is liable may be adjudged by the Chief Customs-officer of any customs-port to which such vessel proceeds, or in which she is.

A certificate of such departure or failure to bring-to when required purporting to be signed by the Chief Customs-officer of the port from which the vessel is stated to have so departed, shall be *prima facie* proof of the fact so certified.

186. The award of any confiscation, penalty or increased rate of duty under this Act by an officer of Customs shall not prevent the infliction of any punishment to which the person affected thereby is liable under any other law.

² 186A. The provisions of section 403 of the Code of Criminal Procedure shall not apply to any proceeding before an officer of Customs under sections 167 and 183 or to any appeal or revision under section 188 or 191.

¹ Substituted by Act LI, 1950,

² Inserted by Act LI, 1950,

187. All offences against this Act, other than those cognizable under section 182 by officers of Customs, may be tried summarily by a Magistrate.

188. Any person deeming himself aggrieved by any decision or order passed by an officer of Customs under this Act may, within three months from the date of such decision or order, appeal therefrom to the Chief Customs-authority, or, in such cases as the President of the Union directs, to any officer of Customs not inferior in rank to a Customs-collector and empowered in that behalf by name or in virtue of his office by the President of the Union.

Such authority or officer may thereupon make such further inquiry and pass such order as he thinks fit, confirming, altering, or annulling the decision or order appealed against :

Provided that not such order in appeal shall have the effect of subjecting any person to any greater confiscation, penalty or rate of duty than has been adjudged against him in the original decision or order.

[Every order passed in appeal under this section shall, subject to the power of review and revision conferred by section 191, be final.]¹

189. Where the decision or order appealed against relates to any duty or penalty leviable in respect of any goods, the owner of such goods, if desirous of ' appealing against such decision or order, shall, pending the appeal, deposit in the hands of the Customs-collector at the port where the dispute arises the amount_n demanded by the officer passing such decision or order.

When delivery of such goods to the owner thereof is withheld merely by reason of such amount not being paid, the Customs-collector shall, upon such deposit being made, cause such goods to be delivered to such owner.

If upon any such appeal it is decided that the whole or any portion of such amount was not leviable in respect of such goods, the Customs-collector shall return such amount or portion (as the case may be) to the owner of such goods on demand by such owner.

190. If, upon consideration of the circumstances under which any penalty, increased rate of duty or confiscation has been adjudged under this Act by an officer of Customs, the Chief Customs-authority is of opinion that such penalty, increased rate or confiscation ought to be remitted in whole or in part, or commuted, such authority may remit the same or any portion thereof, or may, with the consent of the owner of any goods ordered to be confiscated, commute the order of confiscation to a penalty not exceeding the value of such goods.

²191. (1) An officer of Customs or the Chief Customs-authority or the President of the Union may, either of his own motion or on the application of any party interested, review, and on so reviewing modify, reverse or confirm, any order [other than one made on review]³ made by himself or by any of his predecessors in office :

Provided as follows :

¹ Substituted by Act XXXIII, 1949.

² Substituted *ibid*.

³ Inserted by Act LIX, 1949.

- (a) when an officer of Customs below the rank of Customs-collector proposes to review any order, whether made by himself or by any of his predecessors in office, he shall first obtain the sanction of the Customs-collector ;
 - (b) an application for review of an order shall not be entertained unless it is made within ninety days from the making of the order, or unless the applicant satisfies the officer of Customs or the Chief Customs-authority or the President of the Union, as the case may be, that he had sufficient cause for not making the application within that period ;
 - (c) an order shall not be modified or reversed unless reasonable notice has been given to the parties affected thereby to appear and be heard in support of the order;
 - (d) an order against which an appeal has been preferred shall not be reviewed ;
 - ¹(e) a review by a reviewing authority under this section on the own motion of such authority shall not be made after the expiry of two years from the making of the order.
- (2)(a) The Chief Customs-authority may, at any time and on application or otherwise, call for the record of any case disposed of by any officer of Customs subordinate to him, and
- (b) the President of the Union may, at any time and on application or otherwise, call for the record of any case disposed of by any officer of Customs or the Chief Customs-authority

for the purpose of satisfying himself as to the correctness, legality or propriety of any decision or order made and may make such order as he thinks fit :

² Provided that before any such decision or order is modified or reversed in revision the party concerned shall be given an opportunity to file a written statement, but he may not be permitted to give any oral statement, as to why such decision or order should not be modified or reversed.

192. When any fine, penalty or increased rate of duty is leviable under Goods on this Act, the goods in respect of which such fine, penalty or rate is leviable shall not be removed by the owner until such fine, penalty or rate is paid.

If any person has become liable to any such fine, penalty or rate in respect of any goods, the Customs-collector may detain any y other goods belonging to such person passing through the custom-house until such fine, penalty or rate is paid.

193. When a penalty or increased rate of duty is adjudged against any person under this Act by any office' of Customs, such officer, if such penalty or increased rate be' not paid, may levy the same by sale of any goods of the said person which may be in his charge or in the charge of any other officer of Customs.

¹ This proviso was substituted by Act LIX, 1949.

² his proviso was inserted by Act LI, 1950.

When an officer of Customs who has adjudged a penalty or increased rate of duty against any person under this Act is unable to realize the unpaid amount thereof from such goods, such officer may notify in writing, to any Magistrate within the local limits of whose jurisdiction such person or any goods belonging to him may be, the name and residence of the said person and the amount of penalty or increased rate of duty unrecovered ; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if such penalty or increased rate had been a fine inflicted by himself.

CHAPTER XVIII.

MISCELLANEOUS.

194. Any officer of Customs may open any package, and examine any goods brought by sea to, or shipped or brought for shipment at, any customs port.

195. (1) The Customs-collector may, on the entry or clearance of any goods or at any time while such goods are being passed through the custom-house, take samples of such goods, for examination or for ascertaining the value thereof on which duties are payable, or for any other necessary purpose.

Every such sample shall, if practicable, be at the option of the owner either restored to him, or sold and the proceeds accounted for to him.

(2) In the case of goods which consist of drugs or articles intended for consumption as food, and in respect of which the taking of samples for the purposes of this sub-section may have been authorized by general or special order of the President of the Union, the Customs-collector may also in like circumstances take samples thereof for submission to, and examination by, such officer of Government or of a Local authority as may be specified in such order. The real value of all such samples shall be paid to the owner by the Customs-collector.

195A. (1) When by any law for the time being in force a duty of customs is imposed on mineral oil which is specified as being suitable or as not being suitable for use as an illuminant in wick lamps, the Chief Customs-authority may make rules for determining in disputed cases whether any mineral oil is or is not suitable for such use.

(2) In particular such rules may -

- (a) specify the design, construction and materials of test lamps to be used for testing the burning properties of mineral oil in wick lamps and provide for the standardization of such test lamps ; and
- (b) prescribe the manner in which and the persons by whom tests are to be carried out, and the standards to be accepted for deciding whether any mineral oil is or is not suitable for use as an illuminant in wick lamps.

196. The unshipping, carrying, shipping and landing of all goods; and the bringing of them to the proper place for examination or weighing, and the putting of them into and out of the scales, and the opening, unpacking, bulking, sorting, lotting, marking and numbering of goods, where such operations are necessary or permitted,

and the removing of goods to, and the placing of them in, the proper place of deposit, shall be performed by or at the expense of the owner of such goods.

197. No owner of goods shall be entitled to claim from any officer of Customs compensation for any loss or damage occurring to such goods at any time while they remain or are lawfully

detained in any custom-house, or on any custom-house wharf, or under charge of any officer of Customs, unless it be proved that such loss or damage was occasioned by the neglect or wilful act of such officer of Customs.

198. No proceeding other than a suit shall be commenced against any person for anything purporting to be done in pursuance of this Act without giving to such person a month's previous notice in writing of the intended proceeding and of the cause thereof ; or
after the expiration of three months from the accrual of such cause.

199. The Chief Customs-officer may from time to time fix the period after the expiration of which goods left on any custom-house wharf, or other authorized landing-place or part of the custom-house premises, shall be subject to payment of fees and the amount of such fees.

200. A duplicate of any certificate, manifest, bill or other custom-house document may, on payment of a fee not exceeding ten rupees, be furnished at the discretion of the Customs-collector to any person applying for the same, if the Customs-collector is satisfied that no fraud has been committed or is intended by the applicant.

201. Except in the cases provided for by sections 36, 55, 63 and 94, the Customs-collector may in his discretion, upon payment of one rupee, authorize any document, after it has been entered and recorded in the custom-house, to be amended.

202. No person authorized to act as an agent for the transaction of any business relating to the entrance or clearance of any vessel or the import or export of goods or baggage shall so act in any custom-house unless such authorization is approved by the Customs-collector.

Such officer may require any person so authorized to give a bond with sufficient security in any sum not exceeding five thousand rupees for his faithful behaviour as regards the custom-house regulations and officers.

Such officer may, in case of misbehaviour of the person so authorized, suspend or withdraw such approval, but an appeal against every such suspension or withdrawal shall lie to the Chief Customs-authority, whose decision thereon shall be final.

Every appeal under this section shall be made within one month of the suspension or withdrawal.

203. When any person applies to any officer of Customs for permission to transact any specified business with him on behalf of any other person, such officer may require the applicant to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse such permission.

The clerk, servant or agent of any person or mercantile firm may transact business generally at the custom-house on behalf of such person or firm : Provided that the Customs-collector may refuse to recognize such clerk, servant or agent unless such person or a member of such firm identifies such clerk, servant or agent to the Customs-collector as empowered to transact such business, and deposits with the Customs-collector an authority in writing duly signed, authorizing such clerk, servant or agent to transact such business on behalf of such person or firm.

204. All rules made under this Act shall be notified in the Gazette and shall thereupon have the force of law.

All such rules for the time being in force shall be collected, arranged and published at intervals not exceeding two years, and shall be sold to the public at a reasonable price.

205. * * * *

206. If, in any case relating to the removal of goods from a warehouse without payment of duty, the person offending be an officer of Customs not acting in execution of his duty, and be prosecuted to conviction by the owner of such goods, no duty shall be payable in respect of such goods. For any damage so occasioned by such officer, the Chief Customs-officer, or the Customs-collector with the sanction of the Chief Customs-officer, shall make due compensation to such owner :

Provided that compensation exceeding Rs. 250 shall be paid with the sanction of the Chief Customs-authority.

207. Nothing in this Act shall affect any law for the time being in force relating to the Commissioners for the Port of Rangoon or any like body created for any other port.

SCHEDULE.

PART I

* * * *

PART II.

FORMS.

A

FORM OF BOND FOR IMPORT-DUTY.

(See section 92.)

BOND.

No. 19

We, A.B.,

now of

, and C.D.,

of the same place, are jointly and severally bound to the Government of the Union of Burma in the sum of rupees , to be paid to the Government of the Union of Burma for which payment we jointly and severally bind ourselves and our legal representatives.

(date)

(Signed)

The above bounden having applied to the officer-in-charge of the Custom-house at for and obtained permission to lodge in the warehouse for a period of the following goods, that is to say - imported by sea from on board of the

ship and entered in the Custom-house books as No. of the Register of Goods imported by sea ;
The condition of this Bond is that ;

If the , or their legal representatives, shall observe all the rules prescribed in the Sea Customs Act to be observed by owners of goods warehoused, and by persons obtaining permission to ware, house goods under the provisions thereof ;

And if the said , or their legal representatives, sh pay to the officer-in-charge of the Custom-house at the port of all dues, whether customs-duties, warehouse-dues, rent or other law? charges which shall be demandable on the said goods, or on account penalties incurred in respect to them, within from the date of this Bond, or within such further time as the Chief Customs-authority shall allow in that behalf, together with interest on every such sum at the rate of six per cent. per annum from the date of demand thereof being made in writing by the said officer-in-charge of the Custom-house ;

And if, within the term so fixed or enlarged, the said goods, or any portion thereof, having been removed from the said warehouse for home consumption or re-exportation by sea, the full amount of all customs-duties, warehouse-dues, rent and other lawful charges, penalties and interest demand-able as aforesaid shall have been first paid on the whole of the said goods ;

This obligation shall be void.

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

(date)

(Signed)

B

FORM OF BONDED WAREHOUSE WARRANT.

(See section 96.)

I do hereby certify that have deposited in the warehouse of the undermentioned goods , which goods, the engage on demand, after payment of rent and incidental charges and Government dues or customs chargeable thereon, to deliver to the said or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

C

FORM OF BOND FOR THE REMOVAL OF SPIRIT FROM A LICENSED DISTILLERY.

(See sections 144 and 152.)

We,

are jointly and severally bound to the Government of the Union of Burma in the sum of rupees to be paid to the Government of the Union of Burma for which payment we jointly and severally bind ourselves and our legal representatives.

Dated this day of 19

(Signed)

The above bounden _____ being indebted to the Government of the Union of Burma in the sum of rupees _____, being the amount of duty payable at the rate of rupees _____ per imperial gallon London proof, for _____ gallons of _____ (or for _____ gallons of proof spirit used in the preparation of _____ dozens of bottles, or _____ gallons of cordials and liquors, as specified in the annexed schedule) manufactured at _____ which the said _____ have been allowed to remove thence for exportation by sea subject to the provisions of the Sea Customs Act without having paid such duty.

The condition of this obligation is that, if the above bounden _____, or their legal representatives, shall, at the expiration of four calendar months from the date of this obligation, pay or cause to be paid to the Government of the Union of Burma duty at the rate of _____ rupees per imperial gallon of proof spirit for all or any portion of the above-mentioned _____ which shall not have been then exported by sea to a foreign port subject to the aforesaid provisions (of which exportation, if any, due proof shall be given), or passed for local consumption on payment of duty, then this bond shall be void ; otherwise the same shall remain in full force.

Signed in the presence of

Place

Date

If the bond be for cordials and other liquors under section 152, add ---

Schedule.

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