Revenue Department

No 398

Dntg 24-3-1859

No. 22. Read the following letter from W. E. UNDERWOOD, Esq., Collector of Sea Customs; to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras 29th January 1859, No. 39.

SIR,

Para. 1. I have the honor with reference to the Minutes of Consultation of Government No. 53, Revenue Department dated 12th January 1859, to state that under orders* of the Board of Revenue the Rule prevailing in Calcutta regarding precious stones was adopted at this Port which is as follows. All description of Gem, besides those of decided charactor, are included. Garnets, Bloodstones, Cornelian Beads, Onyxes &c., and Agates. Diamonds, Rubies Pearls and Emeralds if *set* are passed duty free, if the stones are of *considerable* value however set. As a general Rule all the stones above enumerated if set come under the head of Jewellery. To pass any free of duty is the exception to the Rule, depending on the decision given in each particular case. The English Rule I believe to be the more correct viz. to charge duty on the setting of Diamonds, Emeralds, Rubies and Pearls, and on the value of all other Stones set as they have no intrinsic value.

* *Dated 19th September* 1857.

2. I transmit a Volume of the Trade Statements and referring to the pages from 226 to 300 inclusive, all articles chargeable with duty "advalorem" are marked with red ink, those not so marked are valued under the Tariff. For instance under the head "Woollens†" Alpacca, Baize, Billiard Cloth, &c., are valued at the market rate or "advalorem."

† *Page* 254.

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No. 23. ORDER THEREON, No. 398; dated 24th March 1859.

The explanation given in the above letter, as to the treatment of precious stones under the Custom House Rules is not quite clear. By the import Schedule precious stones are passed free of duty, and in reply to the enquiry of Government as to their treatment if set, Mr. Underwood states that the Calcutta Rule is "adopted at this Port, which is as follows: All des- "cription of gem; besides those of decided character, are included: Garnets, Bloodstones, "Cornelian beads, Onyxes, &c., and Agates. Diamonds, Rubies, Pearls and Emeralds, if *set* "are passed duty free, if the stones are of *considerable* value however set. As a general rule all "the stones above enumerated if set come under the head of jewellery. To pass any free of "duty is the exception to the rule, depending on the decision given in each particular case."

2. The Government cannot gather from the above representation in what instances precious stones, if *set* are passed free of duty, and in what cases they are subject to duty and upon whose decision.

3. It is stated that as a general rule they come under the head of jewellery; but jewellery is not found in the import Schedule, and it is not explained what item there is held to include it.

It is observed that while Coral pays 10 per cent., Cornelian is passed free under the head of "precious stones."

4. Mr. Underwood has omitted to furnish the information asked for at the conclusion of the order of the 12th January, and the Government understand that there is an inaccuracy in the terms of the question. The object was to learn the official values of goods charged with Advalorem duty, on which values the duty is levied. This information the Collector, will be pleased to supply so far as such official valuations are fixed.

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

Garnets, Bloodstones, Cornelian Beads

Dep/ab

No. 398.

Extract from the Minutes of Consultation
Under Date the 24th March 1859.

Read the following letter
from the Collector of Sea
Customs.

(Here enter 29th Jany/59 No. 39)

The explanation
given in the above letter, as
to the treatment of Precious
Stones under the Customs
House Rules is not quite
clear. By the import Schedule
Precious stones are passed
free of duty, and in reply
to the enquiry of Government
as to their treatment &c &c.
Mr Underwood states that
the Calcutta Rule is "adopted
"at this Port, which is as follows
"all descriptions of Gems;
"besides those of decided
"Character, are included.
"Garnets, Bloodstones, Cornelian
"Beads

"Beads, Onyxes &c. and Agates.
"Diamonds, Rubies, Pearls and
"Emeralds, if set are passed duty
"free, if the stones are of con-
"siderable value however set.
"As a General Rule all the
"stones above enumerated
"if set come under the head
"of Jewelery. To pass any fee
"of duty is the exception to
"the Rule, depending on the
"decision given in each
"particular Case."

2 He Government cannot gather from the above Representation in what instances "precious stones, if set are passed free of duty, and in what cases they are subject to duty and upon whose decision.

3 It is stated that as a General Rule, they come under the head of Jewelery; but Jewelery is not found in the import Schedule, and it is not explained what item there is held to include it.

It is observed that while Coral pays 10 per cent, Cornelian is passed free under the head of "precious stones."

3 Mr Underwood has omitted to ~~supply~~ furnish the information asked for at the ~~foot of the tariff value of articles liable to advalorem duty~~ conclusion of the Order of the 12th January, and the Government understand that there is an inaccuracy in the terms of the question. The object was to learn the official values of goods charged with advalorem duty, on which values the duty is levied. This information the Collector will be pleased to supply so far as such official valuations are fixed.

Coll[r] of Sea Customs
3 Copies to the ~~Bd~~ Dublin 25th

Revenue 1859 Dept.
Dr to Cons 1st April.

No 398.

7-8
18-1-5-9

Extract Mins of Cons.
Dr 24th March 59.

Observing that the explanation given by the Collr of Sea Customs as to the treatment of precious stones under the Custom House rules is not clear and therefore requesting him to supply the information in full.

No 22 & 23.

C16 Vol Pamphlet 1822