Proceedings of the Madras Government, Revenue Department, 12th March 1872.

No. 152. Read the following Proceedings of the Board of Revenue, dated 26th February 1872, No. 377 :—

Read the following letter from the Honourable D. ARBUTHNOTT, Acting Collector of Sea Customs, to the Secretary to the Board of Revenue, dated Madras, 13th February 1872, No. 108:—

WITH reference to the Proceedings of the Madras Government, Revenue Department, No. 2,132, of 20th December 1871, and the Board's Proceedings thereon, I have the honour to subjoin a statement showing the market value of a few of the principal articles of free export as compared with that given by exporters in their Shipping Bills for the year 1871, which shows that the values given in the Custom House by merchants of free articles are pretty correct, considering the different qualities which might have been actually exported, and that our Trade Returns are not vitiated to any great extent.

2. The valuations entered in Bills of Entry and Shipping Bills, whether for dutiable or free goods, are attested by the Appraisers in accordance with the instructions contained in the Board's Standing Circular, No. CXIV., of 4th September 1863.

3. I may also mention, with reference to paragraph 3 of the Chamber's letter recorded in the above Proceedings, that from inquiries I have made it is not usual to make advances on goods merely upon the value entered in the Custom House Shipping Bills. It seems also improbable that a person would advance money on goods upon *any* value which the owner may *elect* to give in the Custom House documents, more especially in regard to free goods, knowing too well that the Customs authorities will not in the ordinary course of business attach such importance to their valuation as in the case of dutiable goods which pay a large revenue to Government.

4. The subjoined statement also illustrates to some extent the fact that shippers could have no object in over-estimating the value of free goods, as it will be seen that in some cases the Custom House value is above, and in some cases below, the market value.

5. To ensure, however, a more accurate declaration of the real value of all free goods I have posted a notice in the Custom House that, in future, small fees will be levied under Section 191 of the Sea Customs Act in cases where incorrect values are entered in the Bills of Entry or Shipping Bills and amendments allowed.

6. If a person makes a false declaration of value knowingly the case would fall under Section 214, and he is liable to a fine up to Rupees 1,000.

ENCLOSURE No. 1.—Statement.

FORWARDED to Government with reference to Government Order, dated 20th December 1871, No. 2,132, which was passed on the Board's report on the same subject.

No. 153. ORDER THEREON, 12th March 1872, No. 440.

Separate Revenue, No. 7.
Customs.

ORDERED that the above Proceedings, together with copies of the papers recorded in the Proceedings of Government dated 20th December 1871, No. 2,132, be forwarded to the Government of India, with reference to their Secretary's letter dated 15th November 1871, No. 2,434, Financial Department, (Accounts).

2. The Government concur with the Board of Revenue in their opinion that the Consolidated Customs Act provides sufficient checks and penalties to guard against erroneous valuations made by consignors or consignees, and that no special arrangements are necessary to make the declarations of value of the principal articles at the Custom-house, or the rating of them for the customs returns, conform with the market-price at the time and place of shipment.

3. The Board will, however, call the attention of the Collectors of the Maritime districts to the importance of the subject, reiterate the instructions issued by them in their Standing Circular No. CXIV., dated 4th September 1863, "to ensure the declaration of the real values of *all* goods imported and exported," and direct them to enforce the penalties provided by law when necessary.

(True Extract.)

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

To the Board of Revenue.
,, the Chairman of the Chamber of Commerce.

REVENUE DEPARTMENT,
FORT ST. GEORGE,
12th March 1872.

No. 154.

No. 441.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT,
(ACCOUNTS).

Separate Revenue, No. 8.
Customs.

Procs. of Govt., dated 20th Dec. 1871, Nos. 197 to 199.
,, ,, 12th March 1872, Nos. 152, 153, with copy of a statement.

SIR,—With reference to your letter dated 15th November 1871, No. 2,434, I am directed to forward herewith copies of the papers noted in the margin, regarding the correctness of the statements of the value of the inward and outward foreign trade of India.

2. The Government concur with the Board of Revenue in their opinion that the Consolidated Customs Act provides sufficient checks and penalties to guard against erroneous valuation made by consignors or consignees, and they do not consider any special arrangements necessary to make the declarations of value of the principal articles at the Custom-house, or the rating of them for the customs returns, conform with the market-price at the time and place of shipment.

3. The Board have, however, been requested to call the attention of the Collectors of the Maritime districts to the importance of the subject, to reiterate the instructions issued by them in their Standing Circular No. CXIV., dated 4th September 1863 (copy enclosed), "to ensure the declaration of the real values of *all* goods imported and exported," and to direct them to enforce the penalties provided by law when necessary.

I have the honour to be,
Sir,
Your most obedient servant,

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

Exd. F. R. Bantleman.

No. 377.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 26th February 1872.

Read the following letter from the Honourable D. ARBUTHNOTT, Acting Collector of Sea Customs, to the Secretary to the Board of Revenue, dated Madras, 13th February 1872, No. 108:—

WITH reference to the Proceedings of the Madras Government, Revenue Department, No. 2,132, of 20th December 1871, and the Board's Proceedings thereon, I have the honour to subjoin a statement showing the market value of a few of the principal articles of free export as compared with that given by exporters in their Shipping Bills for the year 1871, which shows that the values given in the Custom House by merchants of free articles are pretty correct, considering the different qualities which might have been actually exported, and that our Trade Returns are not vitiated to any great extent.

2. The valuations entered in Bills of Entry and Shipping Bills, whether for dutiable or free goods, are attested by the Appraisers in accordance with the instructions contained in the Board's Standing Circular, No. CXIV., of 4th September 1863.

3. I may also mention, with reference to paragraph 3 of the Chamber's letter recorded in the above Proceedings, that from inquiries I have made it is not usual to make advances on goods merely upon the value entered in the Custom House Shipping Bills. It seems also improbable that a person would advance money on goods upon *any* value which the owner may *elect* to give in the Custom House documents, more especially in regard to free goods, knowing too well that the Customs authorities will not in the ordinary course of business attach such importance to their valuation as in the case of dutiable goods which pay a large revenue to Government.

4. The subjoined statement also illustrates to some extent the fact that shippers could have no object in over-estimating the value of free goods, as it will be seen that in some cases the Custom House value is above, and in some cases below, the market value.

5. To ensure, however, a more accurate declaration of the real value of all free goods I have posted a notice in the Custom House that, in future, small fees will be levied under Section 191 of the Sea Customs Act in cases where incorrect values are entered in the Bills of Entry or Shipping Bills and amendments allowed.

6. If a person makes a false declaration of value knowingly the case would fall under Section 214, and he is liable to a fine up to Rupees 1,000.

ENCLOSURE No. 1.—Statement.

FORWARDED to Government with reference to Government Order, dated 20th December 1871, No. 2,132, which was passed on the Board's report on the same subject.

(A true Copy and Extract.)

J Gnle
Secretary.

offg Chief

To the Secretary to Government, Revenue Department, with Statement.
Copy to the Acting Collector of Sea Customs, Madras.

Exd. J. Tulloch.

Rev- 1872. Dispatch

Board of Revenue.

MADRAS.

No. 748.

PROCEEDINGS, 26TH FEBRUARY 1872, No. 377.

Dept. 29 March 72

Encl. 1

SO No. 1440 - 12 March 1872

Received 2

FEBRUARY.

No. 377.

Exports.—Letter from Acting Collector of Sea Customs, forwarding a statement showing market value of some of the principal articles of free export as compared with that given by exporters in their Shipping Bills for 1871, and stating that it has been notified that, in future, small fees will be levied in cases where incorrect values are entered in Bills of Entry or Shipping Bills, submitted to Government.

Revenue Department.

No. 440.

PROCEEDINGS of the MADRAS GOVERNMENT

Under date the 12th March 1872

Read the following Proceedings of the Board of Revenue.

Subms to Govt. letter from Actg Collr of Sea Customs, forwarding a Statement showing market value of some of the principle articles of Import as compared with that given by importers in their Shipping Bills for 1870-71.

(H. L. 26th Feb. 1872 No 377)

Ordered that the above Proceedings, together with Copies of the Correspondence recorded in the Proceedings of Govt, dated 20th Dec: 1871 No 2432, be forwarded to the Govt of India with reference to their Secretary's letter, dated 6th Nov. 1871, No 2434 Finl Dept (Accounts).

2. The Govt concur with the Board of Revenue in their opinion that the Consolidated Customs' Act provides

provides sufficient
checks and penalties
to guard against erroneous
valuations made by consignors
or Consignees and no special
arrangements are necessary
to make the declarations
of value of the principal
articles at the Custom House
or the rating of them for the
Customs Returns, conforms
with the market prices
at the time and place of
shipment.

The Board will,
however, call the attention
of the Collectors of the
Maritime Districts to the
importance of the subject,
reiterate the instructions
issued by them in their
Standing Circular N. CXIV,
dated 4th Sept. 1863 "to ensure
the declaration of the real
values of all Goods imported
and Exported" and direct
them

them to enforce the
penalties provided by
Law when necessary.

14 To the Board of Revenue &c &c &c
1 " Chairman of the Chamber of Commerce

Jan[y] 9th

No. 1512-15-3

Revenue Dept.
12th March 72

No. 441-

To

The Secretary to the Govt. of India
Financial Dept. (Accounts)

Sir,

I am directed to forward herewith copies of the papers noted in the margin regarding the correctness of the statements of the value of the inward and outward foreign trade of India.

2. The Govt. concur with the Board of Revenue

in

Ref. to Govt. dated 20th Decr. 71
No. 197 to 199.
" " March 1872
No.
with copy of a statement.

Received on the 15th March 1872

Board of Trade
Statistical Branch
Archives Section

Do Letter

in their opinion that the Consolidated Customs' Act provides sufficient checks and penalties to guard against erroneous valuation made by consignors or consignees and they do not consider any special arrangements necessary to make the declarations of value of the principal articles at the Custom House, or the rating of them in the customs returns conform with the market price at the time and place of shipment.

The

3. The Board have however been requested to call the attention of the Collectors of the Maritime Districts to the importance of the subject, to reiterate the instructions issued by them in their Standing Circular No. CXIV dated 4th September 1863 (copy Enclosed); "to ensure the declaration of the real values of all goods imported and exported", and to direct them to enforce the penalties provided by Law when necessary -

30/11

To Govt. of Madras.
Board of Revenue
Value of inward & outward foreign trade of India

Govt. of {1872} Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c

Dated 12*th March.*

Read. *End.*

G. O., 12*th March* 1872, *No.* 440.

MARCH.
Nos. 152-153.

Value of inward and outward foreign trade of India.—Proceedings Board of Revenue, regarding the correctness of the statements in connection with it, ordered to be forwarded to Government of India.

F. 9 Financial Dept. Bdle