

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1230	Press ~~Mis.~~
Dated	5. 5.	1868.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
5th May 1868.*

No. 98. Read the following letter from the Secretary to the Government of India, (Financial Department,) to the Officiating Secretary to the Government of Bombay, dated Fort William, 20th April 1868, No. 2,472:—

In reply to your letter No. 1,377, dated the 8th instant, I am desired to state that the term "woods" must be taken to be *ejusdem generis* with timber, and that, under this construction, only woods which are not wrought or manufactured will be exempt from duty under Act XI of 1868.

Ordered that a copy of the foregoing, and of the letter to which it is a reply, be forwarded to the Government of Bengal and Madras and the Chief Commissioner British Burmah, with the request that they will regulate their proceedings regarding the levy of Customs duty in conformity with the foregoing decision.

(Signed) R. H. HOLLINGBERY,
Assistant Secretary to the Government of India.

From the Officiating Secretary to the Government of Bombay, to the Secretary to the Government of India, dated Bombay Castle, 8th April 1868, No. 1,377.

I am directed to forward to you, for submission to the Government of India, the accompanying copy of a letter* from the Acting Commissioner of Customs, Salt and Opium, at

* No. 994, dated 28th March 1868.

this Presidency, regarding the "Bill to exempt timber and woods from Import Duty," published in the *Gazette of India* of 21st ultimo, and to state that the Right Honorable the Governor in Council is of opinion that all the articles mentioned under the present Tariff heading No. 60, "Timber and Woods," should be exempted from Import Duty, with the exception of the items "Cabinet Ware," including furniture and carriages, and carriage materials.

From the Acting Commissioner of Customs, to the Chief Secretary to Government, Bombay, dated Bombay, 28th March 1868, No. 994.

At page 394 of the *Gazette of India* for March 21st, 1868, I observe the draft of "a Bill to exempt timber and woods from Import duty." I presume that the object is to exempt timber and woods in the rough from Import duty, and I, therefore, have the honor to request that you will bring to the notice of His Excellency the Governor in Council, that if the Bill is passed in its present shape, it will have a much wider effect than is probably intended. As it stands, the Bill will strike out from the present Tariff heading No. 60, "Timber and Woods." This heading includes not only timber and woods in the rough, but also several other items, viz.:—

(a) Deal and pine planks and boards.

(b) Sandalwood.

(c) Manufactures of wood, including pipes, staves, and casks.

In the year 1866-67, the sum of Rupees 2,416 was paid in Import duty on the planks and boards (a), and Rupees 5,521 on other kinds of timber and woods (b) and (c) amounting to Rupees 7,970. It may, however, be thought, proper to extend to planks and boards the exemption which it is proposed to confer on timber and woods in the rough. It would, however, be an extension of the principle stated in the "Statement of objects and reasons" to extend the exemption to worked planks and boards.

3. During the same year the Import duty on Bastard Sandalwood (b) amounted to Rupees 330, and on other kinds of wood (c) with it in the Trade Returns as "Ornamental," the duty amounted to Rupees 634. No dutiable real Sandalwood or Blackwood was imported. None of these are properly considered as timber, and they appear to

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be rightly classed in the Trade Returns as "Ornamental." In the Tariff, however, Sandalwood forms an item by itself; the other ornamental woods are dutiable under "other sorts." Looking to the small amount of the duty derived from these woods, it might be expedient to exclude them from the Tariff, but it would scarcely be proper to do so on the grounds given in the "Statement of objects and reasons."

4. The item (c) "manufactures of wood, including pipes, staves, and casks," includes more important articles, some of which, with the amount of duty paid thereon during the above year, are shewn hereunder:—

Cabinet Ware (including furniture)	Rupees 13,776
Carriages and conveyances other than railway, complete	" 13,460
Carriages, parts of, including coach-builder's materials, not otherwise described	" 4,167
Carriages, Railway, and parts of	" 2,855
Lacquered Wares	" 60
Casks and barrels made up; or in shooks	" 977
All other varieties of Cooper's Wares	" 120
Total	35,415

There are many other articles dutiable under this head, petty by themselves, but collectively considerably swelling the amount of duty.

5. I beg also to call attention to the following items in the Trade Return for the above year:—

Parts of, and materials for, repairing and building ships and boats, not otherwise described	Rupees 6,773
Mast, spar, and oar pieces	" 350
Total	7,123

Portions of these two items are dutiable as "manufactures of wood," the other portions are dutiable as "other sorts."

No. 99. ORDER THEREON, 5th May 1868, No. 1,230.

Separate Revenue, No. 4.

Customs.

Ordered to be communicated to the Board of Revenue and to the Collector of Sea Customs for information and guidance, and that the letter of the Government of India, dated 20th April 1868, be published in the "Fort St. George Gazette."

(True Extract.)

(Signed) W. HUBLESTON.

Secretary to Government.

To the Board of Revenue.
" the Collector of Sea Customs.
" the Superintendent of the Government Press.

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for info. & guidance &
that the letter of the
Govt. of India of 20
Apr. 68. be published in
the Fort St. George Gazette.

5 May/68

14 Copies to the Board of Revenue
1 Copy - Collector of Sea Customs
1 Copy - Supt. of the Govt. Press