

MADRAS RECORD OFFICE.**Government of Madras.***Revenue* **DEPARTMENT.**

G.O. No. 377

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426-428

Dated

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*Proceedings of the Madras Government, Revenue Department,
20th February 1862.*

No. 426. Read the following Proceedings of the Board of Revenue, dated 23rd December 1861, No. 7,170:—

Read the following letter from C. J. SHUBRICK, Esq., Collector Sea Customs, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Madras, 19th December 1861, No. 617.

SIR,

1. I have the honor to acknowledge the Board's order No. 6,868 of the 9th instant, covering Proceedings of Government No. 2,265 of the 7th idem, relative to a complaint by Messrs. Bowder & Co. of London, regarding the assessment of duty on perfumed Soap at a valuation of one Rupee per dozen cakes or pieces, instead of an *ad valorem* duty on the Invoice price, and praying that the duty may be imposed in the latter mode as was formerly done or on the weight or some other equitable basis.

2. In reply I beg to explain that Messrs. Bowder & Co. are wrong in supposing that the duty was formerly levied on the Invoice price, as both the Tariffs of 1855 and 1860 provide for its being levied by the lb. which they admit to be just, or by the dozen cakes as shown in the margin. Consequently that their complaint of a difference in the mode of levying the duty being newly introduced is erroneous.

OLD TARIFF OF 1855.				
	RS.	A.	P.	
Soap Bar.....	0	1	9	per lb
" Cake.....	0	12	0	" "
" ".....	1	8	0	" doz.
NEW TARIFF OF 1860.				
	RS.	A.	P.	
Soap Bar.....	0	1	9	per lb
" Cake.....	0	8	0	" "
" ".....	1	0	0	" doz.

3. Enclosed are the Statements called for by the Board. It will be seen that they refer to the last twelve months of the Tariff of 1855, and the first twelve months of the Tariff of 1860, and of necessity throw no light on the complaint of Messrs. Bowder & Co.

4. It seems desirable, however, that a uniform practice should prevail, and that as the mode of levying the duty by cakes or pieces is shown to be objectionable, the juster method of levying by the lb. should alone be followed.

1. Ordered to be submitted to Government, with reference to their Proceedings quoted by the Collector.

2. Mr. Shubrick shows that Messrs. Bowder's complaint of a *recent* change from the system of levying the duty "*ad valorem*" to an assessment at a Tariff valuation, and by the number of cakes, instead of by the weight is not well founded, the Tariff of 1855 having been on the same principle as that of 1860.

3. The Board are not prepared to recommend that an uniform duty per lb. be substituted for the existing rates, which change would have the effect of placing the coarsest yellow bar Soap and the most expensive Toilet Soaps in the same class, nor do they see any reason to suppose that the existing rates of value in the Tariff are too high, seeing that they are considerably lower than those which have been in force since 1855, and that the highest rate of value assumed is one Rupee per dozen cakes.

4. The Statements furnished by the Collector of the Imports from December 1859 to November 1861, are evidently not sufficient to establish either argument; but if any change is to be made the Board would recommend that the article be excluded from the Tariff and charged with duty on the market value.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, Secretary.

Proceedings of

*Proceedings of the Madras Government, Revenue Department,
20th February 1862.*

Soap imported from December 1859 to November 1860, under the Tariff of 1855.

	1½ Rs. per dozen.		12 As. per lb.		A. P. 1 9 per lb.		Total.	Rate of duty.	Amount of duty.			
	Cake Soap.		Cake Soap.		Yellow Soap.							
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value						
1859.	Doz.		lbs.		lbs.							
December	...	...	236	177	7,089	775	177	20 per cent.	}	Rs.	A.	P.
1860.							775	10 per cent.		112	14	5
January... ..	268	402	1,790	1,343	5,597	613	1,745	20	}	410	4	10
February	...	...	9	7	...	...	613	10		...	11	2
March... ..	2	3	844	633	684	75	711	...	71	1	7	
April	80	120	563	420	...	...	540	...	54	0	0	
May	60	90	1,547	1,160	13,674	1,496	2,746	...	274	9	7	
June	80	120	798	598	11,885	1,300	2,018	...	201	12	10	
July	192	288	...	...	22,302	2,437	2,725	...	272	8	6	
August... ..	...	...	420	315	...	...	315	...	31	8	0	
September... ..	150	224	896	672	112	13	909	...	90	14	5	
October... ..	48	72	1,792	1,344	224	25	1,441	...	144	1	7	
November	...	...	832	624	...	...	624	...	62	6	5	
Total...	880	1,319	9,724	7,293	61,567	6,734	15,346	...	1,726	12	10	

SEA CUSTOM HOUSE,
MADRAS, 19th December 1861.

(Signed) C. J. SHUBRICK,
Collector of Sea Customs.

*Proceedings of the Madras Government, Revenue Department,
20th February 1862.*

Soap imported from December 1860 to November 1861, under the Tariff of 1860.

	1 R. per dozen.		8 As. per lb.		A. P. 1 9 per lb.			Rate of duty.	Amount of duty.		
	Cake Soap.		Cake Soap.		Bar and Yel- low Soap.		Total.				
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Value.				
1860.	Doz.		lbs.		lbs.						
December	...	...	696	522	1,657	181	703	10 per cwt.	70	4	10
1861.											
January	...	...	392	196	...	...	196	...	19	9	7
February	...	...	291	167	12,000	1,313	1,480	...	148	0	0
March... ..	...	...	280	140	...	...	140	...	14	0	0
April	18	18	1,512	756	...	...	774	...	77	6	5
May	4	4	1,411	706	292	32	742	...	74	3	2
June	...	...	2,812	1,406	6,112	668	2,074	...	207	6	5
July	...	...	2,268	1,134	...	...	1,134	...	113	6	5
August... ..	...	...	1,778	889	224	25	914	...	91	6	5
September	75	75	1,344	672	2,174	238	985	...	98	8	0
October	12	12	1,504	752	...	...	764	...	76	6	5
November	316	316	336	168	...	...	484	...	48	6	5
Total...	425	425	14,624	7,508	22,459	2,457	10,390	...	1,039	...	1

SEA CUSTOM HOUSE,
MADRAS, 19th December 1861.

(Signed) C. J. SHUBRICK,
Collector of Sea Customs.

Proceedings of

*ings of the Madras Government, Revenue Department,
20th February 1862.*

Proceedings of the Board of Revenue, dated 11th January 1862, No. 276:—

the following letter from C. J. SHUBRICK, Esq., Collector of Sea Customs, to
W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Madras,
8th January 1862, No. 17.

SIR,

Referring to the Board's Proceedings No. 7,170 of the 23rd ultimo, I have the honor to point out that they appear to have misunderstood my meaning when they considered that I advocated a uniform duty per lb. on Soap whether coarse or fine; what I intended them to understand was, that while the duty might now be levied either by the lb. or the dozen cakes, it seemed preferable for the future to levy it by the lb. only. This would not have the effect supposed by the Board of making the duty uniform, as the Tariff distinction of bar Soap and cake Soap at Anna 1-9 per lb., and 8 Annas per lb. respectively, would still remain. It would only do away with the mode complained of by Messrs. Bowder & Co., of levying a uniform duty of 1 Rupee per dozen cakes whether the cakes were large or small.

1. Ordered to be submitted, to Government in continuation of the Board's Proceedings quoted by the Collector.

2. Mr. Shubrick's proposal would in effect make 8 Annas per lb. the highest rate of value, while at present the Customs Officers can assess the duty on the more expensive Toilet Soaps at the valuation of one Rupee per dozen cakes.

3. The Board observe that under the former Tariff, cake Soap was valued at 12 Annas per lb. or Rupees $1\frac{1}{2}$ per dozen cakes.

4. They do not consider that sufficient reason has been shown for any further reduction in the value for duty than has already been made.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, Secretary.

Ordered that the following letter be despatched:—

No. 428. From J. D. SIM, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, Financial Department, dated 20th February 1862, No. 377.

SIR,

1. In reply to the Endorsement of the Under Secretary to the Government of India, dated 15th November last, No. 13,664, forwarding for report copy of a Memorial from certain Soap Merchants in White Chapel, complaining of the unequal mode in which the Customs Duty has been levied on the perfumed Soap imported into India under the Tariff of 1860, I am directed by His Excellency the Governor in Council to transmit copies of the Proceedings of the Board of Revenue of the dates marginally noted,* which contain the report of the Collector Sea Customs on the subject.

* 23rd December 1861, No. 7,170.
11th January 1862, " 276.

2. It would be seen that so far as Madras is concerned the Memorialists are mistaken in supposing that any difference in the mode of levying the duty in question has existed since the introduction of the revised Tariff of 1860. In the old Tariff of 1855 as at present, the duty was levied by the lb. or by the dozen cakes.

*Proceedings of the Madras Government, Revenue Depart.
20th February 1862.*

3. The Collector is in favor of abandoning the mode of levying duty by cakes or he considers it objectionable. The Board, on the other hand, do not think that any reason has been shown for further reduction in the value for duty than has already been made in the alteration of the Tariff of 1855, and would leave the Customs Officers the option of assessing the more expensive Toilet Soaps at the valuation of one Rupee per dozen cakes, which is Rupee less than the former Tariff. If any change is to be made, however, they advocate exclusion of the article from the Tariff, the charge being made on the market value.

4. This Government I am to state do not agree with the Board of Revenue, that the change advocated by the Collector would have the effect supposed. The better qualities of Soap imported range, they understand, from three to six tablets to the lb. and it is obvious that assessment by the dozen would fall less heavily upon such, than levying the duty by weight. Upon the whole this Government would abandon the valuation of one Rupee per dozen pieces, and would leave untouched the present Tariff of 8 Annas per lb. though of course an *ad valorem* duty would be the fairest.

Proceedings of

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in reply to ~~you~~
the endorsement of
the Under Secretary
of the Govt of India
dated 15 November
last No. 13664 for-
warding for report
copy of a Memorial
from certain soap-
merchants in White
Chapel complaining
of the unequal mode
in which the Custom
duty has been levied
on the perfume &
soap imported
into India under
the Tariff of 1860,
I am directed by
H. E. the Secy. in C. to
~~forward~~ trans-
mit copies of the
Proceedings of

the ~~Gov~~ Board of
Revenue of the
Provinces initially
which
to refer to

* 23 Dec 1861 No 7170.
11 Jan 1862. No. 276.

The Board
Customs on the sub-
ject.

It will be seen that
so far as Madras
is concerned, the
Memorialists are
mistaken in suppo-
sing that any diffe-
rence in the mode
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duction of the revised
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or by the dozen cakes

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the mode of levying
duty by cakes or
pieces, as he consi-
ders it objectionable.

The Board on the other
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that any ~~re~~ has
been shown
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made in the al-
of the Tariff of 1855
and would leave
the Customs Officer
the option of assess-
ing the duty on the
more expensive
Toilet soaps at the
valuation of one Rupee
per dozen cakes which
is half a Rupee less
than the former Ta-
riff. If any change
is deemed, how-
ever, they advocate
the exclusion of the
article from the
Tariff, the charge
being made on the
market value

This Govt. I am
to state do not agree
with the Board of
Revenue that the

change advocated.
By the collector would
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duty by weight. Upon
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and would leave
untouched the present
tariff of 8 annas
per lb. - Thus of course
an ad valorem duty
rate would be
the fairest.

J. D.

Fort St. George
20th Feb 1862

7-12-61

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