Revenue Department

No 685

Dated 18th May 1859

No. 6. Read the following letter from J. D. SIM, Esq., Secretary to the Board of Revenue; to J. D. BOURDILLON, Esq., Secretary to Government Revenue Department; dated Fort Saint George, 14th May 1859, No. 1775.

With reference to the order of Government dated 5th instant, No. 620, Revenue Department, I am directed by the Board of Revenue to state that in paras. 4 and 5 of Extract Minutes Consultation 29th May 1857, Revenue Department, No. 512, Government on their recommendation decided that "duty should be charged on all Government stores imported or exported and be carried to credit in account." This rule of course applies equally to dutiable articles purchased for Government out of bond.

2. The Board see no objection to a remission of the duty on the Beer referred to by the Commissary General in his letter to Government dated 28th ultimo. This course is provided for in para. 5 of the Extract Minutes Consultation 29th May 1857, No. 512, Revenue Department above referred to.

3. The Board would suggest as the most convenient course for future observance that the Commissary General should simply submit for the sanction of Government or the Board the Collector's duty Bills on his stores. This would obviate frequent references to Government and the Collector would treat the sanctioned bills as vouchers for the duty which he enters in his books but does not realise in cash.

No. 7. ORDER THEREON, 18th May 1859, No. 685.

The order in para. 5 of Extract Minutes of Consultation May 29th 1857, No. 512, will be held to apply to goods purchased for Government in bond, as well as to those imported on Government account.

No special sanction will be required for this. It will only be necessary that an adjustment should be made in the Collector's Books, a certificate being taken from the Commissary General. The Board of Revenue in communication with the Accountant General will instruct the Collector how this adjustment should be made.

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

Mem.

The Draft-order in Bench by ordering the entry on Goods purchased for Govt. in bond as well as to those imported on Govt. account can be easily carried out by the adjustment in the accounts of the Collr. of Sea Customs. In case of this Bond the entry will be charged in the Collrs. accounts to the dispt* from which it is one, and credited to the "Sea Customs Revenue". The Officer obtaining the Goods will exhibit it in his acct. to the proper head of charge by giving credit to the Collr. of Sea Customs. By this arrangement the receipts in the Sea Custom Office, and the charges in the Dept. by which Goods

* If it is not intended that the entry should be charged to any Dept. the Collr. will account for it as "Miscellaneous Receipts".

are purchased on Govt account will be the appraisers compliment.

It is only the appraiser who ~~suggests~~ obtains goods without paying the duty charged and a Gentleman in support of the schedule in this account; and this vouchey will be the bill, & duty granted by the Collr of Sea Customs with his Signature. The bill should contain at first the words "according to appraisement in the Sea Customs Acts" that it may be seen that it is on that from such Bills.

I do not think it necessary that the examination of the Board for the remission of the duty is necessary in such case because property shipping it is no remission. Both the payment and receipt of duty being on Govt account it is unnecessary accounts to send unnecessary such transactions.

Upon the new Royal appointments and the adjustments I have altered to are I believe made in the Books of the Accountant Office on receipt of a Statement from the Collr of Sea Customs once a month shewing the duty chargeable on Goods imported on Govt account. I received same instructions were sent to the Collrs of Sea Customs on this subject. The principles of the

Dupl. ad system of Accts. as
that the Accounts of the
Local Appeal Accounts need
neither be complete nor perfect

Cons: 10th May 1859 No 14-15
" 2d June 1859 — 15 @ 18

No 647.

Revenue 1859 Dept.
Cons: 27th May.
No 885.

To
The Secretary to the
Board of Revenue

To
The Secretary to Govt
Rev. Department

Dated 14th
Dep.d 18th } May 1859.
Rec.d 19

No 1775.

Form B. of Revenue 17 June 59
No 1143 in Cons

Submitting the Remarks and suggestions of the Board with reference to E.M.C of the 5th Instant relative to the request of the Commissary General for the exemption from payment of duty of Beer in bond purchased for the use of Troops. —

No 685. 18th May 1859.

With an order

No 685

The order in para 5 of the Heirs of Cons May 29/57, No 512, will be held to apply to goods purchased for Government on bond, as well as to those imported on Govt account.

No Special sanction will be required for this. It will only be necessary that an adjustment should be made in the Collector's books, a Certificate being taken from the Commissary General. The Board of Revenue in communication with the Accountant General will instruct the Collector how this adjustment should be made.

Copies of the Ord.s of Govt Dep.t 19th "
" " Accountant Gen.l Ext.d 19th "
" " Military Dep.t 19th "

Fort St. Geo. 18 May 1859.