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# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue- **DEPARTMENT.**

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Dated 10 12- 1860.

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*Proceedings of the Madras Government, Revenue Department, 10th December 1860.*

No. 150. Read the following letter from W. GREY, Esq., Secretary to the Government of India, to J. D. BOURDILLON, Esq., Secretary to the Government of Fort Saint George, dated Fort William, 1st November 1860, No. 2,488 :—

SIR,

*To No.* 735, *dated 7th April* 1860.
*From No.* 804, *dated 18th May* 1860.
*To No.* 1,316, *dated 23rd June* 1860.
*From No.* 1,098, *dated 3rd July* 1860.
*From No.* 1,251, *dated 26th July* 1860,

1. With reference to the correspondence marginally noted, I am directed to forward the accompanying copy of a report by the Customs Committee, together with copies of the revised Tariffs of valuations submitted therewith, and also of the orders communicated to the Committee.

2. I am desired to request that the revised Tariffs may, under the authority of the Local Government as provided by Law, be substituted for those now in use ; and, having regard to the terms of the law under which fixed values are declared, I am to point out that it will be necessary in notifying the adoption of the new Tariffs to declare specifically that the fixed values previously notified will no longer be in force in respect of any article whatever. In the absence of such a declaration it was held, subsequently to the notification of the present Calcutta Tariff, that an article not included in it, but which had a place in the former Tariff, could not be assessed according to its market value, but was assessable according to the fixed value given to it in the old Tariff, that value not having been specifically altered when the new Tariff was notified.

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*From the Customs Committee to the Secretary to the Government of India, dated Fort William, the 26th October* 1860.

1. The Committee, appointed under the Resolution of Government in the Home Department, dated 29th ultimo, having duly considered the subjects to which their attention was primarily directed, have the honor to submit the following report.

2. The Committee were directed in the first place to consider, with special reference to the complaints against the Calcutta Tariff, certain papers, furnished by the Secretary to Government, in the Home Department, consisting for the most part of representations which have, from time to time, been addressed to the Secretary of State for India, respecting the increased fixed valuations for certain classes of goods adopted under the Calcutta Tariff of April last.

3. After satisfying themselves in regard to the disputed valuations of the Calcutta Tariff, they were desired to proceed in like manner to consider the feasibility of constructing an uni-form Tariff of valuations for all India.

4. With reference to the first point, the Committee, after giving their most earnest attention to the subject, are clearly of opinion that the Calcutta Tariff of April is open to the objections that have been raised to it, inasmuch as it is inequitable in principle, and as regards many of the chief articles of import excessive in its valuations.

5. The Calcutta Tariff of April appears to the Committee unfair alike to Government and to importers in so far as, the valuations have been adjusted on a system of averages, the practical effect of which necessarily is, to admit the higher classes of certain fabrics at a duty very much below that to which they are liable by law, whilst the lower qualities of the same

fabric are weighed down by the incidence of duties calculated upon a valuation very much in excess of their real worth in the market. The only manner in which such a system could be expected to work fairly to all, would be on the supposition that all those engaged in the Trade imported equal quantities of the high and low qualities, and thus gained, on the one hand, what they lost on the other; but a calculation based upon any such hypothesis is manifestly erroneous.

6. It is true that this practice has been in force for many years in the Port of Calcutta, and that it is only recently that objection has been taken to it. But it must be borne in mind that it is only within the last two years that the duties have been increased to 10 per cent. So long as the duties were only 5 per cent., and were levied on a moderate fixed valuation, the difference of the duty per piece between the higher and lower qualities, even if assessed at their real value, was comparatively so unimportant that importers appear to have disregarded it rather than run the risk of difficulties and delays in passing their goods, by asking for a change in the well understood practice of the Custom House. The alteration of the duties to 10 per cent., and the raising of the fixed valuations which took effect in April last, however so increased the incidence of the duties on the lower qualities as to cause attention to be strongly directed to the inequitable system, on which such valuations were fixed, and has led to a general demand from parties interested in the Trade, both here and in England, for such an alteration in the mode of assessment as shall obviate these inequalities.

7. Again many articles have hitherto been entered in the Tariff of specific valuations which ought altogether to have been excluded, in consequence of the great range of their quality, and consequently of their value, rendering it impossible either to classify the different qualities under distinct denominations, or to adjust their valuations upon any general average, which would not be obnoxious to the objections noticed above. Of this nature are Muslins, and indeed all white and coloured cotton goods and fancy fabrics.

8. Whilst, however, admitting generally that the objections to the Tariff of April are based upon sufficient grounds, the Committee feel bound to observe that some of the arguments adduced by the memorialists, in support of their views, are not altogether tenable; and they deem it their duty to direct attention to the fallacious nature of some of the tests applied to that Tariff in England, because they believe that no Table of fixed valuations, which should secure to Government its just dues, would bear the application of similar tests.

9. For instance, for the purpose of demonstrating the relative proportions of duty to value, the Calcutta value is throughout these memorials held to be the prime cost in Manchester with 10 per cent. added for delivery in Calcutta. Now *ad valorem* duties, in this country, are by law directed to be levied on the market price at the time and place of import or export, and this rule is invariably applied to all dutiable commodities not entered in the Tariff of fixed valuations. The only object of having a Tariff of fixed valuations at all, is to simplify and expedite the collection of duties upon such articles as are capable of easy classification, and do not vary much in price from day to day; and it seems very clear to the Committee that the principles upon which the prices entered in the fixed Tariff should be arrived at, are the same as those upon which the value of articles, not enumerated in the Tariff, are determined at the Custom House. It is very certain that a mere addition of 10 per cent. to the Manchester prime cost will by no means represent the market price of Cotton goods at Calcutta or Bombay. In



the first place, the actual charges to which goods are subject, before they reach the purchaser in this country, are, as a rule, at least 15 per cent. (exclusive of duty and trade discount), and not 10 per cent., and in the next place, the Committee think it may very fairly be assumed that the shipper of Cotton Goods is not contented with the return of the exact price he pays for them, with the simple addition of the actual sum expended by him in their transport to, and sale at, an Indian Port.

10. The manner in which, in the opinion of this Committee, valuations for the purpose of assessment of duty should be made, is by deducting from a fair average wholesale cash price of similar goods so much as represents the duties of Customs which have been paid thereon. They have accordingly, in considering the amendments which they recommend should be made in the Tariff, taken a fair average market price, reckoned upon the sales of past years and the prospects of the future, and have in the case of cotton manufactures, and most other goods except metals, deducted from that price 12 per cent.: *viz.* 9 per cent. as representing the duty on the net value; next—(the duty being only leviable on the net cash price,) they have deducted 2 per cent. for the discount, to which, in addition to varying terms of credit for such sales, are, by the custom of the trade, liable; and lastly, 1 per cent. for the cost of removal from the Custom House to the Merchants' warehouses, an item which the Merchant saves, in those cases in which goods are taken over by the Custom House Authorities on account of assumed under-valuations, and which therefore importers would take into consideration in entering the valuation of goods excluded from the fixed Tariff. In the case of metals, as the discount under which they are sold, varies from 2 per cent. in the case of Iron, to 5$\frac{3}{8}$ per cent. in the case of Spelter, they have allowed a proportionally larger deduction.

11. Further, the Committee observe that the Deputation of Bleachers and Dyers from Lancaster and Chester, in their memorial to the Board of Trade of London, assume the difference of cost, involved in the process of bleaching or dyeing, as a basis for calculating the respective valuations of Grey and Bleached or Dyed goods, and in this view they appear to be supported by the Board of Trade. The inconsistencies complained of will not, however, appear so striking when the principal on which the Calcutta Tariff has hitherto been framed is borne in mind. The practice has been, as noticed above, to take an average of all the qualities imported, and to adopt that average as the valuation on which all qualities should be assessed for duty; provided the same qualities were imported in the bleached and coloured as in the Grey state, the average value of the former would, no doubt, as a general rule, be determined by the mere increased cost involved in the process of Bleaching or Dyeing, and any other trifling increased per centage of cost contingent on shipping the goods in the bleached or dyed state. But although a considerable quantity of such goods, as Jaconets and Mulls, which come out in the Grey state, come also in a bleached state, yet it is well known that large importations of the finer classes of these fabrics take place in the bleached state which do not come at all in the grey state. The same may be said with respect to dyed goods, and the Committee are satisfied, that the inconsistencies to which objection has been taken in England arise from this cause, and that it is not the case, as the memorials from Lancaster and Chester would seem to imply, that precisely the same class of goods is imported in the Grey as in the Bleached and Dyed state.

12. The only manner in which, as it appears to the Commitee, these inequalities of incidence, which principally affect Cotton goods, can be obviated, is by adjusting the valuation

on the weight, as has always been done in Bombay, and they apprehend no difficulty whatever from the adoption of a similar mode of procedure throughout India. In this manner the anomaly will no longer exist of 5 lb. Shirtings paying precisely the same duty as 8 lb. Shirtings, and a piece of Madapollam, the market price of which is Rupees 1-8, being assessed for duty on the same valuation as a piece of the same goods which is saleable at double the price.

13. This principle can, of course, only be applied to goods, the value of which is mainly dependent upon their weight, it cannot be employed in the case of bleached, dyed or fancy goods, for with them the weight is no test of value. Goods of these descriptions have always been valued in Bombay at the market rate at the time of importation, and the Committee are decidedly of opinion that the interests of Government and of importers alike require that a similar mode of assessment should be pursued in future in all British Indian Ports. The Committee are fully convinced that it is quite impossible to fix any fair specific valuation on goods, which are of so mixed and variable a character as even to defy any detailed classification.

14. Though entertaining no doubts themselves, as to the expediency of these changes, the Committee before recommending them to Government thought it desirable to ascertain the views of the mercantile community with regard to them. They accordingly on the 9th instant had the pleasure of meeting the representatives of most of the leading firms of this city, and after full explanations and discussion they found those gentlemen unanimously in favor of the adoption of the proposed alterations, *viz.* :—

1*st.*—Of valuing Grey Cotton Goods by weight.

2*ndly.*—Of excluding from the fixed Tariff of valuations all goods which are not of so simple and uniform a nature as to admit readily of distinct classification. These gentlemen were equally in favor of the substitution of English for local weights and measures—an alteration which seems to the Committee to be necessary, if there is to be one Tariff for all India, and which will in itself greatly facilitate the transaction of business by European Merchants trading to this country.

15. The next question upon which the Committee were directed to report, was the feasibility or otherwise of constructing an uniform Tariff for all India.

16. After a careful consideration of the subject, they are of opinion that such a Tariff is both feasible and desirable.

17. Mr. Spooner brought with him from Bombay a Tariff prepared for the occasion in communication with the Mercantile community of Bombay, and in comparing it with what they considered fair average values at this port, the Committee find that, except as regards some few unimportant articles, no substantial difference exists between the market rates ordinarily ruling at the two Presidencies. With respect to those items, regarding which any great difference was apparent, they found, on close inquiry, that it arose generally from the fact of their being articles of considerable trade at the one port, and of merely nominal import and export at the other.

18. It has been asserted on previous occasions, that the valuations which are suitable for Bombay and Calcutta, cannot be considered sufficient for Madras, where the market rates are higher. The Committee attach no importance whatever to such an assertion; it seems to them



unreasonable to suppose that any real or permanent difference can exist between the prices of articles of considerable trade, ruling at two ports within a few days' distance of one another. If any difference does ever exist, it either arises from some exceptional and extraordinary demand for a particular commodity, or, from the insignificance of the trade. The Committee however believe that there is never any great discrepancy between the market rates at Madras and Calcutta.

19. The Committee have the honor accordingly to submit for the approval of Government an Import and Export Tariff for all India, the adoption of which will, they are satisfied, secure to Government its just dues, and at the same time remove all reasonable grounds of complaint.

20. It has occurred to the Committee, whilst engaged in the preparation of this Tariff, that it might be materially improved by the transfer to the free list of a vast number of articles of petty trade, which, while bringing little revenue into the public Treasury, and scarcely even repaying the charges of collections, tend to complicate and obstruct the transaction of business at the Custom House. The Committee believe that more than one hundred articles might be placed on the free list with positive advantage to Government; this however is a question which they can only suggest for the future consideration of Government, as they have not had before them the returns necessary to enable them to furnish any detailed report on the subject, and it seems to them moreover to be beyond the scope of their present instructions. They will however be glad to submit a separate report on the subject hereafter, should it be the wish of Government that they should do so.

21. The Committee are now prepared to take up the other questions upon which they were desired to report in the Government Resolution of the 29th ultimo.

(Signed) RICHARD SPOONER.
( ,, ) JOHN BULLEN.
( ,, ) ASHLEY EDEN.

## IMPORT TARIFF.

| No. | Names of Articles. | Per | Tariff Valuation. R. | A. | P. |
|---|---|---|---|---|---|
| 1 | Akurkura or Pellitory | cwt. | 25 | 0 | 0 |
| 2 | Aloes, Socotra | ,, | 20 | 0 | 0 |
| 3 | ,, Black | ,, | 8 | 0 | 0 |
| 4 | Almonds, with Shell | ,, | 10 | 0 | 0 |
| 5 | Aloe Wood | lb | 3 | 0 | 0 |
| 6 | Alum, China | cwt. | 3 | 4 | 0 |
| 7 | ,, Cutch & Scinde | ,, | 6 | 0 | 0 |
| 8 | Aniseed, Star | ,, | 30 | 0 | 0 |
| 9 | Antimony | ,, | 15 | 0 | 0 |
| 10 | Arsenic, of all colors | ,, | 25 | 0 | 0 |
| 11 | ,, White and China Munseel | ,, | 14 | 0 | 0 |
| 12 | Asafœtida, Hing | ,, | 50 | 0 | 0 |
| 13 | ,, Hingra | ,, | 10 | 0 | 0 |
| 14 | Acid, Nitric, Aqua Fortis | lb. | 0 | 4 | 0 |
| 15 | Ackroot, Walnuts | 1000 | 1 | 0 | 0 |
| 16 | Alkali, Country Sajeekhar | cwt. | 1 | 8 | 0 |
| 17 | Amboosee, Dried Mangoes | ,, | 3 | 0 | 0 |
| 18 | Amba Huldee | ,, | 4 | 0 | 0 |
| 19 | Ammoniac, Gum (*see* Gums) | | | | |
| 20 | Amulsara, Crystallized Sulphur | cwt. | 15 | 0 | 0 |
| 21 | Anchuchuck Seed (*see* Seeds) | | | | |
| 22 | Aniseed, Europe (*see* Seeds) | | | | |
| | Assalia (*see* Seeds) | | | | |
| 23 | Atary, Persian | cwt. | 15 | 0 | 0 |
| 24 | Azmood, Common | ,, | 4 | 0 | 0 |
| 25 | Bark Quercitron | cwt. | 14 | 0 | 0 |
| 1 | Beads, Common | ,, | 28 | 0 | 0 |
| 2 | ,, Seed | lb. | 0 | 12 | 0 |
| 3 | ,, Ruby | ,, | 1 | 0 | 0 |
| 4 | ,, Small Scarlet and Red | ,, | 0 | 12 | 0 |
| 5 | ,, Glass, White and Colored | ,, | *ad-valorem.* | | |
| 6 | ,, China | cwt. | 30 | 0 | 0 |
| 7 | B'dellium, Common (*see* Gums) | | | | |
| 8 | Bedannah or Quince Seed (*see* Seeds) | | | | |
| 9 | Betelnut, White Shevurdhun | cwt. | 15 | 0 | 0 |
| 10 | ,, all other kinds | ,, | 4 | 8 | 0 |
| 11 | Blacking, Quarts | dozen | 5 | 0 | 0 |
| 12 | ,, Small | ,, | 2 | 8 | 0 |
| 13 | Bottles, Wine, Quarts, British | per 100 | 7 | 0 | 0 |
| 14 | ,, ,, Pints, British | ,, | 6 | 8 | 0 |
| 15 | | | | | |

| No. | Names of Articles. | Per | Tariff Valuation R. | A. | P. |
|---|---|---|---|---|---|
| 16 | Bottles, Soda-water, Glass | per 100 | 7 | 0 | 0 |
| 17 | Brimstone, Rough | cwt | 4 | 0 | 0 |
| 18 | ,, Roll Refined | ,, | 5 | 8 | 0 |
| 19 | Brimstone, Flour, not Medicinal | cwt. | 6 | 0 | 0 |
| 20 | Bale, Lashings of 17 fathoms | each | 0 | 14 | 0 |
| 21 | Bangles, Glass, China, Gilt | 100 pairs | 8 | 0 | 0 |
| 22 | ,, ,, China not Gilt | ,, | 4 | 0 | 0 |
| 23 | Buzurbuttoo Nuts | cwt. | 4 | 0 | |
| 24 | Betelnut, in husk | thousand | 1 | 0 | 0 |
| 25 | Biche-de-mer, Sea Slug, or Tripang | cwt. | 12 | 0 | 0 |
| 26 | Bidmiskh | carboy | 2 | 0 | 0 |
| 27 | Boye, Aromatic Wood | cwt. | 5 | 0 | 0 |
| 28 | Brass Beads, (Googree,) China | thousand | 0 | 12 | 0 |
| 29 | Brass Sheating Rolls, very thin (*see* Metals) | | | | |
| 30 | Brooms, Cocoa-nut and Date | hundred | 0 | 8 | 0 |
| 31 | Buzgund or Goolpista | cwt. | 25 | 0 | 0 |
| 32 | Burroo, Muscat, Native Pens | bundle of 100 | 1 | 0 | 0 |
| 33 | Bysabole, Coarse Myrrh. (*see* Gums). | | | | |
| 34 | Biscuit, Fine (*see* Provisions) | | | | |
| 35 | ,, Coarse *see* (Provisions | | | | |
| 1 | Camphor, Crude, in Powder | cwt. | 35 | 0 | 0 |
| 2 | ,, Refined, Cake | ,, | 50 | 0 | 0 |
| 3 | ,, Bhimsing | lbs. | 50 | 0 | 0 |
| 4 | Candles, Wax, Spermaceti and Composition | ,, | 0 | 8 | 0 |
| 5 | Canvas, Europe, Sail, not exceeding 40 yards | bolt | 15 | 0 | 0 |
| 6 | Cardamums | cwt. | 140 | 0 | 0 |
| 7 | ,, Bastard | ,, | 25 | 0 | 0 |
| 8 | Cassia | ,, | 35 | 0 | 0 |
| 9 | Chanks, large Shells for Cameos | hundred | 10 | 0 | 0 |
| 10 | ,, White, Live | ,, | 6 | 0 | 0 |
| 11 | ,, ,, Dead | ,, | 3 | 0 | 0 |
| 12 | Cheese (*see* Provisions) | | | | |
| 13 | China Root | cwt. | 5 | 8 | 0 |
| 14 | Chocolate | lb. | 0 | 8 | 0 |
| 15 | Cloves | cwt. | 14 | 0 | 0 |
| 16 | Cochineal | lb. | 1 | 12 | 0 |
| 17 | Cocoa-nuts | thousand | 25 | 0 | 0 |
| 18 | ,, Shell | ,, | 12 | 0 | 0 |
| 19 | ,, Kernel, Copra | cwt. | 8 | 0 | 0 |
| 20 | Chunam | ,, | 0 | 8 | 0 |
| 21 | Coffee, Gulph and Red Sea | ,, | 30 | 0 | 0 |
| 22 | ,, other places | ,, | 20 | 0 | 0 |
| 23 | Coir Yarn, of all kinds | ,, | 9 | 0 | 0 |
| 24 | Coir Rope, Maldive, Laccadive, and Ceylon | ,, | 10 | 0 | 0 |
| 25 | China Ginger Syrup, in quart bottles | dozen | 12 | 0 | 0 |
| 26 | China Candied Fruits, in tubs | lb. | 0 | 8 | 0 |
| 27 | ,, Preserves, in boxes of 6 small jars per box | | 7 | 0 | 0 |
| 28 | Copperas, Green | cwt. | 2 | 8 | 0 |
| 29 | Cordage, Hemp Euro. | ,, | 15 | 0 | 0 |
| 30 | ,, Manilla | ,, | 15 | 0 | 0 |

* Exceeding this length to be charged in proportion.

| No. | Names of Articles. | Per | Tariff Valuation R. | A. | P. |
|---|---|---|---|---|---|
| 1 | Corks, French and Spanish | gross | 1 | 8 | 0 |
| 32 | ,, English & other | ,, | 1 | 0 | 0 |
| 33 | Corrosive, Sublimate | lb. | 1 | 8 | 0 |
| 34 | Cotton, Sewing thread | ,, | 0 | 12 | 0 |
| 35 | ,, in reels of not exceeding 100 yards | gross reals | 2 | 4 | 0 |
| 36 | Cowries, Maldive | cwt. | 17 | 0 | 0 |
| 37 | ,, Bazar Common | ,, | 5 | 0 | 0 |
| 38 | Cubebs | ,, | 45 | 0 | 0 |
| 39 | Cummin Seed (*see* Seeds) | | | | |
| 40 | ,, Black (*see* Seeds) | | | | |
| 41 | Currants, Persian | cwt. | 12 | 0 | 0 |
| 42 | ,, Europe | ,, | 35 | 0 | 0 |
| 43 | Chamois Skins (*see* Hides) | | | | |
| 44 | Cauth, Cutch or Catechu, Black | cwt. | 9 | 8 | 0 |
| 45 | ,, White | ,, | | | |
| 46 | Cables, Coir Tarred | ,, | 10 | 0 | 0 |
| 47 | Cajoo, Kernels | ,, | 5 | 8 | 0 |
| 48 | ,, Nuts | ,, | 2 | 0 | 0 |
| 49 | Canes, Malacca | dozen | 1 | 0 | 0 |
| 50 | Canvas, Country Cotton | cwt. | 35 | 0 | 0 |
| 51 | Cardamum, Oil (*see* Oils) | | | | |
| 52 | ,, Seeds (*see* Seeds) | | | | |
| 53 | Cassia Buds, Nagkesur China | lb. | 0 | 8 | 0 |
| 54 | Castor Oil, Cold drawn (*see* Oils) | | | | |
| 55 | ,, Seeds (*see* Seeds) | | | | |
| 56 | Catgut, Country and Persian | 1000 Strings. | 10 | 0 | 0 |
| 57 | Chimel Seed (*see* Seeds) | | | | |
| 58 | Cinnamon, Ceylon | cwt. | 60 | 0 | 0 |
| 59 | ,, Oil, Ceylon (*see* Oils) | | | | |
| 60 | Cloves, Refuse or Stalks | cwt. | 8 | 0 | 0 |
| 61 | ,, in Seeds, Nurlavang | | 8 | 0 | 0 |
| 62 | Cocoa, prepared | lb. | 0 | 8 | 0 |
| 63 | Cocum | cwt. | 3 | 8 | 0 |
| 64 | ,, Oil (*see* Oils) | | | | |
| 65 | offee, Refuse | cwt. | 7 | 0 | 0 |
| 66 | Columbo Root | ,, | 4 | 0 | 0 |
| 67 | Coral Beads, False, (Moorzan) | corge of 2000 beads. | 0 | 6 | 0 |
| 68 | Cornelian, Dole, Necklace, plain, of all kinds | ,, | 6 | 0 | 0 |
| 69 | ,, ,, ,, cut | | 20 | 0 | 0 |
| 70 | Cornelian, Gool and Nimgool | hundred | 5 | 0 | 0 |
| 71 | Cornelian, Nagina | thousand | 4 | 0 | 0 |
| 72 | ,, Tusby cut | corge of 2000 beads | 15 | 0 | 0 |
| 73 | ,, do plain | ,, | 5 | 0 | 0 |
| 74 | Cotton Rope | cwt | 20 | 0 | 0 |
| 75 | Cowdas, Mozambique and Zanzibar | hundred | 1 | 8 | 0 |
| 76 | Cowdas, from other places | ,, | 0 | 8 | 0 |
| 77 | Cowdies, Sunkley | cwt. | 40 | 0 | 0 |
| 78 | Cubsha, a Drug | ,, | 30 | 0 | 0 |
| 79 | Cuppa, Mat Bags | hundred | 8 | 0 | 0 |
| 80 | Chillies | cwt | 5 | 0 | 0 |
| 81 | Cowries, Yellow, superior quality | ,, | 12 | 0 | 0 |
| 1 | Dammer | ,, | 5 | 0 | 0 |
| 2 | Dates, Wet, in pots | ,, | 5 | 0 | 0 |
| 3 | ,, ,, in bags | ,, | 2 | 8 | 0 |
| 4 | ,, Dry, in bags | ,, | 3 | 0 | 0 |



| No. | Names of Articles. | Per | Tariff Valuation R. | A. | P. |
|---|---|---|---|---|---|
| 5 | Deal, or Pine Planks and Boards, superficial square feet and one inch thickness | 1000 feet | 55 | 0 | 0 |
| 6 | Dhowna, Worm Wood | cwt. | 4 | 0 | 0 |
| 1 | Ebony | ,, | 1 | 4 | 0 |
| 2 | Esburgh, or Isparuck | ,, | 7 | 0 | 0 |
| 3 | Esubgool (*see* Seed) | | | | |
| 1 | Felt, Sheeting, 40 × 32 inches | piece | 0 | 4 | 0 |
| 2 | Figs, Persian, Dried | cwt | 6 | 0 | 0 |
| 3 | ,, Europe | ,, | 42 | 0 | 0 |
| 4 | Fish Maw | ,, | 50 | 0 | 0 |
| 5 | Flints, Gun and Pistol | thousand | 4 | 0 | 0 |
| 6 | Flour, Cape (*see* Provisions) | | | | |
| 7 | Flour, in sacks of 200 lbs (*see* Provisions) | | | | |
| 8 | Flour, Australian (*see* Provisions) | | | | |
| 9 | Flour, American (*see* Provisions) | | | | |
| 10 | Frankincense, or Olibanum (*see* Gums) | | | | |
| 11 | Fire-works, China | box of 133⅓ lbs. | 20 | 0 | 0 |
| 12 | Fish, Salted (*see* Provisions) | | | | |
| 1 | Galangal, China | cwt. | 10 | 0 | 0 |
| 2 | ,, other places | ,, | 3 | 8 | 0 |
| 3 | Gallnuts, Persian | ,, | 30 | 0 | 0 |
| 4 | ,, Country | ,, | 2 | 0 | 0 |
| 5 | Gambier | ,, | 8 | 0 | 0 |
| 6 | Gamboge (*see* Gums) | | | | |
| 7 | Ghee | ,, | 25 | 0 | 0 |
| 8 | Glass, Crown, of sizes | supl. 100 feet | 7 | 0 | 0 |
| 9 | ,, Plate, not silvered | foot | 0 | 10 | 0 |
| 10 | ,, Broken | cwt. | 5 | 0 | 0 |
| 11 | Grease and Tallow | ,, | 20 | 0 | 0 |
| 12 | Gule, Europe & China | ,, | 28 | 0 | 0 |
| 13 | ,, other kinds | ,, | 12 | 0 | 0 |
| 14 | Gunpowder Sporting | lb. | 1 | 0 | 0 |
| 15 | ,, Cannon and Blasting | ,, | 0 | 5 | 0 |
| 16 | Gunpowder, Country | ,, | 0 | 4 | 0 |
| 17 | Galena, Lead Ore (*see* Metals) | | | | |
| 18 | Gamboge Wood | cwt. | 16 | 0 | 0 |
| 19 | Garlic | ,, | 3 | 0 | 0 |
| 20 | Genda Sing, Rhinoceros' Horn | ,, | 45 | 0 | 0 |
| 21 | Glass, Crown, colored | supl. 100 feet | 40 | 0 | 0 |
| 22 | ,, China, of all colors | 133⅓ lbs. | 40 | 0 | 0 |
| 23 | ,, Phials, common China, gilt, & plain | thousand | 5 | 0 | 0 |
| 24 | Goglets, China Plate, common | hundred | 25 | 0 | 0 |
| 25 | Gold Leaf, Europe | 100 leaves | 4 | 0 | 0 |
| 26 | Gowla, in husk and without husk | cwt. | 25 | 0 | 0 |
| 27 | Gowzaban | ,, | 5 | 0 | 0 |
| 1 | Horns, Buffalo | ,, | 8 | 0 | 0 |
| 2 | ,, Stag or Deer | ,, | 12 | 0 | 0 |
| 3 | Horse Hair | lb | 0 | 8 | 0 |
| 4 | Heeraducan, Dragon's Blood | ,, | 1 | 0 | 0 |
| 5 | Honey, Mocha | cwt | 30 | 0 | 0 |
| 1 | Jagree, Sugar Cane | ,, | 4 | 0 | 0 |
| 2 | ,, other sorts | ,, | 3 | 8 | 0 |
| 3 | Jatamassy, Spikenarde | ,, | 16 | 0 | 0 |
| 1 | Lamp Black | ,, | 11 | 0 | 0 |
| 2 | Liquorice Root | ,, | 6 | 0 | 0 |
| 3 | Lignum Vitæ | cwt. | 4 | 0 | 0 |
| 4 | Lemon Juice | gallon | 1 | 0 | 0 |
| 5 | Liquorice Juice | lb. | 12 | 0 | 0 |
| 6 | Lard | cwt. | 50 | 0 | 0 |
| 7 | Linseed (*see* Seed) | | | | |
| 1 | Musk | per oz. avoirdupois | 12 | 8 | 0 |
| 2 | ,, in pod | ,, ,, | 5 | 0 | 0 |
| 3 | Macaroni | lb. | 0 | 4 | 0 |
| 4 | Mace | ,, | 0 | 7 | 0 |
| 5 | Mahogany, in logs, per superficial square foot of one inch thickness | | 0 | 3 | 0 |
| 6 | Morocco Skins (*see* Hides) | | | | |
| 7 | ,, Imitation or Roan (*see* Hides) | | | | |
| 8 | ,, American (*see* Hides) | | | | |
| 9 | Mother o'Pearl Shells | cwt. | 8 | 0 | 0 |
| 10 | Mace, False | ,, | 6 | 0 | 0 |
| 11 | Mameran, a China Drug | lb | 2 | 0 | 0 |
| 12 | Mastic, Mustaky, Turkey (*see* Gums) | | | | |
| 13 | Mastic, other sorts (*see* Gums) | | | | |
| 14 | Mats, Floor-matting, China, of all sorts | hundred | 50 | 0 | 0 |
| 15 | Moosley | cwt. | 10 | 0 | 0 |
| 16 | Madder or Munjeet | ,, | 10 | 0 | 0 |
| 17 | Mathee Seed (*see* Seeds) | | | | |
| 1 | Nutmegs | lb. | 0 | 8 | 0 |
| 2 | ,, in shell | ,, | 0 | 4 | 0 |
| 3 | ,, wild | cwt. | 12 | 0 | 0 |
| 4 | Nuckla, cleaned | ,, | 40 | 0 | 0 |
| 5 | Nutmegs, Oil (*see* Oils) | | | | |
| 6 | Napta, Oil (*see* Oils) | | | | |
| 1 | Ochre, all colors | cwt. | 2 | 0 | 0 |
| 2 | Oakum, Europe and Country | ,, | 5 | 0 | 0 |
| 3 | Oosur, Potash, Sunchora | ,, | 3 | 0 | 0 |
| 4 | Orchilla Weed | ,, | 7 | 0 | 0 |
| 5 | Orris Root | ,, | 2 | 4 | 0 |
| 1 | Paint, of sorts | ,, | 12 | 0 | 0 |
| 2 | Pepper, Black | ,, | 16 | 0 | 0 |
| 3 | ,, Long | ,, | 16 | 0 | 0 |
| 4 | ,, White | ,, | 25 | 0 | 0 |
| 5 | Pimento, or Allspice | ,, | 55 | 0 | 0 |
| 6 | Pitch, Europe | barrel not exceeding 336 lbs.* | 10 | 0 | 0 |
| 7 | ,, American | ,, | 10 | 0 | 0 |
| 8 | ,, Coal | ,, | 5 | 0 | 0 |
| 9 | Staves, Pipe | hundred | 6 | 0 | 0 |
| 10 | ,, Barrel | ,, | 4 | 0 | 0 |
| 11 | Packs Hogshead complete | hogshead | 4 | 0 | 0 |
| 12 | ,, Puncheon | ,, | 6 | 0 | 0 |
| 13 | ,, Butt and Pipe | ,, | 6 | 0 | 0 |
| 14 | Water Casks, of sizes | ,, | 4 | 0 | 0 |
| 15 | Pistachio Nuts | cwt. | 14 | 0 | 0 |
| 16 | Prunes, Bussorah | ,, | 12 | 0 | 0 |
| 17 | ,, Foreign Europe | lb. | 0 | 8 | 0 |
| 18 | Rump Leather (*see* Hides) | | | | |
| 19 | Patent Fuel | ton | 13 | 0 | 0 |
| 20 | Panchopaut, or White Hore-hound | cwt. | 7 | 0 | 0 |

* If half barrels, not exceeding 168 lbs., are imported, the Tariff value is only to be one-half of the value entered for a barrel.

| No. | Names of Articles. | Per | Traiff Valuation. R. | A. | P. |
|---|---|---|---|---|---|
| 21 | Paper, China, Writing | cwt. | 22 | 0 | 0 |
| 22 | ,, ,, colored, flowered, and Plain | 1000 sheets | 8 | 0 | 0 |
| 23 | Paper, China, gilt Bellisia | ,, | 2 | 0 | 0 |
| 24 | Paper, China gilt half | ,, | 1 | 0 | 0 |
| 25 | Paper, China, wholly and entirely gilt, flowered, and plain. | ,, | 25 | 0 | 0 |
| 26 | Paper, China flowered, partially gilt | ,, | 15 | 0 | 0 |
| 27 | Paper, China, Lappa. | ,, | 20 | 0 | 0 |
| 28 | Patch Leaves | cwt. | 11 | 0 | 0 |
| 29 | Pearls, False, Bajeria | lakh | 5 | 0 | 0 |
| 30 | ,, ,, Boria | thousand | 1 | 0 | 0 |
| 31 | ,, ,, Jouria | lakh | 8 | 0 | 0 |
| 32 | ,, ,, Nathia | thousand | 0 | 6 | 0 |
| 33 | ,, ,, Tachea. | ,, | 0 | 12 | 0 |
| 34 | ,, ,, Wattanah | lakh | 10 | 0 | 0 |
| 35 | Prussian Blue, China. | lb. | 0 | 8 | 0 |
| 36 | ,, ,, Europe | ,, | 1 | 8 | 0 |
| 1 | Raisins, Gulph and Red Sea | cwt. | 7 | 0 | 0 |
| 2 | Raisins, Monocka, Gulph and Red Sea. | ,, | 7 | 0 | 0 |
| 3 | Raisins, Muscatel or Bloom | lb. | 0 | 8 | 0 |
| 4 | Rattans | cwt. | 6 | 0 | 0 |
| 5 | Red Lead | ,, | 13 | 0 | 0 |
| 6 | Rose Water, in carboys | each | 3 | 0 | 0 |
| 7 | Rosin (*see* Gums) | | | | |
| 8 | Rhubarb | lb. | 0 | 8 | 0 |
| 9 | Rose Flowers, Dried | cwt | 10 | 0 | 0 |
| 1 | Saffron, Europe | lb | 15 | 0 | 0 |
| 2 | ,, in cakes or lumps. | ,, | 5 | 0 | 0 |
| 3 | Sarsaparilla | ,, | 1 | 0 | 0 |
| 4 | Sago | cw. | 7 | 0 | 0 |
| 5 | Sandal Wood | ,, | 20 | 0 | 0 |
| 6 | ,, ,, Bastard | ,, | 2 | 0 | 0 |
| 7 | Sapan Wood and Root | ,, | 4 | 0 | 0 |
| 8 | Senna Leaf | ,, | 6 | 0 | 0 |
| 9 | Silk Sewing Thread, China, | lb | 6 | 0 | 0 |
| 10 | Soap, Bar | ,, | 0 | 1 | 9 |
| 11 | ,, Cake | ,, | 0 | 8 | 0 |
| 12 | ,, ,, | Dozen | 1 | 0 | 0 |
| 13 | Sanchal or Black Medicinal Salt | cwt | 5 | 0 | 0 |
| 14 | Storax, liquid | ,, | 40 | 0 | 0 |
| 15 | Sulphuric Acid | lb. | 0 | 3 | 0 |
| 16 | Sugar Loaf | cwt. | 23 | 0 | 0 |
| 17 | ,, soft | ,, | 12 | 0 | 0 |
| 18 | ,, Candy, China | ,, | 15 | 0 | 0 |
| 19 | Samjeerah (*see* Seeds) | | | | |
| 20 | Sealing Wax, Europe | lb. | 0 | 8 | 0 |
| 21 | Seltzer Water | dozen | 3 | 0 | 0 |
| 22 | Shark Fins | cwt. | 20 | 0 | 0 |
| 23 | Shemby Bark, Cassela | ,, | 2 | 8 | 0 |
| 24 | Silk, Raw, Punjum and Cutchra | lb. | 1 | 2 | 0 |
| 25 | Silk, Raw, Mathon | ,, | 1 | 4 | 0 |
| 26 | ,, ,, Charon and Cochin China | ,, | 3 | 0 | 0 |
| 27 | Silk, Raw, other kinds of China | ,, | 5 | 0 | 0 |
| 28 | Silk, Raw, Siam | ,, | 2 | 8 | 0 |
| 29 | ,, ,, Persian | ,, | 3 | 0 | 0 |
| 30 | ,, Floss | ,, | 6 | 0 | 0 |
| 31 | Silver-ware, plain | tola | 1 | 4 | |
| 32 | Slush, Fat | barrel | 14 | 0 | 0 |
| 33 | Soap Stone, Sunkjeeroo | cwt. | 3 | 8 | 0 |
| 34 | Soorunjun, Arabian Drug. | ,, | 10 | 0 | 0 |
| 35 | Sorrel, Oil (*see* Oils) | | | | |
| 36 | Sozelle, Fish Maws, small, and Singalee | cwt. | 6 | 0 | 0 |
| 37 | Suet | ,, | 35 | 0 | 0 |
| 38 | Sursah Seed (*see* Seeds) | | | | |
| 1 | Tar, Swedish and Archangel | barrel | 14 | 0 | 0 |
| 2 | ,, American | ,, | 12 | 0 | 0 |
| 3 | ,, Coal | ,, | 6 | 0 | 0 |
| 4 | Tea | lb. | 0 | 10 | 0 |
| 5 | Tortoise Shell | ,, | 7 | 0 | 0 |
| 6 | Turpentine, Spirits of | I. gallon. | 2 | 0 | 0 |
| 7 | Twine, Europe, Sail | lb. | 0 | 6 | 0 |
| 8 | Turmeric | cwt. | 5 | 0 | 0 |
| 9 | Thread, Sewing, Goa and Country | ,, | 28 | 0 | 0 |
| 10 | Tin, Eastern (*see* Metals). | | | | |
| 11 | Tookmeria Seed (*see* Seeds) | | | | |
| 12 | Tortoise Shell Nuck | lb. | 1 | 0 | 0 |
| 13 | Tuggur | cwt. | 3 | 8 | 0 |
| 1 | Umbrellas, Cotton, Steel Ribs | each | 0 | 12 | 0 |
| 2 | Umbrellas, Cotton, Cane Ribs | ,, | 0 | 8 | 0 |
| 3 | Umbrellas, China, Paper Kettisals | hundred | 40 | 0 | 0 |
| 1 | Verdigris | cwt. | 80 | 0 | 0 |
| 2 | Vermilion, Canton, box of 90 bdls | | 100 | 0 | 0 |
| 3 | ,, Macao | box | 40 | 0 | 0 |
| 4 | Vermicelli | lb. | 0 | 4 | 0 |
| 5 | Vinegar, in wood | Impl. gallon | 0 | 12 | 0 |
| 6 | ,, in bottle, Country. | gallon | 0 | 8 | 0 |
| 7 | Vitriol, Blue, Moortooth. | cwt. | 27 | 0 | 0 |
| 1 | Wax | ,, | 50 | 0 | 0 |
| 2 | White Lead | ,, | 12 | 0 | 0 |

## METALS.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Bird Shot | cwt. | 15 | 0 | 0 |
| 2 | Brass, Old | ,, | 40 | 0 | 0 |
| 3 | ,, Leaf, China | lb. | 0 | 12 | 0 |
| 4 | China, White Copper-Ware | ,, | 1 | 10 | 0 |
| 5 | Copper Sheet, Sheathing and Plate | cwt | 55 | 0 | 0 |
| 6 | ,, Bolt | ,, | 60 | 0 | 0 |
| 7 | ,, Nails and Composition Nails | ,, | 52 | 0 | 0 |
| 8 | ,, Braziers | ,, | 60 | 0 | 0 |
| 9 | ,, Australian | ,, | 55 | 0 | 0 |
| 10 | ,, Tiles, Ingots, Cakes, and Bricks | ,, | 55 | 0 | 0 |
| 11 | ,, Japan | ,, | 55 | 0 | 0 |
| 12 | ,, Pigs and Slabs, Foreign | ,, | 50 | 0 | 0 |
| 13 | ,, Old | ,, | 50 | 0 | 0 |
| 14 | China Cash | ,, | 30 | 0 | 0 |
| 15 | Iron, Flat, Square, and Bolt, including Scotch. | ton | 90 | 0 | 0 |
| 16 | ,, Rod, Round, British, under ½ inch diameter. | ,, | 110 | 0 | 0 |
| 17 | ,, Nail Rod | ,, | 95 | 0 | 0 |
| 18 | ,, Nails | cwt | 10 | 0 | 0 |
| 19 | ,, Rivets | ,, | 11 | 0 | 0 |
| 20 | ,, Hoop, Plate, and Sheet. | ton | 115 | 0 | 0 |
| 21 | ,, Rice Bowls | set of 10 | 3 | 4 | 0 |
| 22 | ,, ,, ,, | set of 6 | 1 | 10 | 0 |
| 23 | ,, Swedish, Flat and Square | ton. | 140 | 0 | 0 |
| 24 | ,, Pig | ,, | 40 | 0 | 0 |
| 25 | ,, Kentledge | ,, | 15 | 0 | 0 |
| 26 | ,, Anchors and Anchors with Wooden Stocks | cwt | 12 | 0 | 0 |
| 27 | ,, Cables | ,, | 7 | 0 | 0 |



| No. | Names of Articles. | Per | Tariff Valuation. R. | A. | P. |
|---|---|---|---|---|---|
| 28 | Iron Rigging and other Chains | cwt. | 10 | 0 | 0 |
| 29 | Lametta, Single | corge | 2 | 4 | 0 |
| 30 | ,, Double | ,, | 4 | 8 | 0 |
| 31 | Lead, Pig | cwt | 11 | 0 | 0 |
| 32 | ,, Sheet | ,, | 12 | 0 | 0 |
| 33 | ,, Thin Sheet for Tea Canisters | ,, | 30 | 0 | 0 |
| 34 | ,, Pipes | ,, | 13 | 8 | 0 |
| 35 | Mock Gold Leaf | corge of 20 books | 5 | 0 | 0 |
| 36 | Orsidue, Foreign Europe. | lb. | 1 | 4 | 0 |
| 37 | Patent Metal, Sheathing | cwt, | 48 | 0 | 0 |
| 38 | ,, ,, Old | ,, | 38 | 0 | 0 |
| 39 | Quicksilver | lb. | 1 | 0 | 0 |
| 40 | Spelter, Sheet, or Zinc Sheathing | cwt. | 15 | 0 | 0 |
| 41 | ,, Nails | ,, | 17 | 8 | 0 |
| 42 | ,, Plate and other Shapes | ,, | 11 | 0 | 0 |
| 43 | Steel, British | ,, | 10 | 0 | 0 |
| 44 | ,, Blistered | ,, | 10 | 0 | 0 |
| 45 | ,, Cast | ,, | 27 | 0 | 0 |
| 46 | ,, Spring | ,, | 12 | 0 | 0 |
| 47 | ,, Swedish | ,, | 12 | 0 | 0 |
| 48 | Tin, Block | ,, | 50 | 0 | 0 |
| 49 | ,, Plate | box not exceeding 225 plates | *14 | 0 | 0 |
| 50 | Wire, Copper | lb. | 0 | 10 | 0 |
| 51 | ,, Brass | ,, | 0 | 10 | 0 |
| 52 | ,, Common Iron, Nos. 1 @ 40 | cwt. | 10 | 0 | 0 |
| 53 | Brass Sheets, rolls, very thin | ,, | 80 | 0 | 0 |
| 54 | Iron, Old | ,, | 2 | 0 | 0 |

## PROVISIONS.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Bacon, Jowls and Cheeks | lb. | 0 | 9 | 0 |
| 2 | ,, in canisters | ,, | 0 | 9 | 0 |
| 3 | Beef and Pork | tierce Beef | †60 | 0 | 0 |
| | | tierce Pork | 50 | 0 | 0 |
| 4 | ,, ,, | barrel Beef | 40 | 0 | 0 |
| | | barrel Pork | 34 | 0 | 0 |
| 5 | Hams | lb. | 0 | 0 | 0 |
| 6 | ,, in canisters | ,, | 0 | 8 | 0 |
| 7 | Butter | cwt | 56 | 9 | 0 |
| 8 | Salted Tongues | keg. of 6 | 10 | 0 | 0 |
| 9 | Biscuits, fine Cabin | cwt. | 14 | 0 | 0 |
| 10 | ,, coarse Sailor | ,, | 7 | 0 | 0 |
| 11 | Cheese | lb. | 0 | 10 | 0 |
| 12 | Fish, Salted | cwt. | 2 | 0 | 0 |
| 13 | Flour, Cape | barrel not exceeding 200 lbs. | ‡25 | 0 | 0 |
| 14 | ,, in sacks of 200 lbs. | each | 25 | 0 | 0 |
| 15 | ,, Australian | barrel | 15 | 0 | 0 |
| 16 | ,, American | ,, | 25 | 0 | 0 |

## HIDES, SKINS AND LEATHER.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Chamois Skins | dozen | 4 | 0 | 0 |
| 2 | Rhinoceros' Leather | cwt. | 30 | 0 | 0 |
| 3 | Hog Skins for Saddles | dozen | 125 | 0 | 0 |
| 4 | Rein Hides and Backs, Brown and Black | each | 30 | 0 | 0 |
| 5 | Sole and Harness Hides and Butts | lb. | 0 | 12 | 0 |
| 6 | Tanned Cow, Country | corge | 35 | 0 | 0 |
| 7 | ,, Buffalo | ,, | 50 | 0 | 0 |
| 8 | Border Hides, prepared | each | 30 | 0 | 0 |
| 9 | Calf Skins for Boots | dozen | 40 | 0 | 0 |

## HIDES, SKINS & LEATHER.—(*Continued*).

| | | | | | |
|---|---|---|---|---|---|
| 10 | Enamelled Hides for Carriage Hoods | each | 25 | 0 | 0 |
| 11 | Goat Skins, prepared | each | 27 | 0 | 0 |
| 12 | Horse Hides | dozen | 30 | 0 | 0 |
| 13 | Pump Leather | each | 0 | 12 | 0 |
| 14 | Morocco Skins, imitation or Roan | lb. dozen | 20 | 0 | 0 |
| 15 | Morocco, American | ,, | 20 | 0 | 0 |
| 16 | ,, Skins, real | ,, | 48 | 0 | 0 |

## IVORY.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Elephants' Teeth, weighing 20 lbs. and upwards. | cwt. | 300 | 0 | 0 |
| 2 | Elephants' Teeth, weighing 10 lbs. and not exceeding 20 lbs. | ,, | 225 | 0 | 0 |
| 3 | Elephants' Teeth, weighing under 10 lbs. | ,, | 125 | 0 | 0 |
| 4 | Elephants' Grinders | ,, | 16 | 0 | 0 |
| 5 | Ivory, Sea Cow or Moye Teeth, 3 lbs. & upwards. | ,, | 225 | 0 | 0 |
| 6 | Ivory, Sea Cow or Moye Teeth, under 3 lbs | ,, | 75 | 0 | 0 |

## GUMS.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Gum, Ammoniac | cwt. | 10 | 0 | 0 |
| 2 | ,, Arabic | ,, | 10 | 0 | 0 |
| 3 | ,, Bamboo, or Banslochun | lb. | 0 | 5 | 0 |
| 4 | ,, B'dellium | cwt. | 3 | 8 | 0 |
| 5 | ,, Benjamin | ,, | 25 | 0 | 0 |
| 6 | ,, Bysabole, Coarse Myrrh | ,, | 12 | 0 | 0 |
| 7 | ,, Copal | ,, | 65 | 0 | 0 |
| 8 | ,, Frankincense, or Olibanum | ,, | 7 | 0 | 0 |
| 9 | ,, Gambier | ,, | 8 | 0 | 0 |
| 10 | ,, Gamboge | lb. | 0 | 8 | 0 |
| 11 | ,, Heeradacan, Dragon's Blood | ,, | 1 | 0 | 0 |
| 12 | ,, Mastic, Mustakey, Turkey | ,, | 0 | 8 | 0 |
| 13 | ,, Mastic Mustakey, other sorts | cwt. | 20 | 0 | 0 |
| 14 | ,, Myrrh | ,, | 22 | 0 | 0 |
| 15 | ,, Persian, False | ,, | 3 | 0 | 0 |
| 16 | ,, Refuse, Cunnee, Arabic | ,, | 4 | 0 | 0 |
| 17 | ,, Refuse, Cunnee, Copal | ,, | 15 | 0 | 0 |
| 18 | ,, Rosin | ,, | 5 | 0 | 0 |

## OILS.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Oil, Cardamum | lb. | 10 | 0 | 0 |
| 2 | ,, Cassia | ,, | 4 | 0 | 0 |
| 3 | ,, Castor, Cold drawn. | doz. pints. | 6 | 0 | 0 |
| 4 | ,, Cinnamon, Ceylon. | lb. | 10 | 0 | 0 |
| 5 | ,, Cocum | cwt. | 10 | 0 | 0 |
| 6 | ,, Cocoa-nut | ,, | 14 | 0 | 0 |
| 7 | ,, Earth | ,, | 10 | 0 | 0 |
| 8 | ,, Grass | lb. | 1 | 8 | 0 |
| 9 | ,, Kyaputie | quart bottle. | 2 | 4 | 0 |
| 10 | ,, Linseed, Country. | cwt. | 1 | 0 | 0 |
| 11 | ,, Linseed, Europe | Impl. gal. | 1 | 12 | 0 |
| 12 | ,, Naphtha | cwt. | 27 | 0 | 0 |
| 13 | ,, Nutmeg | lb. | 30 | 0 | 0 |
| 14 | ,, Sandal Wood | ,, | 7 | 0 | 0 |
| 15 | ,, Sorrel | cwt. | 14 | 0 | 0 |

* If half boxes, not exceeding 112 plates, are imported, the Tariff value is only to be one-half of the value entered for a box.

† Tierce not to exceed 336 lbs., barrel 224.

‡ If half barrels, not exceeding 100 lbs, are imported, the Tariff value is only to be one-half of the value entered for a barrel.

| No. | Names of Articles. | Per | Tariff Valuation. R. | A. | P. |
|---|---|---|---|---|---|
| | OILS.—(*Continued*). | | | | |
| 16 | Oil Teel | .. ,, .... | 11 | 0 | 0 |
| 17 | ,, Turpentine | ..Impl. gal. | 1 | 12 | 0 |
| 18 | ,, Attar of Roses | ....ounce .. | 15 | 0 | 0 |
| 19 | ,, ,, other sorts | .. ,, .. | 15 | 0 | 0 |
| 20 | ,, Whale and Fish | ..cwt. .. | 10 | 0 | 0 |
| 21 | ,, Wood | .. ,, .. | 12 | 0 | 0 |
| 22 | ,, Cod Liver | .....doz. qrts. | 24 | 0 | 0 |
| | SEEDS. | | | | |
| 1 | Seed, Anchuchuck | .....cwt. .. | 10 | 0 | 0 |
| 2 | ,, Anise, Europe | .. .. ,, .... | 28 | 0 | 0 |
| 3 | ,, Assalia | ..... ,, .... | 5 | 0 | 0 |
| 4 | ,, Badana or Quince | .. ,, .... | 40 | 0 | 0 |
| 5 | ,, Cajoo | ..... ,, .... | 2 | 0 | 0 |
| 6 | ,, Cardamum | ..... ,, .... | 70 | 0 | 0 |
| 7 | ,, Castor | ..... ,, .... | 4 | 2 | 0 |
| 8 | ,, Chimel | ..... ,, .... | 7 | 0 | 0 |
| 9 | ,, Cummin | ..... ,, .... | 10 | 0 | 0 |
| 10 | ,, ,, Black | .... ,, .... | 5 | 0 | 0 |
| 11 | ,, Linseed | ..... ,, .... | 4 | 2 | 0 |
| 12 | ,, Mathee | ..... ,, .... | 4 | 0 | 0 |
| 13 | ,, Samjeerah | .. ,, .... | 20 | 0 | 0 |
| 14 | ,, Sursee and Mustard | ,, .... | 4 | 2 | 0 |
| 15 | ,, Tookmeria | .. ,, .... | 5 | 0 | 0 |
| 16 | ,, Esubgool | .. ,, .... | 4 | 0 | 0 |

| No. | Names of Articles. | Per | Tariff Valuation. R. | A. | P. |
|---|---|---|---|---|---|
| | *BRITISH AND FOREIGN PIECE GOODS—COTTON, GREY, viz.* | | | | |
| 1 | Shirtings, Madapollams and Printers | ....per lb. .. | 0 | 9 | 0 |
| 2 | Long Cloths and Jeans | .. ,, .. | 0 | 8 | 0 |
| 3 | T. Cloths | ..... ,, .. | 0 | 7 | 6 |
| 4 | Domestics, Sheetings and Drills | ..... ,, .. | 0 | 7 | 6 |
| | *BLEACHED.* | | | | |
| 5 | Brocades, Spotted or Striped Shirtings not exceeding 36 inches wide. | per yard. | 0 | 2 | 2 |
| | TWIST. | | | | |
| 1 | Mule, Nos. 16 to 24 | ....lb. .... | 0 | 6 | 0 |
| 2 | ,, ,, 28 to 32 | .... ,, .. | 0 | 6 | 9 |
| 3 | ,, ,, 38 to 42 | .... ,, .. | 0 | 7 | 9 |
| 4 | ,, ,, 48 to 52 | .... ,, .. | 0 | 9 | 0 |
| 5 | ,, ,, 60 | ..... ,, .. | 0 | 10 | 0 |
| 6 | ,, ,, 70 | ..... ,, .. | 0 | 11 | 0 |
| 7 | ,, ,, 80 | ..... ,, .. | 0 | 12 | 6 |
| 8 | ,, ,, 90 | ..... ,, .. | 0 | 14 | 0 |
| 9 | ,, ,, 100 | ..... ,, .. | 1 | 0 | 0 |
| 10 | ,, ,, 110 to 150 | .. ,, .. | 1 | 6 | 0 |
| 11 | ,, ,, 160 to 200 | .. ,, .. | 1 | 12 | 0 |
| 12 | Water ,, 20 | ..... ,, .. | 0 | 6 | 6 |
| 13 | ,, ,, 30 | ..... ,, .. | 0 | 7 | 6 |
| 14 | ,, ,, 40 | ..... ,, .. | 0 | 9 | 0 |
| 15 | ,, ,, 50 | ..... ,, .. | 0 | 11 | 0 |
| 16 | Turkey Red Twist, all kinds | .... ,, .. | *1 | 4 | 0 |
| 17 | Twist, Orange, Red, and other colors | .... ,, .. | *0 | 10 | 0 |

* Duty to be charged on the Grey weight of the Colored Yarn; when not ascertainable the actual wharf weight or invoice weight to be taken.

## EXPORT TARIFF.

| No. | Names of Articles. | Per | Tariff Valuation. R. | A. | P. |
|---|---|---|---|---|---|
| 1 | Ajwan or Sorage | .... cwt. .. | 4 | 0 | 0 |
| 2 | ,, Korisan | .. .. ,, .. | 3 | 0 | 0 |
| 3 | Aloe Wood | ... lb. .. | 3 | 0 | 0 |
| 4 | Arrowroot, in Canisters | ... cwt .. | 20 | 0 | 0 |
| 5 | ,, Common | | | | |
| 6 | Aniseed | .. ,, .. | 6 | 0 | 0 |
| 1 | Bran | .. ,, .. | 1 | 8 | 0 |
| 2 | Biscuits, white Cabin | .. ,, .. | 14 | 0 | 0 |
| 3 | ,, Brown | ,, ... | 7 | 0 | 0 |
| 4 | Butter | .. .. ,, .. | 35 | 0 | 0 |
| 5 | Blankets, Patna | .. corge.. | 16 | 0 | 0 |
| 6 | ,, Country | .. .. ,, .. | 12 | 0 | 0 |
| 7 | Borax | ... cwt. .. | 20 | 0 | 0 |
| 8 | Brass and Composition Brass Ware | .. ,, .. | 48 | 0 | 0 |
| 9 | Bahurra or Myrabolams | .. ,, .. | 2 | 0 | 0 |
| 10 | Bale Lashings of 17 Fathoms | .. each .. | 0 | 14 | 0 |
| 11 | Bangles, Glass, Country | cwt. ... | 15 | 0 | 0 |
| 12 | ,, ,, Broken | .. ,, ... | 3 | 0 | 0 |
| 13 | ,, Lac | .....thousand | 5 | 0 | 0 |
| 14 | Betelnut in husk | ..... ,, | 1 | 0 | 0 |
| 15 | Bodar | .. cwt. .. | 22 | 0 | 0 |
| 16 | Bones, Animal | .. ,, .. | 1 | 8 | 0 |
| 17 | Brooms, Cocoa-nut and Dates | .. hundred | 0 | 8 | 0 |
| 18 | Burroo, Country, (Native Pens) | .....bundle of 100 | 0 | 8 | 0 |
| 1 | Copper Ware | .... cwt. ... | 70 | 0 | 0 |
| 2 | Caleejeera, or Black Cummin Seed | ,, .. | 3 | 0 | 0 |

| No. | Names of Articles. | Per | Tariff Valuation. R. | A. | P. |
|---|---|---|---|---|---|
| 3 | Canvas, Hemp, or Cotton and mixed | .. bolt... | 7 | 8 | 0 |
| 4 | Cardamums, large | .. cwt.. | 25 | 0 | 0 |
| 5 | Chillies | .. ..... ,, .. | 6 | 0 | 0 |
| 6 | Chayratah | .... .. .. ,, .. | 5 | 0 | 0 |
| 7 | Cinnabar | ..... lb... | 2 | 0 | 0 |
| 8 | Coriander Seed | ..... .. cwt.. | 4 | 0 | 0 |
| 9 | Cotton, Twist, Country | ... lb... | 0 | 7 | 0 |
| 10 | Cummin Seed | .... cwt... | 10 | 0 | 0 |
| 11 | Cow Tails (White) | ..... ,, | 150 | 0 | 0 |
| 12 | ,, ,, (Black) | .. .. ,, .. | 95 | 0 | 0 |
| 13 | Caoutchouc, or Indian Rubber | ..... ,, .. | 20 | 0 | 0 |
| 14 | Cassia | ..... ,, .. | 5 | 0 | 0 |
| 15 | Cables, Coir, Tarred | .. ,, .. | 10 | 0 | 0 |
| 16 | Cocoa-nut | .. .. .. | 25 | 0 | 0 |
| 17 | Cauth, Cutch, or Catechu, all kinds | ..thousand | 9 | 8 | 0 |
| 18 | Cowries | ....cwt.. | 14 | 0 | 0 |
| 19 | Coals | ..... ,, .. | 10 | 0 | 0 |
| 1 | Elephants' Teeth or Tusks above 20 Lbs. | ..... ton .. | 300 | 0 | 0 |
| 2 | Elephants' Teeth above 10 Lbs. and not exceeding 20 Lbs | ..... cwt.. | 225 | 0 | 0 |
| 3 | Elephants' Teeth under 10 Lbs | ..... ,, .. | 125 | 0 | 0 |
| 1 | Flour | ..... ,, ... | 10 | 0 | 0 |
| 2 | ,, Soojee | ..... ,, .. | 11 | 0 | 0 |
| 3 | Fish Maw | ..... ,, .. | 50 | 0 | 0 |
| 1 | Ghee | ..... ,, ... | 25 | 0 | 0 |
| 2 | Ginger, Dry (rough) | ..... ,, .. | 6 | 0 | 0 |



| No. | Names of Articles. | Per | Tariff Valuation R. | A. | P. |
|---|---|---|---|---|---|
| 3 | Ginger Dry (scraped) | .. ,, .. | 10 | 0 | 0 |
| 4 | Gum Babool | ..... .... ,, .. | 7 | 0 | 0 |
| 1 | Horns, Buffalœ | ..... .... ,, .. | 8 | 0 | 0 |
| 2 | ,, Deer and Stag | .. ,, .. | 10 | 0 | 0 |
| 3 | ,, Tips | ..... ... ..... ,, .. | 10 | 0 | 0 |
| 4 | Hooka Bottoms, Cocoanut prepared | ..hundred .. | 5 | 0 | 0 |
| 5 | Horns, Cow | ..... cwt .. | 6 | 0 | 0 |
| 1 | Jute Rope | ..... ..... ,, .. | 6 | 0 | 0 |
| 1 | Lard, Hog's | ..... ..... ,, .. | 25 | 0 | 0 |
| 2 | Lac Dye | ..... ..... ,, .. | 42 | 0 | 0 |
| 3 | ,, Shell | ..... ..... ,, .. | 42 | 0 | 0 |
| 4 | ,, Button | ..... ,, .. | 40 | 0 | 0 |
| 5 | ,, Seed | ..... ,, .. | 30 | 0 | 0 |
| 6 | ,, Stick | ..... .... ..... ,, .. | 21 | 0 | 0 |
| 1 | Moortooth or Vitriol, Blue | ,, .. | 2 | 0 | 0 |
| 2 | Myra Wood | .. ..... .. ,, .. | 7 | 0 | 0 |
| 3 | Musk | ..... .... .... oz. .. | 12 | 8 | 0 |
| 4 | ,, in pods | ..... ,, ... | 5 | 0 | 0 |
| 5 | Myrabolams (country Gallnuts) | ..... ..... cwt. .. | 2 | 0 | 0 |
| 1 | Nux Vomica | .. ..... . ,, .. | 2 | 0 | 0 |
| 1 | Omlah | ..... ,, .. | 2 | 0 | 0 |
| 1 | Pepper, Long | ..... ,, .. | 25 | 0 | 0 |
| 2 | ,, Black | .... ..... ,, .. | 16 | 0 | 0 |
| 3 | Patchuck or Orris Root | .. ,, .. | 14 | 0 | 0 |
| 4 | Peplamool or Long Pepper Root | ..... .. ..... ,, .. | 22 | 0 | 0 |
| 5 | Papudkhar (Sub-carbonate of Soda) | .... .... ..... ,, .. | 2 | 0 | 0 |
| 1 | Red Wood | ..... ..... ,, ... | 3 | 0 | 0 |
| 2 | Rags | ..... .... .... ,, .. | 3 | 0 | 0 |
| 1 | Suet | ..... ... ..... ,, .. | 35 | 0 | 0 |
| 2 | Safflower, Bengal | .... ,, .. | 42 | 0 | 0 |
| 3 | ,, Ghatty and Guzeratty | ..... .... ,, .. | 15 | 0 | 0 |
| 4 | Salammoniac | ..... ,, .. | 22 | 0 | 0 |
| 5 | Sapan Wood | ..... .... ,, .. | 4 | 0 | 0 |
| 6 | Soap in Balls | .... ..... ,, .. | 8 | 0 | 0 |
| 7 | Sajee Matée or Crude Soda | .... ..... ,, .. | 2 | 0 | 0 |
| 8 | Sandalwood Shavings, Malabar | .... .... ..... ,, .. | 7 | 0 | 0 |
| 1 | Tamarind without Seed | .. ,, .. | 3 | 8 | 0 |
| 2 | ,, with Seed | .... ,, .. | 1 | 8 | 0 |
| 3 | Talc, Bengal | ..... .... ,, ... | 14 | 0 | 0 |
| 4 | ,, Ghatty | ..... .... ,, .. | 8 | 0 | 0 |
| 5 | Tapioca | ..... ..... ,, .. | 52 | 0 | 0 |
| 6 | Tallow and Grease | .. .. ,, .. | 16 | 0 | 0 |
| 7 | ,, Candles | .. .... ,, .. | 20 | 0 | 0 |
| 8 | Tincal | ..... ,, ... | 18 | 0 | 0 |
| 9 | Turmeric | .... .. ..... ,, .. | 3 | 0 | 0 |
| 10 | Twine, Jute | .... ..... ,, ... | 7 | 0 | 0 |
| 11 | ,, Hemp | ..... ,, .. | 18 | 0 | 0 |
| 12 | Tin, Refined, Country Kalace | ..... ..... ,, .. | 50 | 0 | 0 |
| 1 | Vermilion or Hingla | .. .. ,, .. | 11 | 0 | 0 |
| 2 | Varnish, Country | .. .. ..gallon.. | 2 | 0 | 0 |
| 1 | Wax | ..... cwt. .. | 55 | 0 | 0 |
| 2 | ,, Black or Inferior | ..... ,, .. | 40 | 0 | 0 |
| 3 | ,, Candles | .. .... .... ,, .. | 60 | 0 | 0 |
| 4 | Composition ditto | .. .. .. ,, .. | 60 | 0 | 0 |
| 5 | Wachnack (Aconite Root) | ,, .. | 30 | 0 | 0 |
| | OILS. | | | | |
| 1 | Oil, Castor | ..... .... cwt. .. | 12 | 0 | 0 |
| 2 | ,, Azma | ..... .... lb. .. | 4 | 0 | 0 |
| 3 | ,, Cocoa-nut | ..... .... cwt. .. | 14 | 0 | 0 |
| 4 | ,, Bhoysing | ..... ,, .. | 12 | 0 | 0 |
| 5 | ,, Croton | .... ..... lb. .. | 3 | 0 | 0 |
| 6 | ,, Cassia, Common, Country | .. .. .. ,, .. | 1 | 4 | 0 |
| 7 | ,, Grass | .. .. .. ,, .. | 1 | 8 | 0 |

| No. | Names of Articles. | Per | Tariff Valuation R. | A. | P. |
|---|---|---|---|---|---|
| 8 | Oil Chumbalee | .. .. .. lb. .. | 1 | 0 | 0 |
| 9 | ,, Curdey | ..... cwt. ... | 8 | 0 | 0 |
| 10 | ,, Linseed | .. .... .... ,, .. | 12 | 0 | 0 |
| 11 | ,, Dhoopell | ..... .... ,, .. | 25 | 0 | 0 |
| 12 | ,, Mustard | ..... ..... ,, .. | 12 | 0 | 0 |
| 13 | ,, Poppy | ..... ..... ,, .. | 12 | 0 | 0 |
| 14 | ,, Sursee or Surrus | .. .. ,, .. | 12 | 0 | 0 |
| 15 | ,, Teel | ..... ..... ,, .. | 12 | 0 | 0 |
| 16 | ,, Oondy | ..... ..... ,, .. | 8 | 0 | 0 |
| | HIDES, SKINS & LEATHERS. | | | | |
| 1 | Goat and Sheep Skins, tanned, Country | ..... .....corge... | 8 | 0 | 0 |
| 2 | Lamb Skins, tanned | .. .. ,, .. | 5 | 0 | 0 |
| 3 | Tanned Buffalo, Country | ,, .. | 50 | 0 | 0 |
| 4 | ,, Cow, Country | .. .. ,, .. | 35 | 0 | 0 |
| | OIL SEEDS, &c. | | | | |
| 1 | Aniseed, Country | .. .. .. cwt.... | 5 | 0 | 0 |
| 2 | Caleejeera or Black Cummin Seed | .... .... .... ,, . | 3 | 0 | 0 |
| 3 | Coriander Seed | .... .... ,, .. | 4 | 0 | 0 |
| 4 | Cummin Seed | ..... .... ,, .. | 10 | 0 | 0 |
| 5 | Mustard Seed | ..... .... ,, ... | 4 | 2 | 0 |
| 6 | Rape or Sursee Seed | .. .. ,, .. | 4 | 2 | 0 |
| 7 | Teel, Jingeley and Sessamum Seed | .... ..... ,, .. | 4 | 2 | 0 |
| 8 | Castor Seed, (Erundee) | .. .. ,, .. | 4 | 2 | 0 |
| 9 | Linseed | .... .... ..... ,, .. | 4 | 2 | 0 |
| 10 | Mathee Seed | .... ..... ,, .. | 2 | 8 | 0 |
| 11 | Poppy Seed | ..... ,, ... | 4 | 2 | 0 |
| | GUNNIES, &c., *viz.*: | | | | |
| 1 | Cheekun | .. ..... ..... 100 .. | 12 | 0 | 0 |
| 2 | Dofally | ..... ,, .. | 16 | 0 | 0 |
| 3 | Fatia | .... ..... ..... ,, .. | 10 | 0 | 0 |
| 4 | Jail Gunny Bags | .. .. .. ,, .. | 27 | 0 | 0 |
| 5 | Gunny Cloth Bags | .. .... ,, .. | 20 | 0 | 0 |
| 6 | Other Gunny Bags not exceeding in length 29 inches, breadth 29 inches. | 100 .. | 12 | 0 | 0 |
| 7 | Ditto exceeding those dimensions | ..... ..... ,, .. | 15 | 0 | 0 |
| 8 | Gunny Cloth of 20 yards and 36 inches wide and under | ..... piece.. | 2 | 4 | 0 |
| 9 | Gunny Cloth of 30 yards above 36 inches wide | ,, .. | 3 | 4 | 0 |
| | Kanchooney | ..... .... ,, .. | 8 | 0 | 0 |
| 10 | —Motabariah | .... ..... ,, .. | 12 | 0 | 0 |
| | * PIECE GOODS, SILK, *viz.*: | | | | |
| 2 | Bandanahs, Choppahs, Moomee Choppahs, 14 by 2. (per piece of 7 handkerchiefs.) | corge.. | 115 | 0 | 0 |
| 3 | ,, ,, 13 by 1-14 | ..... ,, .. | 80 | 0 | 0 |
| 4 | ,, ,, 12 by 1-12 | ..... ,, .. | 55 | 0 | 0 |
| 5 | ,, ,, 10 by 1- 6 | ..... ,, .. | 35 | 0 | 0 |
| 6 | Korahs 14 by 2 | ..... .... ,, .. | 115 | 0 | 0 |
| 7 | ,, 13 by 1-14 | ..... ,, .. | 80 | 0 | 0 |
| 8 | ,, 12 by 1-12 | ..... ,, .. | 55 | 0 | 0 |
| 9 | ,, 10 by 1- 6 | ..... ,, .. | 35 | 0 | 0 |
| 10 | Tusser | ..... ..... ,, .. | 80 | 0 | 0 |
| | PIECE GOODS, COTTON, *viz.*: | | | | |
| 1 | Baftahs | ..... .... .... corge.. | 26 | 0 | 0 |
| 2 | Gurrah | ..... ,, .. | 16 | 0 | 0 |
| 3 | Kharwah | ..... ..... ,, .. | 15 | 0 | 0 |
| 4 | Mamoodie | ..... ,, .. | 32 | 0 | 0 |
| 5 | Mirzapoor Chintz | .. ... ,, .. | 11 | 0 | 0 |
| 6 | Patna Ditto | ..... ,, .. | 25 | 0 | 0 |
| 7 | Shans | ..... .... ..... ,, .. | 40 | 0 | 0 |
| 8 | Tunjebs, Oude | ..... ,, .. | 26 | 0 | 0 |

* Silk Piece Goods exceeding in dimensions those specified to be assessed proportionately.

From W. GREY, Esq., Secretary to the Government of India, Home Department (Separate Revenue), to the Customs Committee, dated Fort William, 1st November 1860.

GENTLEMEN,

1. I have laid before the Governor General in Council your letter dated the 26th ultimo, submitting for the approval of Government Import and Export Tariffs of valuations for all India, the adoption of which you confidently recommend as calculated to secure to the State its just dues, and at the same time to remove all reasonable grounds of complaint on the part of the public.

2. In reply I am desired to inform you that the Governor General in Council has been pleased to approve the Tariffs which you have prepared, and they will be immediately forwarded to the several local Governments with directions to adopt them in substitution of those now in use. The principles which you have applied to the revision of the Import Tariff appear to the Governor General in Council to be sound, and as your views have been generally assented to by the Merchants of Calcutta, it may be assumed that the Tariff will not be objected to at either of the other Presidencies, especially as it involves generally a considerable reduction in the fixed values. It is unquestionably a great improvement on the existing system that bleached and dyed fancy goods should be charged on the market value, and not on a fixed valuation, and that other cotton goods should be charged by weight instead of by length.

3. The Governor General in Council desires me to convey to you his acknowledgments for your report, and for the promptitude with which this portion of your task has been accomplished.

*From Bengal Chamber of Commerce, dated 29th March* 1855.
*From Government of Bengal, No.* 121, *dated 11th April* 1855, *and two enclosures.*
*To Bengal Chamber of Commerce, No.* 579, *dated 27th April* 1855.
*From ditto, dated 2nd May* 1855.
*From Government of Bengal, No.* 605, *dated 29th November* 1856.
*Extract from paragraph* 17 *of Despatch from the Secretary of State in the Separate Revenue Department, No.* 4, *dated 7th April* 1859.

4. With reference to the 20th paragraph of your report, I am directed to state that the Government will be very glad to have the opinion of the Committee on the question therein referred to, namely that of transferring to the free list a number of articles of petty trade which, while producing little revenue, are alleged to complicate and obstruct the transaction of business at the Custom House. The subject has been under discussion before, and the correspondence noted on the margin, which is forwarded for your information, will explain the grounds on which it has not hitherto appeared to the Government that any advantage would be gained by exempting a selected number of articles from duty.

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No. 151. ORDER THEREON, 10th December 1860, No. 2,361.

1. As requested in the second paragraph of the foregoing letter the Honorable the Governor in Council resolves to authorize the substitution of the revised Tariffs received from the Government of India for those now in use in Madras.

2. The following notification, together with the Tariffs in question, will be published in six successive issues of the Fort Saint George Gazette.

*NOTIFICATION.*

Under Section 20 of Act VI of 1844, and with reference to instructions from the Government of India, dated 1st November 1860, the Governor in Council directs that from the 12th instant the fixed values of any articles of commerce as notified in any export or import Tariffs either hitherto or at present in use for the purpose of assessing the customs duty in the Madras Presidency, shall no longer be in force in respect of any article whatever; but that the values in the subjoined revised Tariffs, both import and export, shall be, from the said date, substituted in their place.

(Here enter Tariffs.)

3. Copies of the foregoing letter and its enclosures will be furnished to the Board of Revenue, and the Chamber of Commerce.

(Signed) J. D. SIM,
*Acting Secretary to Government.*

No. 2488

FROM W. GREY, ESQUIRE,
*Secy. to the Govt. of India,*

To J. D. Bourdillon Esqre
Secy to the Govt of Fort St George

SIR, *Dated Fort William, the 1st November,* 1860.

HOME DEPT. Sep. Rev.
To No. 735, dated 7th April, 1860.
From No. 893, dated 18th May, 1860.
To No. 1316, dated 23rd June, 1860.
From No. 1098, dated 3rd July, 1860.
From No. 1251, dated 26th July, 1860.

WITH reference to the correspondence marginally noted, I am directed to forward the accompanying copy of a Report by the Customs Committee, together with copies of the revised Tariffs of valuations submitted therewith, and also of the orders communicated to the Committee.

2. I am desired to request that the revised Tariffs may, under the authority of the Local Government as provided by Law, be substituted for those now in use; and, having regard to the terms of the law under which fixed values are declared, I am to point out that it will be necessary in notifying the adoption of the new Tariffs to declare specifically that the fixed values previously notified will no longer be in force in respect of any article whatever. In the absence of such a declaration it was held, subsequently to the notification of the present Calcutta Tariff, that an article not included in it, but which had a place in the former Tariff, could not be assessed according to its market value, but was assessable according to the fixed value given to it in the old Tariff, that value not having been specifically altered when the new Tariff was notified.

I have the honor to be,
SIR,
Your most obedient servant,

*Secy. to the Govt. of India.*

No.

FROM

W. GREY, ESQUIRE,
*Secy. to the Govt. of India,*

To

THE CUSTOMS COMMITTEE.

GENTLEMEN, *Dated Fort William, the 1st November,* 1860.

HOME DEPT. Sep. Rev. I HAVE laid before the Governor General in Council your letter dated the 26th ultimo, submitting for the approval of Government Import and Export Tariffs of valuations for all India, the adoption of which you confidently recommend as calculated to secure to the State its just dues, and at the same time to remove all reasonable grounds of complaint on the part of the public.

2. In reply I am desired to inform you that the Governor General in Council has been pleased to approve the Tariffs which you have prepared, and they will be immediately forwarded to the several local Governments with directions to adopt them in substitution of those now in use. The principles which you have applied to the revision of the Import Tariff appear to the Governor General in Council to be sound, and as your views have been generally assented to by the Merchants of Calcutta, it may be assumed that the Tariff will not be objected to at either of the other Presidencies, especially as it involves generally a considerable reduction in the fixed values. It is unquestionably a great improvement on the existing system that bleached and dyed fancy goods should be charged on the market value, and not on a fixed valuation, and that other cotton goods should be charged by weight instead of by length.

3. The Governor General in Council desires me to convey to you his acknowledgments for your report, and for the promptitude with which this portion of your task has been accomplished.

4. With reference to the 20th paragraph of your report, I am directed to state that the Government will be very glad to have the opinion of the Committee on the question therein referred to, namely that of transferring to the free list a number of articles of petty trade which, while producing little revenue, are alleged to complicate and obstruct the transaction of business at the Custom House. The subject has been under discussion before, and the correspondence noted on the margin, which is forwarded for your information, will explain the grounds on which it has not hitherto appeared to the Government that any advantage would be gained by exempting a selected number of articles from duty.

I have the honor to be,
GENTLEMEN,
Your most obedient Servant,

*Secy. to the Govt. of India.*

* From Bengal Chamber of Commerce, dated 29th March 1855.
From Government of Bengal No. 121, dated 11th April 1855, and two enclosures.
To Bengal Chamber of Commerce, No. 579, dated 27th April 1855.
From Ditto, dated 2nd May 1855.
From Government of Bengal, No. 605, dated 29th November 1856.
Extract from paragraph 17 of Despatch from the Secretary of State in the Separate Revenue Department, No. 4, dated 7th April 1859.

[illegible] Senate
[illegible] Senate &
Talents patrons. &
Draft. Bill in H.
I have Recently suggested
to the Chairs
the Holds of States
& how I have stood
upon the subject
[illegible] that to pass

the Tariffs in question
will be published

as the requirements
of the case & as the
Salaries Letter Regis
it is the Duty
to enact.

On the previous
occasions of change
in the Tariff rules
& notice of the kind
has issued. But
if it is found
to be necessary

against any such
difficulty as arose
on Saturday on the
last occasion -
it will be for us
to take
a Legal Opinion
I omit myself
that it is necessary.

J. S. Lin[illegible]
C. Sherman.

29.

Rev Dept

№ 2361.

Proceedings of the Madras Government
Under date the 10 Decr 1860.

Read the following letter
from the Secretary to
the Government of India
in the Home Dept.

Forwarding copy of a
Report by the Customs
Committee together with
copies of the revised
Tariffs & valuations
and of the orders com-
municated to the Com-
mittee, requesting that
the revised Tariffs may
be substituted for those
now in use.

Recd 1 November 1860. No. 2488.

1. As requested in the second paragraph of the foregoing letter the Hon^ble the G. in C. resolved to authorize the substitution of the revised Tariffs received from the Govt of India for those now in use in Madras.

2. The following Notification, together with the Tariffs in question, will be published

in six successive issues of the Fort St. George Gazette.

Notification

Under Section XX of Act XI of 1844, and with reference to instructions from the Govt. of India, dated 1 November, 1860, the Governor in Council directs that from this date the fixed values of any articles of Commerce as notified in any export or import Tariffs either hitherto or at present in use for the purpose of assessing the Customs duty in the Madras Presidency, shall no longer be in force in respect of any article whatever; but that the values in the subjoined revised Tariffs, both import and export, shall be, from

-tuted in their place.

(Here enter Tariffs)

3. Copies of the foregoing letter and its enclosures will be furnished to the Bd. of Revenue, and the Chamber of Commerce.

C & M

S. S.

17 Copies to the Bd. of Rev. with 4 Rect. Dupl. 11-
1 — Chamber of Com.ce & with dr —
1 — Co.r of Sea Customs

Revised Tariffs

Revenue 1860 Depart.
Pro: of Govt. for December.

No 2361.

Pro: of the Madras Govt.
D/10th Decr. /60.

From the Secretary to the Govt.
India D/8th June 1861
with Do.

From Revd. J. Spreeuw &
Theresa D/ 1 Jan/61

No 150 & 151.

Authorizing the substitution of the revised Tariffs received from Government of India for those now in use in Madras.