ANNO QUINQUAGESIMO QUARTO

GEORGII III. REGIS.

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C A P. CV.

An Act to remove Doubts as to the Duties and Taxes heretofore impoſed and levied under the Authority of the ſeveral Governments in the *Eaſt Indies*. [23d *July* 1814.]

WHEREAS Doubts have ariſen as to certain Duties and Taxes heretofore impoſed by the ſeveral Governments of *Fort William* in *Bengal*, *Madras*, *Bombay*, and *Prince of Wales's Iſland*, reſpectively: May it therefore pleaſe Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority of the ſame, That all Duties of Cuſtoms and other Taxes heretofore made or impoſed, as well upon *Britiſh* Subjects as Foreigners, and other Perſons whomſoever, by the Orders or under the Authority of the Governor General in Council of *Fort William* in *Bengal*, the Governor in Council of *Fort Saint George*, the Governor in Council of *Bombay*, and the Governor in Council of *Prince of Wales's Iſland*, reſpectively, within the ſeveral Towns of *Calcutta* and *Madras*, the Town and Iſland of *Bombay* and *Prince of Wales's Iſland*, and upon all Perſons whomſoever reſident or being therein reſpectively, and in reſpect to all Goods, Wares, Merchandizes, Commodities, and Property whatſoever, alſo being therein reſpectively, and alſo upon all Perſons whomſoever, whether *Britiſh*-born or Foreigners, reſident or being in any Country or Place within the Authority of the ſaid Governments reſpectively, and in reſpect of all Goods, Wares, Merchandizes, Commodities, and Property whatſoever, being in any ſuch Country or Place, and alſo all Orders and Regulations for the Impoſition, levying, raiſing, or recovering, any ſuch Duties of Cuſtoms or other Taxes, or in anyways relating thereto, and all Fines, Penalties, and Forfeitures, heretofore impoſed or levied by or under the Authority of ſuch Governor General in Council and Gover-

Power of levying Duties, &c. by the Governments in India confirmed.

nors in Council respectively, for the Non-payment of such Duties or Taxes, or for the Breach of any Laws or Regulations heretofore made by such Governor General in Council and Governors in Council respectively, respecting such Duties and Taxes, shall be and the same are hereby confirmed, and shall be deemed to be as valid and effectual to all Intents and Purposes whatsoever according to the true Intent and Meaning of the several Orders, Regulations, and Usages, under which any such Duties, Taxes, Fines, Penalties, and Forfeitures have been imposed or levied, as fully and effectually as if the same had been imposed and made respectively under the Provisions of an Act made in the last Session of Parliament, 53G.3.c.155. intituled *An Act for continuing in the* East India Company *for a further Term the Possession of the* British *Territories in* India, *together with certain exclusive Privileges for establishing further Regulations for the Government of the said Territories, and the better Administration of Justice within the same; and for regulating the Trade to and from the Places within the Limits of the said Company's Charter*; any Act or Acts of Parliament or Law to the contrary thereof in anywise notwithstanding, and all Arrears of such Duties and Taxes may be demanded, levied, sued for, and recovered, and all Penalties and Forfeitures for any Breach of any such Rules and Regulations in relation to any such Duties and Taxes shall and may be sued for, recovered, and enforced under the Provisions of the said recited Act, as fully and effectually as if the same had been imposed, made, incurred, or arisen after the passing thereof.

Orders, &c. to remain in force, and Persons indemnified.

II. And be it further enacted, That all such Orders, Regulations, Usages, Duties, Taxes, Fines, Penalties, and Forfeitures, shall be and remain in full Force and Effect until the same respectively shall be repealed, altered, or varied, by any Orders or Regulations made and passed, or to be made and passed, under or by virtue of the said recited Act; and all Persons who have been engaged or concerned in advising, passing, imposing, demanding, levying, or recovering any such Orders, Regulations, Duties, Taxes, Fines, Penalties, and Forfeitures, shall be and are hereby indemnified in respect thereof, and of all Proceedings and Acts had, done, or taken under and according to the true Intent and Meaning of any such Orders, Regulations, or Usages; and all Actions and Suits whatsoever which have been or hereafter shall be commenced, sued, or prosecuted, for or touching the Receipt, Collection, or Imposition of any such Duties, Taxes, Fines, Penalties, or Forfeitures, shall be and become absolutely null and void to all Intents and Purposes whatsoever, save and except for the Purpose of recovering any Costs which may have been incurred in any such Action, and which hath been or may be awarded to be paid by any Party thereto: Provided always, that nothing herein contained shall extend to confirm any Act or Proceeding, or to indemnify any Person or Persons in respect of any Act or Proceeding, done without the Authority or contrary to the true Intent and Meaning of any such Order, Regulation, or Usage, as is hereby intended to be confirmed.

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