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No. 315. Read the following despatch from the Right Honourable the Secretary of State for India, (Revenue—Separate,) to His Excellency the Right Honourable the Governor in Council, Fort Saint George, dated India Office, London, 22nd June 1871, No. 4 :—

From Mr. Tollemache.

To Mr. Tollemache.

WITH reference to my despatch of the 19th of January last, No. 2, I transmit to your Excellency in Council herewith a copy of a further correspondence which has taken place between Mr. Tollemache, M.P., for West Cheshire, and this Department, on the experimental importation of salt into Madras and Bombay by the Salt Chamber of Commerce at Northwich.

2. Your Excellency in Council will observe that I have consented to the proposal made by the Chamber, and supported by Mr. Tollemache, that samples of the salt should be admitted, duty free, from bond, under the same conditions and restrictions as are imposed in regard to sugar and other articles similarly circumstanced in this country.

3. In order that you may give effect to this arrangement, I forward a copy of a memorandum, with printed enclosures, received from the Custom-house, explaining the method pursued in this country.

ENCLOSURE No. 1.

From J. TOLLEMACHE, Esq., M.P., to the Under-Secretary of State for India, dated No. 8, St. James' Square, London, S.W., 22nd May 1871.

HAVING received the enclosed reports from the Northwich Salt Chamber on the trials made in the shipment of British salt to Bombay and Madras, I beg to forward them for your consideration.

I feel very confident that the salt-trade, in their efforts to extend the consumption of salt in India, which have already been attended with such manifest advantages to the natives, as well as to the revenue of the Government, will be protected against the grievances complained of in that report, which relates to Bombay.

I venture to hope, also, that the Government will allow samples of salt to be taken out of bond, duty free, at Madras and Bombay. This is, I understand, always granted in this country on the introduction of a new article of commerce.

From J. MOORE, Esq., Secretary, Salt Chamber of Commerce, to J. TOLLEMACHE, Esq., M.P., dated Northwich, 20th May 1871.

Trial Salt Shipment to Bombay.

I TAKE leave to report that this experiment looks at present, to the Members of the Chamber who have entered upon it, as likely to result very disastrous.

The determined hostility of the salt-dealers in Bombay, who will on no consideration aid in introducing the article, is unfortunately also supplemented by the Custom-house authorities, who have given our agents exceeding trouble, and insist, finally, after many remissions and much bartering, on scales of charges for godown rent more than double those levied at Calcutta, whereas the

Chamber entered upon the experiment on the understanding that it should be ruled on the Calcutta scale of charges.*

The Chamber, therefore, beg of you kindly to render them your valuable aid in representing their grievances at the India Office, and get a remedy.

The rent demanded will absorb annually nearly the whole value of the salt in Cheshire.

The Chamber also ask you kindly to obtain for them leave to take samples of the salt out of bond, *duty free*, as is granted always in this country, for the introduction of this new article makes it a matter of onerous necessity to diffuse large samples *widely* through the community, and the Chamber think that Government may graciously aid them in this struggle with native prejudice by foregoing, to this small extent, the duty on samples, as the Chamber are all willing to give their produce and the high freight to Bombay for nothing.

From J. MOORE, Esq., Secretary, Salt Chamber of Commerce, to J. TOLLEMACHE, Esq., M.P., dated Northwich, 20th May 1871.

Salt at Madras.

I TAKE leave to report that the Chamber, through a number of its members, having made the trial shipment as advised, have recent advices, by which the progress made with the introduction of the article is proceeding slowly.

They have to encounter, as they had to do in Calcutta, in the first experiments in 1846, the determined hostility of the salt-traders, but, by gradual dispersion of small parcels, sent up-country by rail, they hope to overcome the prejudice of the natives raised against them.

ENCLOSURE No. 2.

From H. MERIVALE, Esq., to J. TOLLEMACHE, Esq., M.P., dated India Office, 16th June 1871.

I AM directed by His Grace the Secretary of State for India in Council to acknowledge the receipt of your letter of the 22nd ultimo, forwarding two letters to your address from the Salt Chamber of Commerce at Northwich on the subject of the salt which that Association has shipped to Bombay as an experiment, and requesting that they may be protected from certain grievances which they complain that their agents have suffered at Bombay, and that they may be allowed to take out of bond, duty free, samples of salt, both at Madras and Bombay, according to the practice which prevails in this country in regard to new articles of commerce.

2. With respect to the last point I am to inform you that His Grace will direct the Governments of Madras and Bombay to allow samples of the salt imported by the Chamber to be taken out of bond, duty free, under the same conditions and restrictions as are adopted, under similar circumstances, in the case of sugar and other articles by the Custom-house authorities in this country.

3. But, with respect to the alleged high rent charged for warehouse-room at Bombay, the Duke of Argyll cannot admit that the complaint of the Chamber of Commerce is at all reasonable. For they claim that the Government should, in order to assist the commercial speculation on which they have entered, pay the difference between the higher rent of warehouse-room at Bombay and the lower rate at which it can be obtained at Calcutta. This, it seems to His Grace, is one of

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India Office, S.W., London, 10th June 1870.

* SIR,—WITH reference to my letter of the 3rd of February last, I am directed by the Duke of Argyll to acquaint you, for the information of the Salt Chamber of Commerce, that His Grace has received from the Government of Bombay a despatch, stating that they will be prepared to provide suitable accommodation in which to bond 1,000 tons of Cheshire salt, *on condition that the importers consent to pay the usual rent* and to vacate the premises whenever called upon to do so. A copy of the Report of the Commissioner of Customs on the subject is hereby forwarded.

Answer.

(November 15th, 1869.)

5. If the Government will give accommodation in some of their convenient revenue buildings at *Madras and Bombay*, say, for 2,000 tons, on the Calcutta bonded terms, we will guarantee that they shall be applied for, and used with, etc.

those points which should have been taken into consideration by the Chamber before they embarked in the venture. The letter from this department of the 22nd of July 1869 fully sets before the Chamber the different position of the salt manufacture at Madras and Bombay from that which it had occupied at Calcutta, and the Chamber were made aware that, in the opinion of the Secretary of State, the venture proposed was not likely to be successful. In the November following, however, the Chamber announced their willingness, in the paragraph now cited by them, if accommodation could be given them in some revenue buildings at Madras and Bombay, on the Calcutta bonded terms, to make the attempt.

A reference was accordingly made by the Duke of Argyll to each Presidency, and, on the 16th of June 1870, the other letter, an extract from which is quoted by the Chamber, was sent to them, stating that the Bombay Government could provide accommodation for 1,000 tons of Cheshire salt on condition that the importers consented to pay the usual rent, etc. It seems impossible that this could be supposed to mean the rent which would be demanded at Calcutta, but could only be understood of the usual rent of buildings at Bombay. If, however, any doubt could have been entertained on this point, it must have been cleared up by the letter from this Office of the 21st of July last, in which it was explained that "in Calcutta the salt is bonded in warehouses which are "the property of the Government, who can, of course, fix its own rate of charge, but the ware-"houses to be provided for the importers at Madras and Bombay must be hired at current rates, "and the importers, it is presumed, will only be required to defray the actual charge incurred by "the Government."

This, His Grace believes, is what has occurred, and he cannot admit that it lies upon the Government to bear any part of the extra expense to which the Chamber may be put by the high rate at which warehouse-room is procurable at Bombay.

In conclusion, I am to observe that every facility has been afforded to the Chamber both here and in India to try this experiment, and the Secretary of State in Council would not be justified in giving to it any further adventitious support.

Memorandum.

As a rule, it may be observed that samples and patterns imported were liable to the same rates of duty as the goods they represented; but in the year 1845 the Lords of the Treasury were pleased to authorize the admission of foreign patterns under the regulations contained in the Order to certain ports, dated 14th November 1845 (annexed), under which the practice obtained, whilst the duties on manufactured goods existed, of the Examining Officer recording in his landing account the number of pieces of goods (describing them) being "samples of such a size as to be of no value but as such;" and, on this being certified by his superior officer, the samples were delivered duty free.

By General Order, 4th August 1841, the officers were authorized to deliver, duty free, samples of sugar of half a pound each, on being satisfied that the goods were only imported as samples, and the same authority was granted under the same conditions to samples of coffee of a similar weight by General Order 122 of 1844, and, finally, a similar indulgence was extended by General Order 57 of 1869 to samples of wine imported as such, not exceeding two gills each (orders annexed).

Tobacco and snuff are articles to which not only a high rate of duty attaches, but the importation thereof is prohibited in packages of a less net weight than 80 lbs. each; samples of such goods are, however, admitted to entry and duty, 1*st*, if not exceeding 4 lbs. of tobacco, or 1 lb. of snuff, provided they are properly reported by the Master of the importing vessel as "samples of tobacco or snuff;" 2*ndly*, samples of tobacco under the legal weight imported with the packages which they represent, and labelled to correspond with the marks and numbers of the packages, are admitted to entry, provided they have been duly reported as "samples;" and, 3*rdly*, samples of tobacco and segars not exceeding 1 lb. each imported in the sample bags of ships are admitted to entry. In all cases, however, the duty is charged.

The present tariff contains so few articles liable to duty, and those of such a nature as not to interfere to any extent with the "introduction of new articles of commerce; but the attention of the officers is directed to any new articles of importation to ascertain that they do not contain, or are

not compounded of, any articles liable to duty, in which case they are chargeable with the highest duty chargeable on any ingredient; but, if otherwise, they would be delivered free under their proper denomination, whether as samples or as merchandise.

A reciprocal arrangement has been entered into between this country and the North German Confederation for the admission, duty free, into the United Kingdom and the Zollverein respectively of patterns and samples imported by commercial travellers. A copy of the "declaration" and the regulations under which this arrangement is to be carried out is given with the General Order 47 of 1869, annexed.

By the Commissioners for managing and causing to be levied and collected Her Majesty's Customs and other duties, 14th November 1845.

14th November 1844.

Received a letter from Mr. Cardwell, dated 13th instant, signifying with reference to the Board's Report of the 31st ultimo, transmitting copy of a Report to the Board of Trade of the same date relative to the admission, duty free, of foreign patterns: He (Mr. Cardwell) was commanded by their Lordships to acquaint the Board that their Lordships are pleased to authorize the Board to give directions for the admission, duty free, of foreign patterns, under the regulations recommended by the Board, viz.:—

1st.—That the indulgence be extended solely to parties who are *bona fide* the manufacturers of the particular articles, of which they may require patterns to be delivered duty free.

2nd.—That as regards manufacturers of silk, woollen, and other fabrics, and also parts of articles, the quantity in each case be not more than is absolutely requisite for the purpose intended, and as regards models or patterns consisting of complete articles, only one of each to be allowed.

3rd.—That in each case the manufacturer be required to make a declaration that the goods purposed to be delivered, duty free, as patterns, etc., are intended to be used by him for such purpose, and will not be disposed of either for sale or private use.

4th.—That the indulgence in the first instance be confined to the Ports of London, Liverpool, Bristol, Hull, Leith, Glasgow, Dublin, Cork, and Belfast, subject, however, to such additional regulations as may from time to time be deemed requisite.

Ordered that the proper officers do govern themselves accordingly, of which the Surveyors-General, Inspectors-General of the Waterside and Warehousing Departments, Landing Surveyors, Landing Waiters, and Controllers of Accounts at the several Docks and Stations, Principal Controller of Landing and Warehousing Accounts, Controller of Accounts at the Legal Quays and Jerquer are to have notice.

By Order of the Commissioners.

4th August 1841.

Read the Reports of the Surveyors-General and the Bench Officers on an application of Messrs. Fox & Co. of Falmouth, requesting that general directions may be issued for the Government of the officers on the admission of sugar as samples;—

And the Board being of opinion that samples of sugar, of half a pound weight each, may be admitted duty free, provided the officers are satisfied, from the variety of qualities and other circumstances, that they are only imported as samples:—

Ordered that the proper officers in London and at the several out-ports do govern themselves accordingly.

Proceedings of the Madras Government, Revenue Department,
25th July 1871.

No.

Custom-House, London,
7th August 1841.

The foregoing copy of the Board's Minute of the 4th instant is transmitted to the Collector and Comptroller at
for their information and government.

By Order of the Commissioners.

No. 122 of 1844.

14th December 1844.

Read an application of Messrs. Harling & Co. of Cowes, complaining of the delay and inconvenience occasioned in ascertaining the weight and charging duty upon samples of coffee landed from vessels arriving at that port, and waiting for orders as to their ultimate destination;

And the Board being of opinion, with reference to the recent reduction in the rate of duty on coffee, that samples of that article imported in packages as such, not exceeding half pound weight each, may be passed duty free, provided the officers shall be satisfied that they are intended for samples only in accordance with the similar indulgence as to sugar granted by the Minute of the 4th August 1841;—

G. O., 7th August 1841.

Ordered that the proper officers in London and the several out-ports do govern themselves accordingly.

Custom-House, London,
19th December 1844.

The aforegoing copy of the Board's Minute, dated the 14th instant, is transmitted to the Collector and Comptroller at
for their information and government.

By Order of the Commissioners.

No. 47 of 1869.

Minute, 25th May 1869.

The Board resumed the consideration of the letter dated the 4th instant, from the Lords Commissioners of Her Majesty's Treasury, recorded on the Minute of the day following, transmitting, for the information and guidance of the Board, a copy of a declaration, signed by Lord Augustus Loftus on behalf of Her Majesty's Government and the President of the Federal Office in the name of the German Customs and Commercial Union, for the admission, duty free, into the United Kingdom and the Zollverein, of patterns and samples imported by commercial travellers:

And the Board having approved a form of bond to be given (with two sureties) under the 1st Article of the Declaration:

Ordered that copies of the Order of the Lords of the Treasury, together with copies of the declaration and form of bond, be delivered to the proper officers in London and transmitted to the Collectors at the out-ports for their information and government; and a supply of the bond to be printed for use as required.

Treasury Chambers,
4th May 1869.

Gentlemen,

I am desired by the Lords Commissioners of Her Majesty's Treasury to transmit to you, for your information and guidance, a copy of a letter from the Board of Trade, dated the 28th ultimo,

together with its enclosure, relative to the exemption from duty of patterns and samples imported by commercial travellers into the United Kingdom and the Zollverein respectively.

I am, etc.
(Signed) WILLIAM LAW.

The Commissioners of Customs.

Copy of letter from the Board of Trade, dated the 28th April 1869.

SIR,

I AM directed by the Lords of the Committee of Privy Council for Trade to transmit to you a copy of a declaration for the exemption from duty of patterns and samples imported by commercial travellers in the United Kingdom and the Zollverein respectively, which has been signed by Lord A. Loftus on the part of Great Britain, and M. Delbruck on the part of the Zollverein: and I am to request that, in laying the same before the Lords Commissioners of the Treasury, you will move them to give the necessary authority to the Commissioners of Customs to carry this arrangement into effect.

I have, etc.
(Signed) LOUIS MALLET.

The Secretary, Treasury.

CUSTOM-HOUSE, LONDON,
29*th May* 1869.

The aforegoing copy of the Board's Minute, dated the 25th instant, is, with copies of the documents therein referred to, transmitted to the Collector at accordingly.

By order of the Commissioners,

J. B. HALE.

Declaration for the admission, duty free, into Great Britain and the Zollverein, of Patterns and Samples imported by Commercial Travellers.—Signed at Berlin, April 1st, 1869.

THE undersigned, Her Britannic Majesty's Ambassador Extraordinary and Plenipotentiary to the North German Confederation, and the President of the Federal Office, in the name of the Presidency of the German Customs and Commercial Union, being duly authorized to that effect, hereby declare that articles liable to duty, serving as patterns and samples, which are introduced into Great Britain by commercial travellers of the Zollverein States, or into the Zollverein by commercial travellers of Great Britain, shall henceforth be admitted free of duty, subject to the following formalities requisite to ensure their being re-exported or placed in bond :—

1. The officers of Customs at any port or place at which the patterns and samples may be imported shall ascertain the amount of duty chargeable thereon.

That amount must either be deposited by the commercial traveller at the Custom-house in money or ample security must be given for it.

2. For the purpose of identification each separate pattern or sample will, as far as possible, be marked, free of expense, by the affixing of a stamp, or by means of a seal, or leaden seal, being attached to it.

3. A permit or certificate shall be given to the importer, which shall contain—

(*a.*) A list of the patterns or samples imported, specifying the nature of the goods, and also such particular marks as may be proper for the purpose of identification.

(*b.*) A statement of the duty chargeable on the patterns or samples, as also whether the amount was deposited in money, or whether security was given for it.

(*c.*) A statement relative to the manner in which the patterns or samples were marked.

Proceedings of the Madras Government, Revenue Department,
25th July 1871.

(*d.*) The appointment of a period, which at the utmost must not exceed twelve months, at the expiration of which, unless it is proved that the patterns or samples have been previously re-exported or placed in bond, the amount of duty deposited will be carried to the public account, or the amount recovered under the security given.

4. Patterns or samples may also be re-exported through any other Custom-house than the one through which they were imported.

5. If before the expiration of the appointed time (3, *d*) the patterns or samples should be presented at the Custom-house of any port or place for the purpose of re-exportation, or being placed in bond, the officers at such port or place must satisfy themselves by examination whether the articles which are brought to them are the same as those for which the permit of entry was granted. If there are no objections in this respect, the officers will certify the re-exportation or deposit in bond, and will refund the duty which had been deposited, or will take the necessary steps for discharging the security.

In witness whereof the undersigned have signed the present declaration, and have affixed thereto the seal of their arms.

Done at Berlin, the 1st day of April 1869.

(L.S.) AUGUSTUS LOFTUS.
(L.S.) DELBRUCK.

KNOW all Men by these Presents, That We
are held and firmly bound unto our Sovereign by the Grace of GOD, of the United Kingdom of Great Britain *and* Ireland, *Defender of the Faith, in the sum of Pounds of Good and Lawful Money of* Great Britain, *to be paid to our said the Heirs and Successors; To which payment well and truly to be made, We bind ourselves, and every of Us, jointly and severally, for and in the whole, our Heirs, Executors, and Administrators, and every of them, firmly by these Presents. Sealed with our Seals. Dated this day of in the year of our Lord One Thousand Eight Hundred and*

WHEREAS by a Declaration, dated the 1st day of April, 1869, signed by Her Majesty's Ambassador Extraordinary and Plenipotentiary to the North German Confederation, and the President of the Federal Office, in the name of the Presidency of the German Customs and Commercial Union, it is declared that Articles liable to duty, serving as Patterns or Samples, may be introduced into Great Britain by Commercial Travellers of the Zollverein States upon the conditions therein stated: And whereas the above bounden
has applied to the Collector of Customs at the Port of
for the delivery to him, under the provisions of the said Declaration, of the following Goods, that is to say,—

NOW THE CONDITION OF THIS BOND IS SUCH, that if the said shall, within twelve calendar months from the date hereof, duly export the said Goods from, or cause the same to be duly ware-housed at, the said Port of or some other Port in the *United Kingdom*; and in case the said Goods shall be exported from, or ware-housed at any Port other than the Port of importation, if the said shall, within the period aforesaid, produce or cause to be produced to the Collector of Customs at the Port of importation a Certificate, signed by the Collector of Customs at such other Port, of the due exportation or warehousing of the said Goods, as the case may be; And if all such official marks or seals as may be placed on the said Goods, or the packages of the same, on the delivery thereof shall not be altered, defaced, or removed prior to the exportation or warehousing thereof, or to the payment of the duties of

Customs due thereon, then this Obligation shall be void, otherwise shall remain in full force and virtue.

Signed, Sealed, and Delivered by

No. 57 of 1869.

Minute, 22nd June 1869.

THE Board having had under consideration an application of certain merchants at this port, complaining of the delay and inconvenience occasioned in ascertaining the strength, and charging duty upon samples of wine, and requesting that the same may be admitted free of duty:

The Board direct that samples of wine, imported as such, not exceeding two gills each, be admitted duty free, provided the officers are satisfied that they are intended for samples only, in accordance with the similar indulgence granted to samples of sugar and coffee by the General Orders, 7th August 1841 and $\frac{1222}{1844}$:

And copies of this Minute are to be delivered to the proper officers in London and transmitted to the Collectors at the out-ports, for their information and government.

CUSTOM-HOUSE, LONDON,
25th June 1869.

The aforegoing copy of the Board's Minute, dated the 22nd instant, is transmitted to the Collector at
accordingly.

By Order of the Commissioners,

J. B. HALE.

No. 316. ORDER THEREON, 25th July 1871, No. 1,295.

Separate Revenue, No. 22.
Salt.

COMMUNICATED, together with the enclosures, to the Board of Revenue, who will issue the necessary instructions for giving effect to paragraphs 2 and 3 of this despatch.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
,, Messrs. Maxwell & Co.

Ed. F. R. Bantleman.

India Office,
London, 22nd June 1871.

Revenue (Separate),
No. 4

To His Excellency the Right Honourable The Governor in Council, Fort St. George.

MY LORD,

From Mr. Tollemache. / 2. / To Mr. Tollemache.

Para. 1. With reference to my Despatch of the 19th of January last, No. 2, I transmit to your Excellency in Council herewith a copy of a further correspondence which has taken place between Mr. Tollemache, M.P. for West Cheshire, and this Department, on the experimental importation of Salt into Madras and Bombay by the Salt Chamber of Commerce at Northwich.

2. Your Excellency in Council will observe that I have consented to the proposal made by the Chamber, and supported by Mr. Tollemache, that samples of the salt should be admitted, duty free, from bond, under the same conditions and restrictions as are imposed in regard to sugar and other articles similarly circumstanced in this country.

5.

3. In order that you may give effect to this arrangement, I forward a copy of a memorandum, with printed enclosures, received from the Custom House, explaining the method pursued in this country.

I have the honour to be,
My Lord,
Your Lordship's most obedient humble Servant,

ENCLOSURES.

No. 8, St. James's Square, London, S.W.,
Sir, 22d May 1871.

Having received the enclosed reports from the Northwich Salt Chamber, on the trials made in the shipment of British salt to Bombay and Madras, I beg to forward them for your consideration.

I feel very confident that the salt trade, in their efforts to extend the consumption of salt in India, which have already been attended with such manifest advantages to the Natives, as well as to the revenue of the Government, will be protected against the grievances complained of in that report, which relates to Bombay.

I venture to hope, also, that the Government will allow samples of salt to be taken out of bond, duty free, at Madras and Bombay. This is, I understand, always granted in this country on the introduction of a new article of commerce.

I have, &c.,
(Signed) J. Tollemache.

The Under Secretary of State
for India.

Trial Salt Shipment to Bombay.

Salt Chamber of Commerce, Northwich,
Dear Sir, 20th May 1871.

I take leave to report that this experiment looks at present, to the Members of the Chamber who have entered upon it, as likely to result very disastrous.

The determined hostility of the salt dealers in Bombay, who will on no consideration aid in introducing the article, is unfortunately also supplemented by the Custom House authorities, who have given our agents exceeding trouble, and insist, finally, after many remissions and much bartering, on scales of charges for godown rent more than double those levied at Calcutta, whereas the Chamber entered upon the experiment on the understanding that it should be ruled on the Calcutta scale of charges.*

India Office, S.W., London,
Sir,* 10th June 1870.

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Answer.

(November 15th, 1869.)

3. If the Government will give accommodation in some of their convenient Revenue buildings at *Madras and Bombay*, say, for 2,000 tons, on the Calcutta *bonded terms*, we will guarantee that they shall be applied for, and used with—&c.

The Chamber, therefore, beg of you kindly to render them your valuable aid in representing their grievances at the India Office, and get a remedy.

The rent demanded will absorb annually nearly the whole value of the salt in Cheshire.

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I have, &c.,
(Signed) JOHN MOORE, Secretary,
Salt Chamber of Commerce.

John Tollemache, Esq., M.P.

Salt at Madras.

Salt Chamber of Commerce, Northwich,
20th May 1871.

Dear Sir,

I take leave to report that the Chamber, through a number of its members, having made the trial shipment, as advised, have recent advices, by which the progress made with the introduction of the article is proceeding slowly.

They have to encounter, as they had to do in Calcutta, in the first experiments in 1846, the determined hostility of the salt traders, but, by gradual dispersion of small parcels, sent up country by rail, they hope to overcome the prejudice of the Natives raised against them.

I have, &c.,
(Signed) JOHN MOORE, Secretary,
Salt Chamber of Commerce

John Tollemache, Esq., M.P.

India Office,
16th June 1871.

Sir,

I am directed by His Grace the Secretary of State for India in Council to acknowledge the receipt of your letter of the 22d ultimo, forwarding two letters to your address from the Salt Chamber of Commerce at Northwich on the subject of the Salt which that Association has shipped to Bombay as an experiment, and requesting that they may be protected from certain grievances which they complain that their agents have suffered at Bombay, and that they may be allowed to take out of bond duty free samples of salt, both at Madras and Bombay, according to the practice which prevails in this country in regard to new articles of commerce.

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the Salt imported by the Chamber to be taken out of bond duty free under the same conditions and restrictions as are adopted, under similar circumstances, in the case of sugar and other articles by the Custom House authorities in this country.

3. But, with respect to the alleged high rent charged for warehouse room at Bombay, the Duke of Argyll cannot admit that the complaint of the Chamber of Commerce is at all reasonable. For they claim that the Government should, in order to assist the commercial speculation on which they have entered, pay the difference between the higher rent of warehouse room at Bombay and the lower rate at which it can be obtained at Calcutta. This, it seems to His Grace, is one of those points which should have been taken into consideration by the Chamber before they embarked in the venture. The letter from this Department of the 22d of July 1869 fully sets before the Chamber the different position of the salt manufacture at Madras and Bombay from that which it had occupied at Calcutta, and the Chamber were made aware that, in the opinion of the Secretary of State, the venture proposed was not likely to be successful. In the November following, however, the Chamber announced their willingness, in the paragraph now cited by them, if accommodation could be given them in some Revenue buildings at Madras and Bombay, on the Calcutta bonded terms, to make the attempt.

A reference was accordingly made by the Duke of Argyll to each Presidency, and, on the 16th of June 1870, the other letter, an extract from which is quoted by the Chamber, was sent to them, stating that the Bombay Government could provide accommodation for 1,000 tons of Cheshire salt, on condition that the importers consented to pay the usual rent, &c. It seems impossible that this could be supposed to mean the rent which would be demanded at Calcutta, but could only be understood of the usual rent of buildings at Bombay. If, however, any doubt could have been entertained on this point, it must have been cleared up by the letter from this Office of the 21st of July last, in which it was explained that "in Calcutta the salt is bonded in warehouses which are "the property of the Government, who can, of course, fix its own rate "of charge, but the warehouses to be provided for the importers at "Madras and Bombay must be hired at current rates, and the importers, "it is presumed, will only be required to defray the actual charge incurred by the Government."

This, His Grace believes, is what has occurred, and he cannot admit that it lies upon the Government to bear any part of the extra expense to which the Chamber may be put by the high rate at which warehouse room is procurable at Bombay.

In conclusion, I am to observe that every facility has been afforded to the Chamber both here and in India to try this experiment, and the Secretary of State in Council would not be justified in giving to it any further adventitious support.

I am, &c.,
(Signed) H. MERIVALE.

J. Tollemache, Esq., M.P.

Memorandum.

As a rule, it may be observed that samples and patterns imported were liable to the same rates of duty as the goods they represented; but in the year 1845 the Lords of the Treasury were pleased to authorize the admission of foreign patterns under the regulations contained in the Order to certain ports, dated 14th November 1845 (annexed), under which the practice obtained, whilst the duties on manufactured goods existed, of the Examining Officer recording in his landing account the number of pieces of goods (describing them) being "samples of such a size as to be of no value but as such;" and on this being certified by his superior officer, the samples were delivered duty free.

By General Order, 4th August 1841, the officers were authorized to deliver duty free samples of sugar of half a pound each, on being satisfied that the goods were only imported as samples, and the same authority was granted under the same conditions to samples of coffee of a similar weight by General Order 122/1844, and, finally, a similar indulgence was extended by General Order 57/1869 to samples of wine imported as such, not exceeding two gills each (orders annexed).

Tobacco and snuff are articles to which not only a high rate of duty attaches, but the importation thereof is prohibited in packages of a less net weight than 80 lbs. each; samples of such goods are, however, admitted to entry and duty, 1st, if not exceeding 4 lbs. of tobacco, or 1 lb. of snuff, provided they are properly reported by the Master of the importing vessel as "samples of tobacco or snuff;" 2dly. Samples of tobacco under the legal weight imported with the packages which they represent, and labelled to correspond with the marks and numbers of the packages, are admitted to entry, provided they have been duly reported as "samples;" and, 3dly. Samples of tobacco and segars not exceeding 1 lb. each imported in the sample bags of ships are admitted to entry. In all cases, however, the duty is charged.

The present tariff contains so few articles liable to duty, and those of such a nature as not to interfere to any extent with the "introduction of new articles of commerce;" but the attention of the officers is directed to any new articles of importation to ascertain, that they do not contain, or are not compounded of, any articles liable to duty, in which case they are chargeable with the highest duty chargeable on any ingredient; but if otherwise they would be delivered free under their proper denomination, whether as samples or as merchandise.

A reciprocal arrangement has been entered into between this country and the North German Confederation for the admission duty free into the United Kingdom and the Zollverein respectively of patterns and samples imported by commercial travellers. A copy of the "declaration" and the regulations under which this arrangement is to be carried out is given with the General Order 47/1869, annexed.

By the Commissioners for managing and causing to be levied and collected Her Majesty's Customs and other Duties.

14*th November*, 1845.

Received a letter from Mr. Cardwell, dated 13th instant, signifying with reference to the Board's Report of the 31st ultimo, transmitting Copy of a Report to the Board of Trade of the same date relative to the admission, duty free, of Foreign Patterns; He (Mr. Cardwell) was commanded by their Lordships to acquaint the Board, that their Lordships are pleased to authorize the Board to give directions for the admission, duty free, of Foreign Patterns, under the regulations recommended by the Board, viz.:—

1st. That the indulgence be extended solely to parties who are *bona fide* the Manufacturers of the particular Articles, of which they may require Patterns to be delivered duty free.

2nd. That as regards Manufacturers of Silk, Woollen, and other Fabrics, and also parts of Articles, the quantity in each case, be not more than is absolutely requisite for the purpose intended, and as regards Models or Patterns consisting of complete articles, only one of each to be allowed.

3rd. That in each case the Manufacturer be required to make a declaration, that the Goods purposed to be delivered duty free as patterns, &c., are intended to be used by him for such purpose, and will not be disposed of either for sale or private use.

4th. That the indulgence in the first instance be confined to the Ports of London, Liverpool, Bristol, Hull, Leith, Glasgow, Dublin, Cork, and Belfast, subject however to such additional regulations as may from time to time be deemed requisite;

ORDERED,

That the proper officers do govern themselves accordingly, of which the Surveyors General, Inspectors General of the Waterside and Warehousing Departments, Landing Surveyors, Landing Waiters, and Controllers of Accounts at the several Docks and Stations, Principal Controller of Landing and Warehousing Accounts, Controller of Accounts at the Legal Quays, and Jerquer are to have notice.

By Order of the Commissioners.

BY the Commissioners for Managing and causing to be levied and collected Her Majesty's Customs and other Duties.

4th August, 1841.

READ the Reports of the Surveyors General and the Bench Officers on an application of Messrs. Fox and Co. of Falmouth, requesting that general directions may be issued for the government of the Officers on the admission of Sugar as Samples;—

And the Board being of opinion that Samples of Sugar, of ½lb. weight each, may be admitted duty free, provided the Officers are satisfied, from the variety of qualities and other circumstances, that they are only imported as Samples:—

ORDERED,

That the proper Officers in London and at the several Out Ports do govern themselves accordingly.

No.

CUSTOM-HOUSE, LONDON,
7th August, 1841.

The foregoing Copy of the Board's Minute of the 4th instant, is transmitted to the Collector and Comptroller at
for their information and government.

By Order of the Commissioners.

No. $\frac{122}{1844}$

By the Commissioners for managing and causing to be levied and collected Her Majesty's Customs and other Duties.

14*th December*, 1844.

Read an application of Messrs. Harling & Co. of Cowes, complaining of the delay and inconvenience occasioned in ascertaining the Weight, and charging Duty upon Samples of Coffee, landed from Vessels arriving at that Port, and waiting for Orders, as to their ultimate destination;

And the Board being of opinion, with reference to the recent reduction in the rate of Duty on Coffee, that Samples of that Article imported in packages as such, not exceeding Half Pound weight each, may be passed Duty free, provided the Officers shall be satisfied, that they are intended for Samples only, in accordance with the similar indulgence, as to Sugar, granted by the Minute of the 4th August, 1841;—

G. O. 7th Aug. 1841.

ORDERED,

That the proper Officers in London, and the several Out Ports, do govern themselves accordingly.

Custom-House, London,
19*th December*, 1844.

The aforegoing Copy of the Board's Minute, dated the 14th Instant, is transmitted to the Collector and Comptroller at
for their information and government.

By Order of the Commissioners.

No. 47/1869.

Minute, 25th May, 1869.

THE Board resumed the consideration of the Letter dated the 4th instant, from the Lords Commissioners of Her Majesty's Treasury, recorded on the Minute of the day following, transmitting, for the information and guidance of the Board, a copy of a Declaration, signed by Lord Augustus Loftus on behalf of Her Majesty's Government, and the President of the Federal Office in the name of the German Customs and Commercial Union, for the admission duty free, into the United Kingdom and the Zollverein, of Patterns and Samples imported by Commercial Travellers:

And the Board having approved a Form of Bond to be given (with two sureties) under the 1st Article of the Declaration:

ORDERED—

That copies of the Order of the Lords of the Treasury, together with copies of the Declaration and Form of Bond, be delivered to the proper Officers in London, and transmitted to the Collectors at the Out-Ports for their information and government; and a supply of the Bond to be printed for use as required.

TREASURY CHAMBERS,
4th May, 1869.

GENTLEMEN,

I AM desired by the Lords Commissioners of Her Majesty's Treasury to transmit to you, for your information and guidance, a copy of a Letter from the Board of Trade, dated the 28th ultimo, together with its enclosure, relative to the exemption from duty of Patterns and Samples imported by Commercial Travellers into the United Kingdom and the Zollverein respectively.

I am, &c.
(Signed) WILLIAM LAW.

The Commissioners of Customs.

Copy of Letter from the Board of Trade, dated the 28th April, 1869.

SIR,

I AM directed by the Lords of the Committee of Privy Council for Trade to transmit to you a copy of a Declaration for the exemption from duty of Patterns and Samples imported by Commercial Travellers in the United Kingdom and the Zollverein respectively, which has been signed by Lord A. Loftus on the part of Great Britain, and M. Delbruck on the part of the Zollverein; and I am to request that, in laying the same before the Lords Commissioners of the Treasury, you will move them to give the necessary authority to the Commissioners of Customs, to carry this arrangement into effect.

I have, &c.
(Signed) LOUIS MALLET.

The Secretary, Treasury.

CUSTOM HOUSE, LONDON,
29*th May*, 1869.

The aforegoing copy of the Board's Minute dated the 25th instant, is, with copies of the Documents therein referred to, transmitted to the Collector at accordingly.

By Order of the Commissioners,

J. B. HALE.

(800 5 | 69—H & S 3783)

Declaration for the Admission duty free into Great Britain and the Zollverein, of Patterns and Samples imported by Commercial Travellers.—Signed at Berlin, April 1, 1869.

THE Undersigned, Her Britannic Majesty's Ambassador Extraordinary and Plenipotentiary to the North German Confederation, and the President of the Federal Office, in the name of the Presidency of the German Customs and Commercial Union, being duly authorized to that effect, hereby declare that articles liable to duty, serving as patterns and samples, which are introduced into Great Britain by commercial travellers of the Zollverein States, or into the Zollverein by commercial travellers of Great Britain, shall henceforth be admitted free of duty, subject to the following formalities requisite to ensure their being re-exported or placed in bond:—

1. The officers of Customs at any port or place at which the patterns and samples may be imported, shall ascertain the amount of duty chargeable thereon.

That amount must either be deposited by the commercial traveller at the Custom-house in money, or ample security must be given for it.

2. For the purpose of identification each separate pattern or sample will, as far as possible, be marked, free of expense, by the affixing of a stamp, or by means of a seal, or leaden seal, being attached to it.

3. A permit or certificate shall be given to the importer which shall contain—

(*a.*) A list of the patterns or samples imported, specifying the nature of the goods, and also such particular marks as may be proper for the purpose of identification;

(*b.*) A statement of the duty chargeable on the patterns or samples, as also whether the amount was deposited in money, or whether security was given for it;

(*c.*) A statement relative to the manner in which the patterns or samples were marked;

(*d.*) The appointment of a period, which at the utmost must not exceed twelve months, at the expiration of which, unless it is proved that the patterns or samples have been previously re-exported or placed in bond, the amount of duty deposited will be carried to the public account, or the amount recovered under the security given.

4. Patterns or samples may also be re-exported through any other Custom-house than the one through which they were imported.

5. If before the expiration of the appointed time (3, *d*), the patterns or samples should be presented at the Custom-house of any port or place for the purpose of re-exportation, or being placed in bond, the officers at such port or place must satisfy themselves by examination whether the articles which are brought to them are the same as those for which the permit of entry was granted. If there are no objections in this respect, the officers will certify the re-exportation or deposit in bond, and will refund the duty which had been deposited, or will take the necessary steps for discharging the security.

In witness whereof the undersigned have signed the present Declaration, and have affixed thereto the seal of their arms.

Done at Berlin, the 1st day of April, 1869.

(L.S.) AUGUSTUS LOFTUS.
(L.S.) DELBRUCK.

KNOW all Men by these Presents, That We

are held and firmly bound unto our Sovereign by the Grace of GOD, of the United Kingdom of Great Britain *and* Ireland, *Defender of the Faith, in the sum of*

Pounds of Good and Lawful Money of Great Britain, *to be paid to our said the Heirs and Successors; To which payment well and truly to be made, We bind ourselves, and every of Us, jointly and severally, for and in the whole, our Heirs, Executors, and Administrators, and every of them, firmly by these Presents. Sealed with our Seals. Dated this day of in the year of our Lord One Thousand Eight Hundred and*

WHEREAS by a Declaration, dated the 1st day of April, 1869, signed by Her Majesty's Ambassador Extraordinary and Plenipotentiary to the North German Confederation, and the President of the Federal Office, in the name of the Presidency of the German Customs and Commercial Union, it is declared that Articles liable to duty, serving as Patterns or Samples, may be introduced into Great Britain by Commercial Travellers of the Zollverein States upon the conditions therein stated: And whereas the above bounden

has applied to the Collector of Customs at the Port of
for the delivery to him, under the provisions of the said Declaration, of the following Goods, that is to say,—

NOW THE CONDITION OF THIS BOND IS SUCH, that if the said shall, within twelve calendar months from the date hereof, duly export the said Goods from, or cause the same to be duly ware-

housed at, the said Port of or some other Port in the *United Kingdom*; and in case the said Goods shall be exported from, or warehoused at, any Port other than the Port of importation, if the said shall, within the period aforesaid, produce or cause to be produced to the Collector of Customs at the Port of importation a Certificate, signed by the Collector of Customs at such other Port, of the due exportation or warehousing of the said Goods, as the case may be; And if all such official marks or seals as may be placed on the said Goods, or the packages of the same, on the delivery thereof shall not be altered, defaced, or removed prior to the exportation or warehousing thereof, or to the payment of the duties of Customs due thereon, then this Obligation shall be void, otherwise shall remain in full force and virtue.

Signed, Sealed, and Delivered
by

No. 57/1869.

Minute, 22nd June, 1869.

THE Board having had under consideration an application of certain Merchants at this Port, complaining of the delay and inconvenience occasioned in ascertaining the strength, and charging duty upon Samples of Wine, and requesting that the same may be admitted free of duty:

The Board direct that Samples of Wine, imported as such, not exceeding two gills each, be admitted duty free, provided the Officers are satisfied that they are intended for Samples only, in accordance with the similar indulgence granted to Samples of Sugar and Coffee by the General Orders, 7th August, 1841, and 122/1844:

And copies of this Minute are to be delivered to the proper Officers in London, and transmitted to the Collectors at the Out-Ports, for their information and government.

CUSTOM HOUSE, LONDON,
25th June, 1869.

The aforegoing copy of the Board's Minute, dated the 22nd instant, is transmitted to the Collector at
accordingly.

By Order of the Commissioners,

J. B. HALE.

(800 6 | 69—H & S 4053)

No. 12

Revenue Separate
22nd June 1871.

The
Letter to Fort St. George
No. 4 — & Enclosures

No. 1295

Communicated
together with the enclosures,
to the Board of Revenue,
who will issue the
necessary instructions
for giving effect to the
provisions of this despatch.

25th July 1871.

14 E.C. 03 Dy. Nos. 26
1 Inspr. Salt Revenue Circle

No. 315 - 316

Recd. 15th July 1871
via
Brindisi & Bombay.

No 1295 - 25 July 1871

Transmitting
copy of further corre-
spondence which has
taken place between
Mr. Tollemache M.P.
for West Cheshire & the
India Office on the ex-
perimental Exportation
of Salt into Madras &
Bombay by the Salt Chamber
of Commerce at Northwich

Mr. Tollemache L