

Revenue Department

No 53

Dated 12-1-1859

Fort Saint George, Revenue Consultation of 18th January 1859.

- No. 7. Read the following letter from W. E. UNDERWOOD, Esq., Collector of Sea Customs; to W. H. BAYLEY, Esq., Acting Secretary to Government, Revenue Department, Fort St. George; dated Madras, 17th December 1858, No. 434.

SIR,

I have the honor to acknowledge the receipt of your Official Memorandum of the 1st Instant, and to forward the Schedules therein called for exhibiting all modifications to the present date.

- No. 8. ORDER THEREON, No. 53; dated 12th January 1859.

With this letter the Collector of Sea Customs furnishes in conformity with the Official Memo. of the 1st December 1858, Schedules shewing the rates of Import and Export duty levied at the Ports of the Madras Presidency.

2. Referring to Item No. 2 of the Import Schedules respecting precious stones and Pearls, the Government request that Mr. Underwood will explain what are considered "precious stones", and how they are treated *if set*. He will also state what is the Tariff value on the several articles charged with ad valorem duty.

(Signed) J. D. BOURDILLON,
Secretary to Government.

P 1952/58

No.	Enumeration of goods.	Rate of Duty.	Act or order of Government.
34	Tea..... ..	10 per Cent.	Under Act VI of 1844.
35	Vermillion..... ..	10 per Cent.	do
36	Porter, Ale, Beer, Cyder and other similar fermented Liquors.....	5 per Cent.	Under Act IX of 1845.
37	Wines and Liquors.....	1 R. per Impl. Gal.	do
38	Spirits..... .. And the duty on spirits shall be rateably increased as the strength exceeds London proof, and when imported in bottles 6 quart bottles shall be deemed equal to the Imperial Gallon.....	1 R. 8 As. pre Impl. Gal.	do
39	Tobacco..... ..	5 per Cent.	Fort St. George Gazette 3d November 1848, page 1067.
40	All manufactured articles not included in the above enumeration.....	5 per Cent.	Under Act IX of 1845.
41	All unmanufactured articles not included in the above enumeration.....	3½ per Cent.	Under Act VI of 1844.

Sealpulmon Office

24 November 17th December 1857

W. Indurmond

Notary Public

From
Collector of Customs
Madras dated 29th Dec 1834.
1834. 12. 34.

R 1952/58

Secretary of State
Admiral

12th May 1844

1853

Rates of duty to be charged on Goods Imported by Sea into any Port of the Presidency of Fort St. George.

No.	Enumeration of Goods.	Rate of Duty.	Act or order of Government.
1	Bullion and Coin.....	Free.	Under Act VI. of 1844.
2	Precious Stones and Pearls.....	do	do
3	Grain and Pulse, other than Rice and Paddy.....	do	do
4	Rice and Paddy.....	do	Free under orders of Government 31st July 1846.
5	Horses and other living Animals.....	do	Under Act VI. of 1844.
6	Ice.....	do	do
7	Coal, Coke, Bricks, Chalk, Stones, (Marble and wrought Stones excepted.)	do	do
8	Books printed in the United Kingdom or in any British Possession.....	do	do
9	Foreign Books.....	3 per Cent.	do
10	Marine Stores, the produce or Manufacture of the United Kingdom or of any British Possession....	5 per Cent.	Under Act IX. of 1845.
11	Marine Stores, the produce or Manufacture of any other place or country.	10 per Cent.	do
12	Metals, wrought or unwrought, the produce or Manufacture of the United Kingdom or of any British Possession.	5 per Cent.	do
13	Metals, wrought or unwrought, the produce or Manufacture of any other place.....	10 per Cent.	do
14	Woolens, the produce or Manufacture of the United Kingdom or any British		

15	Woolens, the produce of any other place or Country.....	10 per Cent.	do
16	Cotton Wool.....	Free.	{ Government of India 31st December 1847. Fort St. George Gazette, 1848 page 1839.
17	Cotton and Silk Piece Goods and all Manufactures of Cotton or Silk, except Thread, Twist, and Yarn, or of Cotton and Silk, mixed with any other Material, the produce of the United Kingdom or of any British Possession.	5 per Cent.	Under Act IX of 1845.
18	Cotton The produce of any other place.	10 per Cent.	do
19	Cotton Thread, Twist and Yarn the produce of the United Kingdom or of any British Possession.....	3½ per Cent.	do
20	Cotton The produce of any other place.	7 per Cent.	Under Act VI of 1844.
21	Opium.....	24 Rs. per Seer of 80 Toilas.	Fort St. George Gazette 7th August 1855, page 921.
22	Salt.....	14 As. per Maund of 80 Toilas to the Seer.	Under Act VI of 1844.
23	Alum.....	10 per Cent.	do
24	Betel Nut, raw.....	5 per Cent.	do
25	Betel Nut, boiled.....	10 per Cent.	do
26	Camphor.....	10 per Cent.	do
27	Cassia.....	10 per Cent.	do
28	Cloves.....	10 per Cent.	do
29	Coffee.....	7½ per Cent.	do
30	Coral.....	10 per Cent.	do
31	Nutmegs and Mace.....	10 per Cent.	do
32	Pepper.....	10 per Cent.	do
33	Rattans.....	7½ per Cent.	do

In order from the collector
of California and as states
17th Decem 1838 S 7434.

N 1858-8.

W 18-1902

John S. of England

Dated:

Nov-18 Jan 1838

at

Takes of duty to be charged on goods Imported by sea from any Port
of the Presidency of Fort St George

No	Enumeration of Goods	Rate of Duty	Act or Order of Govt
1.	Woolen and Cotton	Free	Undertaken 17 of 1844
2.	Pepper, Cloves and Pearls	0: 0: 0:	0: 0: 0:
3.	Barley, Maize and Beans, printed in India	0: 0: 0:	0: 0: 0:
4.	Wares and Living Animals	0: 0: 0:	0: 0: 0:
5.	Cotton not Imported to Europe, the United States of America or any British Possession in America	0: 0: 0:	0: 0: 0:
6.	0: 0: 0: Exported to places other than above	0: 0: 0:	Port of Callis 3 rd Dec 1847 Port of Madras 1 st May 1848 & 29 th Oct 1849
7.	Wares and Cotton, Exported to the United States or to any British Possession not being a British Possession in America or the Colonies of India including Bombay	0: 0: 0:	Undertaken 17 of 1844
8.	0: 0: 0: Exported to any other place in India or to any British Possession in America or the Colonies of India including Bombay	0: 0: 0:	Port of Callis 3 rd Dec 1847 Port of Madras 1 st May 1848 & 29 th Oct 1849
9.	Wares and Cotton of all sorts, other than Rice and Peas	0: 0: 0:	Undertaken 17 of 1844
10.	Rice and Peas	0: 0: 0:	Port of Callis 3 rd Dec 1847 Port of Madras 1 st May 1848 & 29 th Oct 1849
11.	Barley	0: 0: 0:	Undertaken 17 of 1844
12.	Wares and Cotton of all sorts, other than Rice and Peas, not being a British Possession in America or the Colonies of India including Bombay	0: 0: 0:	Undertaken 17 of 1844
13.	Wares and Cotton of all sorts, other than Rice and Peas, not being a British Possession in America or the Colonies of India including Bombay	0: 0: 0:	Undertaken 17 of 1844
14.	Wares and Cotton of all sorts, other than Rice and Peas, not being a British Possession in America or the Colonies of India including Bombay	0: 0: 0:	Undertaken 17 of 1844

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Chalcum of Peace
1858

W. J. Hutchins
Collector Chalcum

Enumeration of Goods

Rate of duty Act or Order of Govt

- 1 Bullion and Coin Free Under Act VI of 1844. ✓
- 2 Precious stones and Pearls do do ✓
- 3 Books, Maps, and Drawings, printed in India do do ✓
- 4 Horses and living Animals do do ✓
- 5 Cotton Wool, exported to Europe, the United States of America or any British Possession in America do do ✓
- 6 Sugar, exported to places other than above do do ✓
Govt of India 3rd December 1847.
 Govt of George Sagar 1848 Rego 29.
- 7 Sugar and Rum, exported to the United Kingdom or to any British Possession, not being a British Possession or settlement on the Continent of India, including Bombay do do ✓
Under Act VI of 1844. ✓
- 8 Spices, exported to any place including any British Possession or settlement on the Continent of India, including Bombay do do ✓
Government of India 21st June 1850. Govt of George Sagar 1850. Rego 700. ✓
- 9 Grain and Cattle of all sorts other than Rice and Paddy do do ✓
Govt of India 9th March 1858.
 Govt of George Sagar 1858 Rego 691.
 Under Act VI of 1844. ✓
- 10 Rice and Paddy do do ✓
Govt of India 9th March 1858.
 Govt of George Sagar 1858 Rego 691.
 Under Act VI of 1844. ✓
- 11 Indigo do do ✓
Govt of India 9th March 1858.
 Govt of George Sagar 1858 Rego 691.
 Under Act VI of 1844. ✓
- 12 Salt having paid the price fixed to be paid on salt declared for exportation to Port or places not being subordinate to the Presidency of Fort St. George Free do ✓
- 13 Tobacco 10 Per Cent do ✓
- 14 Opium, not covered by a Pass Prohibited do ✓

© All articles not included in the above Enumeration 3 Per Cent do ✓

W. Hutchinson

Deafustam House
 Madras 1st December
 1858. J

Collector Deafustam.

W. Fox

Revenue Dept

No 53

Extract from the Minutes of Consultation
Under date the 12th January 1859.

Read the following
letter from the Collector
of Sea Customs
Madras.

/ There enter of Dec^r 1858
No 434 /

With this letter
the Collector of Sea
Customs furnished
in conformity with
the Official Mem^o of
the 1st December 1858
Schedules shewing
the rates of Import
and Export duty levied
at

A
M
W

MS 80
in No 1053

Consol January 1859

at the Ports of the
Madras Presidency
2 Referring to
Item No. 2 of the Im-
port Schedule respecting
Precious Stones and
Pearls the Government
request that Mr.
Underwood will ex-
plain what are
considered "precious
stones" and how they
are treated if sep-
He will also state
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value on the several
articles charged with
advalorem duty.

W H B

Copy to the Collr of
Sea Customs, Madras.
Dist. 13

7
The Collector of
Sea Customs, Madras.
Dist. 13

Revenue 1857 24th
25th Jan 18th May

1753.

Contract of the Govt;
29th Jan 1857.

^{Customs}
The Collector of the 29th Jan 1857.
C. A. 155. In Jan. 29th March

18748.

Regard to the Customs
to explain what are considered
"precious stones" and how they
are treated of by the
to state what is the
value on the several articles
charged with ~~and~~ duty.

25th Jan 1857