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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.
B.P. No.

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23

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*Proceedings of the Madras Government, Revenue Department,
24th August 1875.*

Read the following:—

No. 220. Proceedings of the Board of Revenue, dated 6th August 1875,
No. 2,191.

Read the following telegram from the Secretary to the Government of India, Financial Department, to the Acting Secretary to the Board of Revenue, Madras, dated Simla, 5th August 1875.

THE Tariff Act is passed, but as further typographical and clerical corrections have been made in the Act and its Schedules, it must not be republished until the *Gazette Extraordinary* reaches you. Meanwhile, alter the import duty on Tobacco to five per cent., and place the Bill and Schedules already forwarded to you in the hands of all Customs officers; also communicate them, together with a copy of this telegram, to the Chamber of Commerce, and let immediate effect be given to them.

ORDERED, accordingly, that the Bill, with the correction specified, be communicated to all Collectors of Maritime Districts, with instructions to bring the provisions of the Bill and the rates of duty specified in the Schedules thereto annexed into operation at once.

2. Ordered, also, that the Bill and the foregoing telegram be communicated to the Chamber of Commerce, Madras. Collectors will also furnish copies without delay to local Chambers of Commerce.

(A true Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 221. Proceedings of the Board of Revenue, dated 7th August 1875,
No. 2,207.

Read the following telegram from the Secretary to the Government of India, Financial Department, to the Acting Secretary to the Board of Revenue, Madras, dated Simla, 6th August 1875.

Do not publish Notification No. 2,346 until you publish the Act, but let it operate immediately with the Act and Schedules.

ORDERED, accordingly, that the Notification, No. 2,346, be communicated to Collectors of Maritime Districts and the Chamber of Commerce, Madras, in continuation of Board's Proceedings, 6th August 1875, No. 2,191.

(A true Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 222. ORDER THEREON, 24th August 1875, No. 1,266.

Separate Revenue, No. 20.

Customs.

RECORDED.

(True Extract.)

(Signed) A. MACGREGOR,
Acting Secretary to Government.

To the Board of Revenue.
Exd. F. R. Bantlemen.



A
BILL
TO

Amend the Law relating to Customs Duties and for other Purposes.

WHEREAS it is expedient to amend the law relating to the duties of customs on goods imported and exported by sea, and to restrict the export of opium, and to provide for the levy of duties on goods crossing the frontier of certain Foreign European Settlements in India, and for fixing a maximum duty of excise on spirit manufactured in British India, and to amend the Consolidated Customs Act; It is hereby enacted as follows:—

1. This Act may be called "The Indian Tariff Act, 1875."

And it shall come into force on the passing thereof.

This section and section twelve, clause three, apply to the whole of British India.

The rest of this Act extends to the whole of British India except Aden.

2. Act No. XVIII. of 1870 (*to enable the Government of India to exempt goods from customs duties*), and Act No. XIII. of 1871 (*to consolidate and amend the law relating to customs duties*), and all Notifications under either of the said Acts, are hereby repealed.

3. Nothing herein contained affects Act No. VI. of 1873 (*to amend the law relating to the transshipment of goods imported by steamer, and for other purposes*), or authorizes—

(a.) the levy of import duties on articles (other than salt, salted fish, opium, and spirit) imported into one port in British India from another;

(b.) the levy of export duties on articles exported from one port in British India to another;

(c.) the levy of export duties on articles exported by sea to any place other than a foreign port in India, when such articles have been imported by sea into British India.

4. There shall be levied and collected in every port to which this Act applies the duties specified in Schedules A and B hereto annexed.

Indian Tariff Act of 1875. Recording Board's Proceedings communicating to Collectors of Marine Districts and Chamber of Commerce, Madras, telegram from Government of India and Notices sent regarding the—

AUGUST.
No. 220—222.

G. O. 24th August 1875, No. 1,365.

THE BOARD OF REVENUE.

REVENUE.

GOVT. OF 1875: 25/10/75

5. Goods not prohibited to be imported into or used in British India, whereof any article liable to duty under this Act forms a part or ingredient, shall be chargeable with the full duty which would be payable on such goods if they were entirely composed of such article, or, if composed of more than one article liable to duty, then with the full duty which would be payable on such goods if they were entirely composed of the article charged with the highest rate of duty.

Goods partially composed of dutiable articles.

Power to fix value of dutiable goods and to exempt from customs duties.

6. The Governor-General in Council may from time to time, by notification in the *Gazette of India*,

(a.) fix for the purposes of this Act the value of any goods exported or imported by sea on which duties of customs are hereby imposed;

(b.) exempt any goods imported or exported into or from British India, or into or from any specified port or place therein, from the whole or any part of the duties of customs to which they are liable under this Act or any other law for the time being in force; and

(c.) cancel any such exemption.

7. The Local Government may from time to time prescribe rules for ascertaining and determining what spirit imported into British India shall be deemed to have been effectually and permanently rendered unfit for human consumption, so as to be subject only to an *ad valorem* duty of ten per cent. under Schedule A hereto annexed, and for causing such spirit to be so rendered, if necessary, by their own officers, before the duty of customs leviable thereon is levied, and at the expense of the person importing it.

Power to make rules for ascertaining that imported spirit has been rendered unfit for human consumption.

Such rules, on being published in the official *Gazette*, shall have the force of law; and whoever wilfully contravenes any such rule shall be liable to fine not exceeding five hundred rupees.

In the absence of any such rules, or if any dispute arises as to their applicability, the executive officer of highest rank in the department of customs in the port shall decide what spirit is subject only to the said *ad valorem* duty, and such decision shall be final.

8. On all pepper exported by sea from the port of Cochin there shall be levied such duty not exceeding nine rupees per khandi as the Governor of Fort Saint George in Council from time to time determines; and at the close of each year, or as soon thereafter as may be convenient, the Collector of Customs at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Governments of Travancore and Cochin in such proportion and in such manner as the Governor of Fort Saint George in Council from time to time directs.

Export of pepper from Cochin.

Export of opium.

9. No opium shall be exported from any part of British India, unless—

(a.) it is covered by a pass granted by an officer appointed in this behalf by the Government of India or the Local Government; or

(b.) it is exported under the said Act No. VI. of 1873, Section seven; or

(c.) such export is permitted under the power next hereinafter conferred:

The Governor-General in Council may, from time to time, by notification in the *Gazette of India*,

(d.) permit the export of opium from any part of British India on payment of such duty, or on such other terms, as the Governor-General in Council thinks fit; and

(e.) cancel such permission.

10. Duties of customs shall be levied on goods passing by land into or out of

Duties on goods crossing frontiers of Foreign European Settlements in Presidencies of Madras and Bombay.

Foreign European Settlements situate on the line of coast within the limits of the Presidency of Fort St. George or the Presidency of Bombay, at the rates prescribed in the Schedules A and B hereto annexed.

11. And whereas it is expedient that the duty of excise on spirit distilled in British India should bear a due proportion to the customs duty on spirit of the same class imported into British India, it is hereby further enacted as follows:—

Excise duty on spirit distilled in British India.

Subject to any general rules or special orders which the Governor-General in Council may from time to time make in this behalf, the Local Government may from time to time, by notification in the official *Gazette*, fix the duty of excise leviable on spirit manufactured in all or any of the distilleries situate in the territories under its administration, or in any part of such territories, at any rate not exceeding the rate fixed for imported spirit by Schedule A hereto annexed;

and all provisions now in force as to the levy of duty now chargeable on spirit shall apply to spirit upon which the duty declared under this Section has not been paid.

Amendment of Consolidated Customs Act, Sections 27, 57, 66, and 180.

12. And whereas it is expedient to amend the Consolidated Customs Act in manner hereinafter appearing; it is hereby further enacted as follows:—

Section twenty-seven of the Consolidated Customs Act shall be construed as if, for the words "for which a specific value has not been fixed by the Local Government with the sanction of the Governor-General of India in Council," the following words and figures were substituted (namely), "for which a specific value is not fixed by or under the Indian Tariff Act, 1875;"

And the following proviso shall be added to Section fifty-seven of the same Act (namely), "Provided also that where such goods are arms, ammunition, or military stores, they may be sold or otherwise disposed of at such place (whether within or without British India) and in such manner as the Local Government may from time to time direct;"

And Section sixty-six of the same Act shall be construed as if, for the words and figures "the value of which shall have been fixed under the provisions of Section CLXXIX. of this Act," the following words and figures were substituted (namely), "for which a specific value has been fixed by or under the Indian Tariff Act, 1875."

And Section one hundred and eighty of the same Act shall be construed as if, for the words "last preceding Section," the following words and figures were substituted (namely), "Indian Tariff Act, 1875."

SCHEDULE A.

IMPORT TARIFF.

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
1	APPAREL, INCLUDING HABERDASHERY AND MILLINERY, BUT EXCLUDING BOOTS, SHOES, AND HOSIERY	...	Rs. A. <i>Ad valorem</i>	5 per cent.
2	ARMS, AMMUNITION, AND MILITARY STORES—			
	Fire-arms, and parts thereof	...	"	10 per cent.
	Gunpowder, common	lb.	0 5	
	" sporting	"	1 0	
	All other sorts	...	<i>Ad valorem</i>	
3	BRUSHES, ALL SORTS	...	"	
4	BUILDING AND ENGINEERING MATERIALS—			
	Asphalte	...	"	
	Cements, all sorts	...	"	
	Earthenware Piping	...	"	
5	CABINET-WARE AND FURNITURE...	...	"	
6	CANDLES—			
	Paraffine	lb.	0 5	
	Spermaceti	...	0 8	
	Wax...	"	1 0	
	All other sorts, including Composition	"	0 5	
7	CANES, RATANS, AND ARTICLES MANUFACTURED OF CANES OR RATANS, AND BASKET-WORK—			5 per cent.
	Canes, Malacca	Dozen	1 0	
	Ratans	Cwt.	7 0	
	All other sorts, except common Bamboos, which are free	...	<i>Ad valorem</i>	
8	CARRIAGES AND COMPONENT PARTS THEREOF, EXCLUDING RAILWAY CARRIAGES AND TRUCKS.	...	"	
9	CHEMICAL PRODUCTS AND PREPARATIONS—			
	Acid, sulphuric	lb.	0 2	
	Alkali, country (sajee khar)	Cwt.	2 0	
	Alum	"	4 0	
	Arsenic	"	25 0	
	" China munseel	"	16 0	
	Brimstone, flour	"	7 0	
	" roll	"	6 0	
	" rough	"	4 8	
	Copperas, green	"	3 0	
	Sal ammoniac	"	25 0	
	All other sorts	...	<i>Ad valorem</i>	

[5]

IMPORT TARIFF—(Continued.)

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
10	CHINESE AND JAPANESE WARE, INCLUDING LACQUERED-WARE, BUT EXCLUDING EARTHEN-WARE, CHINA AND PORCELAIN	...	Rs. A. <i>Ad valorem</i>	
11	CLOCKS, WATCHES, AND OTHER TIMEKEEPERS...	...	"	
12	COIR—			
	Matting	Cwt.	9 0	
	Yarn, of all kinds	...	<i>Ad valorem</i>	
	Other manufactures of, excepting Rope and Cables	...	"	
13	CORAL, REAL	...	"	
14	CORDAGE AND ROPE OF ANY VEGETABLE FIBRE EXCEPT COTTON AND JUTE—			
	Cables, Coir, tarred	Cwt.	10 0	
	Coir Rope	"	10 0	
	Cordage, Hemp, Europe	"	20 0	
	" Manilla	"	25 0	
	Twine, Europe, Sail	lb.	0 8	
	All other sorts	...	<i>Ad valorem</i>	5 per cent.*
15	CORK, AND ARTICLES MANUFACTURED OF CORK—			
	Bottle-corks	Gross	1 8	
	Vial-corks	"	0 8	
	All other sorts	...	<i>Ad valorem</i>	
16	COTTON—			
	Raw, not the produce of Continental Asia	...	"	
	Thread—			
	Sewing thread, white and colored	lb.	1 0	
	" in reels, or on cards of 100 yards (and <i>pro rata</i> above and below)*	Gross	3 0	
	" Goa and Country	Cwt.	30 0	
	Twist—			
	Mule—No. 15, and lower Nos.	lb.	0 5	
	Nos. 16 to 24	"	0 7	
	" 25 to 32	"	0 8	
	" 33 to 42	"	0 9½	
	" 43 to 52	"	0 11	
	" 53 to 60	"	0 12½	
	" 61 to 70	"	0 14	
	" 71 to 80	"	0 15	8½ per cent.
	And one anna additional per lb. for every count of ten, or part of a count of ten above 80.	"	0 8	
	Water—No. 20, and lower Nos.	"	0 9½	
	Nos. 21 to 30	"	0 11½	
	" 31 to 40	"	0 13	
	" 41 to 50	"	1 0	
	" Above 50	"	1 6	
	Turkey Red Twist, all kinds†	"	0 13	
	Twist, Orange, Red, and other colors †	"	"	

* Duty to be charged either on the mark or on the actual length.

† Duty to be charged on the grey weight of the colored yarn; when this is not ascertainable, the actual wharf weight, or invoice weight, to be taken.

IMPORT TARIFF—(Continued.)

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
			Rs. A.	
	COTTON—(Contd.)			
	Piece Goods—			
	Grey—			
	Jaconets, exceeding 10 × 10 to the quarter-inch	lb.	0 12	
	Jaconets, other sorts	"	0 10½	
	Mulls	"	1 1	
	Printers	"	0 10½	
	Shirtings and longcloths	"	0 9	
	T cloths 18 reed and upwards, and Madapollams	"	0 9½	
	T cloths under 18 reed, Jeans, Domesties, Sheetings, and Drills	"	0 8	
	Other sorts		Ad valorem	
	Cotton Rope	Cwt.	25 0	
	Country Cotton Canvas	"	50 0	
	Hosiery	"	Ad valorem	
	Cotton Goods, all other sorts	"	"	
17	DRUGS AND MEDICINES, EXCEPT OPIUM—			
	Aloes, black	Cwt.	11 0	
	" Socotra	"	25 0	
	Assafoetida (hing)	"	55 0	
	" ocarao (bingra)	"	10 0	
	Camphor, Bhimsing (barras)	lb.	80 0	
	" refined, cake	Cwt.	65 0	
	" crude, in powder	"	40 0	
	Cassia Lignea	"	88 0	
	Salep	"	80 0	5 per cent.
	Senna Leaves	"	5 0	
	All other sorts, except Quinine which is free	"	Ad valorem	
18	DYEING AND COLOURING MATERIALS—			
	Aniline Dyes—Magenta and Roseine	oz.	0 4	
	Cochineal	lb.	1 4	
	Gallnuts, country, Myrabolan	Cwt.	4 0	
	" Persian	"	25 0	
	Madder or Munjeet	"	12 0	
	Orchilla Weed	"	5 0	
	Sapan Wood and Root	"	5 0	
	All other sorts	"	Ad valorem	
19	EARTHENWARE (EXCEPT EARTHENWARE PIPING), CHINA, CHINA CLAY, AND PORCELAIN			
20	FIREWORKS—			
	China	Box of 133½ lbs.	30 0	
	All other sorts	"	Ad valorem	
21	FLAX, AND ARTICLES MANUFACTURED OF FLAX—			
	Canvas, Europe Sail, not exceeding 40 yards	Bolt	15 0	
	Piece Goods	"	Ad valorem	
	All other sorts, including Linen Thread	"	"	

IMPORT TARIFF—(Continued.)

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
			Rs. A.	
22	FRUITS AND VEGETABLES—			
	Almonds without shell	Cwt.	30 0	
	" in the shell	"	11 0	
	Cajoo Kernels	"	10 0	
	Cocoanuts	Thousand	30 0	
	" Kernel (copra)	Cwt.	8 8	
	Currents, Europe	"	35 0	
	" Persian	"	12 0	
	Dates, dry, in bags	"	4 8	
	" wet, in bags	"	3 8	
	" in pots	"	7 0	
	Figs, Europe	"	42 0	
	" Persian, dried	"	6 8	
	Garlic	"	5 0	
	Pistachio Nuts	"	20 0	
	Prunes, Bussorah	"	16 0	
	Raisins, black, Persian Gulf, Red Sea, and Kishmish	"	16 0	
	" Monocka, Persian Gulf, and Red Sea	"	7 0	
	" Malaga and bloom	lb.	0 10	
	" other sorts	Cwt.	Ad valorem	
	Walnuts	"	5 8	
	All other sorts, except Bidmiskh, Buzarbuto Nuts, and fresh Fruits and Vegetables not separately enumerated, which are free	"	Ad valorem	
23	GLASS AND GLASS-WARE, BEADS, FALSE PEARLS, AND FALSE CORALS—			
	Bangles, Glass, China, gilt	100 pairs	6 0	
	" " not gilt	"	3 0	5 per cent.
	Beads, China	Cwt.	30 0	
	Coral, false	"	Ad valorem	
	Glass, China, of all colors	133½ lb.	32 0	
	" Crown, colored	100 suppl. feet	25 0	
	" of sizes	"	7 0	
	Pearls, false—	"		
	Bajeria	Lakh	5 0	
	Boria	Thousand	1 4	
	Jouria	Lakh	8 0	
	Nathia	Thousand	0 6	
	Tachea	"	1 0	
	Wattanah	Lakh	10 0	
	All other sorts of Beads, false Pearls, and Glass, except Bottles used to bottle Beer, Wine, Spirit, or aerated waters, which are free	"	Ad valorem	
24	GUMS, GUM RESINS, AND ARTICLES MANUFACTURED OF GUMS AND GUM RESINS—			
	Copal	Cwt.	65 0	
	Cutch and Gambier	"	10 0	
	Gum Ammoniac	"	12 0	
	" Arabic	"	15 0	
	" Bdellium (common Gum)	"	5 0	
	" Benjamin	"	40 0	
	" Bysabole (coarse Myrrh)	"	12 0	
	" Olebanum or Frankincense	"	12 0	
	Kino	"	10 0	
	Myrrh	"	30 0	
	" Persian (false)	"	3 0	
	Rosin	"	5 0	
	All other sorts	"	Ad valorem	

IMPORT TARIFF—(Continued.)

IMPORT TARIFF—(Continued.)

IMPORT TARIFF—(Continued.)

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
			Rs. A.	
	METALS, &c.—(Contd.)			
	Iron—			
	Nails, rose, clasp, and flat-headed, Rivets and Washers	Cwt.	12 8	1 per cent.
	" other sorts, including galvanised ...	...	<i>Ad valorem</i>	
	Nail Rod	Ton	120 0	
	Old	Cwt.	2 0	
	Pig	Ton	55 0	
	Pipes and Tubes	...	<i>Ad valorem</i>	
	Rod, round, British, not exceeding half-inch diameter	Ton	130 0	
	" exceeding half-inch diameter	...	100 0	
	Swedish, flat and square	...	160 0	
	Galvanised, sheets and ridging	Cwt.	11 0	
	Rice Bowls	Set of ten	4 0	5 per cent.
	"	" six	2 0	
	Tinned Plates	Cwt.	15 0	
	All other sorts, including Wire, but excluding Railway materials, and Kent-ledge, which last-named article is free.	...	<i>Ad valorem</i>	
	Lametta, double reels	Score	4 8	
	" single "	"	2 4	
	Lead—			
	Ore, Galena	Cwt.	13 0	
	Pig	"	11 0	
	Pipes	...	<i>Ad valorem</i>	
	Sheets, Tea	Cwt.	20 0	
	" other sorts	"	12 0	5 per cent.
	Orsedue and Brass Leaves, foreign, Europe.	lb.	1 2	
	" " " " China	"	0 14	
	Patent or Yellow Metals, sheathing, sheets, and bolts	Cwt.	42 0	
	" " " old	"	37 0	
	Quicksilver	lb.	2 8	
	Shot, Bird	Cwt.	16 0	
	Spelter—			
	Nails	"	14 0	
	Plate and other shapes, soft	"	15 0	
	" " " hard	"	11 0	
	Sheet or Zinc Sheathing	"	17 0	
	Steel, excluding Railway materials—			5 per cent.
	Blistered	"	9 0	
	British and Foreign other than Swedish.	"	9 0	
	Cast	"	25 0	
	Spring	"	10 0	
	Swedish	"	10 0	
	Tin, Block	"	50 0	
	" other sorts	...	<i>Ad valorem</i>	
	All other sorts	...	"	
36	MILITARY AND OTHER UNIFORMS AND ACCOUTREMENTS, &c., EXCLUDING MILITARY AND OTHER REGULATION ACCOUTREMENTS AND UNIFORMS IMPORTED BY A PUBLIC SERVANT FOR HIS PERSONAL USE, WHICH ARE FREE	...	"	
37	NAVAL STORES NOT OTHERWISE DESCRIBED, EXCEPT OAKUM, WHICH IS FREE	...	<i>Ad valorem</i>	
38	OILS—			
	Cassia	lb.	3 0	5 per cent.
	Cocoanut	Cwt.	15 0	

IMPORT TARIFF—(Continued.)

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
			Rs. A.	
	OILS—(Contd.)			
	Grass	lb.	1 12	5 per cent.
	Jingele or Teel	Cwt.	15 0	
	Kerosine, Paraffine, Petroleum, Rock, and Shale Oils of all descriptions	Impl. Gallon	0 12	
	Linseed, European	"	2 0	
	Naphtha	Cwt.	30 0	
	Otto, of sorts	oz.	10 0	
	Sandalwood	lb.	8 0	
	Turpentine	Impl. Gallon	1 10	
	Whale (except Spermaceti) and Fish	Cwt.	15 0	
	Wood	"	15 0	
	All other sorts, except Cocum and Slush Fat, which are free	...	<i>Ad valorem</i>	
39	OIL AND FLOOR CLOTH	...	"	
40	OPIUM NOT COVERED BY GOVERNMENT PASS	Seer of 80 tolabs	...	Rs. 24.
41	PAINTS, COLORS, PAINTERS' MATERIALS, AND COMPOSITIONS FOR APPLICATION TO LEATHER AND METALS—			
	Ochre, other than European, all colors	Cwt.	1 8	5 per cent.
	Paints, of sorts	"	12 0	
	" Composition	"	25 0	
	" Patent Driers	"	14 0	
	" Prussian Blue, China	lb.	0 8	
	" " European	"	1 8	
	Red Lead	Cwt.	14 0	
	Turpentine	Impl. Gallon	1 10	
	Verdigris	Cwt.	75 0	
	Vermilion, Canton	Box of 90 bundles	150 0	
	White Lead	Cwt.	12 0	5 per cent.
	All other sorts	...	<i>Ad valorem</i>	
42	PAPER—			
	Wall Paper	...	"	
43	PERFUMERY—			
	Atary, Persian	Cwt.	15 0	Rs. 4.
	Perfumed Spirit in wood, or in bottles containing more than half a pint	Impl. Gallon	...	
	Rose Flowers, dried	Cwt.	13 0	
	Rose-water	Impl. Gallon	1 12	
	All other sorts, including Perfumed Spirit in bottles containing not more than half a pint	...	<i>Ad valorem</i>	
44	PIECE GOODS, NOT OTHERWISE DESCRIBED	...	"	
45	PIPES AND OTHER IMPLEMENTS USED IN THE CONSUMPTION OF TOBACCO	...	"	
46	PITCH, TAR, AND DAMMER—			
	Bitumen	Cwt.	5 0	5 per cent.
	Dammer	"	6 0	
	Pitch, American and European	"	2 8	
	" Coal	"	6 0	
	Tar, American and European	"	2 8	
	" Coal	"	...	
	" Mineral	...	<i>Ad valorem</i>	

IMPORT TARIFF—(Continued.)

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
			Rs. A.	
47	PROVISIONS AND OILMAN'S STORES—			
	Bacon in canisters, Jowls and Cheeks ...	Lb.	0 9	
	Beef and Pork ...	Tierce of three cwt.	60 0	
	Cheese ...	Barrel of two cwt.	40 0	
	China Preserves ...	Lb.	0 10	5 per cent.
	Flour ...	Box of six jars	8 0	
	Ghee ...	Barrel or sack of 200 lbs.	15 0	
	Groceries not otherwise described ...	Cwt.	36 0	
	Pork, Hams ...		<i>Ad valorem</i>	
	Salted Fish* ...	Lb.	0 10	12 annas.
	Tongues, salted ...	Cwt.	...	
	Vinegar, European, in wood ...	Keg of six Impl. Gallon	10 0	
	" Persian ...	"	1 8	
	" Country ...	"	0 12	5 per cent.
	All other sorts, except Bêche-de-mer, Fish-maws, Shark-fins, Singally, and Sozille, which are free ...	"	0 6	
			<i>Ad valorem</i>	
48	RAILWAY MATERIALS—			
	Of Iron ...	"	"	
	Steel Rails, and other Manufactures of Steel intended for the Permanent-way of railways ...	"	"	1 per cent.
	All other sorts, including Carriages and Trucks ...	"	"	5 per cent.
49	SALT—			
	Imported into British Burmah ...	Indian maund of 3,200 tolabs.	...	3 annas.
	" into Bengal ...	"	...	Rs. 3-4.
	" into any other part of British India ...	"	...	" 1-13.
50	SEEDS—			
	Castor ...	Cwt.	4 8	
	Cummin ...	"	13 0	
	" black ...	"	4 8	
	Linseed ...	"	5 8	
	Methee ...	"	4 0	
	Mustard, Rape, or Sursee ...	"	4 8	
	Quince Seed or Bédanā ...	"	30 0	
	Sawjeerah ...	"	20 0	
	All other sorts, except Seeds imported by any Public Society for gratuitous distribution, which are free ...	"	<i>Ad valorem</i>	>5 per cent.
51	SHELLS AND COWRIES—			
	Chanks—			
	Large Shells, for Cameos ...	Hundred	10 0	
	White, live ...	"	6 0	
	" dead ...	"	3 0	
	Cowdas—			
	From Mozambique and Zanzibar ...	"	3 0	
	From other places ...	"	0 8	

* Duty to be levied only on salted fish imported into the Bombay Presidency, except Sindh, and into such other parts of British India as the Governor-General in Council may by notification in the *Gazette of India* from time to time direct.

IMPORT TARIFF—(Continued.)

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
			Rs. A.	
	SHELLS AND COWRIES—(Contd.)			
	Cowries—	Cwt.	2 8	
	Bazar, common ...	"	10 0	
	Maldiva ...	"	50 0	
	Sunkley ...	"	5 0	
	Yellow, superior quality ...	"	30 0	
	Mother-of-pearl ...	"	6 0	
	Tortoise-shell ...	Lb.	1 0	
	" nuck ...	"	<i>Ad valorem</i>	
	All other sorts including Nuckla ...	"		
52	SILK—			
	Floss ...	Lb.	8 0	
	Piece Goods ...	"	<i>Ad valorem</i>	
	Raw—	Lb.	4 0	
	Charon and Cochin China ...	"	1 12	
	Mathow ...	"	7 0	
	Other kinds of China ...	"	5 0	
	Persian ...	"	1 4	
	Punjam and Cutchra ...	"	2 8	
	Siam ...	"	8 0	
	Sewing Thread, China ...	"	<i>Ad valorem</i>	
	All other sorts ...	"		
53	SOAP ...	"	"	
54	SPICES—			
	Aniseed Star ...	Cwt.	35 0	5 per cent.
	Betelnut—	"	18 0	
	White, Sheverdun ...	"	12 0	
	Goa ...	Thousand	2 0	
	In the husk ...	Cwt.	5 0	
	All other sorts ...	"	8 0	
	Chillies, dried ...	"	40 0	
	Cloves ...	"	16 0	
	" in seeds, Nurlavung ...	Lb.	1 2	
	Mace ...	"	1 0	
	Nutmegs ...	"	0 8	
	" in shell ...	Cwt.	25 0	
	Pepper, black and long ...	"	32 0	
	" white ...	"	<i>Ad valorem</i>	
	All other sorts ...	"		
55	STATIONERY (EXCLUDING PAPER WHICH IS FREE).			
56	SUGAR—			
	China, Candy ...	Cwt.	20 0	
	Loaf ...	"	23 0	
	Soft ...	"	13 8	
	All other sorts of Saccharine produce ...	"	<i>Ad valorem</i>	
57	TALLOW, GREASE, AND COMPOSITIONS FOR LUBRICATING PURPOSES ...	"	"	
58	TEA—			
	Black ...	Lb.	0 12	
	Green ...	"	1 4	
		"	<i>Ad valorem</i>	5 per cent.
59	TOBACCO—			
	Manufactured ...	"	"	
	Unmanufactured ...	"	"	

IMPORT TARIFF—(Concluded.)

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
60	TOILET REQUISITES, NOT OTHERWISE DESCRIBED.	...	Rs. A. Ad valorem	5 per cent.
61	TOYS AND REQUISITES FOR ALL GAMES	...	"	
62	UMBRELLAS—			
	China Paper Kettisals	Box of 110	30 0	
	Cotton, steel-rib	Each	0 13	
	" cane-rib	"	0 12	
	" oiled, other than Europe... ..	"	0 10	
	All other sorts	"	Ad valorem	
63	WOOLLEN GOODS—			
	Braid	...	"	
	Hosiery	...	"	
	Piece Goods	...	"	
	All other sorts	...	"	

SCHEDULE B.

EXPORT TARIFF.

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
1	DYEING AND COLORING MATERIALS—		Rs. A.	
	Indigo—			
	Leaves, green or dry	Ton	...	Rs. 3.
	Manufactured	Indian maund of 3,200 tolabs. }	...	
2	GRAIN AND PULSE—			
	Rice in the husk (Paddy)	"	...	3 annas.
	" not in the husk	"	...	
3	LAC—			
	Button	Cwt.	65 0	4 per cent.
	Seed	"	45 0	
	Shell	"	80 0	
	Stick	"	35 0	
	All other sorts, except Lac-dye, which is free	...	Ad valorem	

Read the following:—

No. 2,191.

220—PROCEEDINGS OF THE BOARD OF REVENUE, dated 6th August 1875.

Read the following telegram from the Secretary to the Government of India, Financial Department, to the Acting Secretary to the Board of Revenue, Madras, dated Simla, 5th August 1875.

"The Tariff Act is passed, but as further typographical and clerical corrections have been made in the Act and its Schedules, it must not be republished until the *Gazette Extraordinary* reaches you, meanwhile alter the import duty on Tobacco to five per cent., and place the Bill and Schedules already forwarded to you in the hands of all Customs Officers; also communicate them, together with a copy of this telegram, to the Chamber of Commerce, and let immediate effect be given to them."

ORDERED accordingly, that the Bill, with the correction specified, be communicated to all Collectors of Maritime districts, with instructions to bring the provisions of the Bill and the rates of duty specified in the Schedules thereto annexed, into operation at once.

2. Ordered also, that the Bill, and the foregoing telegram, be communicated to the Chamber of Commerce, Madras. Collectors will also furnish copies without delay to Local Chambers of Commerce.

(A true Extract.)

H. H. H.
Acting Secretary.

To all Collectors of maritime districts, with copies of the Bill
Chamber of Commerce, Madras,
with D.O.
Copy to Govt. R. D., with D.O.

C 16 Aug 1875 PM 21 Aug 1875

N^o 220

Smith's Bill - 8.
= price of - with the
= from from 1875. 1875.
= 1875 on the subject
communicated to
all Editors of Morning
Herald & Chambers of
Commerce, New York,
with alterations.

Despatch 6th August 1875
Recd 12th 1875
20. 2/91
J. R. C. M.
Proceedings of the
Board of Revenue
Dec: 1875. 2nd
M. 3/34.

No. 2,346.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.

Customs.

NOTIFICATION.

SIMLA, THE 5TH AUGUST 1875.

In exercise of the powers conferred by Section 6, Clause (b.), of the Indian Tariff Act, 1875, the Governor-General in Council is pleased to direct as follows:—

- (1.)—No import duty shall be levied on salted fish imported from any port in any part of British India excepting British Burmah and Sindh, and protected by the certificate of an officer empowered in that behalf by the Local Government, that duty has been paid upon the salt used in curing such fish.
- (2.)—The duty chargeable on fish thus protected and imported from any port in Sindh shall be nine annas a hundredweight.
- (3.)—Salt, opium, and spirit imported from any port in British India, and protected by the certificate of an officer empowered in that behalf by the Governor-General in Council or the Local Government, shall be chargeable with only the amount, if any, by which the duty leviable thereon under Schedule A to the said Act, exceeds the duty shown by such certificate to have been already paid in respect of the article thus protected. The amount (if any) paid to the Government in the Presidency of Fort St. George, or elsewhere, as the price of salt, spirit, or opium, shall not be deemed to be duty within the meaning of this paragraph.

R. B. CHAPMAN,
Secy. to the Govt. of India.

C. No 3134 + 3135

1266

From 13th of Nov.

Dated 6th 7th August 1875

I quite agree

W

As per appearance
the original

W

Recent communications
from the Int. Sec. Sec.
Direct & the Sec.
of our Bd. of Rev.
appear to be altogether
out of order & to
set aside the local
Govt. in a very
objectionable manner
I do call attention
of Sec. Sec. to the subject
LH

No 313 5/95

No. 2,207.

221 PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th August 1875.
Read the following telegram from the Secretary to the Government of India,
Financial Department, to the Acting Secretary to the Board of Revenue,
Madras, dated Simla, 6th August 1875.

"Do not publish Notification No. 2,346, until you publish the Act, but let it
operate immediately with the Act and Schedules."

ORDERED accordingly, that the Notification No. 2,346, be communicated to
Collectors of Maritime Districts, and the Chamber of Commerce, Madras, in con-
tinuation of Board's Proceedings, 6th August 1875, No. 2,191.

(A true Extract.)

H. J. S. S.
Acting Secretary.

To Collectors of Maritime Districts:
,, the Chamber of Commerce, Madras.

Copy to Gt. R. D.

14 Little O'Connell's Place, Dublin

Nov: 1875: 24/2
4. 3135

Board of Revenue,
MADRAS.

PROCEEDINGS, 7TH AUGUST 1875, No. 2,207.

Encl. 1

Received 12th Aug 75

AUGUST.
No. 2,207.

Communicating to Collectors of Maritime
Districts and Chamber of Commerce, Madras,
telegram from Government of India, and Notifi-
cation under the Indian Tariff Act of 1875.

11/12/75
24 Aug 75

Tariff Bill

1890

Che

16 August 1890

24 August