

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2960	Press ~~Mis~~
590.591	
Dated 28 11. 1865.	

Not to be folded or roughly handled*5/11*

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*Proceedings of the Madras Government, Revenue Department,
28th November 1865.*

No. 590. Read the following letter from the Colonial Secretary, Colombo, to the Chief Secretary to Government, Fort Saint George, dated Colombo, 21st November 1865, No. 54:—

I am directed to transmit to you the annexed copy of a letter from the Principal Collector of Customs here, and to request that you will be good enough to move the Honorable the Governor of Madras in Council to cause the proper Department to be instructed to furnish the information therein required.

From the Acting Principal Collector, to the Honorable the Colonial Secretary, dated Colombo, 10th November 1865, No. 156.

1. The consolidation and amendment of the Customs Laws being about to come under the consideration of Government, I have the honor to submit that a reference should be made to the Governments of the Bengal, Bombay, and Madras Presidencies, to ascertain the principles on which Import Duty is levied on *ad valorem* goods at these ports.

2. The principle adopted in Ceylon is that which prevails throughout Her Majesty's dominions, with the exception of India, namely, for the Importer to place his own value on goods not rated, but liable to *ad valorem* duties, which goods are passed by the officers of Customs if they think the value fair. But in India the value of such goods is fixed by Government, a system by which, it appears to me, that the merchant must sometimes pay duty on a value above that of the market value of the day, and sometimes on a value below it; and which must lead to disputes between the officers and the merchant, as to the class under which they are to be charged. There must be a reason for the adoption of this system, and as the questions of valuations will probably be raised by the Importers of Ceylon when the new Ordinance is brought forward, I think it would be useful to ascertain—

I.—What caused the introduction of the system of charging duty on official, and not on market valuations.

II.—Whether this system is found to work well and fairly, in practice; both in regard to Government and to Importers.

III.—Cotton goods are valued under five heads: how are disputes as to what head any particular kind of Cottons should be classed avoided?

IV.—On what basis the official values are fixed?

V. Whether the official value when once fixed, is permanent; or whether it is altered from time to time as the market fluctuates, and if so, at whose instance the alteration in value is made?

(True Copy.)

(Signed) W. T. GIBSON,
Colonial Secretary.

No. 591. ORDER THEREON, 28th November 1865, No. 2,960.

Separate Revenue, No. 27.
Customs.

1. Forwarded to the Collector of Sea Customs, through the Board of Revenue, for the desired report.

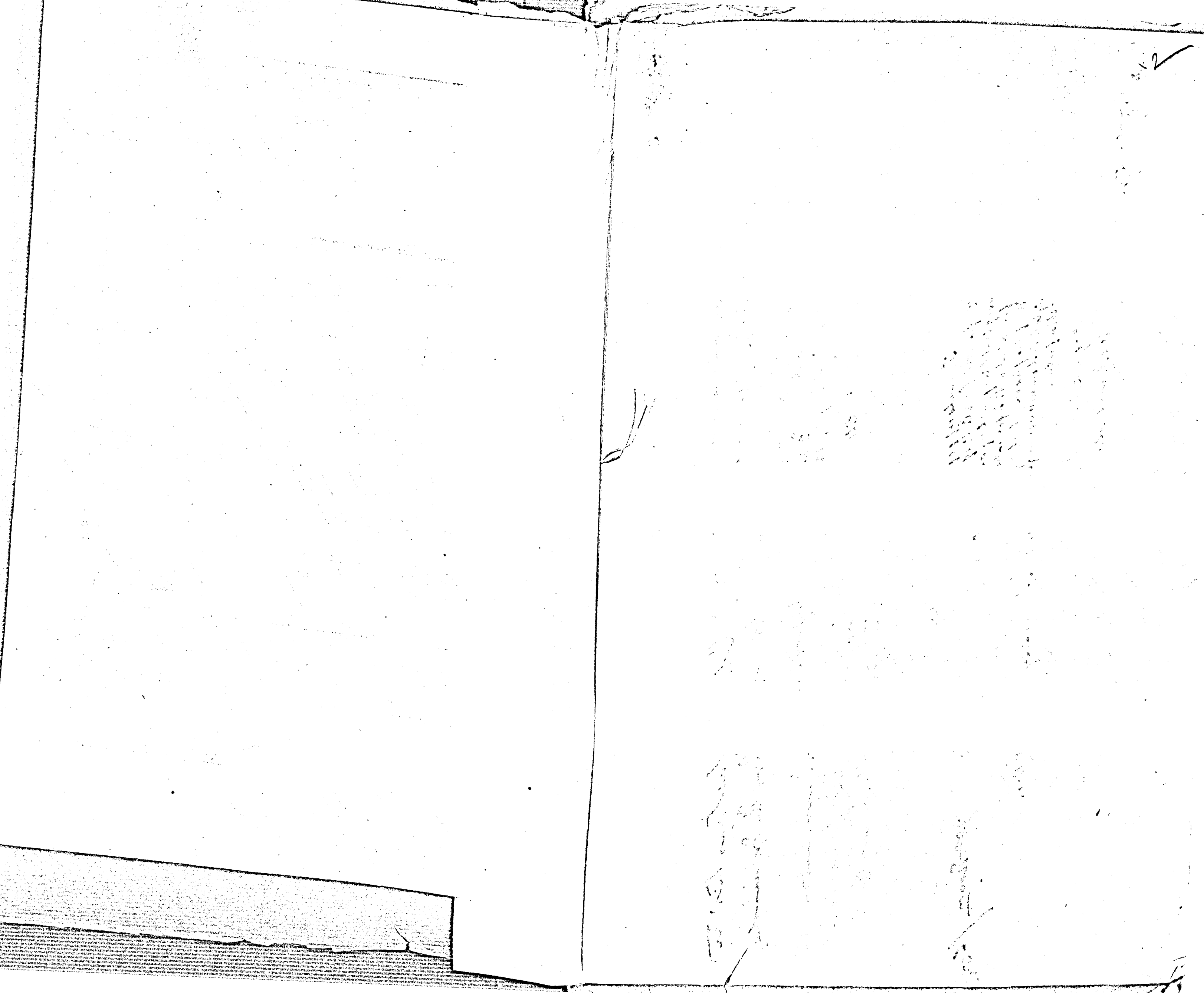
2. The Government are under the impression that practically there is no difference between the Madras and Ceylon system of valuations for duty.

(True Extract.)

(Signed) W. HUDLESTON,
Acting Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.



Rev. 1865 Dec 21
No. of paper 3417.

From the Colonial
Society London

Dated 21st 3 Nov
Received 29th 1865.

82-54---

The Rev. Mr. J. J. J. J.
Edinburgh 11/15

Forwarded copy of a
letter from the Rev. Mr. J. J. J. J.
of the Colonial Society, and request to
be furnished with information
on the principles on which depend
duty is levied on colonial goods
at these ports.

10-2900-28 Nov

With enclose

10-2900-28 Nov

82-2900.

James D. M.

Call. Instructions to the
Rev. Mr. J. J. J. J.

1st. The Rev. Mr. J. J. J. J.

instructed that practically

there is no difference between

the two systems of

production for duty.

28-2-8000/15

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