

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	~~Press~~ Mis.
108	
Dated	22 — 3 — 1859.

Not to be folded or roughly handled

Fort William

Home Department

Separate Revenue

The 14th March 1859.

Resolution.

The Governor General in Council having resolved in the Financial Department that, with a view to the improvement of the finances of India it is expedient that measures should be taken as soon as practicable to increase the duties in the Customs, the subject has been considered in this Department. The subjoined Tables show the manner and degree in which in the opinion of His Excellency in Council the existing Tariff of duties on Imports and Exports by Sea may best be altered so as to increase the public revenue and at the same time to bear with the least prejudice on the trade and industry of the Country.

It will be seen that the principal features of the change are

- 1 The abolition of differential duties
- 2 The imposition of the highest duty on Articles of luxury only; this duty being fixed at 20 per Cent.
- 3 The imposition of a duty of 10 per Cent upon other Articles generally; excepting ~~as follows~~ Cotton Twines upon which the duty will be 5 per Cent, and some Articles free of duty.

- 4 An increase of the duty on the export of grain, but within such limit that the whole duty shall bear but a small proportion to the difference between the prices in the Indian Markets and the prices prevailing in the Countries to which this description of produce is exported, and
- 5 The repeal of the Export duty on Raw Silk and Tobacco two Articles of importance the export of which from India is affected by competition from other Countries.

Table I Import Tariff

- 1 Bullion and Coin - Free at all the Presidencies and will continue to be free.
- 2 Precious Stones & Pearls - The same.
- 3 Grain and Pulse - Free at all the Presidencies except Madras where rice and paddy are subject to a duty of 2 annas a bag, but the levy of this duty has for some time been suspended by an order of the Executive Government. In future the import of grain will be free at all the presidencies.
- 4 Horses and other living animals - Free at all the Presidencies and will continue to be so.
- 5 Ice - The same.
- 6 Coal, Coke, bricks, Chalk and Stones / marbles & unwrought Stones excepted - The same.
- 7 Books / except music and Music books - Foreign books are now subject to a duty of 3 per cent but this is a duty that was imposed for purposes of protection and will be repealed. The amount yielded from this source is insignificant. In future the import of books at all the Presidencies will be free.

8 Cotton Wool

Is now subject at Bombay and Madras to a duty of 9 annas a maund but the levy of this duty has been suspended by an order of the Government. In future it will be every where free.

9 Machinery for the improvement of the communications and for the development of the resources of the Country; and Plate Iron for the hulls of Steamers.

These are now free by law at Bombay and are elsewhere exempt from duty by an executive order. In future Machinery for the improvement of the communications & for the development of the resources of the Country will be free - Plate Iron will be charged under the appropriate head.

10 Opium

11 Salt

In the duties on these articles it is not proposed to make any change.

12 Marine Stores

13 Metals wrought or unwrought.

14 Woollens

15 Cotton and Silk Piece Goods & all manufactures of Cotton and Silk or of Cotton & Silk mixed with any other materials.

All these articles are now subject to a duty of 5 per Cent if of British, and to a duty of 10 per Cent if of foreign manufacture or produce. In future they will be subject to a duty of 10 per Cent.

16 Cotton Thread twist and Yarn.

It is at present subject to a duty of 5 1/2 per Cent of British and to a duty of 7 per Cent if of foreign origin. In future it will be subject to a duty of 5 per Cent.

17 Tea

Is now subject to a duty of 10 per Cent but will in future pay 20 per Cent.

18 Coffee

Is now subject to 7 1/2 per Cent but will in future pay 20 per Cent.

19 Spices including Pepper, Capsia, Cinnamon, Cloves, Nutmegs and Mace.

Are now subject to a duty of 10 per Cent but will henceforth be charged with a duty of 20 per Cent.

20 Haberdashery, Millinery

and Hosiery.

21 Grocery, Confectionery and
Citron stores.22 Provisions, Hams and
Cheeses.

23 Perfumery

24 Jewellery, Plate and
plated ware.

25 Tobacco.

These are at present generally
charged with duty as unenum-
erated articles; it is intended
that in future they shall be
subject to a duty of 20 per
Cent.

Is at present subject to a different
duty at the different Presidencies.
In Bengal it comes in as an unenum-
erated article at 5 and $3\frac{1}{2}$ per
Cent. In Madras the duty is 10
per Cent. In Bombay it is Rs. 4. 8
a Mound when the price is not above
Rs. 30 a Mound and when the price
is above Rs. 30 a Mound the duty is
5 per Cent; and when removed from
Bond for Consumption in the Island
of Bombay it is subject to a duty
of $7\frac{1}{2}$ per Cent. The duty every where
will now be uniform at 20 per Cent.

26 Porter, Ale, Beer, Cider

and other similar fer-
mented liquors.

These now pay a duty of 5 per Cent.
It is intended that they shall here-
after be charged with a duty of
20 per Cent. Instead however of
imposing an ad valorem duty of this
amount the duty will be fixed at
four annas a gallon which is equiv-
alent to a duty of 20 per Cent when
the average price of beer is Rs. 60
the hogsheads.

27 Wines and liquors.

Are now charged with duty at
the rate of 1 Rupee a gallon.
In future they will be charged
at the rate of 2 Rupees a
gallon.

28 Spirits.

Are now charged with a duty of
1 Rupee 8 annas a gallon every-
where except in Bombay where
spirits of Country manufacture
including

including Ceylon Arrack are
admitted on payment of a duty
of 9 annas a gallon. In future
Spirits of all kinds will be charged
without distinction with a duty
of 3 Rupees a gallon.

29 All articles not in-
cluded in the above
enumeration.

At present in Bombay all un-
enumerated articles bear a duty of
5 per Cent. In Bengal & Madras
they are subject to 5 per Cent if
manufactured and to $3\frac{1}{2}$ per Cent
if unmanufactured. Alum, Camphor,
Coat and Vermillion are every where
subject to 10 per Cent, and Rattans
to $1\frac{1}{2}$ per Cent. At Madras betelnuts
if boiled are subject to 10 per Cent,
and if raw to 5 per Cent. At the
other Presidencies betelnuts are treated
as unenumerated articles. All unenum-
erated articles, including those
above mentioned will now be
charged with an uniform duty
of 10 per Cent.

Table II
Export Tariff

1 Bullion and Coin.	Will continue free as at present.
2 Precious Stones & Pearls.	The same.
3 Books, Maps and drawings (printed in India).	The same.
4 Horses and living animals.	The same.
5 Opium	It is not proposed to make any change in the duty on these articles.
6 Salt	
7 Cotton Wool.	Will continue free as at present.
8 Sugar & Gum.	The same.
9 Spirits.	Are now charged with a duty of 9 annas a gallon but will henceforth be free.

10 Tobacco

Is now charged with a duty of 1 Rupee 8 per Indian standard of 80 Tobacco to the Ser at Bombay 5 per Cent at Madras & Calcutta & in Bengal - Henceforth it will be free.

11 Raw Silk

Is now charged with a duty of 3 Annas and 3/4 annas a Ser. In future it will be free.

12 Grain and Pulse of all sorts.

Now charged uniformly with a duty of 1 anna a bag except at Madras where Rice & Paddy are charged a duty of 2 annas a bag of two Maunds. It is intended that all grain and pulse shall everywhere be charged with a duty of 1 annas a bag.

13 Indigo

Will be charged as at present with a duty of Rs. 5 a Maund.

14 Lac dye and Shell Lac.

Will continue to be charged as at present with a duty of 4 per Cent.

15 All articles not enumerated or named above.

Will continue to be charged with a duty of 3 per Cent as at present.

The following Tables show the increase and decrease of Revenue from the proposed duties under each head of the Tariff which would follow if the quantity and value of the Imports and Exports should remain the same as they were in 1857/58.

Table III

Duty on Imports

No.	Article	Rate of Duty		Duty received at the present Duty	Increase or Decrease of Duty at the proposed rates		Total amount of Duty at the proposed rates
		Present	Proposed rates		Proposed rates	Proposed rates	
1	Books	3 per Cent	Nil	303	"	303	"
2	Marine Stores	5 & 10%	10%	75,977	64,726	"	1,40,603
3	Metals	5 & 10%	10%	15,48,506	10,38,551	"	25,84,057
4	Woolens	5 & 10%	10%	1,83,558	1,66,226	"	3,49,784
5	Piece Goods	5 & 10%	10%	27,66,376	24,96,083	"	52,62,459
6	Cotton Twist	3 1/2 & 7	5%	3,59,295	1,20,802	"	4,80,097
7	Tea	10%	20%	1,01,113	1,01,113	"	2,02,226
8	Coffee	7%	20%	50,468	84,113	"	1,34,581
9	Tobacco	1/8 & 1/4 as at present and 5%	20%	25,749	77,247	"	1,02,996
10	Spices	10%	20%	1,23,447	1,23,447	"	2,46,894
11	Shaherdashery	5%	20%	1,61,417	4,84,251	"	6,45,668
12	Grocery &c	5%	20%	59,735	1,79,265	"	2,39,000
13	Provisions &c	5%	20%	52,406	1,57,218	"	2,09,624
14	Perfumery	5%	20%	12,754	38,262	"	51,016
15	Jewellery &c	5%	20%	57,430	1,72,293	"	2,29,723
16	Porter, Ale, Beer &c	5%	20%	94,395	2,83,185	"	3,77,580
17	Spirits	1/8 per Gallon	3 R.	4,25,683	4,25,683	"	8,51,366
18	Wines	1 R. per Gallon	2 R.	2,80,174	2,80,174	"	5,60,348
19	Alum, Betelnuts, Coral, Camphor, Ruttans, Vermillion	10%	10%	4,11,793	13,509	"	1,25,302
20	Unenumerated	5%	10%	10,64,355	11,57,167	"	22,21,522
Total				75,54,854	74,60,315	303	1,50,14,866

Table IV

Duty on Exports

No.	Article	Rate of Duty		Duty received at the present duty at the proposed rates.	Increase of duty at the proposed rates.	Decrease of duty at the proposed rates.	Grp. amount of duty at the proposed rates.
		Present	Proposed				
1	Grain and Pulse of all kinds	1/2 Annas 2 Annas a bag	1/2 Annas 2 Annas a bag	8,44,525	20,47,959	"	28,92,484
2	Indigo	3 Rs. 10 pms.	3 Rs. 10 pms.	3,14,107	"	"	3,14,107
3	Lac dye and Shell lac	4%	4%	42,311	"	"	42,311
4	Raw Silk	3% at pms.	Free	1,56,556	"	1,56,556	"
5	Spirits	9% at pms.	Free	55	"	55	"
6	Tobacco	4 1/2% at pms.	Free	29,394	"	29,394	"
7	Unenumerated	3%	3%	14,76,477	"	"	14,76,477
Total				28,63,425	20,47,959	1,86,005	47,25,379

Thus

Thus the Abstract result of the proposed change in the Customs duties is as under:-

Present amount of Customs duties

From Imports - 74,50,000

Exports - 20,50,000

1,04,00,000

Increase

On Imports - 74,50,000

" Exports - 20,50,000

95,00,000

Total

1,99,00,000

Decrease

On Imports - "

" Exports - 1,75,000

1,75,000

Probable amount

1,97,25,000

/ True Copy /

Leul Braden

Secy. to the Govt. of India.

No 429.

From
Cecil Beadon Esq^r
Secy to the Gov^r of India

To
H. Pycroft Esq^r
Chief Secy to Government of
Fort St George

Date Fort William the 4th March 1859

Home Dept^r Sir,
Sept. Rec^d

I am directed to forward the accom-
panying copy of a Resolution this day passed
by the Government of India respecting a proposed
alteration in the existing tariff of duties on imports
and exports by sea

2 His Excellency the Governor General
in Council requests that the Right Honble the
Governor in Council will take the subject into
consideration and report his sentiments as to what
change is necessary in the excise duty on spirits
distilled in India consequent on the increase in the
export duty on foreign spirits and 2^{dly} whether
the general increase in the rate of import duties ren-
ders it necessary to make any alteration in the
existing Customs law or practice.

I have the honor to be,
Sir
Your Most Obedt Serv^t
Cecil Beadon
Secy to the Gov^r of India

Levenue 1859 Sept
Con 22 March.

Dr

From the debt to the
Govt of India.

Recd 412 March 1859
Dec 1858

Transacting a Revolution
regarding the proposed
= action in the existing
Bariff of duties on imports
and exports by sea.

London