

Revenue Department

N^o 453

Dated 1 — 4 — 1859

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Fort Saint George, Revenue Consultation of 1st April 1859.

No. 125. Read the following Extract from the Proceedings of the Board of Revenue, dated 31st March 1859, No. 1142.

Read letter from the Collector of Sea Customs dated 30th March 1859, No. 139.

(In Con. 30th March 1859, No. .)

In the letters above recorded, Mr. Underwood brings to notice that in the Schedules annexed to Act VII. of 1859, the words "ad valorem" follow some of the rates of duty, and he infers from this that it is the intention of the Supreme Government that these duties should be levied on the ad valorem or market value of the goods at the place and time of exportation or importation, and not at the fixed valuations sanctioned and in force under Section XX. Act VI. of 1844.

2. The words "ad valorem" do not occur in the M. S. Schedules received with Extract Minutes Consultation 23d Instant, No. 390, and there is no mention in Act VII. of 1859, nor in the Despatch and Telegram of the Supreme Government of any intention of substituting ad valorem for fixed values.

3. The Import Tariff of Madras is identical with that of Bengal and it, as well as the Export Tariff, was fixed under Section XX. Act VI. of 1844. This Section gives the Governor in Council power "from time to time by a notice in the Official Gazette" "to fix a value for any article or number of articles liable to ad valorem duty," and expressly declares that "the value so fixed for such articles shall, till altered by a similar notice, be taken to be the value of such articles for the purpose of levying duty" on them.

4. Under these circumstances the Board are of opinion that the mere insertion of the words "ad valorem" in the new Schedules would not warrant the Collector in setting aside the valuations fixed under Section XX. Act VI. of 1844, and that such a step would be illegal without a notification from Government in the Gazette.

5. The Board request that Mr. Underwood will lose no time in submitting a list of those articles which are in his judgment undervalued in the existing Tariffs to such an extent as to render it desirable either to alter their present valuation or to make them dutiable ad valorem. The Statement should shew their average market value for some time past, and the valuation Mr. Underwood would propose. The Board will then be able to lay a definite proposition before Government.

6. The Collectors of the Maritime Districts will at the same time be requested to furnish similar information.

Ordered that a copy of these Proceedings be submitted for the consideration of Government.

(A true Extract.)

(Signed) J. D. SIM, *Secretary.*

No. 126. ORDER THEREON, No. 453; dated 1st April 1859.

The Honorable the Governor in Council approves the orders passed by the Board of Revenue in this case. Section XX. of Act VI. of 1844 is not affected by Act VII. of 1859; and the Tariffs or tables of value fixed under that Section by order of Government, will remain in force till altered by a similar order.

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

N^o 1142

Extract from the Proceedings of the Board
of Revenue dated 31st March 1859.

Read the following letter.

N^o 139

From

W. E. Underwood Esq.

Collector Sea Customs

To

J. D. Sim Esq.

Secretary Board of Revenue

Sir,

I have the honor to draw your
attention to the Schedules to Act VII of 1859,
published in last night's Gazette, and
with reference thereto respectively to state
it appears to me that the fixed rate of
value hitherto in force commonly called
the Bengal Tariff is repealed.

By Section XX Act VI of 1854,
it is competent to Government to fix a
value on any article liable to ad Valorem
duty. In the Schedules of the Act the
rate of duty is not only fixed, but the words
"ad Valorem" are added. On this ground,
and

and as it has been represented by this Department that many of the goods the value of which are fixed are greatly below the Market Value, I cannot but come to the conclusion that all these duties are to be collected on an "Ad Valorem" or Market value. I shall accordingly act on this view unless the Board are pleased to issue orders to the contrary. Immediate instructions are required.

See Section XXI
Act VI of 1844 "Ad
Valorem" that is to
say according to the
Market Value.

Sea Customs House,
Madras,
30th March 1859.
Enclosure Printed Schedules A and B.

I have &c.

Signed W. C. Underwood
Collector Sea Customs.

1 In the letter above recorded Mr Underwood brings to notice that in the Schedules annexed to Act VII of 1859 the words "ad Valorem" follow some of the rates of duty, and he infers from this that it is the intention of the Supreme Government that these duties should be levied on the ad Valorem or Market value of the goods at the place and time of exportation or importation, and not at the fixed valuations sanctioned and in force under Section XX Act VI of 1844.

The

2 The words "ad Valorem" do not occur in the M. S. Schedules received with the Extract Minutes Consultation 23^d instant N^o 390 and there is no mention in Act VII of 1859, nor in the Despatch and Telegram of the Supreme Government of any intention of substituting Ad Valorem for fixed values.

3. The Import Tariff of Madras is identical with that of Bengal and it, as well as the Export Tariff, was fixed under Section XX Act VI of 1844. This Section gives the Governor in Council power "from time to time by a notice in the official Gazette" to fix a value for any article or number of articles liable to Ad Valorem duty and expressly declares that "the value so fixed for such articles shall, till altered by a similar notice, be taken to be the value of such articles for the purpose of levying duty" on them.

4 Under these circumstances the Board are of opinion that the mere insertion of the words "ad Valorem" in the new Schedules would not warrant the collector in setting aside the valuations fixed under Section XX Act VI of 1844, and that such

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a step would be illegal without a No.
5. justification from Government in the Gazette.

The Board request that Mr.
Underwood will lose no time in submit-
ting a list of those articles which are in
his judgment under valued in the existing
Tariffs to such an extent as to render it
desirable either to alter their present va-
luation or to make them dutiable *ad Valorem*.

The Statement should show their average
market value for some time past and the
valuation Mr. Underwood would propose.

The Board will then be able to lay a de-
finite proposition before Government.

6. The Collectors of the Maritime
districts will at the same time be request-
ed to furnish similar information.

Ordered that a copy of these
Proceedings be submitted for the consider-
ation of Government.

(True Extract)

J. D. Bourdillon
Secretary.

To
J. D. Bourdillon Esq.
Secretary to Government
Revenue Department.

Recd. 1859 Delinquent
Cous 1st & 2nd
No 558

Extract from the Proceedings
of the Board of Revenue.
Dated 31st March 1859
Rec^d at 1

No 1142
Further Com. 15th July 1859
29-303

Submitting with the Board's
observations and orders thereon,
a letter from the Collector of
the District, detailing what
stamps are certain amounts on the
subject of the day of duty with
reference to the Schedule are
inserted to Dec^r VII of 1859.

No 1453. 1st April 1859.
With an order

No 1453.

The Honorable the Secy.
Revenue in Council approve the
orders passed by the Board of
Revenue in this case, Section XX
of Act of 18th is not affected by
Act VII of 1859, and the said
table of rates paid under that
Section by order of Government,
will remain in force till
altered by a similar order.

For Secy.
1st April 1859.

For Secy.
1st April 1859.
For Secy.
1st April 1859.