

ACT No. IV OF 1863.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

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

*An Act to give effect to certain provisions of a Treaty between His Excellency the Earl of Elgin and Kincardine, Viceroy and Governor-General of India, and His Majesty the King of Burmah.*

WHEREAS a Treaty has been negotiated between His Excellency the Earl of Elgin and Kincardine, Viceroy and Governor-General of India, and His Majesty the King of Ava, and in the 4th and 8th Articles of the said Treaty it is stipulated and agreed as follows :—

Preamble.

*Article 4th.*—“When goods are imported into Rangoon from any British or Foreign Territory, and declared to be for export by the Irrawaddy river to the Burmese Territory, the English Ruler shall, provided bulk is not broken, and he believes the Manifest to be true, charge one per cent on their value, and if he so desires shall allow them to be conveyed under the charge of an Officer until arrival at Maloon and Menhla. The Tariff value of goods shall be forwarded yearly to the Burmese Ruler. If such goods are declared for export to other territories and not for sale in the Burmese territories, the Burmese Ruler shall, if he believes the Manifest to be true, not cause bulk to be broken, and such goods shall be free of Duty.

*Article 8th.* “Should the British Ruler within one year after the conclusion of this Treaty abolish the Duties now taken at Thayet Myo and Tounghoo, the Burmese Ruler with a regard to the benefit of the people of his country will, if so inclined, after one, two, three, or four years abolish the Duties now taken at Maloon and Tounghoo (in the Burmese Territory.)”

And

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And whereas it is necessary to give effect to the stipulations and engagements aforesaid by an Act to regulate the Duties of Customs at the Port of Rangoon and elsewhere in conformity to such stipulations and engagements; It is enacted as follows:—

I. When any goods are imported into Rangoon from any British or Foreign Territory whether under bond or otherwise, and declared by the importer thereof to be for export by the Irrawaddy river to the Burmese Territory for sale therein, or for export through such territory for sale in other territories, such goods may be entered at the Custom House at Rangoon for such export and sale, and thereupon a duty of customs of one per cent. *ad valorem* and no more, shall be charged, provided that bulk of such goods is not broken, and the Officer in charge of the Custom House is satisfied of the truth of the entry of such goods in the Manifest of the Vessel wherein such goods are brought to Rangoon.

II. Whenever any goods are entered at the Custom House at Rangoon under the last preceding Section such goods may be conveyed to Maloon and Menhla under charge of an Officer to be appointed for the purpose, and the Officer so appointed to the charge of such goods shall be held to be a public servant within the meaning of Section 186 of the Indian Penal Code.

III. It shall be lawful for the Governor-General of India in Council by a Notification to be published in the *Calcutta Gazette*, to order the discontinuance of the Duties or any of them now levied at Thayet Myo and Tounghoo, and subsequently, if he shall see fit, by a like Notification to order that such Duties or any of them shall be revived and re-imposed, and any order made and published under this Section shall have the force of law.

Commencement of Act.

IV. This Act shall take effect from the time when the ratifications of the said Treaty are exchanged.