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*Proceedings of the Madras Government, Revenue Department,
20th March 1873.*

No. 202. Read the following letter from the Officiating Under-Secretary to the Government of India, Financial Department, to the Secretary to the Government of Madras, dated Fort William, 7th March 1873, No. 1,506 :—

I AM directed to request that, with the permission of His Excellency the Governor in Council, you will be good enough to favour the Government of India with a report on the expediency of levying Customs Duties on Aniline Dyes *ad valorem* instead of according to the fixed tariff valuation.

ENCLOSURE No. 1.

From the Acting Chief Secretary to the Government of Bombay, to the Secretary to the Government of India, Financial Department, Calcutta, dated Bombay Castle, 17th February 1873, No. 931-52R.

I AM directed to forward for the consideration of the Government of India the accompanying copy of a letter* from the Chamber of Commerce, Bombay, bringing to notice that the Duty at present levied on most sorts of Aniline Dyes is excessive, together with a copy of a report thereon by the Commissioner of Customs, No. 183, dated 6th instant.

2. I am desired to state that His Excellency the Governor in Council concurs with Mr. Reid that this class of goods should be treated *ad valorem*.

From the Secretary to the Chamber of Commerce, Bombay, to the Acting Chief Secretary to the Government of Bombay, Revenue Department, dated 13th January 1873.

THE attention of the Chamber has been drawn to the excessive Duty levied at present on most sorts of Aniline Dyes which are now imported to a considerable extent by the Austrian Lloyds' steamers from Trieste. It has been pointed out to the Committee of Management that these goods are rated all round at a tariff value of 8 Annas per ounce equal to Rs. 8 per lb., while "Roseine" which constitutes 80 per cent. of the whole import costs, including freight, insurance, and shipping charges, not over 7-9 per lb. The rate of Duty is 7½ per cent., but in reality quite 15 per cent. is paid on the colour named.

One or two of the Aniline Dyes do cost 15 per lb., but they are imported only to a very limited extent, while other colours again cost less than Roseine.

The Committee believe that this exceptional levy has only to be brought to the notice of the Government of India to be re-adjusted in a manner fair to importers, and they trust His Excellency in Council will do them the favour to represent the matters to that Government accordingly.

I am, in conclusion, to state the Committee are of opinion that the only fair mode of levying Duty on these Dyes is *ad valorem*.

From the Commissioner of Customs, dated 6th February 1873, No. 183.

THE quantity and value of Aniline Dyes, imported during the past six years, viz., from 1866-67 to 1871-72, are as shown below :—

Years.	Quantity.	Value.
	OUNCES.	RS.
1866-67 ...	148,462	88,110
1867-68 ...	286,163	1,05,271
1868-69 ...	273,568	59,005
1869-70 ...	393,226	1,96,613
1870-71 ...	550,874	2,75,437
1871-72 ...	220,922	1,10,461

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2. The tariff rate for Aniline Dye, viz., 8 Annas per ounce, came in force in 1869-70 ; previous to that year it was assessable at market valuation.

3. The rates ruling in the market during the past six years up to current year are specified below :—

Years.	First Sort per lb.		Second Sort per lb.		Third Sort per lb.	
	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.
1866-67	8	2 to 12	0			
1867-68	8	5 to 10	0			
1868-69	7	3 to 9	0	4 4 to 6 8	2 10 to 4 2	
1869-70	7	8 to 9	12	4 1 to 6 12	3 8 to 0 0	
1870-71	7	0 to 9	0	5 8 to 7 0	2 12 to 3 0	
1871-72	6	4 to 13	0	5 13 to 6 10	3 12 to 0 0	
1872-73	6	0 to 13	8	4 8 to 5 14	2 0 to 3 7	

4. From the above it will be seen that the tariff rate, viz., 8 Annas per ounce, or Rs. 8 per lb., is considerably higher than the market value, from the fact that a greater portion of this Dye sells in the market from Rs. 4 to Rs. 5 per lb.

5. On the other hand, the high rate of Duty does not appear to be prohibitory. Importations have steadily increased (the year 1871-72 being exceptional on account of the Franco-German War). The importations for the nine months of 1872-73 show a return already of oz. 829,958, representing a value of Rs. 4,14,979.

6. It would be more equitable, however, to treat this class of goods *ad valorem*.

(Signed) L. REID,
Commissioner of Customs.

No. 203. ORDER THEREON, 20th March 1873, No. 342.

Separate Revenue, No. 16.
Customs.

REFERRED to the Board of Revenue
for report.

(True Extract.)

(Signed) W. HUDLESTON,
Chief Secretary.

*Aniline Dyes.—Letter from Government of India on the expediency of levying Customs Duty *ad valorem* instead of the fixed tariff valuation, referred to the Board of Revenue for report.*

NO. 202-203

MARCH

G. O. 20th March 1873, No. 342.

Recd.

Encl.

Dated March 20th.

THE BOARD OF REVENUE

REVENUE.

Govt. of 1873 Madras.

Revenue 1873 Dept

No 2446

From

The Govt of India
Finance Dept

Dated 7 March 1873

Recd. 14

No. 1506

Ind: 1

cc

No. 202-203

Regarding to be furnished
with a report on the expediency
of levying custom duties
on Amine Dyes as follows
instead of the fixed duty
indicated -

With order

No 342-20 March 1873

Recd

No. 342.

Approved & Co. D. P. S.
Jm & Co. L. D. S.
200 March 1873.

16 Board of Rev: Dec 21st March 1873