

# THE INLAND BONDED WAREHOUSES ACT.

[INDIA ACT VIII, 1896.] (5th March, 1896.)

WHEREAS it is expedient to provide for the establishment of bonded warehouses at places other than customs-ports, and to afford facilities for the bonding of salt in such warehouses ; It is hereby enacted as follows :—

1. This Act shall be read with, and taken as part of, the Sea Customs Act. Construction.
2. Sections 5 to 7, both inclusive, of this Act shall extend only to such parts of the Union of Burma as the President of the Union may from time to time, by notification <sup>2</sup> in the Gazette, direct in this behalf. Extent.

## *Inland Bonded Warehouses.*

3. \* \* \* \*

4. (1) Notwithstanding anything contained in the Sea Customs Act, the Chief Customs-authority may, from time to time, appoint a public or license a private warehouse at any place which is not a warehousing port, and may cancel such appointment or licence. Inland bonded warehouses and law applicable thereto,

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<sup>1</sup> Substituted by Act LIII, 1953.

<sup>2</sup> Sections 5 to 7 of this Act have been extended to the whole of the Union of Burma, see *Burma Gazette*, 1941, Part I, p. 143.

(2) In reference to such a place and a warehouse appointed or licensed thereat, the provisions of the said Act with respect to the levy of customs-duties on goods brought in bond from one customs-port to another, and with respect to warehousing, shall be construed as if the place were a customs-port and a warehousing port, and the warehouse a public or a private warehouse, as the case may be, appointed or licensed thereat under that Act and, if the owner so desires, as if goods, in respect of which the procedure laid down in sections 90, 91 and 92 of the said Act has been complied with, were goods already warehoused at a warehousing port within the meaning of section 105 of the said Act.

(3) All rules applicable to such warehouses, and to the weighment and removal thereto of salt, and in force at the commencement of this Act, shall remain so applicable until they shall be duly superseded or altered.

### *Salt Time-Bonds.*

Conveyance  
of salt to  
inland bond-  
ed ware-  
houses under  
bonds.

5. Notwithstanding anything contained in the Sea Customs Act, or in section 4 of this Act, the Chief Customs-authority may permit salt removed from ship-board or from a warehouse appointed or licensed under the Sea Customs Act, to be conveyed, under a bond securing the subsequent payment of the duty leviable in respect of the salt so removed and in accordance with such rules as may be prescribed in this behalf by the Chief Customs-authority, to a warehouse appointed or licensed for that purpose by the Chief Customs-authority.

Form of  
bond.

6. Every bond executed in accordance with the provisions of the last preceding section shall be in the form 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 :

Provided that the time allowed by such bond for the payment of the duty leviable on the salt included therein shall not exceed the time within which it may reasonably be expected that the whole of such salt shall have passed into consumption, and shall in no case exceed six months :

Provided also that the Chief Customs-authority may at any time require the duty to be paid to the extent to which the salt may have been delivered from the warehouse.

Power to  
make rules.

7. The Chief Customs-authority may make rules,<sup>1</sup> consistent with the provisions of this Act, to regulate—

- (1) the appointment or licensing of warehouses under section 5 ;
- (2) the inspection by Government officers of such warehouses ;
- (3) the safe custody of salt in transit under the provisions of the said section ;

<sup>1</sup> For the Burma Inland Bonded Warehouse (Salt) R.les, 1941, see *Burma Gazette*, 1941 Part I, p. 1381.

- (4) the removal of salt from a warehouse appointed or licensed under the said section ;
- (5) the nature of the security to be required from a person executing a bond in accordance with the provisions of the said section and the time and place of payment of the sum recoverable under such bond ; and
- (6) generally such other matters as may be deemed necessary to secure the safety of the public revenue.

8. Nothing in section 5 or section 6 shall prevent the removal of salt in any manner in which it may for the time being be lawfully removable under section 4. Saving.

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### FORM OF BOND.

(See *Section 6.*)

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 a warehouse appointed or licensed under the Inland Bonded Warehouses Act and situated at

, for a period of                      months, the following goods, that is to say,                      maunds of salt 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<sup>is</sup> that

If the said                      or their legal representatives shall observe all the rules prescribed under the said Inland Bonded Warehouses Act to be observed by the owners of goods warehoused and persons obtaining permission to warehouse goods under the provisions thereof ;

And if the said \_\_\_\_\_ or their legal representatives shall pay to the officer in charge of the Custom-house at the port of \_\_\_\_\_, or to the Collector of \_\_\_\_\_, all dues, including customs-duties or other lawful charges, which shall be demandable on the said salt or on account of penalties incurred in respect thereto, within \_\_\_\_\_ from the date of this bond, 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 such further period (if any) as may be granted by the Chief Customs-authority for the payment thereof, the full amount of all customs-duties and other lawful charges, penalties, and interest demandable as aforesaid shall have been first paid on the whole of the said salt ;

This obligation shall be void.

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

(Date)

(Signed)