

Financial (1899) Department.

ORDINARY PRINTED.

G.O., No. 1186

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[Despatch Abstract.]

Budget estimates

Accepting, with remarks, the
Budget estimate of receipts under "VII. customs" for
1900-1901.

[F.B.]

300-20818.

Entered in Budget Register.

Date.

as per A-3. 3-11-1899.

per A-2. 3-11-1899.

per B. 3-11-1899.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Government {1899} of Madras. FINANCIAL.

Recd.

Regd.

} 1899.

Enclosures

Spare copies

G.O., No. 1186, 31st October 1899.

OCTOBER.

Budget Estimates.

Accepting, with remarks, the — of receipts under VII. Customs for 1900-1901.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue), No. 250, dated 29th September 1899.

ORDER—No. 1186, Financial, dated 31st October 1899.

With reference to the actuals during the first five months of the current year the Government considers that the revised estimate for the current year and the budget estimate for 1900–1901 of receipts under SEA CUSTOMS—IMPORTS, and SEA CUSTOMS—EXPORTS, may be raised to 33 and 6 lakhs, respectively.

2. Subject to these modifications, the estimates are accepted.

(True Extract.)

G. STOKES,
Chief Secretary.

To the Revenue Department.
" Board of Revenue (Separate Revenue).
" Accountant-General.
Editors' Table.

[Appendix.

Exd. T. K. Narayana Aiyangar.

RECEIPTS.

VII.—CUSTOMS.

IMPERIAL.	Detailed Account No.	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
Sea Customs—Imports	VIIA	Rs. 33,00,300	Rs. 33,00,300	Rs. 28,30,500	Rs. 28,54,618
Sea Customs—Exports		6,00,000	6,00,000	5,00,000	4,80,194
Sea Customs—Miscellaneous	VIIB	500	500	500	245
Land Customs	VIIC	1,19,600	1,19,600	1,24,000	1,33,814
Excise duty on Cotton Manufactures (a)		96,000	96,000	70,000	89,132
TOTAL IMPERIAL		41,16,400	41,16,400	35,25,000	35,58,001
PROVINCIAL.					
Warehouse and Wharf Rents (b)	VIID	39,000	39,000	38,300	39,351
Miscellaneous		40,800	40,800	36,700	40,426
TOTAL PROVINCIAL		79,800	79,800	75,000	79,777
TOTAL		41,96,000	41,96,000	36,00,000	36,37,778

DETAILED ACCOUNT No. VIIA.—CUSTOMS.—Sea Customs—Imports.

IMPERIAL.				
Arms, Ammunitions and Military Stores (c)	30,000	30,000	30,000	36,281
Liquors—				
1. Spirits and Liqueurs (d)	10,40,000	10,40,000	9,00,000	8,86,778
2. Ale, Beer, Porter and other fermented liquors	30,200	30,200	30,700	30,673
3. Wines (e)	52,800	52,800	52,800	49,233
Articles of Food and Drink (f)	2,22,000	2,22,000	1,80,000	2,10,543
Chemicals, Drugs, Medicines and Dyeing and Tanning Materials (g)	1,42,000	1,42,000	1,10,000	1,45,697
Cotton Manufactures (h)	5,10,000	5,10,000	4,99,000	4,62,318
Metals and Manufactures of Metals—				
Silver Bullion and Coin	2,600	2,600	3,800	2,376
Other Metals and Manufactures of Metals (i)	2,00,000	2,00,000	2,11,500	1,75,670
Oils (j)	6,55,000	6,55,000	4,05,000	4,30,860
Manufactured Articles (k)	3,93,000	3,93,000	3,85,000	3,99,888
Raw Materials and Unmanufactured Articles	22,700	22,700	22,700	24,949
TOTAL	33,00,300	33,00,300	28,30,500	28,54,618

DETAILED ACCOUNT No. VIIB.—CUSTOMS.—Sea Customs—Miscellaneous.

IMPERIAL.				
Commission on Little Besses' Light Dues	450	450	450	226
Commission on Straits' Light Dues	50	50	50	19
TOTAL	500	500	500	245

DETAILED ACCOUNT No. VIIC.—CUSTOMS.—Land Customs.

IMPERIAL.				
Import Duty on Cotton Goods	2,600	2,600	3,000	2,526
Import Duty on other Goods (l)	63,000	63,000	63,000	76,295
Export Duty (m)	54,000	54,000	58,000	54,829
Other Duties	...	...	...	164
TOTAL	1,19,600	1,19,600	1,24,000	1,33,814

DETAILED ACCOUNT No. VIID.—CUSTOMS.—Miscellaneous.

PROVINCIAL.				
SEA CUSTOMS—				
Fees for Registration of Cargo Boats	70	70	70	...
Fees, Fines and Forfeitures (n)	9,830	9,480	7,530	8,950
Fees for Clerks for doing duty out of office hours	23,100	23,200	21,860	22,367
Sale of Smuggled Goods	240	230	340	324
Other Items	6,000	6,150	6,000	6,695
TOTAL SEA CUSTOMS	39,240	39,130	35,800	38,336
LAND CUSTOMS—				
Fees, Fines and Forfeitures	10	10	...	20
Sale of Smuggled Goods	1,240	1,350	780	2,018
Other Items	110	110	120	52
TOTAL LAND CUSTOMS	1,360	1,470	900	2,090
TOTAL	40,600	40,600	36,700	40,426

EXPLANATORY REMARKS.

(a) The actuals of the first five months of the current year added to those of the last seven months of the past year amount to Rs. 93,740. But the Collector of Sea Customs, Madras, which is the only district in which this duty is collected, expects an increase in the receipts under this head owing to the special arrangements made by the agents of the local mills for pushing the sale of their goods. His estimates for each of the current and ensuing years, viz., Rs. 94,000, will, therefore be retained.

(b) The actuals of the first five months of the current year added to those of the last seven months of the past year amount to Rs. 31,549. But as the Collector of Sea Customs, Madras, expects a rise during the remaining part of the year, the revised and the budget estimates, as given by the Collectors, will be retained.

(c) Restrictions have been recently imposed on the importation of certain kinds of arms. As there is a falling off in the actuals of the first five months of the current year as compared with those of the corresponding period of the previous two years and as it is reported that the condition of business in general is slack, the sanctioned estimate is repeated both in the revised and the budget estimates.

(d) The revised and the budget estimates are based on the actuals of the first five months of the current year.

(e) As the actuals of the first five months of the current year added to those of the last seven months of the past year differ but slightly from the sanctioned estimate, the latter figure will be repeated both in the revised and the budget estimates.

(f) The Collectors' revised and budget estimates amount to Rs. 2,08,005 and Rs. 2,07,520, respectively, but the estimates are fixed with reference to the actuals of the first five months.

(g) The Collectors' estimates for the current and the ensuing years amount to Rs. 1,42,520 and Rs. 1,41,590, respectively. The actuals of the first five months added to those of the last seven months of the past year amount to Rs. 1,40,829. There has been a gradual increase in the actuals of the past three years; the revised and the budget estimates will therefore be fixed at Rs. 1,42,000.

(h) Considering the increase in the actuals of the first five months of the current year over those of the corresponding period of the previous year the revised and the budget estimates will be fixed at Rs. 5,10,000 which is very nearly the same as the actuals of the first five months of the current year and of the last seven months of the previous year.

(i) There was an unusually large fall in the receipts in the latter part of the past year which still continues. The actuals of the first five months of the current year were Rs. 22,549 less than those of the first five months of last year. The Collectors' estimate for the ensuing year amounting to two lakhs is retained.

(j) The revenue under this head (chiefly kerosine-oil) is of a very fluctuating nature.

(k) The Collectors' estimates have been reduced with reference to the average of the actuals of the last three years.

(l) The sanctioned estimate is repeated both in the revised and the budget estimates as it does not vary very much from the average of the actuals of the last three years.

(m) The revised and the budget estimates are fixed with reference to the actuals of the first five months of the current year and of the last seven months of the preceding year.

(n) The transshipment fee ordered to be levied at the port of Madras has been brought into force from 1st September 1899. The Collector's estimates of Rs. 650 for the current year and Rs. 1,200 for the ensuing year are included under this head vide—G.O., No. 451, dated 13th July 1899.

STATEMENT showing the average Customs receipts for the three years from 1896-97 to 1898-99 and the actuals of the first five months of the same three years and of the current year.

Heads.	Actuals, 1896-97.		Actuals, 1897-98.		Actuals, 1898-99.		Average of three years.		Actuals, 1899-1900, first five months.
	First five months.	Whole year.	First five months.	Whole year.	First five months.	Whole year.	First five months.	Whole year.	
<i>Imperial.</i>	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.
Sea Customs—Imports	10,29,729	28,31,808	13,03,246	32,44,574	10,56,483	28,54,616	11,20,819	29,76,999	12,49,906
Do. — Exports	2,79,188	8,06,148	4,06,552	7,45,717	2,06,099	4,80,194	2,97,213	6,77,019	2,82,526
Do. — Miscellaneous	322	375	139	287	106	245	189	302	139
Land Customs	84,162	1,87,106	1,28,363	2,31,294	57,376	1,33,814	89,904	1,84,058	49,673
Excise duty on cotton manufactures	29,259	56,295	25,177	66,474	37,246	89,132	30,561	70,684	41,854
Total, Imperial	14,29,660	38,80,730	18,63,267	42,88,306	13,57,310	35,58,001	15,47,746	39,09,012	16,24,098
<i>Provincial.</i>									
Warehouse and wharf rents	12,534	30,873	20,575	37,977	21,599	39,351	18,213	36,067	13,727
Miscellaneous	18,045	37,380	12,809	32,103	15,059	40,456	15,304	36,636	15,465
Total, Provincial	30,579	68,253	33,384	70,080	36,658	79,777	33,517	72,703	29,192
Total	14,60,239	39,48,983	18,96,651	43,58,386	13,93,968	36,37,778	15,81,263	39,81,715	16,53,290
<i>Imperial.</i>									
Arms, Ammunitions and Military stores	18,985	46,252	21,070	51,926	9,288	36,231	16,448	44,803	8,504
Liquors	3,89,945	10,13,639	4,06,381	10,18,425	3,41,188	8,86,778	8,79,170	9,72,947	4,04,819
Spirits and liqueurs	36,035	86,884	29,636	27,389	12,972	30,673	33,990	82,516	12,379
Ale, beer, porter and other fermented liquors	44,624	1,53,969	67,329	53,269	17,783	2,10,543	60,984	1,91,566	20,833
Wines	48,870	1,00,546	58,370	1,30,148	62,110	1,45,097	54,783	1,25,264	57,842
Articles of food and drink	1,90,739	5,81,529	2,82,542	6,32,253	1,61,019	4,62,318	2,08,100	5,58,700	1,98,944
Chemicals, drugs, medicines and narcotics, and dyeing and tanning materials	549	1,405	1,831	4,089	1,644	2,876	1,341	2,623	1,032
Cotton manufactures	79,590	2,06,602	88,204	2,48,283	81,313	1,75,670	83,036	2,10,205	58,764
Metals and manufactures of metals—	53,875	2,25,531	1,79,899	4,59,953	1,42,196	4,30,860	1,25,323	3,72,115	2,49,382
Silver, bullion and coin	1,63,679	3,94,026	1,53,613	3,85,649	1,63,009	3,99,888	1,56,767	3,93,188	1,62,211
Other metals and manufactures of metals	7,838	21,365	8,888	22,904	12,956	24,949	9,877	23,072	9,967
Oil									
Manufactured articles									
Raw materials and unmanufactured articles									
Total, Sea Customs—Imports	10,29,729	28,31,808	13,03,246	32,44,574	10,56,483	28,54,616	11,20,819	29,76,999	12,49,906
<i>Imperial.</i>									
Import duty on cotton goods	967	2,704	1,574	3,348	1,105	2,526	1,215	2,859	1,037
Do. on other goods	27,630	58,204	21,823	51,395	32,011	76,295	27,155	61,965	25,605
Export duty	55,665	1,26,876	1,04,956	1,76,347	24,260	54,829	1,19,017	1,19,017	23,031
Miscellaneous	..	322	..	164	..	164	..	217	..
Total, Land Customs	84,162	1,87,106	1,28,353	2,31,254	57,376	1,33,814	89,964	1,84,058	49,673

Government (1899) of Madras. FINANCIAL.

Recd.

Regd.

1899.

Enclosures

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G.O., No. 1186, 31st October 1899.

OCTOBER.

Budget Estimates.

Accepting, with remarks, the budget estimate of receipts under "VII. Customs" for 1900-1901.

Proof
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Recd
4/11

checked
as of
7/11/98

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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), No. 20, dated 29th September 1899.

ORDER—No. 1186, Financial, dated 31st October 1899.

With reference to the actuals during the first five months of the current year the Government considers that the revised estimate for the current year and the budget estimate for 1900-1901 of receipts under SEA CUSTOMS—IMPORTS and SEA CUSTOMS—EXPORTS may be raised to 33 and 6 lakhs, respectively.

2. Subject to these modifications the estimates are accepted.

(True Extract.)

for Chief Secretary.

To the Revenue Department.
" Board of Revenue (Separate Revenue).
" Accountant-General.
Editors' Table.

[Appendix.

Exd. T. K. Narayana Aiyangar.

RECEIPTS.

VII.—CUSTOMS.

IMPERIAL.	Detailed Account No.	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
Sea Customs—Imports	VIIA	Rs. 33,00,300	Rs. 33,00,300	Rs. 28,30,500	Rs. 28,54,616
Sea Customs—Exports (a)		6,00,000	6,00,000	5,00,000	4,80,194
Sea Customs—Miscellaneous	VIIIB	500	500	500	245
Land Customs	VIIIC	1,19,600	1,19,600	1,24,000	1,33,814
Excise duty on Cotton Manufactures (b)		96,000	96,000	70,000	89,132
TOTAL IMPERIAL		41,16,400	41,16,400	35,25,000	35,58,001
PROVINCIAL.					
Warehouse and Wharf Rents (c)	VIIID	39,000	39,000	38,300	39,351
Miscellaneous		40,800	40,800	38,700	40,428
TOTAL PROVINCIAL		79,800	79,800	75,000	79,777
TOTAL		41,96,000	41,96,000	36,00,000	36,37,778

DETAILED ACCOUNT NO. VIIA.—CUSTOMS.—Sea Customs—Imports.

IMPERIAL.					
Arms, Ammunitions and Military Stores (d)		30,000	30,000	30,000	36,231
Liquors—					
1. Spirits and Liqueurs (e)		10,40,000	10,40,000	9,00,000	8,86,778
2. Ale, Beer, Porter and other fermented liquors		30,200	30,200	30,700	30,673
3. Wines (f)		52,800	52,800	52,800	49,233
Articles of Food and Drink (g)		2,22,000	2,22,000	1,80,000	2,10,543
Chemicals, Drugs, Medicines and Dyeing and Tanning Materials (h)		1,42,000	1,42,000	1,10,000	1,45,097
Cotton Manufactures (i)		5,10,000	5,10,000	4,99,000	4,62,318
Metals and Manufactures of Metals—					
Silver Bullion and Coin		2,600	2,600	3,800	2,376
Other Metals and Manufactures of Metals (j)		2,00,000	2,00,000	2,11,500	1,75,670
Oils (k)		6,55,000	6,55,000	4,05,000	4,30,860
Manufactured Articles (l)		3,93,000	3,93,000	3,85,000	3,99,888
Raw Materials and Unmanufactured Articles		22,700	21,700	22,700	24,949
TOTAL		33,00,300	33,00,300	28,30,500	28,54,616

DETAILED ACCOUNT NO. VIIIB.—CUSTOMS.—Sea Customs—Miscellaneous.

IMPERIAL.					
Commission on Little Besses' Light Dues		450	450	450	226
Commission on Straits' Light Dues		50	50	50	19
TOTAL		500	500	500	245

DETAILED ACCOUNT NO. VIIC.—CUSTOMS.—Land Customs.

IMPERIAL.					
Import Duty on Cotton Goods		2,600	2,600	3,000	2,526
Import Duty on other Goods (m)		63,000	63,000	63,000	76,293
Export Duty (n)		54,000	54,000	58,000	54,829
Other Duties		...	...	...	164
TOTAL		1,19,600	1,19,600	1,24,000	1,33,814

DETAILED ACCOUNT NO. VIID.—CUSTOMS.—Miscellaneous.

PROVINCIAL.					
SEA CUSTOMS—					
Fees for Registration of Cargo Boats		70	70	70	8,950
Fees, Fines and Forfeitures (o)		9,830	9,480	7,530	22,367
Fees for Clerks for doing duty out of office hours		23,100	23,200	21,860	324
Sale of Smuggled Goods		240	230	340	6,695
Other Items		6,000	6,150	6,000	38,336
TOTAL SEA CUSTOMS		39,240	39,130	35,800	38,336
LAND CUSTOMS—					
Fees, Fines and Forfeitures		10	10	...	20
Sale of Smuggled Goods		1,240	1,350	780	2,018
Other Items		110	110	120	52
TOTAL LAND CUSTOMS		1,360	1,470	900	2,090
TOTAL		40,600	40,600	36,700	40,428

EXPLANATORY REMARKS.

(a) The Collectors' estimates for the current year amount to Rs. 5,55,300. and for the ensuing year to Rs. 5,53,600. The actuals of the first five months of the current year and of the last seven months of the past year amount to Rs. 5,56,621. The estimates for both the years will therefore be taken at Rs. 5,56,000.

(b) The actuals of the first five months of the current year added to those of the last seven months of the past year amount to Rs. 93,740. But the Collector of Sea Customs, Madras, which is the only district in which this duty is collected, expects an increase in the receipts under this head owing to the special arrangements made by the agents of the local mills for pushing the sale of their goods. His estimates for each of the current and ensuing years, viz., Rs. 96,000, will, therefore be retained.

(c) The actuals of the first five months of the current year added to those of the last seven months of the past year amount to Rs. 31,549. But as the Collector of Sea Customs, Madras, expects a rise during the remaining part of the year, the revised and the budget estimates, as given by the Collectors, will be retained.

(d) Restrictions have been recently imposed on the importation of certain kinds of arms. As there is a falling off in the actuals of the first five months of the current year as compared with those of the corresponding period of the previous two years and as it is reported that the condition of business in general is slack, the sanctioned estimate is repeated both in the revised and the budget estimates.

(e) The revised and the budget estimates are based on the actuals of the first five months of the current year and of the last seven months of the past year.

(f) As the actuals of the first five months of the current year added to those of the last seven months of the past year differ but slightly from the sanctioned estimate, the latter figure will be repeated both in the revised and the budget estimates.

(g) The Collectors' revised and budget estimates amount to Rs. 2,08,005 and Rs. 2,07,520, respectively, but the estimates are fixed with reference to the actuals of the first five months of the current year and of the last seven months of the past year, which amount to Rs. 2,05,172.

(h) The Collectors' estimates for the current and the ensuing years amount to Rs. 1,42,520 and Rs. 1,41,590, respectively. The actuals of the first five months added to those of the last seven months of the past year amount to Rs. 1,40,829. There has been a gradual increase in the actuals of the past three years; the revised and the budget estimates will therefore be fixed at Rs. 1,42,000.

(i) Considering the increase in the actuals of the first five months of the current year over those of the corresponding period of the previous year the revised and the budget estimates will be fixed at Rs. 5,10,000 which is very nearly the same as the actuals of the first five months of the current year and of the last seven months of the past year.

(j) There was an unusually large fall in the receipts in the latter part of the past year which still continues. The actuals of the first five months of the current year were Rs. 22,549 less than those of the first five months of last year. Hence the revised estimate is fixed at Rs. 1,55,000.

(k) The revenue under this head (chiefly kerosine-oil) is of a very fluctuating nature. The Collectors' estimate for the ensuing year amounting to two lakhs is retained.

(l) The revenue under this head (chiefly kerosine-oil) is of a very fluctuating nature. The Collectors' estimate for the ensuing year amounting to two lakhs is retained.

(m) The sanctioned estimate is repeated both in the revised and the budget estimates as it does not vary very much from the average of the actuals of the last three years.

(n) The revised and the budget estimates are fixed with reference to the actuals of the first five months of the current year and of the last seven months of the preceding year.

(o) The transshipment fee ordered to be levied at the port of Madras has been brought into force from 1st September 1899. The Collector's estimates of Rs. 650 for the current year and Rs. 1,200 for the ensuing year are included under this head vide—G.O., No. 451, dated 13th July 1899.

APPENDIX.

STATEMENT showing the average Customs receipts for the three years from 1896-97 to 1898-99 and the actuals of the first five months of the same three years and, of the current year.

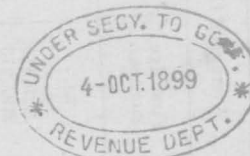
6 APPENDIX TO G.O., No. 1186, FINANCIAL, DATED 31st OCTOBER 1899.

Heads.	Actuals, 1896-97.		Actuals, 1897-98.		Actuals, 1898-99.		Average of three years.		Actuals, 1899-1900, first five months.
	First five months.	Whole year.	First five months.	Whole year.	First five months.	Whole year.	First five months.	Whole year.	
<i>Imperial.</i>									
Sea Customs—Imports	10,29,729	28,31,898	13,03,246	32,44,574	10,56,483	28,54,616	11,29,819	29,76,999	12,49,906
Do. —Exports	2,79,188	8,06,148	4,06,352	7,45,717	2,06,099	4,80,194	2,97,213	6,77,019	2,82,526
Do. —Miscellaneous	322	875	1,28,363	2,31,254	57,376	1,33,814	89,964	1,84,058	49,673
Land Customs	84,162	1,87,106	1,28,363	2,31,254	57,376	1,33,814	89,964	1,84,058	41,854
Excise duty on cotton manufactures	29,259	56,295	29,259	56,295	29,259	56,295	29,259	56,295	29,259
Total, Imperial	14,22,660	38,80,730	18,68,267	42,88,306	13,57,310	35,58,001	15,47,746	39,09,012	16,24,098
<i>Provincial.</i>									
Warehouse and wharf rents	12,534	30,873	20,575	37,977	21,539	39,351	18,213	36,067	13,727
Miscellaneous	18,045	37,380	12,809	32,103	15,059	40,426	15,304	36,636	15,465
Total, Provincial	30,579	68,253	33,384	70,080	36,598	79,777	33,517	72,703	29,192
Total	14,53,239	39,48,983	18,96,651	43,58,386	13,93,908	36,37,778	15,81,263	39,81,715	16,53,290
<i>Imperial.</i>									
Arms, Ammunitions and Military stores	18,985	46,252	21,070	51,926	9,288	36,231	16,448	44,803	8,504
Liquors—									
Spirits and liquors	3,89,945	10,18,639	4,06,381	10,18,425	3,41,183	8,86,778	3,79,170	9,72,947	4,01,819
Alc, beer, porter and other fermented liquors	36,035	86,484	12,683	27,389	12,972	30,673	33,990	82,516	12,379
Wines	44,624	1,53,469	22,536	53,269	17,793	49,233	60,984	1,91,566	20,833
Articles of food and drink	43,870	1,00,446	67,329	2,10,186	71,000	2,10,543	60,984	1,91,566	65,629
Chemicals, drugs, medicines and narcotics, and dyeing and tanning materials	1,90,739	5,81,429	58,370	1,30,148	69,110	1,45,097	54,783	1,25,264	57,842
Cotton manufactures	549	1,405	1,831	4,089	1,644	2,376	1,341	2,623	1,032
Metals and manufactures of metals—									
Silver, bullion and coin	79,590	2,06,662	83,204	2,48,283	81,313	1,75,670	83,086	2,40,205	58,764
Other metals and manufactures of metals	53,875	2,25,431	1,79,899	4,69,953	1,42,106	4,30,860	1,25,323	3,71,115	2,49,382
Oils	1,63,679	3,94,026	1,53,613	3,86,649	1,58,008	3,99,888	1,56,767	3,93,188	1,62,211
Manufactured articles	7,838	21,365	8,838	22,904	12,956	24,949	9,877	23,072	9,967
Raw materials and unmanufactured articles									
Total, Sea Customs—Imports	10,29,729	28,31,898	13,03,246	32,44,574	10,56,483	28,54,616	11,29,819	29,76,999	12,49,906
<i>Imperial.</i>									
Import duty on cotton goods	967	2,704	1,574	8,348	1,105	2,526	1,215	2,859	1,037
Do. on other goods	27,630	58,204	21,823	51,895	32,011	76,265	27,155	61,965	25,605
Export duty	55,565	1,25,875	1,04,956	1,76,947	24,260	54,839	61,594	1,19,017	23,031
Miscellaneous	..	..	..	164	..	164	..	217	..
Total, Land Customs	84,162	1,87,106	1,28,363	2,31,254	57,376	1,33,814	89,964	1,84,058	49,673

REVENUE DEPARTMENT.

1899.

Board of Revenue
(Separate Revenue),
MADRAS.



Current No. 6383

Printed October 3rd.
Recd 4th
Recd 5th

Proceedings, No. 250, 29th September 1899.

SEPTEMBER.

Submitting to Government the budget estimate of Customs revenue for 1900-1901 and the revised estimate for 1899-1900.

G.O. 602-3(0)
22.10.98
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PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

The Hon'ble Mr. J. THOMSON.

RESOLUTION—No. 250, dated 29th September 1899.

The accompanying budget estimate of Customs revenue for 1900-1901, with the revised estimate for 1899-1900, is submitted to Government.

(True Extract.)

(Signed) R. A. GRAHAM,
Acting Secretary.

(True Copy.)

R. A. Graham
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with budget and a statement of actuals.
Copy to the Accountant-General, Madras, with budget
and a statement of actuals.

RECEIPTS.

VII.—CUSTOMS.

	Detailed Account No.	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
IMPERIAL.					
Sea Customs—Imports	VIIA	Rs. 29,88,300	Rs. 29,40,300	Rs. 28,30,500	Rs. 28,54,616
Sea Customs—Exports (a)		5,56,000	5,56,000	5,00,000	4,80,194
Sea Customs—Miscellaneous	VIIIB	500	500	500	245
Land Customs	VIIIC	1,19,600	1,19,600	1,24,000	1,33,814
Excise duty on Cotton Manufactures (b)		96,000	96,000	70,000	89,132
TOTAL IMPERIAL		37,60,400	37,12,400	35,25,000	35,58,001
PROVINCIAL.					
Warehouse and Wharf Rents (c)	VIIID	39,000	39,000	38,300	39,351
Miscellaneous		40,800	40,800	36,700	40,426
TOTAL PROVINCIAL		79,800	79,800	75,000	79,777
TOTAL		38,40,200	37,92,200	36,00,000	36,37,778

DETAILED ACCOUNT No. VIIA.—CUSTOMS.—Sea Customs—Imports.

IMPERIAL.				
Arms, Ammunitions and Military Stores (d)	30,000	30,000	30,000	36,231
Liquors—				
1. Spirits and Liqueurs (e)	9,50,000	9,50,000	9,00,000	8,86,778
2. Ale, Beer, Porter and other fermented liquors	30,200	30,200	30,700	30,673
3. Wines (f)	52,800	52,800	52,800	49,233
Articles of Food and Drink (g)	2,05,000	2,05,000	1,80,000	2,10,543
Chemicals, Drugs, Medicines and Dyeing and Tanning Materials (h)	1,42,000	1,42,000	1,10,000	1,45,097
Cotton Manufactures (i)	5,10,000	5,10,000	4,99,000	4,62,318
Metals and Manufactures of Metals—				
Silver Bullion and Coin	2,600	2,600	3,800	2,376
Other Metals and Manufactures of Metals (j)	2,00,000	1,53,000	2,11,500	1,75,670
Oils (k)	4,50,000	4,50,000	4,05,000	4,30,860
Manufactured Articles (l)	3,93,000	3,93,000	3,85,000	3,99,888
Raw Materials and Unmanufactured Articles	22,700	21,700	22,700	24,942
TOTAL	29,88,300	29,40,300	28,30,500	28,54,616

DETAILED ACCOUNT No. VIIIB.—CUSTOMS.—Sea Customs—Miscellaneous.

IMPERIAL.				
Commission on Little Besses' Light Dues	450	450	450	226
Commission on Straits' Light Dues	50	50	50	19
TOTAL	500	500	500	245

DETAILED ACCOUNT No. VIIC.—CUSTOMS.—Land Customs.

IMPERIAL.				
Import Duty on Cotton Goods	2,600	2,600	3,000	2,526
Import Duty on other Goods (m)	63,000	63,000	63,000	76,295
Export Duty (n)	54,000	54,000	58,000	54,829
Other Duties	...	...	...	164
TOTAL	1,19,600	1,19,600	1,24,000	1,33,814

DETAILED ACCOUNT No. VIID.—CUSTOMS.—Miscellaneous.

PROVINCIAL.				
SEA CUSTOMS—				
Fees for Registration of Cargo Boats	70	70	70	...
Fees, Fines and Forfeitures (o)	9,830	9,480	7,530	8,950
Fees for Clerks for doing duty out of office hours	23,100	23,200	21,860	22,367
Sale of Smuggled Goods	240	230	340	324
Other Items	6,000	6,150	6,000	6,695
TOTAL SEA CUSTOMS	39,240	39,130	35,800	38,336
LAND CUSTOMS—				
Fees, Fines and Forfeitures	10	10	...	20
Sale of Smuggled Goods	1240	1,350	780	2,018
Other Items	110	110	120	52
TOTAL LAND CUSTOMS	1,360	1,470	900	2,090
TOTAL	40,600	40,600	36,700	40,426

EXPLANATORY REMARKS.

(a) The Collectors' estimates for the current year amount to Rs. 5,55,300. and for the ensuing year to Rs. 5,53,600. The actuals of the first five months of the current year and of the last seven months of the past year amount to Rs. 5,56,621. The estimates for both the years will therefore be taken at Rs. 5,56,000.

(b) The actuals of the first five months of the current year added to those of the last seven months of the past year amount to Rs. 93,740. But the Collector of Sea Customs, Madras, which is the only district in which this duty is collected, expects an increase in the receipts under this head owing to the special arrangements made by the agents of the local mills for pushing the sale of their goods. His estimates for each of the current and ensuing years, viz, Rs. 96,000, will, therefore be retained.

(c) The actuals of the first five months of the current year added to those of the last seven months of the past year amount to Rs. 31,549. But as the Collector of Sea Customs, Madras, expects a rise during the remaining part of the year, the revised and the budget estimates, as given by the Collectors, will be retained.

(d) Restrictions have been recently imposed on the importation of certain kinds of arms. As there is a falling off in the actuals of the first five months of the current year as compared with those of the corresponding period of the previous two years and as it is reported that the condition of business in general is slack, the sanctioned estimate is repeated both in the revised and the budget estimates.

(e) The revised and the budget estimates are based on the actuals of the first five months of the current year and of the last seven months of the past year.

(f) As the actuals of the first five months of the current year added to those of the last seven months of the past year differ but slightly from the sanctioned estimate, the latter figure will be repeated both in the revised and the budget estimates.

(g) The Collectors' revised and budget estimates amount to Rs. 2,08,005 and Rs. 2,07,520, respectively, but the estimates are fixed with reference to the actuals of the first five months of the current year and of the last seven months of the past year, which amount to Rs. 2,05,172.

(h) The Collectors' estimates for the current and the ensuing years amount to Rs. 1,42,520 and Rs. 1,41,590, respectively. The actuals of the first five months of the current year added to those of the last seven months of the past year amount to Rs. 1,40,829. There has been a gradual increase in the actuals of the past three years; the revised and the budget estimates will therefore be fixed at Rs. 1,42,000.

(i) Considering the increase in the actuals of the first five months of the current year over those of the corresponding period of the previous year the revised and the budget estimates will be fixed at Rs. 5,10,000 which is very nearly the same as the actuals of the first five months of the current year and of the last seven months of the past year.

(j) There was an unusually large fall in the receipts in the latter part of the past year which still continues. The actuals of the first five months of the current year were Rs. 22,549 less than those of the first five months of the past year. Hence the revised estimate is fixed at Rs. 1,53,000.

(k) The revenue under this head (chiefly kerosine-oil) is of a very fluctuating nature. Though there is an exceptionally large increase of over the ensuing year amounting to two lakhs is retained.

(l) The revenue under this head (chiefly kerosine-oil) is of a very fluctuating nature. Though there is an exceptionally large increase of over the ensuing year amounting to two lakhs is retained.

(m) The sanctioned estimate is repeated both in the revised and the budget estimates as it does not vary very much from the average of the actuals of the last three years.

(n) The revised and the budget estimates are fixed with reference to the actuals of the first five months of the current year and of the last seven months of the preceding year.

(o) The transshipment fee ordered to be levied at the port of Madras has been brought into force from 1st September 1899. The Collector's estimates of Rs. 650 for the current year and Rs. 1,200 for the ensuing year are included under this head vide G.O., No. 451, dated 13th July 1899.

Certified that the actuals of 1898-99 as entered, are those shown in the departmental accounts; they have been verified with the statements furnished by the Accountant-General and all discrepancies noticed have been duly pointed out to him.

Checked
22/9/99
25/10/99

6 BOARD OF REVENUE (SEPARATE REVENUE), No. 250, 29TH SEPTEMBER 1899.

APPENDIX.
STATEMENT showing the average Customs receipts for the three years from 1896-97 to 1898-99 and the actuals of the first five months of the same three years and of the current year.

Heads.	Actuals, 1896-97.		Actuals, 1897-98.		Actuals, 1898-99.		Average of three years.		Actuals, 1899-1900, first five months.
	First five months.	Whole year.	First five months.	Whole year.	First five months.	Whole year.	First five months.	Whole year.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Imperial.									
Sea Customs—Imports	10,29,729	28,31,808	13,03,246	32,44,574	10,56,433	28,54,616	11,29,819	29,76,999	12,49,906
Do. — Exports	2,79,188	8,05,143	4,06,352	7,45,717	2,06,099	4,80,104	2,97,213	6,77,019	2,82,526
Do. — Miscellaneous	822	375	139	287	106	245	189	189	139
Land Customs	84,162	1,87,106	1,28,353	2,31,254	57,376	1,33,814	89,964	1,84,058	49,673
Excise duty on cotton manufactures	29,259	56,295	25,177	66,474	37,246	89,132	30,561	70,634	41,854
Total, Imperial	14,22,660	38,80,730	18,63,267	42,88,305	13,57,310	35,58,001	15,47,746	39,09,012	16,24,098
Provincial.									
Warehouse and wharf rents	12,534	30,873	20,575	37,977	21,529	39,351	18,713	36,067	13,727
Miscellaneous	18,045	37,380	12,809	32,103	15,059	40,426	15,304	36,636	15,465
Total, Provincial	30,579	68,253	33,384	70,080	36,588	79,777	33,517	72,703	29,192
Total	14,53,239	39,48,983	18,96,651	43,58,386	13,93,898	36,37,778	15,81,263	39,81,715	16,53,290
Imperial.									
Arms, Ammunitions and Military stores	18,985	46,252	21,070	51,926	9,288	36,231	16,448	44,803	8,504
Liquors—									
Spirits and liqueurs	3,89,945	10,13,639	4,06,381	10,18,425	3,41,153	8,86,778	3,79,170	9,72,947	4,01,819
Ale, beer, porter and other fermented liquors	36,035	86,884	12,633	27,389	12,972	30,673	33,990	82,516	12,879
Wines	44,624	1,53,969	22,536	53,269	17,793	49,233	60,984	1,91,566	65,629
Articles of food and drink	43,870	1,00,545	58,370	1,30,148	71,000	2,10,543	54,783	1,25,264	57,842
Chemicals, drugs, medicines and narcotics, and dyeing and tanning materials	1,90,739	5,31,529	2,82,542	6,32,253	1,51,019	4,62,318	2,08,100	5,58,700	1,98,544
Cotton manufactures	549	1,405	1,831	4,089	1,644	9,376	1,341	2,623	1,032
Metals and manufactures of metals—	79,500	2,06,602	88,304	2,48,253	81,313	1,75,670	83,036	2,10,205	58,764
Silver, bullion and coin	53,875	2,25,531	1,79,899	4,59,923	1,42,196	4,30,860	1,25,323	3,72,115	2,49,382
Other metals and manufactures of metals	1,63,679	3,94,026	1,56,613	3,85,649	1,53,009	3,99,888	1,56,767	3,93,188	1,62,211
Oils	7,888	21,365	8,838	22,904	12,956	24,949	9,877	23,072	9,967
Manufactured articles									
Raw materials and unmanufactured articles	10,29,729	28,31,808	13,03,246	32,44,574	10,56,433	28,54,616	11,29,819	29,76,999	12,49,906
Total, Sea Customs—Imports									
Import duty on cotton goods									
Do. on other goods	967	2,704	1,574	3,348	1,105	2,526	1,215	2,859	1,037
Export duty	27,630	58,204	21,823	51,355	32,011	76,295	27,155	61,965	25,605
Miscellaneous	55,565	1,25,876	1,04,956	1,76,347	24,260	54,839	61,594	1,10,017	23,031
Total, Land Customs	84,162	1,87,106	1,28,353	2,31,254	57,376	1,33,814	89,964	1,84,058	49,673

C. No. 6283

From the Board of Revenue (Sep. Rev.)

No. 250 Dated 29. 9. 1899.
Recd A. 10. 99
FOR ORDERS.

Due in financial on 15.11.99

Fin. U.O. No 2567/13-10-99.

To Secy.

In the above the Board of Revenue submits the Revised and Budget estimates of receipts under "Customs".

2. Sea Customs—Imports. The estimates under this item are fixed at 29.40 lakhs and 29.88 lakhs respectively. The average receipts during the last three years amounted to 29.44 lakhs, and the actuals of the first five months of the current year were 12.50 lakhs. On these bases, the Board's estimates appear safe.

3. Sea Customs—Exports. There was a steady decline during the last three years in the receipts under this item, but in the current year an improvement is

1896-97 28.32
1897-98 32.45
1898-99 28.54
average 29.44
T page 6 of current

lakhs
1896-7 8.05
1897-8 7.46
1898-9 4.80

noticeable, the actuals in the first five months having been 2.82 lakhs. If it be maintained, the revenue for the whole year may reach 6.72 lakhs. The Board's estimate (5.56 lakhs) which is midway between this figure and the actuals of last year may be accepted.

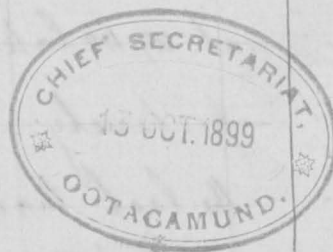
4. The remaining items do not call for any remarks.

5. May the Financial Dept. be asked if it accepts the estimates?

K.D.
12-10-99

Lo. Km. No. 597
13-10-99
K.T.

12-10-99



FOR ORDERS.

page 6 of current.

[F. 20]
F. 20 - 25-9-99.

U.O. No. 256

NOTE FOR THE C.S.

Taking the variations between the actuals of the first five months of the current year and those of the corresponding period of the previous year and applying the proportion to the whole of the latter year's receipts the result is as follows:-

Items	Budget Estimate 1899-1900.	Revised Estimate as framed by the Bd. for 1899-1900.	Budget Estimate 1900-1901, as framed by the Bd.	Result as worked out according to foregoing principle.
<u>Imperial</u>				
Sea-Customs-Imports.	23.30✓	29.40✓	29.88✓	33.19✓
Sea-Customs-Exports	5.00✓	5.56✓	5.56✓	6.64✓
Sea-Customs-Miscellaneous	.01✓	.01✓	.01✓	.01✓
Land Customs	1.24✓	1.19✓	1.19✓	1.15✓
Excise duty on Cotton Manufactures.	.70✓	.96✓	.96✓	1.00✓
Total Imperial	35.25✓	37.12✓	37.60✓	41.99✓
<u>Provincial</u>				
Warehouse and Wharf Rents.	.33✓	.39✓	.39✓	.21✓
Miscellaneous.	.37✓	.41✓	.41✓	.41✓
Total Provincial	.75✓	.80✓	.80✓	.62✓
Total	36.00✓	37.92✓	38.40✓	42.61✓

4
The more important items are the estimates under SEA-CUSTOMS-IMPORTS and SEA-CUSTOMS-EXPORTS, which, worked out according to the foregoing principle, amount respectively to 33.19 and

6.64 lakhs against 29.38 and 5.56 lakhs ^{and 29.40 and 5.56 lakhs the budget + revised} estimates framed by the Board ^{for the ensuing and current years -} It is submitted that the

Revenue Dept. may be requested to consider whether the revised and budget estimates under these two heads might not be raised to, say, 33 and 6 lakhs respectively.

2. The Board of Revenue would appear to have overestimated the receipts under PROVINCIAL-WAREHOUSE AND WHARF RENTS; but as the Collector of Sea-Customs expects a rise during the remaining part of the year the estimates as given by the Collectors have been retained by the Board and may be accepted.

3. The other items call for no remarks.

25/10/99
25/10/99
R.D.

M. J. V. L.

Revenue Department

To Secretary.

The Board
of Revenue fixed the
Budget Estimates under

Checked
202

5
Finl U.O. 29687 27.10.99.

"Sea Customs" imports and exports at 29.88 and 5.56 lakhs respectively. Financial suggests their being raised to 33 and 6 lakhs. It is submitted that it is not safe to do so, as it is difficult to say whether the improvement noticed in the five months of this year will be maintained during the remaining months.

KD
25-10-99

The increases proposed

may be made.

To Finl U.O. no 647
27.10.99.
HT
27 10 99.

1. Res. No. 6383 From the Board of Rev (Sep Rev), No. 250, dated 29th Sep 1899.
 2. R.O. " " " Rev Dept, " 597, " 13th Oct 1899.
 3. R.O. " " " to the Rev Dept, " " " 25th Oct 1899.
 4. R.O. " " " from the Rev Dept, " 647, " 27-10 1899.

Rev for ~~to~~.

Order No 1186 of 31-10-99
 P.S.

with reference to the actuals during the first five months of the current year, the Government considers that the revised estimate for the current year and the budget estimate for 1900-1901 of receipts under Sea Customs - Imports and Sea Customs - Exports may be raised to 33 and 6 lakhs, respectively.

2. Subject to these modifications the estimates are accepted.

Resd Cmtd
 30/10/99 30.10.99

PRESS, Print heading of Current only in proceedings and treat the Estimate as an appendix to the order.

one Rev Dept
 Board of Rev (Sep Rev)
 Audt Gp.
 Ex-Lib Table.
 copy given

