

FINANCE AND COMMERCE DEPARTMENT.

(Rules for the indentification of sugar chargeable with an additional or special duty)

NOTIFICATION. STATISTICS AND COMMERCE-CUSTOMS. No. 4439

Dated Simla, the 14th August 1902.

No.4439-S.R.- In exercise of the powers conferred by section 8A, sub-section (2) and section 8B, sub-section (3), of the Indian Tariff Act, 1894 (VIII of 1894), as amended by the Indian Tariff Amendment Act, 1899 (XIV of 1899), and by the Indian Tariff Amendment Act, 1902 (VIII of 1902), the Governor-General in Council is pleased to make, with effect from the 1st of November 1902, the following rules for the indentification of sugar chargeable with an additional or special duty imposed under sub-section (1) of the said sections, respectively, and for the assessment and collection of such additional or special duty, namely:

RULES.

1. For the purposes of these rules, unless there is anything repugnant in the subject or context, "Customs-port," "Chief Customs-authority," "Customs-collector," "owner" and "public ware-house" have the meanings respectively assigned to them in the Sea Customs Act, 1878 (VIII of 1878).
2. Where any sugar is imported into any Customs-port, the owner shall declare to the Customs-collector in what country such sugar was produced, and shall furnish him-with such other information as may be necessary to enable him correctly to assess the additional or special duty (if any) chargeable under sub-section (1) of section 8A or 8B, respectively, of the Indian Tariff Act, 1894 (VIII of 1894).
3. (1) Where the information required by rule 2 is not furnished, the Customs-collector shall deposit and detain the sugar in such part of the Custom-house premises as he may deem suitable.
(2) The owner of any sugar deposited and detained under sub-rule (1) may, at any time, clear such sugar on payment of the additional or special duty leivable thereon and of the other charges payable to the Customs-collector, whether for wharfage-fees or otherwise, in respect of the same.
(3) For the purposes of sub-rule (2) and for the purpose of calculating the surplus payable to the owner under section 88 of the Sea Customs Act, 1878, the additional or special duty leivable upon any sugar deposited and detained under sub-rule (1) shall, if the information necessary of the correct assessment of the additional or special duty leivable thereon has not been furnished, be assessed at such rate not

exceeding the highest rate of additional or special duty leivable upon any class of sugar as the Governor-General in Council may, by general or special order, fix in this behalf.

4. The Customs-collector may accept the information required by these rules in any form which he may consider, sufficient; and he shall accept it if given in the form and manner hereinafter prescribed.
5. Where sugar is imported into any Customs-port from a bonded warehouse in the United Kingdom, the owner shall furnish the Customs-collector with the following documents, namely:
 - (a) a certified copy of the delivery warrant of the British Custom House;
 - (b) a certified copy of the shipping bill; and
 - (c) a declaration in writing of the exporter in Form A or Form B; as the case may be, stating-
 - (i) the country in which the sugar was produced;
 - (ii) the date of shipment from the country (if any) from which the sugar was exported to the United Kingdom;
 - (iii) where the sugar was not produced in the country referred to in sub-head (ii), the date on which it was exported from the country in which it was produced; and
 - (iv) whether the sugar is cane or beet.
6. Where refined sugar, having passed through a refinery in the United Kingdom, is imported from the United Kingdom into any Customs-port, the owner shall furnish the Customs-collector with the following documents, namely:
 - (a) declaration in writing by the refiner in Form C, or by any person authorized by a power of attorney from such refiner in Form D, stating-
 - (i) the particulars of the raw sugar from which the refined sugar was manufactured;
 - (ii) the country from which such raw sugar was imported into the United Kingdom;
 - (iii) the date of shipment from the country referred to in sub-head (ii);
 - (iv) where this information is available at the time of importation into the Customs-port, the country in which the raw sugar was produced; and
 - (b) a declaration in writing by the exporter in Form E, or by any person authorized by a power of attorney from such exporter in Form F, indentifying the sugar entered for shipment with the sugar, referred to in the declaration prescribed in clause (a).
7. (1) In the case of any sugar-

- (a) which, being refined sugar, has been imported, on payment of duty, into the United Kingdom and has been exported thence without drawback to any Customs-port; or
- (b) which, though nominally imported into the United Kingdom, has merely passed through a port in the United Kingdom in transit to be re-exported thence to any Customs-port in the same or another bottom; or
- (c) which has been imported into any Customs-port from any country other than the United Kingdom; the owner shall furnish the Customs-collector with one of the following documents, namely:
- (i) where the sugar was produced in the country from which it was exported either to the United Kingdom or direct to India, a certificate by the exporter in Form G;
 - (ii) where the sugar was produced in a country other than that from which it was exported either to the United Kingdom or direct to India, a certificate by the shipper in Form H.
- (2) Where any sugar referred to in sub-rule (1) has been exported from a port in any country other than the United Kingdom or any British possession to the United Kingdom or to any Customs-port, the certificate shall be attested by the British consular officer at the port in such country.
- (3) Where, in any case referred to in sub-rule (2), the British consular officer so desires, the certificate shall have been approved and communicated to him by a local Chamber of Commerce.

E.N.BAKER,
Offg. Secretary to the Govt. of India.

----- Attachment -----

[ATTACH LIST 1] 01 FORM A. DECLARATION BY EXPORTER IN THE CASE OF SUGAR SHIPPED DIRECT TO THE UNITED KINGDOM FROM THE COUNTRY IN WHICH IT WAS PRODUCED.

[ATTACH LIST 2] 02 FORM B. DECLARATION BY EXPORTER IN THE CASE OF SUGAR EXPORTED FROM THE COUNTRY IN WHICH IT WAS PRODUCED TO SOME OTHER COUNTRY, AND THENCE SHIPPED TO THE UNITED KINGDOM.

[ATTACH LIST 3] 03 FORM C. DECLARATION OF ORIGIN AND MANUFACTURE OF SUGAR BY A REFINER

[ATTACH LIST 4] 04 FORM D. DECLARATION OF ORIGIN AND MANUFACTURE OF SUGAR BY AN AGENT OF REFINER UNDER POWER OF ATTORNEY.

[ATTACH LIST 5] 05 FORM E. DECLARATION BY EXPORTER.

[ATTACH LIST 6] 06 FORM F. DECLARATION BY AN AGENT OF EXPORTER UNDER POWER OF ATTORNEY.

(Rules for the identification of sugar chargeable with an additional or special duty)

[ATTACH LIST 7] 07 FORM G. DECLARATION BY EXPORTER AT FOREIGN PORT AS TO THE ORIGIN OF SUGAR PRODUCED IN THE COUNTRY FROM WHICH IT WAS EXPORTED EITHER TO THE UNITED KINGDOM, OR DIRECT TO INDIA.

[ATTACH LIST 8] 08 FORM H. DECLARATION BY SHIPPER AT A FOREIGN PORT AS TO THE ORIGIN OF SUGAR PRODUCED ELSEWHERE THAN IN THE COUNTRY OF EXPORT.