

General Clauses Act 1897 s 12 - Duty to be taken pro rata in enactments

Where, by any enactment now in force or hereafter to be in force, any **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, then a like duty is leviable according to the same rate on any greater or less quantity.