## STRAITS SETTLEMENTS.-CUSTOMS AND EXCISE ACT 1849

## ACT No. V. of 1849

(Rep., Act 8 of 1868)

[3<sup>rd</sup> March, 1849.]

## Passed by the Hon'ble the President of the Council of India in Council on the 3rd March, 1849.

## An Act for better defining the Duties of Customs and Excise.

WHEREAS under the Regulations in force for taking a duty of twenty Spanish Dollars for each and every Leaguer of Arrack or Asiatic Rum imported into and intended for consumption within Prince of Wales' Island, Singapore and Malacca, doubts have arisen whether any duty may be taken on importation of a quantity less than a Leaguer, and it is expedient that such doubts be removed and that the meaning of all such or the like expressions in any Regulation or Act for the levy of Custom or Excise Duties within the Territories under the Government of the East India Company be plainly declared, it is declared and enacted as follows:

I. Whereas by any Regulation or Act now or hereafter to be in force, not containing any direction to the contrary, a certain duty of Customs or Excise, or in the nature thereof, is leviable on any given quantity, by weight, measure or value, of any goods or merchandise, a like duty is leviable according to the same rate on any greater or less quantity.