

MADRAS RECORD OFFICE.

Government of Madras.

Marine DEPARTMENT.

G.O. No. 251

Press
Mis-

Dated 28. 6. 18 5.8

Not to be folded or roughly handled

Fort Saint George, Marine Consultation, 2nd July 1858.

No. 14. From W. E. UNDERWOOD, Esq., Collector Sea Customs; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 31st May 1858, No. 165.

SIR;

1. I have the honor to forward copy of a letter* from Messrs. Lecot and Co. claiming exemption from Port Dues on the Ship "Minden," Commander E. H. Marshall.

2. The Vessel anchored in these roads on the 15th Ultimo, and therefore is not subject to the payment of dues under Act VII of 1858.

3. The grounds upon which Messrs. Lecot and Co. claim exemption from the payment of Port dues are stated in paras: 2, 3 and 4, and as they do not admit of being condensed I quote them.

"2. Port dues are payable only on the entry of a Ship, and entitle her to a clearance from the Port with or without Cargo or passengers, without further payment of dues.

"3. Port dues were levied on the "Minden" on her arrival. She made a voyage to the Mauritius and returned within the time specified in the Port Regulations as exempting her from a further payment of dues. The Ship was subsequently chartered by Government for general Service as a Transport, on the condition that she was to be discharged at Madras. During the time of such employment she was exempt from all Port dues and pilotage.

"4. Since her discharge from the Transport Service the "Minden" has been lying in the roadstead, and we hold that she is as justly entitled to a Port clearance, without further payment of dues, as would have been the case had she never left the roadstead since her first arrival."

4. The Vessel entered on the 9th May 1857, and paid the Port dues. She made a voyage to the Mauritius and returned within 6 months and consequently paid no Port dues on her return. She was then chartered as a Transport and was discharged on the 20th April 1858. The payment of Port dues on the 9th May 1857 is made the ground of exemption from the payment of Port dues on the 15th April 1858. I considered this claim untenable.

5. Para: 5 states that a Vessel is not liable to Port dues on clearing, and in para: 6 that the dues should have been demanded within 4 days after the Vessel was discharged from the Transport Service. With respect to the two last observations I did not know when the Vessel had arrived, or been discharged by Government, at the time I wrote to Messrs. Lecot and Co. and therefore claimed the dues under Act VII of 1858. I have waived this claim. On the other hand I was not aware that the Vessel had been discharged from the Transport Service until a letter was received from the Emigration Agent that the Commander had complied with the requisitions of Act XV of 1842. It was then brought to my notice that the Vessel had not paid the Port dues and I accordingly wrote to Messrs. Lecot and Co. requesting them to pay them.

6. The grounds upon which I consider the Vessel liable to the payment of Port dues are, that every Vessel is liable to Port dues in the terms of the Act,† that this Vessel become exempt by an order from Government so long as she continued in the Transport Service. When discharged from that, she reassumed her ordinary functions as a Merchant Vessel, and before obtaining an order to export‡ Goods, the Vessel must enter|| at the Custom House and before entry pay the Port dues.

† Section XXIX, Act VI of 1844. *Export Cargo shall be laden on Board according to the Forms and Rules that may be prescribed for the Port, &c., &c.*

|| Section XXIX, Act VI of 1844. *No goods shall be allowed to leave any Vessel or be put on Board thereof until entry of the Vessel shall be duly made.*

7. These facts and others which might be adduced made my duty clear to charge the Port dues, but I had much pleasure in consenting to a reference, on the ground of her being a discharged Transport.

and was discharged by Govern-
ment on the 20th. After her
discharge, the Collector of
Sea Customs preferred a
claim to port dues, but as her
Agents object to pay, the ques-
tion as to whether she is or is
not so liable is submitted by
the Collector for the decision
of Government.

3. By the orders of Govern-
ment of 24th November 1857,
no transport vessel taken up
for a period, fixed or unlimi-
ted, is chargeable with Port
dues so long as it is employed
in the service of Government.

4. The Collector of
Sea Customs urges that the
"Kinden" is liable to the
payment of these dues on
the ground para C. that every
vessel is liable to Port dues in
the terms of Act No. XIII. of
1839, that this vessel became
exempt by an order of Govern-
ment so long as she continued
in the transport service, that
when discharged she resumed
her

her ordinary functions, as a
merchant vessel, and that
before obtaining an order to
export goods (Act II. 1844 Sec.
tion 29) she must enter at
the Custom House (Sec. 29)
and before entry pay the
port dues. Those facts, he
adds, and others which might
be adduced made his duty
clear to charge the Port dues.

5. The Marine Board
to whom the Government re-
ferred for their opinion think
that the intervening time
between the date when the
"Kinden" last paid Port
dues 9th May 1857, and the
date of her discharge from
Government service 20th April
1858, ought to be left out
of consideration. Had the
vessel remained at Madras
they argue, during this time
she would not have been
liable to pay dues a second
time on her quitting the port,
and it therefore seems to
them that they should not
be levied on her discharge
from

from the transport service.
 The Board further remark
 that the Collector of Sea Customs
 rests his claim on the vessel
 making an entry at the cus-
 tom House, which does not
 appear to be what is intended
 by the Act. A vessel en-
 tering the port is liable to
 port dues even though she
 makes no entry at the
 Custom House

b. — The Right Hon-
 -rable the Governor in Council
 concurs in the view taken by
 the Marine Board - and he
 therefore directs that ~~if~~
 the charge on the "Kindeu"
 for Port dues be given up -
 and if the dues have already
 been levied that they may
 be refunded.

J.P.

To the Marine Board
 " Coll of Customs 29th Sept 27

It is as long as this
 board has been because
 of a vessel taken up to port
 is liable to be charged port
 dues on her engagement and
 when she does not have been so otherwise -
 the port dues will be to her in accordance
 with the tender rates J.P.

J.P.

W. L. & Co Aug 25th 1858
of 1858.

Jan 18.

Geo 2 Dec 8
Marine 1850 & June 90

Dec 25 1857

Extraord. Min. of Board

29 June 1858

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