

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1888

Press
~~Mis.~~

143-144

Dated

13-10-1864.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
13th October 1864.*

No. 143. Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Madras, 13th September 1864, No. 5,981:—

SIR,

1. Referring to Government Order, dated 3rd November 1862, No. 2,340, Revenue Department, I am directed by the Board of Revenue to submit for the consideration of Government, the correspondence noted in the margin, relative to proposed changes in the

Tariff values for assessing Sea Customs duty on goods, with the following remarks:—

2. It will be observed that the Chamber of Commerce declined to express any opinion on the Collector's proposal, from which the Board infer that the Chamber do not dispute the correctness of the value as revised in the Sea Custom House.

3. Mr. Blair's proposals for changes of Tariff values are shown briefly below with the extent of the trade concerned. The annexure to this letter shows what the probable effect of the proposals would have been on the trade of 1862-63. No change is proposed unless the variation from the Tariff value is 25 per cent. or more.

*Values to be altered.
IMPORTS.*

Articles.	Average market value for 10 months.	Present Tariff value.	Proposed Tariff value.	Per centage of increase or decrease.	Value during the Official year 1862-63.	
	RS.	RS.	RS.			
Alum, China, per cwt.	6	3-4	6	+ 84	7,483	
Betel-nut, Cottapak, do...	7	4-8	7	+ 55	4,13,020	
Camphor, crude, in powder, do...	90	35	85	+ 143	1,03,503	
Cardamum seeds, do...	33	70	35	— 50	50,190	
Cocconuts, per Mille ...	38	25	35	+ 40	88,377	
Cordage, Hemp, Europe, per cwt.	...	15	20	+ 33	2,596	
Do. Manilla do...	...	15	20	+ 33	...	
Corks, French and Spanish, per gross ...	2-8	1-8	2-8	+ 66	10,092	
Dammer, ... per cwt.	7	5	7	+ 40	...	
Deal or Pine Planks or Boards.	Wholesale trade.	Sup. Sq. Ft. of 1 inch thick per 1,000 feet.	55	80	+ 45	11,134
Fireworks, China Box of 133½lbs	35	20	35	+ 75	24,351	
Pepper, long, ... per cwt.	60	16	50	+ 212	27,781	
Rattans ... do...	9	6	9	+ 50	20,768	
Sandal-wood, ... do...	10	20	10	— 50	7,273	
Tar, American, per Barrel.	16	12	16	+ 33	30,718	
Do. Coal, ... do...	8	6	8	+ 33		
Do. Swedish and Archangel, do...	18	14	18	+ 28		
Tea, ... per lb.	...	0-10-0	1	+ 60	22,536	
<i>Metals.</i>						
China Cash, ... per cwt.	40	30	40	+ 33	1,56,422	
Copper bolt, ... do..	...	60	55	— 8	87,295	
Do. Pigs and Slabs, do...	56	50	55	+ 10	35,677	
<i>Oils.</i>						
Oil-wood ... per cent,	16	12	16	+ 33	4,555	

Proceedings of the Madras Government, Revenue Department,
13th October 1834.

EXPORTS.

Articles.	Average market value for 10 months.	Present Tariff value.	Proposed Tariff value.	Per centage of increase or decrease.	Value.
Biscuits, brown, ... per cwt.	RS. 12	RS. 7	RS. 12	+ 71	...
Betel-Nut, boiled, ... do...	25	Not in Tariff.	24	...	82,091
Coligira or black Cummin seed do.	12	3	10	+ 233	...
Cardamum, large, in shell, do...	166	25	150	+ 500	...
Couth, Cutch, or Catechu, do...	14	9-8	14	+ 47	14,733
Cummin seed, ... do...	20	10	16	+ 60	5,779
Fish Maws, ... do...	34	50	34	- 32	21,031
Ghee, ... do...	34	25	34	+ 36	1,50,944
Ginger, dry, rough, ... do...	16	6	14	+ 133	2,28,745
Mustard seed, ... do...	6	4 2	6	+ 45	91,262
Myrobalanes, ... do...	3	2	3	+ 50	13,230
Pepper, long, ... do...	60	25	50	+ 100	262
Red-wood, ... do...	2	3	2	- 33	2,56,592
Turmeric, ... do...	8	3	8	+ 166	...
<i>Oils.</i>					
Castor, ... per cwt.	18	12	16	+ 33	20,238
Cocoonut, ... do...	18	14	18	+ 28	25,44,758
Ground-nut, ... do...	14	Not in Tariff.	14	...	41,602
Teel or Gingely, ... do...	18	12	18	+ 50	12,677
<i>Hides.</i>					
Cow, country, tanned, per Corge.	50	35	50	+ 43	...
<i>Oil seeds.</i>					
Mathie seeds, ... per cwt.	8	2-8	6	+ 140	2,507
Teel, Gingely and Sessanum do...	6	4-2	5-8	+ 33	22,29,725
Ground-nut, ... do...	3	Not in Tariff.	3	...	...
Do. Kernels, ... do...	5	do.	5	...	51,696

4. The proposed additions to the Tariff consists of,
Value of Trade in 1862-63.

Betel-nut, boiled... 82,091
Ground-nut oil ... 41,602
Do. Nuts ... } 51,696
Do. Kernels ... }

5. The list of articles now in the Tariff which it is proposed to exclude and rate at the market value of the day is long, but the trade in most of them is very trifling. The exceptions are,
Value of Trade in 1862-63.

Gum, Benjamin ... Rs. 56,967
Rosin and Turpentine ... " 208
Cotton Piece Goods ... " 1,656
Twist ... " 64,16,495 including goods not tariffed which cannot be distinguished.
... -25,85,638

6. It was in consequence of the inclusion of the last two items in the Collector's list, and of recent changes in the Tariff, under orders of the Supreme Government, that the Board considered it inexpedient to bring forward his proposals at an earlier date. The subject of Cotton Piece Goods and Twist has been disposed of by the Supreme Government, and therefore may be excluded from consideration. The Board could not in any case have supported Mr. Blair's proposal to the full extent.

Proceedings of the Madras Government, Revenue Department,
13th October 1864.

7. The remarks of the Trade Association on Mr. Blair's proposals are included in the correspondence submitted with this letter. The Association object that the period of ten months on which the average value is calculated for the changes in the Tariff is too short; that the exclusion of a large number of articles from the Tariff on the ground that the trade in them is trifling, is wrong in principle; that the value proposed for Tea, viz., Rupee 1 instead of 12 Annas per lb. is objectionable for reasons stated, and that the change in regard to Piece Goods and Twist would be mischievous. They also propose that the duty on Spirit be lowered.

8. This last proposition, it may be observed, is beyond the scope of the present proposals. The case of the Piece Goods has been settled. The Association's arguments in regard to Tea, do not appear to the Board very forcible. They do not impugn the correctness of the other revised values. With their views in regard to the proposed exclusion from the Tariff the Board concur.

9. The Board therefore direct me to recommend that the Collector's proposals to exclude from the Tariff the articles entered in his Enclosure B, be rejected, and that the rest of his proposals be adopted. The Board do not deem it worth while to make an exception in regard to the single article of Gum, Benjamin for excluding which from the Tariff the Collector otherwise states a good reason.

ORDER THEREON, 13th October 1864, No. 1,883.

No. 114.

Separate Revenue, No. 8.
Customs.

1. The values of the articles specified in paragraph 3 of the Board's letter are fixed on the experience of the 10 months preceding December last. The Board will instruct the Collector to revise them with reference also to the

experience of the subsequent months up to (say) August last, so as to show the average of 18 or 19 months.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Board of Revenue.

Exd. T. O'Connor.

Rev- Mr. May 1864

Enclosed in a letter from
the Secretary to the Board
of Revenue to the Secretary
to Government D. O. dated
13th of Sept, under 1864/12-5781

Enclosed in showing the
difference of duty on various
articles of Imports and
Exports in 1862-63 between
the present and proposed
duty rates.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th December 1863.

Read the following letter from J. H. BLAIR, Esq., Acting Collector of Sea Customs, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 3rd December 1863, No. 657:—

Enclosure A.

1. With reference to the Board's Proceedings of 6th November 1862, I have the honor to submit a revised Tariff.

2. Mr. Shubrick and Mr. Roberts did not report, as replies had not been received from all the Districts. Mr. Shaw, the Appraiser, only returned from leave on October 1st, and the delay since was caused by the Tanjore form being returned for correction, it being full of mistakes; even now I doubt its accuracy, as regards the values of betel-nut.

Enclosure C.

3. The present Tariff has been carefully revised in consultation with the Appraiser, whose report is herewith transmitted.

4. Many articles have been struck out because they are either never imported, or unknown here.

5. The trade in nearly all the remaining articles, which have been struck out, is so trifling, that they should be "ad valorem." The only articles requiring notice among those which I consider should be for special reasons "ad valorem" are Gum Benjamin, Rosin, Turpentine, Piece Goods, and Twist.

Vide Enclosure B.

6. Of Gum Benjamin there are six different qualities.

Gum Benjamin.

7. Rosin and Turpentine are principally American products, and cannot under present circumstances be fairly rated in a Tariff.

Rosin and Turpentine.

8. With regard to Cotton Piece Goods, and Twists, I concur entirely in the opinion of

Piece Goods and Twist.

the Appraiser, that under present circumstances it is impossible to frame a fair Tariff on such goods.

9. Within the last few months, we have seen the price of the raw material here nearly doubled, and a greater comparative increase at Bombay. There does not appear to be the slightest prospect of a cessation of the war in America, there are threatenings of a general European war, in which the North and South will certainly be involved, and instead of a fall in the value of Piece Goods, and Twists, there is every probability of a still further rise, only a few qualities of grey, and one description of bleached goods are in the Tariff, and pay an actual duty of $1\frac{1}{2}$ to 2 per cent only, on their market value, whereas all other Cotton, Silk and Woollen Goods pay 5 per cent duty on market rates. If the duty of 5 per cent on Piece Goods is a fair one, why should not all qualities pay at the same rate. The loss of Revenue to Government on the excepted qualities is very large, and I see no valid reason why they should pay less duty, than other goods of the same description, and almost the same qualities.

10. The same remarks apply to Twist, the duty being $3\frac{1}{2}$ per cent on the Tariff values. The rise in prices in these goods has also been about 300 per cent, and the consequence is that the duty really amounts to about $1\frac{1}{2}$ or $1\frac{1}{2}$ per cent on the market value.

11. I beg to draw the attention of the Board to the remarks on the subject of "ad valorem" duties on Piece Goods and Twist, in paragraph 1 of the Minutes of the Manchester Chamber of Commerce, page 234 of the Report of the Madras Chamber of Commerce for 1861; also the Resolution thereon of the Bombay Chamber page 235, which strongly confirms my opinion as to the advisability of such goods being placed "ad valorem."

Betel nut boiled.
Ground nut oil.
Do. nuts.
Do. do. kernels.

12. Four articles have been added to the Export Tariff. The export of Ground-nut oil, Nuts, and Kernels are steadily increasing.

13. The articles in which alterations in rates are proposed in the Tariff are entered in red ink. Alterations have been made only in cases where the values have risen or fallen 25 per cent or more, except Pig, and Bolt Copper.

Vide Enclosure A.

14. The rate on Tea is raised from 10 Annas to 1 Rupee, as a fair valuation for Teas usually imported. The former rate appears to have been settled on consideration of the value of Commissariat Tea, which pays no duty, and Junk Tea, of which very little is now imported.

Tea:

15. It is proposed to raise the duty on Copper Pigs, from 50 to 55 Rupees per cwt., and to lower that on Bolt Copper from 60 to 55 Rupees per cwt.; this will equalize the duties on all kinds of Copper, except old Copper and Nails.

Copper.

16. The proposed rate for Gingelly seeds is rather lower than the market rate here, and has been calculated on the prices of the Ganjam, Vizagapatam, and Golaverry Districts from whence the exports are very large; here they are trifling.

Gingelly seeds.

17. In the present Tariff there are,

Imports.

- Cardamums in shell and seeds:
1. Cardamum, Cwt. 140 Rupees.
 2. Do. Bastard, Cwt. 25 Rupees.
 3. Do. Seeds, Cwt. 70 Rupees.

Exports.

4 Cardamums large, Cwt. 25 Rupees.

Nos. 1 and 2 are never imported.

No. 3 (Cardamums seeds) is proposed to be rated at Rupees 35 instead of 70, which is a wrong valuation.

No. 4 (Cardamums large in shell) should be rated at Rupees 150 instead of Rupees 25.

ENCLOSURE No. 1—Report of Appraiser.

ENCLOSURES Nos. 2 & 3.—Revised Tariff.

The Acting Collector is requested to obtain the opinion of the Chamber of Commerce on the proposed change in the Tariff, and to submit it to the Board with his own remarks.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,

Secretary.

To J. H. Bair, Esq., Acting Collector of Sea Customs Madras,
Edw. J. Wright.

PROCEEDINGS OF THE BOARD OF REVENUE.

No.

1863.

Department

Dated 5th December 1863.

Despatched

Received

C. J. Bair

No. 7,678.

Requesting to obtain the opinion of the Chamber of Commerce on the proposed change in the Tariff and submitting it with his remarks.

*Proposed
Tariff.*

A

Enclosed letter from Mr. J. H. Bair Esq. to the Secy. of the Bd. of Rev. dated 29th Dec 1863.

Imports

14-15

Names of Articles	Average Market Value for 10 months. P. M.	Present Tariff rate. P. M.	Proposed rate for New Tariff. P. M.
Beads China.	" 36--	" 30--	" 30--
Butter of all Sizes	"	Plt 1--	Plt 1--
Sec. small. Scarlet and Red	"	" 12--	" 12--
7--	Plt 4.8--	Plt 7--	
Bird Shot	" 17--	Plt 15--	Plt 15--
Camp, Binding 11 Bars	Plt 65--	50--	50--
Candle, Wax, Sperm size and Composition	Plt 8--	" 8--	" 8--
Canvas, Europe Sail with heading 40 yards	Plt 15--	15--	15--
Chambré, Lin.	Plt 6--	X	6--
Cloves.	Plt 10--	Plt 14--	14--
Dr. Verm. Off.	Plt 10--	8--	8--
Carriage, Maline	" 11--	10--	10--
Lacation and Cyl.	"	9--	9--
Car. Garnofall Wds.	" 9--	15--	20--

Names of Articles	Average	Present	Proposed
	Market Value for 10 months	Tariff Rate	Rate for new Tariff
	P. M.	P. M.	P. M.
Metals.			
Dr. Japan.	60.00	55.00	55.00
Dr. Sheet, Sheathing and Plate.	58.00	55.00	55.00
Dr. Sls, Ingots, Casts and Trunks.	56.00	55.00	55.00
Dr. old Nails and Compositing Nails.	57.00	50.00	50.00
Iron, Flat, Square and Bolt, including Scotch Iron.	90.00	90.00	90.00
Dr. Hoop, Plate, Sheet.	120.00	115.00	115.00
Dr. Nettle eye.		15.00	15.00
Dr. Nail Rods.	105.00	95.00	95.00
Dr. Rod, Round and Square.	105.00	110.00	110.00
Dr. Swedish, Flat and Square.	200.00	140.00	140.00
Lead, Pig.	13.00	11.00	11.00
Dr. Pipe.		13.80	13.80
Dr. Sheet.	14.00	12.00	12.00

Names of Articles	Average	Present	Proposed
	Market Value for 10 months	Tariff Rate	Rate for new Tariff
	P. M.	P. M.	P. M.
Plate Metal, etc.	40.00	38.00	38.00
Dr. Sheathing.	52.00	48.00	48.00
Quicksilver.	1.00	1.00	1.00
Spelter Nails.		17.00	17.00
Dr. Plate and other Shapes.	13.00	11.00	11.00
Dr. Sheet and Sheathing.		15.00	15.00
Steel, Blistered.	15.00	10.00	10.00
Dr. Cast.	29.00	27.00	27.00
Dr. Spring.	12.00	12.00	12.00
Dr. Swedish.	12.00	12.00	12.00
Fin. Block.	60.00	50.00	50.00
Dr. Plate.	14.00	14.00	14.00
Wire, Brass.	10.00	10.00	10.00
Dr. Cannon.	14.00	10.00	10.00

Provisions.		Present	Proposed
Beef		50.00	50.00
Pork		40.00	40.00
Beef		34.00	34.00
Pork			

Average Present Proposed
 Names of Articles. Value for 10 months. Tariff rates. Value for new Tariff.
 P. M. P. P. M. P. P. M. P.

Flour, American,
 with facing 200 lb.
 D^r, Sago, D^r.
 D^r, in Sacks, D^r.
 D^r, Australian

Parcel 25-0-0. Parcel 25-0-0
 " 25-0-0. " 25-0-0
 25-0-0. 25-0-0
 15-0-0. 15-0-0

Oils
 Oil, Linseed, Europe. Gallon 2-0-0. Gyl. 1-12-0. Gyl. 1-12-0

Exports

Average Present Proposed
 Names of Articles. Value for 10 months. Tariff rates. Value for new Tariff.
 P. M. P. P. M. P. P. M. P.

Baled Mats, Cots. " 25-0-0. " 24-0-0

Chillies, dry " 6-0-0. " 6-0-0
 Coriander, Seed. " 4-0-0. " 4-0-0

Must. Cuffs. " 9-0-0. " 8-0-0. " 8-0-0
 " Darts, Slog. " 12-0-0. " 10-0-0. " 10-0-0
 " Sips " 12-0-0. " 10-0-0. " 10-0-0

Lac, Dye. " 38-0-0. " 42-0-0. " 42-0-0
 D^r, Stick " 22-0-0. " 21-0-0. " 21-0-0

Names of Articles	Average Market Present		Proposed Rate
	Value for 10 months	Value for 1 year	Value for 1 year
	P.M.	P.M.	P.M.

Am. Vanilla	" 2000	" 2000	" 2000
Pepper, Long	" 2600	" 2200	" 2200
Pepper, Black	" 1600	" 1600	" 1600
Rags	" 300	" 300	" 300
Samaritanian Seed	" 3800	" 3800	" 3800
Wax	" 6000	" 5500	" 5500
Wax, Black or Inferior	" 5200	" 4000	" 4000

Oils

Names of Articles	Average Market Present		Proposed Rate
	Value for 10 months	Value for 1 year	Value for 1 year
	P.M.	P.M.	P.M.

Hides, Skins and Leather.

Buffalo, Country Hide 5000 - Horse 5000 - Horse 5000 -

Lamb 5000 -

Goat and Sheep Skin " 9000 " 8000 " 8000

Lamb Skin, Jr. " 5000 " 5000 " 5000

Oil Seeds

Castor Seed " 5000 - Flax 4200 - Flax 4200 -

Mustard Seed " 4800 " 4200 " 4200

Linseed " 4800 " 4200 " 4200

Additional
✓ Petit nut, boiled.
Ground Nut Oil
Ground Nuts
Di. - - - - -

Rev: 24.59/64

Ad Valorem
Goods

Ad Valorem
Goods

B.

Present		22 15	
Names of Articles.		Tariff rates	
		W. A. R.	
Mats, Floor matting	} For 100	50 "	Trifling Imports
China, of all sorts.			
Oatmeal, Europe & Country	For Cst	5 "	D.
Ochre, all colors.	"	2 "	D.
Paper, China, Colored	} For 100 sheets	8 "	D.
Flowered and plain			
" flowered and	} "	15 "	D.
partially gilt			
" Gilt, Bellis	"	2 "	D.
" " half	"	1 "	D.
" " Lappa	"	20 "	D.
" wholly and entirely	} "	25 "	D.
Gilt, flowered & plain			
" Writing	For 100 sheets	22 "	D.
Peas, fater, Pejiria	For Lath	5 "	D.
" Boria	" 1000	1 "	D.
" Jauria	" Lath	8 "	D.
" Kathia	" 1000	6 "	D.
" Tackea	"	12 "	D.
" Wathanah	" Lath	10 "	D.
Pimento, or Allopie	For Cst	55 "	D.
Pistachio nuts.	"	12 "	D.
Preserved, China carried	} For 100	8 "	D.
fruits			

Present			
Names of Articles	Tariff rates		
Cheese	per lb. 10.00	Trifling Imports.	
Chocolate	" 8.00	D.	
Cocoa prepared	" 8.00	D.	
Currents, Europe	Cwt 35.00	D.	
Figs	" 42.00	D.	
Rams	" 8.00	D.	
" in canisters	" 9.00	D.	
Lard	Cwt 60.00	D.	
Macaroni	" 4.00	D.	
Pears, foreign Europe	" 8.00	D.	
Raisins, Muscadel	" 8.00	D.	
" or Bloom	" 8.00	D.	
Sago	Cwt 7.00	D.	
Salted Tongues	kg of 14 10.00	D.	
Vermicelli	" 4.00	D.	

Hides, Skins and Leather			
Border Hides prepared	Each 30.00	D.	
Calf Skins for Boots	Dz 40.00	D.	
Chamois Skins	" 4.00	D.	
Enamelled Hides for			
Carriage Hoods	Each 25.00	D.	
Goat Skins prepared	Dz 27.00	D.	
Hog Skins for Saddle	" 125.00	D.	
Horse Hides	Each 30.00	D.	
Morocco Skins, American	Dz 20.00	D.	
" " Imitation or Moroccan	" 20.00	D.	

Articles in the present Tariff which should be "ad Valorem"			
Names of Articles	Tariff rates		
Acid, vitric, Aquafortis	per lb. 4.00	Trifling Imports.	
" Sulphuric	" 3.00	D.	
Amulcra, crystallized	Cwt 15.00	D.	
" Sulphur	" 30.00	D.	
Antised, Star	" 15.00	D.	
" In limon, sulphuric	" 25.00	D.	
" Schottmahl	" 14.00	D.	
Iron, in all colors	" 50.00	D.	
" White & China	" 5.00	D.	
" Mineral	" 5.00	D.	
Magistella / King	" 5.00	D.	
Plate, Glass, White		D.	
and Colored		D.	
Plating in Quarts.	Dz 5.00	D.	
" Small	" 2.80	D.	
Prism Stone Flour, not			
Medicinal	Cwt 6.00	D.	
" All refined	" 58.00	D.	
" Rough	" 4.00	D.	
" 58.00		D.	
Cajon Kernels	" 35.00	D.	
Canvas, Country Cotton			
Catechu or Catechu	" 9.80	D.	
Black and White			

Present

Names of Articles Tariff rates.

Charcoal, White, dead. for 100	3	Trifling Imports
China root	for Cwt. 58	G.
Cinnamon, Ceylon.	" 60	G.
Copperas, Green	" 28	G.
Corrosive Sublimato		
Passacarpus	for Hk. 18	G.
Cotton sewing thread	" 12	G.
G. in reels		
not exceeding 100 yards	for Hk. 2	G.
Cuba	for Cwt. 45	G.
Felt sheathing, 40x32 in.	for Pair " 4	G.
Flints, Gun and Pistol	for 1000 " 4	G.
Galingal, China	for Cwt. 10	G.
" Other places	" 38	G.
Glass, brown, colored, - 100 sheets	40	G.
" Plate, not silvered	for Troh " 10	G.
Gold Leaf, Europe. 100 leaves	4	G.
Grease	for Cwt. 20	G.
Lamp black.	" 11	G.
Quinine Juice	for Hk. " 12	G.
" Root	" Cwt. 6	G.

Present

Names of Articles Tariff rates

Morocco skins Nat. for 99	18	Trifling Imports.
Pump. Leather	Hk " 12	G.
Reins, studded and Buckle	each 30	G.
Brown and Black		
Sole and Harness	for Hk " 12	G.
Hides and Butts		

Ivory

Elephant's Teeth	for Cwt. 300	G.
weighing 20 lb and upwards		
" " 10 lb and up	" 225	G.
not exceeding 20 lb		
" " under 10 lb	" 125	G.

Gum

Benjamin	for Cwt. 25	See Para 5 of letter 1
Rosin	" 5	See Para 7 of letter 1

Oils

Oil Cardamum	Hk 10	Trifling Imports.
" Cassia	" 4	G.
" Castor, Cold Drawn	Doz pint 6	G.
" Cinnamon, Ceylon	Hk 10	G.
" Coconut	for Cwt. 14	G.
" Cocum	" 10	G.
" Cod Liver	Doz 2 lb 24	G.
" Earth	for Cwt. 10	G.

Present

Names of Articles Tariff rates.

Oil Otto of Roses Ounce 15 " " Trifling Imports.
" Turpentine 1 Gall 12 " " see Para 7 of letter

Seeds.

Seed Ains. Europe. Cwt. 28 " " Trifling Imports.

British and Foreign Piece Goods

Cotton, Bleached and Grey, Viz.

Bleached.

Brocades, spotted, or

striped Shirtings not exceeding 70 " 22 " " Para 5 of letter
36 inches wide

Grey

Shirtings and Madapolams 70 " 9 "

Long cloths and jeans " 8 "

Domestic sheetings " 7 6 "

Drills and T. cloth " 7 6 "

Twist

Mule No 16 to 24 " 6 "

" " 28 to 32 " 6 9 "

" " 38 to 42 " 7 9 "

" " 48 to 52 " 9 "

" " 60 " 10 "

" " 70 " 11 "

" " 80 " 12 6 "

Present

Names of Articles Tariff rates

Mule No 90 11 " 11 "

" " 100 " 1 " "

" " 110 to 150 " 1 6 "

" " 160 to 200 " 1 12 "

Water " 20 " 6 6 "

" " 30 " 7 6 "

" " 40 " 9 "

" " 50 " 11 "

Turkey Red Twist, all kinds " 1 4 "

Twist Orange, Red, and other Colors " 10 "

Articles in the present Export Tariff which
Should be "Ad Valorem"

Present			
Names of Articles		Tariff rates.	
		Ad.	
Arrow root, Common	per Cwt.	20 "	Trifling Exports,
" Fenister		"	"
" Miceed	"	5 "	"
Elephant Teeth or	}	300 "	D.
Tusks above 20 lbs.			
" " Above 10 lbs.			
" Not exceeding 20 lbs.			
" " Under 10 lbs.	"	125 "	D.
Moortoth or Vitriol, blue	"	27 "	D.
Salt.	"	35 "	D.
Tallow and Grease	"	16 "	D.

Sea Customs House,
Madras,
28th November, 1863.

To
J. A. Blair Esq.
M. Collector of Sea Customs

Sir,
Some months previous to
Mr. Shubrick's departure for England
I submitted the proposed new Tariff,
now under your consideration.

2. The Tariff now in force is in
many instances very defective as regards
value of merchandise and the class of
goods imported into this Market. I
instance Sea Cardamoms, Camphor,
and Shun, the whole being much be-
low first cost at port of shipment.

3. Taking Tea such as imported
for the Market costs in China from 1
Rupee to 1½ Rupees per lb, which is
placed against a Tariff of 10 Annas
per lb.

4. Looking at the present state
of our Market for Cotton Goods - of
every

1863-2459/4
1863-2459/4
1863-2459/4

1863-2459/4

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1863-2459/4
1863-2459/4
1863-2459/4

1863-2459/4

every description, including Trust &c. it appears to me this class of merchandise, with many others might be advantageously placed. Advalorem, in particular as an alteration in the present Tariff is absolutely necessary on account of the great rise in the price of all Cotton Manufactures and which is likely to continue for a long period, it being quite impracticable under existing circumstances to arrive at any thing like an equitable rate to frame a Tariff upon.

5. The present high rates ruling in the Market call for an immediate alteration in the Tariff for it must be borne in mind that Cotton Goods of every class as now rated in the Tariff are below the Market value from 150 to 300 Fr. Cent, which daily entails a very serious loss of revenue.

6. I mention one case where an application for Grey Shirting was passed at a trifle under 5000 Ropes while the actual cost of these Goods

Goods at home amounted to more than double that sum and their market value on the Spot would certainly place them for duty at from 15 to 20000 Ropes.

In conclusion I feel confident that the Tariffs now under consideration will work well and give general satisfaction.

I have &c.

Signed G. B. Shaw
Appraiser, Sea Customs.

No. 1,294.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 1st March 1864.

Read the following letter from the Acting Collector of Sea Customs, dated Madras, 15th February 1864, No. 138:—

1. Adverting to Board's Proceedings, No. 7,678, dated 5th December last, I have the honor to forward copy of a letter from the Chairman Chamber of Commerce, dated 13th instant, regarding the proposed changes in the Tariff.
2. With reference to the remarks in the latter part of paragraph 2, I beg to state that copy of letter from the Secretary to the Government of India, dated Fort William, 17th October 1862, No. 5,306, recorded in Board's Proceedings 6th November 1862, No. 7,340, was forwarded to the Chamber of Commerce with the proposed Tariff.

ENCLOSURE No. 1.

From A. J. BYARD, Esq., Chairman Chamber of Commerce, to J. H. BLAIR, Esq., Acting Collector of Sea Customs, dated Madras, 13th February 1864.

1. I have the honor to acknowledge receipt of your letter of the 12th December, and the several papers referred to therein respecting a proposed revision of the Customs Tariff, and am directed by the Chamber of Commerce to state that it is not at present deemed necessary to take up the consideration of the many alterations proposed.
2. The existing Tariff was brought into operation after a very careful investigation in 1861 by a Commission in Calcutta, of which Mr. Spooner, the then Collector of Customs at Bombay was a Member, and as a whole has worked fairly both for Government and Importer. Any proposal for a general revision of the Tariff, it appears to the Chamber should properly emanate from the Supreme Government, the question being an imperial one affecting the revenues of the country.
3. I may further observe that any alteration of the duties on the great staples of Cotton goods and yarns involve political questions arising out of the relations between India and Great Britain, as well as considerations with reference to revenue.

(True Copy.)

(Signed) J. H. BLAIR,
Acting Collector of Sea Customs.

Mr. Blair is requested to obtain an expression of opinion from the Trade Association on the proposed revision of Tariff values, and to submit it with as little delay as possible.

(True Copies and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To J. H. Blair, Esq., Acting Collector of Sea Customs, Madras.

Exd. J. Wright.

Enclosure C.

In a letter from the
Acting Collector of Sea
Customs dated 3rd Dec:
number 1303 No. 657.

Rev. 2459/64.

Approved: J. H. Blair.

3.
No. 7838 of 1863.
12/13/64
13/11/64

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th September 1864.
Read the following letter from J. H. BLAIR, Esq., Collector of Sea Customs, to W. HUDLE-
STON, Esq., Secretary to the Board of Revenue, dated 8th April 1864, No. 386:—

1. In forwarding copies of a letter from the Trade Association, dated 5th instant, and of
their opinion regarding the proposed changes
in the Tariff, I have the honor to make a few
remarks on the latter.
Vide Board's Proceedings, No. 12,291 of 1st March 1864.

2. The articles appended to paragraph 6 of Trade Association's opinion, were struck out
of the proposed Tariff, because the Imports were trifling, and were entered in Schedule B.

3. Oils, paragraph 8. Kerosine had never been imported when the Tariff was proposed.
Only one importation has since taken place, with a large invoice of American lamps.

4. American Cotton Canvas (paragraph 10) has been entered in the Tariff because Europe
Canvas is also tariffed. I do not however see any objection to both being *ad valorem*.

5. The proposed rate of one Rupee per lb. for Tea (paragraph 12) cannot increase the
demand for Government Tea, which is imported by the Commissariat only for the Army, and is
not sold to private individuals. If Tea can be procured cheaper from England, the Trade should
import it thence, or make better arrangements for bringing it from China direct.

6. As regards Cotton goods (paragraph 13) there seems no probability of a fall in prices;
even if the American war soon terminates, it will be a long time before the Cotton trade becomes
what it was a few years ago.

7. I had only before me the subject of revision of the Tariff; the proposition in paragraph
16 does not therefore require to be taken into consideration.

ENCLOSURE No. 1.

From J. M. WILSON, Esq., Secretary Madras Trade Association, to J. H. BLAIR, Esq.,
Collector of Sea Customs, dated Madras, 5th April 1864.

1. With reference to your letter of the 12th December last, forwarding copies of Extracts
from the Proceedings of the Board of Revenue of the 6th November and 6th December 1863,
relative to the Tariff, and copy of your letter to the Board of the 3rd December 1863, accom-
panied with copies of the proposed new Export and Import Tariff, and copy of the Report of
the Appraiser connected therewith, I have to state that these documents were laid before the
Members of the Madras Trade Association for their consideration, and I have now the honor to
forward herewith their opinion on the subject of the charges contemplated in respect of the Tariff.

2. I beg leave to apologize for the delay that has occurred in furnishing you with this
opinion.

*The Opinion of the Madras Trade Association on the proposed alterations to be made in the
present Tariff.*

1. The alteration of the Tariff, is in the opinion of the Madras Trade Association, a matter
of great importance, considering that it affects the commercial relations of this port with other
parts of the world; they have therefore with some diffidence approached the subject; fully
coinciding with the views entertained by the Governor General, that no changes should take
place in the Tariff except for substantial reasons.

2. The Trade Association have perused the correspondence and Proceedings relating to the
Tariff with attention forwarded by the Collector of Sea Customs, together with the Report of the
Appraiser, and have given the new Import and Export Tariffs and the List of Articles intended
to be classed *ad valorem*, their mature consideration; and regret to observe that, so far from the
proposed alterations affording satisfaction as anticipated, the Trade Association are of opinion

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 1st March 1864.

Despatched

Received

No. 1,294.

Requesting to submit, without delay, the opinion
of the Trade Association on the proposed revi-
sion of Tariff values.

No.

1864.

Department.

*Received from the
Collector of Sea Customs, to the
Secretary to the Board of Revenue, 5th
April 1864. J. H. Blair.*

that the contrary is likely to be the result: they beg respectfully to express a hope the Board of Revenue will give the whole subject their serious consideration before they recommend to Government the adoption of the entire change contemplated.

3. The Trade Association deem it needless to advert to the general objects of the Tariff; and to the evil consequent to commerce generally upon frequent alterations; but in support of their views it may be necessary to explain, and they feel it a duty that they should show what in their opinion are some of the defects of the proposed Tariff, and the imperfect data on which the calculations are based.

4. *New Import Tariff.*—The Trade Association would first observe, that the time taken to calculate the average market value of the goods, namely ten months, is in their opinion much too limited for Imports generally, and particularly from Europe, and the want of proper data must seriously affect the value of goods at the rates assumed for duty in the new Tariff.

5. *Secondly.*—The proposal to strike out more than half the articles in the Tariffs for the avowed reason that the Imports and Exports are trifling, the Trade Association submit is wrong in principle, for besides reducing the comprehensiveness and consequent usefulness of the Tariff in fostering trade, no one can possibly foresee what articles of produce will become of value, and be in demand even within the given time of ten months; the tariff if thus operated upon, would to be consistent, require frequently to be revised; moreover they would observe that the reason stated for excluding some of the articles from the Tariff is not fully borne out by facts; for in the instance of

Sulphuric Acid, the second article in the Import List, *ad valorem*, the Trade Statement shows Imports 1861-62 gallons 2,662; 1862-63, gallons 1,597; these quantities can scarcely be considered trifling; and rags are retained in the Export Tariff, which they have failed to trace in the Trade Statement either as an article of Export or Import.

6. *Thirdly.*—The Trade Association respectfully observe that they have failed to trace any general principle of action or that of care being bestowed in framing the New Import and Export Tariffs, and in explanation of this observation they would just mention a few anomalies in which this is apparent, viz.,

Excluded from the New Tariff.

American Turpentine.
China Preserves.
Suet, Hams, Cheese, and Bacon.
Chunks, dead.
Pig Iron.
Cloves, Mace, and Nutmegs.
Other Glass Beads.
Copper Wire.
Iron Nails and Rivets.

Retained in the New Tariff.

American Pitch and Tar.
China Tea.
Beef and Pork.
Chunks, alive.
All other Iron.
Pimenta Allspice.
China Beads.
Brass and Iron wire.
Copper and Composition Nails.
Spelter Nails.

7. Australian flour is generally imported in sacks, but this package is only wooded for the Cape flour, which is imported in barrels.

8. *Oils.*—Some are excluded, some retained, and some not mentioned at all. Kerosine a new oil, is overlooked.

9. *Hides, Skins, and Leather.*—Are entirely excluded the New Tariff, this is considered objectionable, and should, it is respectfully submitted, like all damageable articles, be protected by a fair Tariff.

10. *British Cotton Fabrics.*—Are contended for as *ad valorem*, while American Cotton Canvas has a Tariff per piece, without mentioning of its length.

11. *New Export Tariff.*—The Trade Association would express the same opinion of this, as to time for data of average market values. Ten months does not even include the rounds of the seasons, and they consider it should be more comprehensive. Dutiable articles in Schedule B to be included; Arrow root also, which they hope in a few years will be a large export.

12. *TEA.*—It is proposed to raise the Tariff value from 10 Annas to 1 Rupee per lb. The Trade Association have noted carefully the reasons given for this increase, and respectfully submit that no substantial reason has been shown, and that the history of the private trade in Tea at this Port and past experience point to an opposite conclusion in respect of the duty on this article; and if the change is intended to affect the imports of this season, it would be manifestly unjust, as indents have now gone forward based on the 10 Annas Tariff. The Trade Statements do not show the proportions; but it is known that the private trade in Tea is very small arising in a great measure from the large importations by Government; and like Beer, which through the Commissariat by Indent finds its way to a large Tea and Beer consuming population, besides the services. Private trade is so small and exceptional, that only one small ship arrives direct annually, thus from the want of competition the Importers, in addition to high prices and more commission for their small orders, have to pay excessive Freight, Insurance, &c., so much so, that Tea can be imported from England at cheaper rates than from China direct. The Trade Association consider that 10 Annas is a fair medium value for the inferior and better class of Teas imported; and as the former preponderates, they think quantity should be considered before quality. A glance at the market values in England, where every quality is sold, will show that 10 Annas per lb. is a full average of the cost of Tea in China, and as such a fair Tariff rate, fixed as it should be, as much as possible on data that would admit the usual fluctuations of trade without checking consumption; the effects of an increase in the Tariff would be to reduce the private trade in Tea, increase the demand for Government Tea, through the Commissariat which pay no duty, and be an increased protection for the Indian grown tea, neither of these, it is believed, can be the object of the Government; the Trade Association do not recommend an increase in the Tariff rate of this article.

13. *British and Foreign Cotton Goods.*—The retention of these goods on the Tariff is pointed out as an anomaly with loss of revenue to Government, and it is recommended that they should be classed *ad valorem*. The Trade Association while agreeing to the principle and effect, involved in the above remark, respectfully demur to the alteration proposed, and think it would be an unwise policy in the present exceptional state of the market to adopt; their reasons are brief; that an increase in value would fall hard upon the poorer classes of natives, who are the principal consumers of common grey goods; that the direct imports of 1861-62 and 1862-63 already show a considerable falling off, more than double in quantity, and this arising from the high rates, indicates the necessity for relief rather than more pressure; that the objects and reasons for which the goods were retained in the Tariff when last altered, which was only in 1860, still exist, and from high prices more prominently than before; that the supposed loss of revenue is more than counterbalanced by the prosperity of the country from the high rate of the raw material, Cotton, and that the gradual decrease in market value is not so far distant as is imagined; monetary and other causes are now at work, and a re-action, upon this necessity of the whole world, is inevitable at no distant date.

14. *Twist.*—The same is said of this, and recommended as in Piece Goods. The Trade Association respectfully demur both to the views as also to the proposed change; their reasons are, that already the direct imports for 1862-63, are less than two-fifths of what they were for four years, taking the average and thus point to the necessity of relief rather than of pressure; that the evil arising from high prices in this article, which so nearly approaches the raw material, is painfully prominent in the sufferings of the Indian weavers so lately made public; that the effect of the present high market values both of low Grey Goods and Twist is visibly drawing the poorer class of natives to their normal condition in regard to the article of dress.

15. The Trade Association, after considering the various reasons, thus imperfectly set forth by them against the reasons strongly urged for the proposed change, they respectfully submit that a narrow view has been taken with respect to these particular articles, and the exceptional state of the market, and that no substantial reason has been shown for the adoption of the proposed change.

16. In conclusion the Trade Association would take leave respectfully to recommend, if the revenue of the country will permit, that the duty on spirits be reduced to 1½ Rupee per Gallon or 3 Rupees per dozen, as the high rate of duty now charged, namely 3 Rupees per gallon, or 6 Rupees per dozen, has the effect of causing the vilest trash to be imported under the name of Brandy, of which the market is now in a manner inundated, that any attempt to check or prohibit its sale will confer a boon on the middle or lower classes of the people who consume that article; if it is thought that the proposed reduction would materially affect the revenue, a very judicious and salutary tax might be imposed on dealers in Wines and Spirits by payment for a wholesale license of 200 Rupees, and a retail license of 100 Rupees, and defining the minimum quantity of each, namely, that the wholesale shall not be less than twenty dozens, and the retail shall not be less than half a dozen, instead of one dozen spirits; this tax would not only assist to make up any deficiency in revenue that may be apprehended, but do away with many small dealers, who are now the medium of vending the vile stuff referred to, and often adulterating it to the manifest injury of the health of the poor people who drink it: the reduction of the duty, it is presumed, would at once effect, and eventually prevent bad and unwholesome spirits being imported in Madras, and remove the evil consequences that ensue from their use to the detriment of the health of a large portion of its inhabitants, which should be a matter of the first importance to consider; besides no duty, it is respectfully submitted, should have the effect of placing a good article beyond the reach of the majority, and causing directly or indirectly an unwholesome article to be consumed. The Trade Association are aware it may be said that the effect of the reduction of duty would be to cause two glasses to be taken instead of one glass, and thus the proposed remedy would be more than the disease; but this view they submit can only be true to a small extent in cases of confirmed drunkards with vitiated tastes, and would hold good only so long as the present stocks last, the predominant taste of the majority is for good articles, and the poor man is not only ordinarily a good judge of quality, but generally buys the best he can afford. The Trade Association hope their views on the subject of a reduction of the duty on spirits will be in unison with those of the Collector of Sea Customs, and that he will readily accord his assistance and support to their recommendation.

MADRAS,
5th April 1864.

(Signed) J. M. WILSON,
Secretary Madras Trade Association.

(True Copy.)

(Signed) J. H. BLAIR,
Collector of Sea Customs.

The above papers will be submitted to Government with the previous correspondence on the same subject.

(True Copies and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To J. H. Blair, Esq., Collector of Sea Customs Madras.

Exd. J. Wright.

7. The remarks of the Trade Association on Mr. Blair's proposals are included in the correspondence submitted with this letter. The Association object that the period of ten months on which the average value is calculated for the changes in the Tariff is too short; that the exclusion of a large number of articles from the Tariff on the ground that the trade in them is trifling, is wrong in principle; that the value proposed for Tea, viz., Rupee 1 instead of 12 Annas per lb. is objectionable for reasons stated, and that the change in regard to Piece Goods and Twist would be mischievous. They also propose that the duty on Spirit be lowered.

8. This last proposition, it may be observed, is beyond the scope of the present proposals. The case of the Piece Goods has been settled. The Association's arguments in regard to Tea, do not appear to the Board very forcible. They do not impugn the correctness of the other revised values. With their views in regard to the proposed exclusion from the Tariff the Board concur.

9. The Board therefore direct me to recommend that the Collector's proposals to exclude from the Tariff the articles entered in his Enclosure B, be rejected, and that the rest of his proposals be adopted. The Board do not deem it worth while to make an exception in regard to the single article of Gum Benjamin for excluding which from the Tariff the Collector otherwise states a good reason.

I have the honor to be,

Sir,
Your most obedient servant,

[Signature]
Secretary.

REVENUE BOARD OFFICE,
Madras.
13th September 1864.

To J. D. Sim, Esq., Secretary to Government, R. D.,
with copies of letters from the Collector of Sea Customs, dated 3rd
December 1863, and three enclosures, 15th February 1863, and 8th
April 1864.

Copy to J. H. Blair, Esq., Collector of Sea Customs, Madras.

Exd. J. Wright.

*Enclose a letter from the
Collector of Sea Customs dated
15th Decr 1863. Dated 13 Sept
1864. No. 5890.*

1864. Department.

Recd. 21.07/64

No.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 9th September 1864.

No. 5890.

Submitting with observations letters from
the Collector of Sea Customs and the Trade
Association regarding the proposed change in
the Tariff.

Dec. 1864. Department.
 1120: of Boston City.

From the Secretary to the Board of Revenue,
To the Secretary to Government, R. D.

Despatched/5 of 5

Received 16th.
for with 3 old ones. W.D.

No. 5,981.

Room of ab. 220 at
5 July/18c in 418.

Submitting for consideration certain correspondence relative to the changes proposed to be made in the Tariff values for assessing Sea Customs duty on goods.

9-1883

The value of the article
Weigh in Jan 3 of 185
Kt. letter are fixed on the
reference of 10 men the are
-aching Red. Look. The 185
will rise the at the ~~185~~ 185
to raise them in the reference
to the reference of the 185.
different men the at 185/185/1
August & Look - do as before
from a copy of 18 or 19 months.

Thos. W. George }
1802-1845/64. } L. J. J.

To His Majesty's Privy Council & my most humble servants

N. 143 & 144.

6602/2216

Dec 1883. 13th Dec^r
Write our Order