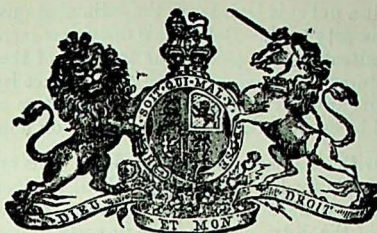


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Separate paging is given to this Part, in order that it may be filed as a separate compilation.

PART VI.

BILLS OF THE GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 3rd August, 1893:—

No. 9 of 1893.

A Bill to amend the Indian Tariff Act, 1882, as amended by subsequent Acts.

WHEREAS it is expedient to amend the Indian Tariff Act, 1882, as amended by subsequent Acts; It is hereby enacted as follows:

1. After No. 4 (Salt) in the second schedule to the Act aforesaid, the following is hereby inserted, namely:

Import of dry and wet salt-fish into Burma.

No.	Names of Articles.	Per	Tariff valuation.	Rate of Duty.
4A.	Dry salt-fish and wet salt-fish (<i>ngapt</i>) imported into Burma from any place beyond the limits of British India.	Indian maund of 82½ lbs. a voir-dupois weight.	...	Such rate of duty, not exceeding twelve annas, as the Governor General in Council may, by notification in the <i>Gazette of India</i> , from time to time prescribe.

2. To the words "Rice whether husked or unhusked" in the first column of the third schedule to the Act aforesaid, the words "including rice-flour" are hereby added.

STATEMENT OF OBJECTS AND REASONS.

In January, 1888, the duty on imported salt in Burma was raised from three annas to one rupee the maund. Following on this increase of duty, the consumption declined, and it has not yet reached the level to which it had attained before the increase of the duty, though the population has materially increased. As the people of Burma are on the whole very well off and the incidence of the salt tax is far lower than it is in India, it seemed clear that the restriction of consumption was not the result of any undue pressure of the tax. It has in fact been found that there is no real restriction in consumption, but that taxed salt has been displaced by salt paying no tax. This has happened in two ways—first, by an increase of locally manufactured salt, and, secondly, by an increase in the imports of salted fish, wet and dry, which have been free of duty.

On locally manufactured salt a duty is levied on the estimated quantity of salt made in a working season based on the capacity of the pots used. Before this duty was increased so as to equalise it with the duty on imported salt and closer attention was paid to the framing of the estimates of manufacture, a great stimulus was given to manufacturers to pass salt into the market largely in excess of the quantity on which they paid duty. Endeavours are now being made by executive action to secure that the duty paid on salt locally manufactured shall be exactly the same as the duty on imported salt.

There remain to be dealt with the imports of salted fish. This article is in Burma universally consumed with rice, which is the staple food of the people. Until the increase of the salt-duty in 1888, the supply of salted fish was derived mainly from local sources, the salt used in curing paying duty. Immediately after the increase of the duty, however, the imports of dry salted fish largely increased, and since then the quantity imported annually has been more than double the quantity imported up to 1888. The import of wet salted fish (*ngapi*) was unknown until the salt-duty was increased; it began immediately afterwards, and last year nearly fourteen million pounds of the article were imported.

The salt used in the imported fish displaces an equivalent quantity of salt on which duty is paid, and it is estimated that the State loses a considerable revenue in consequence. It is also unfair to the local curers of fish, who pay a rental for the fisheries and full duty on the salt they use in curing, that these untaxed imports from neighbouring countries should be allowed to compete with the local article on terms which place the local curer at a great disadvantage.

This Bill proposes to remove this unfairness, and at the same time secure the revenue of the State by giving power to Government to impose on these imports a duty which will represent the equivalent of one rupee a maund on the salt contained in the fish.

The opportunity has been taken of making another amendment in the Tariff Act. Enquiries have been made of the Government whether rice-flour is dutiable as rice on export, and it appears that, on a strict construction of the law as it stands, it may be held that it is not liable to duty. It was never intended, however, that ground rice should not be liable to duty like unground rice, and there is no reason for any distinction between the two. The present Bill accordingly amends the law by including rice-flour with rice.

The 1st August 1893.

(Signed) D. BARBOUR.

S. HARVEY JAMES,

Secretary to the Government of India.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 3rd August 1893:

No. 10 of 1893.

A Bill to amend the Indian Ports Act, 1889.

X of 1889. WHEREAS it is expedient to amend the Indian Ports Act, 1889; It is hereby enacted as follows:

1. For the word "Ditto," where it occurs against "Balasore Ports" in the fourth column of Part I (Bengal) of the first schedule to the Act aforesaid, the following shall be substituted, namely,—

Amendment of first schedule to Act X, 1889, as regards Balasore Ports. "Whenever the vessel enters any one of the ports, except in the case of mail-steamers and coasting-vessels, which shall not be chargeable more than once in thirty days."

STATEMENT OF OBJECTS AND REASONS.

This Bill has been rendered necessary by the recurring deficit in the funds of the Balasore Ports. Even with the increased dues which are proposed, the port-funds will still be in considerable deficit, which will have to be borne by provincial revenues.

The 27th July 1893.

(Signed) D. BARBOUR.

S. HARVEY JAMES,
Secretary to the Government of India.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 3rd August, 1893 :

No. 11 of 1893.

A Bill to amend the Excise Act, 1881.

WHEREAS it is expedient to amend the Excise Act, 1881 ; It is hereby enacted as follows :

1. The following shall be added to section 7

of the said Act, namely :
 Addition of *Explanation* of the said Act, namely :
 to section 7, Act XXII, 1881. "*Explanation.*—Duty may be fixed or made payable under this section at different rates according to the places to which any spirit is to be removed for consumption."

Insertion of new section after section 23, Act XXII, 1881.

2. After section 23 of the said Act, the following shall be inserted, namely :

"23A. The Governor General in Council may

Spirits, fermented liquor and intoxicating drugs from territory beyond India subject to duty. from time to time, by notification in the Gazette of India, impose such duty as he thinks fit on any spirit or fermented liquor or intoxicating drugs brought by land from beyond the limits of India into any territory to which this Act extends or into any specified part thereof, and may alter or abolish any duty so imposed."

New heading to Chapter V, Act XXII, 1881.

3. The heading to Chapter V of the said Act shall be—

"IMPORT OF SPIRIT, FERMENTED LIQUOR AND INTOXICATING DRUGS."

STATEMENT OF OBJECTS AND REASONS.

The object of section 1 is to enable the Government, so far as may be necessary, to equalise rates of duty where inequalities operate to the prejudice of any competing manufacturer in India. For instance, the duty on rum on removal from a distillery is four rupees a gallon in the North-Western Provinces and five rupees in Bengal. Much rum goes from the North-Western Provinces to Bengal for consumption, and it seems clear that, so far as the Government can help, no undue preference, by way of taxation, should be given to manufacturers in the former territory over those in the latter.

2. The amendment and addition made in section 2 are intended to cover the case of the importation by land of liquors, and, possibly, of drugs not covered by the Opium Act, 1878, from places beyond the limits of India.

The 20th July, 1893.

(Signed) D. BARBOUR.

S. HARVEY JAMES,
 Secretary to the Government of India.