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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Rev DEPARTMENT

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No. 89. Read the following Proceedings of the Government of India in the Financial Department, dated 12th August 1875, No. 2,636 :—

RESOLUTION,—By the Government of India, Financial Department.

READ—

Proceedings in the Separate Revenue Department, Nos. 13 to 51 of January 1875.

Read the following papers :—

From Secretary to the Tariff Committee, No. 197, dated 4th January 1875.
To " " " " 98, " 6th " 1875.
Report of the Committee, dated 27th February 1875.
Letters from the Committee of the Bengal Chamber of Commerce, dated 31st May and 21st June 1875.

THE Indian Customs Tariff was carefully revised by a Committee at the beginning of 1869, when the tariff valuations of cotton-yarn and piece-goods and other articles were largely reduced.

2. In April 1873 the Board of Revenue, Lower Provinces of Bengal, forwarded to the Government of Bengal a memorandum by the Collector of Customs, Calcutta, suggesting a number of alterations in the import tariff annexed to Act XIII. of 1871, and some additions thereto. The Board supported, generally, the recommendations made by the Collector, and made some further proposals.

Upon receiving these papers from the Government of Bengal, the Governor-General in Council invited the opinions upon them of the Governments of Madras and Bombay.

3. In August 1873, the Committee of the Bengal Chamber of Commerce submitted, for the consideration of His Excellency the Governor-General in Council, the expediency of revising the rates on which duties were assessed under the Indian Tariff Act, 1871, as well as the rates of duty to which merchandise was at that time subject, and intimated that the Chambers of Commerce of Bombay and Madras had been addressed on the matter, and that it was believed that these bodies would communicate with the Government of India, and endeavour to obtain an object in which they were interested in common with the Bengal Chamber.

The Governments of Madras, Bombay, Bengal, and British Burmah, were invited to report upon these proposals.

4. On the 31st January 1874, the Manchester Chamber of Commerce addressed a memorial to Her Majesty's Principal Secretary of State for India, complaining—

that the duties of $3\frac{1}{2}$ per cent. on yarns and 5 per cent. on British cotton manufactures imported into India were assessed on tariff rates fixed many years ago, when values ruled much higher than at present; so that the duties thus levied actually amounted to about 4 per cent. on the actual price of yarn in India, and nearly 6 per cent. on cloth;

that the tax was found to be absolutely prohibitory to the trade in yarn and cloth of the coarse and low-priced sorts;

that the Chamber were informed that it was proposed to import Egyptian and American raw cotton into India (no duty being charged thereon) to manufacture the finer yarns and cloth, which would thus compete with goods received from England on which duty was levied;

that a protected trade in cotton manufacture was thus springing up in British India to the disadvantage both of India and Great Britain; and,

that the duties increased the cost to the native population, or at least to the poorest of the people, of their articles of clothing, and thereby interfered with their health, comfort, and general well-being.

The Manchester Chamber of Commerce, therefore, prayed that early consideration might be given to the subject of the duties levied on yarn and cotton piece-goods on import into India, with a view to their abolition.

5. On receipt from the Secretary of State of a copy of this memorial, the Government of India pointed out that the tariff had been carefully revised at the beginning of 1869, when the tariff valuations of cotton-yarns and cloths were largely reduced, but held out an expectation that a Committee of revision would again be convened in the following cold season.

6. Thereupon, the Manchester Chamber of Commerce, while quoting facts to show that the tariff valuation required immediate revision, reminded the Secretary of State that in their memorial they had only incidentally referred to *valuations*, and that their main object and prayer was the total and immediate repeal of the duties themselves for the reasons given in their memorial; and added—

"The statements as to the baneful operation of these duties on commerce and on the best interests of Her Majesty's subjects, both in India and in England, are abundantly confirmed by the latest advices from Bombay, which show that, under the protection extended by the levying of duties on imports to the spinning and weaving of cotton-yarn and goods in India, a large number of new mills are now being projected, and the revenue from import duties will be consequently diminished. The impost is, therefore, defeating its own object, as well as inflicting an injustice on the consumer and importer."

7. In September 1874, the Committee of the Bengal Chamber of Commerce again addressed the Government of India with a view to the revision of the tariff valuations, and furnished figures to show that the existing valuations were too high.

8. In November 1874 the Government of India constituted the following Committee for the revision of the tariff valuations:—

President.

Mr. A. Money, C B.,
Member of the Board of Revenue, Calcutta.

Members.

The Hon. J. R. Bullen-Smith,
Member of the Legislative Council of India.

The Hon. R. A. Dalyell,
Member of the Legislative Council of India.

Mr. T. C. Hope,
Acting Commissioner of Customs and Opium, Bombay.

Mr. T. B. Lane,
Collector of Customs, Calcutta.

Mr. J. C. Murray,
Chairman of the Bengal Chamber of Commerce.

9. Mr. Murray was nominated by the Bengal Chamber of Commerce. The Bombay Chamber of Commerce were invited to depute a Member, but declined to do so.

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10*th September* 1875.

10. The whole of the papers hereinbefore described, together with the various reports and opinions received from the several local Governments and Chambers of Commerce, were placed before the Committee; and they were instructed not only to revise the tariff valuations, but to give their opinion "as to the propriety of removing from the tariff any articles, the retention of which may be thought unimportant in the interest of the public revenue, and the removal of which from the list of dutiable articles would give freedom to trade; or any of the existing export duties which, in the opinion of the Committee, were, from competition or otherwise, seriously prejudicial to the trade in the articles subject to them."

The opinion of the Committee was especially invited upon the representations which had been received upon the injurious effect of the import duties on cotton-goods and twist. "The Government of India," they were informed, "does not impose or maintain customs duties for the purpose of affording protection to any branch or class of industry, but for revenue purposes only."

Finally, the Committee were told that the Government of India would be glad to receive suggestions from them, generally, upon any matters in which they might consider that the customs tariff required amendment.

11. The report of the Committee is dated the 27th of February last. They recommended considerable changes in the tariff valuations, the only difference of opinion among the members in this respect being as to the valuation of certain classes of cotton piece-goods, in regard to which the members were equally divided. The President gave his casting-vote in favor of a scale which, calculated on the importations in 1873-74, would reduce the duty on cotton-goods by Rs. 6,42,000. The three remaining members, among whom were the two members connected with trade, proposed a lower scale, which would increase the relief to Rs. 8,00,000.

12. In regard to the larger question of alterations in the rates of duty, the Committee made several important proposals. They noticed the falling off of the imports of metals, which they attributed partly to the rise in the price of metals of late years, and partly to the somewhat depressed condition of the agricultural classes in India, and recommended that, as a higher value would be put upon metals in the new tariff, the rate of duty upon copper, lead, spelter, and quicksilver, in their raw state, should be reduced from $7\frac{1}{2}$ to 5 per cent.

13. With regard to the representations by the Manchester Chamber of Commerce as to the effect of the import duty upon yarn and cotton-cloths, they observed—

"In so far as the complaints alleged that the tariff valuations were excessive, they have been found to be just; and the Committee have already recommended reductions involving relief to the extent of Rs. 6,42,000. But it is also urged that the duty is 'absolutely prohibitory to the trade in yarn and cloths of the coarse and low-priced sorts' which the Indian mills make largely under the protection of the duty; and it is suggested that ere long the finer yarn and cloth will, with the help of importations from Egypt and America, be manufactured also. It must, of course, be admitted that the Indian mills have injured the English ones to the extent to which their manufactures have displaced the manufactures of Manchester, less their exports to other countries, and the amount of the injury they have inflicted on the handlooms of India in localities which Manchester goods have not been able to reach. But the duty, though contributing to this result, cannot be said to be the sole cause of it; since India,

with many disadvantages, possesses certain natural capabilities for producing goods of this low quality, which will probably secure the trade in them to her, even if the duty be removed. On the other hand, if the duty were as prohibitory as it is represented to be, the market would not be habitually over-stocked, as it has been for years.

"The Committee think it more to the purpose to consider what proportion the particular goods which have to meet Indian competition bear to the whole cotton import duty, and how far this competition justifies the demand for abolition of the entire duty which has been brought forward. The Indian mills can make mule twist up to 32*s*., and water twist up to 20*s*., as also longcloths, T cloths, drills, domestics, jeans, and sheeting. The prospect of the finer kinds of yarn and cloths being made, with profit or success, is notoriously so remote and the enterprise so doubtful, that it is quite unnecessary to take it into present calculation. The duty levied in Bombay in 1873-74 upon the similar Manchester goods which have to stand the Indian competition was about two lakhs of Rupees. If the total duty on such goods paid in all India be taken, though the mills beyond the Bombay Presidency are as yet comparatively unimportant, it would barely exceed four lakhs. The demand that, because one class of goods, represented by four lakhs of duty in all India, has in one part of India to meet a local competition, the Government shall remit the remaining 77 lakhs which competition cannot affect, appears to the Committee quite unreasonable, and it is unnecessary even to inquire whether the finances could afford the remission.

	Rs.
On twist	16,112
On longcloths, &c.	1,87,926
Total ...	2,04,338

"The scheme of removing the duty on coarse goods only, though reasonable in theory, is difficult in practice, as explained by the Chairman of the Bombay Chamber of Commerce in his published speech of January 5th, and has, he admits, been in England pronounced unworkable.

"The alternative of an excise duty on the Indian mill products remains; but part of it would have to be refunded on exportation, and the Committee see no more need for establishing a cumbersome and expensive excise machinery now than there was in 1861 and 1862, when Mr. Laing decided against it.*

* Financial Statements, pages 57 and 85.

"There are numerous heads in the import tariff which embrace some articles which are also, to a certain extent, produced in India; and the Committee consider any alteration in favor of cotton-goods to be uncalled for."

14. The Committee recommended that the import duty upon certain articles of luxury should be raised from 7½ to 10 per cent., that on silk piece-goods from 5 to 7½ per cent., and that upon iron from 1 to 2 per cent.; and that a duty of 2½ per cent. should be levied on machinery.

15. They proposed that the duty on spirit should be raised from Rs. 3 to 4 a gallon, that on liqueurs from Rs. 1-8-0 to Rs. 3 a gallon, that on champagne and sparkling wines from Rs. 1-8-0 to Rs. 2-8-0 a gallon, and that on all other wines, except Claret, Burgundy, Austrian, and Greek, from Re. 1 to Rs. 1-8-0 per gallon.

16. They also proposed to insert, in their appropriate places, in the tariff, certain minor articles which appear to have been accidentally omitted.

17. The Committee expressed an opinion against removing from the list the articles from which but a small amount of duty is derived, for the following reasons:—

"The Committee would have been glad to recommend the exclusion of all articles yielding small amounts. But, precluded as they are, in the peculiar circumstances of India, from proposing an increase of duty on any article which could yield a large return, they felt unwilling to recommend the relinquishment of the sum which as a total is of importance, although the items composing it are of insignificant value. It must also be noted that, in the present tariff, there are only seven general headings which yield sums less than Rs. 10,000, and that there exist objections against removing from the tariff only parts of a general heading."

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18. The Committee, rightly considering the export duties to be the most objectionable portion of the Indian tariff, inquired carefully into these duties, and recommended the abolition of the duties on—

Cotton goods; Grain and pulse, except rice and paddy; Seeds;	Oils, and Spices.

19. The financial result of the proposals of the Committee, calculated upon the actual trade of 1873-74, was as follows:—

1*st*.—The alteration of the valuations was estimated to raise the receipts from customs duties by Rs. 5,07,000, and to lower them by Rs. 7,67,000, showing a net loss of Rs. 2,60,000. This loss would be increased by Rs. 1,60,000, or to Rs. 4,20,000, if the proposal for the lower valuation of cotton-goods were adopted.

2*nd*.—The loss from the proposed remission of duties was estimated as follows:—

			Rs.	Rs.
Imports	Metals		1,70,627	1,70,627
Exports	Cotton-goods ...		1,43,000	
	Seeds		7,84,000	
	Grain and pulse other than rice and paddy		2,00,000	
	Oils		98,000	
	Spices		80,000	13,05,000
		Total...		14,75,627

3*rd*.—The gain by the increase of duties proposed was estimated as follows:—

	Rs.
Duty on articles of luxury raised from 7½ to 10 per cent. ...	84,158
Do. silk-goods from 5 to 7½ per cent.	1,21,000
Do. iron from 1 to 2 per cent.	45,000
Do. machinery	2,60,000
Do. spirit from Rs. 3 to Rs. 4 a gallon	6,26,000
Do. liqueurs from Rs. 1-8-0 to Rs. 3 a gallon	2,46,000
Do. wines...	75,000
Small items brought into the tariff	
Total ..	14,57,158

leaving a net loss of Rs. 18,469 from alterations of duties.

20. Assuming the lower valuation of cotton-goods to be accepted, the revision of the valuations and alteration of the duties together showed a net loss of Rs. 4,38,469. Against this was to be set the probability of an increase in the imports of cotton-yarn and piece-goods, which, by the reduction of the valuations, would be relieved of duty to the extent of about Rs. 8,00,000 a-year; and perhaps also some increase in metals.

21. Two dissents were appended to the Committee's report. Mr. Hope objected to the proposals to raise the import duty upon certain articles of luxury from $7\frac{1}{2}$ to 10 per cent., and to double the one per cent. duty upon iron, and impose a duty upon machinery, and advocated a still larger increase of the duties on wines than the Committee. The President and Mr. Lane were opposed to the remission of the export duties in general, and especially of the export duties on grain and pulse, castor-oil and seeds.

22. The Governor-General in Council having considered the report of the Committee arrived at the following conclusions upon the various questions arising in connection with it:—

TARIFF VALUATIONS.

23. The tariff valuations recommended by the Committee have been accepted, with the exception of the valuation of shirtings and longcloths, T cloths, madapollams, jeans, domestics, sheetings, and drills. Three members of the Committee advocated a valuation of these goods lower by half an Anna a pound than that recommended in the Committee's reports. The Governor-General in Council preferred to adopt the lower valuation of these goods.

EXPORT DUTIES.

24. The Governor-General in Council carefully considered the dissent recorded by Messrs. Money and Lane, from the recommendations of the Committee for the remission of many of these duties. But he concurred with the majority of the Committee in the opinion that it is of primary importance as far as possible to relieve the export trade of India from taxation, and to stimulate the growth of Indian produce, whether raw or manufactured, for exchange with other countries. In the judgment of the Governor-General in Council, no part of the Indian tariff more urgently needed reform than the schedule of export duties. It was, therefore, with great satisfaction that His Excellency in Council found himself able to assent to all the recommendations made by the Committee for the remission of export duties. Moreover, the Governor-General in Council was pleased to remit the export duties on hides and skins. The Committee do not seem to have observed that the existing export duty was confined to *tanned* hides and skins, and that the export of raw and salted hides and skins was already free. It seemed to the Governor-General in Council inexpedient thus to tax the export of the manufactured article only; and the duty, which yielded in 1874-75 only Rs. 1,51,100, has been abandoned altogether.

25. Thus the export tariff of British India now contains only three articles—Indigo, Rice, and Lac. With these exceptions, the entire export trade is freed from all fiscal burdens.

IMPORT DUTIES.

26. The Governor-General in Council has not thought it necessary to increase the duty on certain articles of luxury as proposed by the Committee. As will presently be explained, he had resolved to reduce the general rate of import duty from $7\frac{1}{2}$ to 5 per cent.; and it would have been inconsistent with this resolution to raise the duty on these articles. For like reasons, His Excellency in Council was unwilling to increase the duty on silk piece-goods; and, as the reasons for treating iron

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and machinery with special favor appeared to him as strong now as they have ever been, the recommendations of the Committee for imposing a duty on machinery and increasing that on iron were not adopted.

27. The inclusion in the import tariff of certain petty articles, for the exemption of which there was no particular reason, has been approved. On the other hand, *coffee* has been exempted from duty as yielding a very small net revenue and as being largely produced in India, and *quinine* as an article the import of which deserves special encouragement. Further, His Excellency in Council deemed it expedient to fix the duty on arms, ammunition, and military stores at 10 per cent.; and, in order to place those who are engaged in curing fish, with taxed salt, on an equality with the curers of fish with untaxed or less highly-taxed salt, it was considered necessary to impose a duty of 12 Annas a cwt. on salted fish imported into the Bombay Presidency, except Sindh: it was not, for the present, thought necessary to impose this duty in other parts of India; but power has been taken, under the Indian Tariff Act, 1875, to extend it as may be found expedient.

28. The Governor-General in Council accepted the conclusion of the Committee in respect to the demand made by the Manchester Chamber of Commerce for "the total and immediate repeal of the import duties on yarn and piece-goods." The revenue obtained in 1874-75 from these duties was Rs. 92,15,383; and, even at the valuations as now revised, it would have been more than Rs. 83,00,000. It would be impossible for the Government of India to give up such a sum without seeking some compensation from other sources. These duties are levied at a very small cost and at a minimum of inconvenience to the people, and they cause no discontent. Had the Government of India found it necessary, for the reasons given on behalf of the Manchester Chamber of Commerce, or for any other cause, to abandon these duties, they would have been placed in a position of much anxiety. If necessary, they must probably have resorted to the alternative of an excise on the indigenous mills, rather than give up a large revenue which cannot be spared. But it is plainly shown by the Committee that, in regard to the great bulk of the trade in these goods, the importers are as yet subject to little or no new competition by the manufactures in India. The Committee have reported, after careful inquiry, that the import trade which is exposed to competition from Indian manufactures, yields a duty of only Rs. 4,00,000. It should be remembered that the hand-looms of India have all along competed with importers in respect to this class of goods: the only new feature in recent times is the construction of cotton-mills in increasing numbers; some have long existed, and have not, it is believed, till lately been very successful.

It is difficult to obtain trustworthy statistics of the consumption of cotton-goods in India. The following were given at a meeting of cotton-spinners held at Blackburn on the 21st of October last:—

210,000,000 lbs. imported from England.
210,000,000 lbs. supplied from native hand-manufacture.
40,000,000 lbs. supplied from Indian manufactories.

Whether these figures be correct or not, it cannot be doubted that the imports of cotton manufactures are mainly composed of the higher qualities of goods, and that the coarser fabrics have always been largely manufactured in India.

29. The figures given in the margin show the quantities of cotton-yarn imported each year since 1859-60, and the value of cotton-yarn and piece-goods together for the same period. The figures of value cannot be trusted for purposes of accurate comparison; the valuations were partially raised in November 1860;* in 1864† the remainder were raised; in 1867 and again in 1869 they were reduced. It will be remembered that in 1862 the duty on cotton twist and piece-goods was reduced to $3\frac{1}{2}$ and 5 per cent., respectively. The imports of cotton-goods were affected by the high prices caused by the interruption in the supply of raw cotton to England from the United States owing to the civil war. These prices lasted till 1865.

Years.	Quantities of Cotton Twist and Yarn.	Value of Cotton Twist and Yarn and Piece-goods.
	lbs.	£.
1859-60	31,477,257	11,698,928
1860-61	20,850,500	11,058,118
1861-62	not given	10,245,400
1862-63	19,493,879	9,630,530
1863-64	19,608,137	11,945,663
1864-65	17,901,925	13,227,325
1865-66	16,892,073	13,810,358
1866-67(11 months).	30,855,040	15,096,806
1867-68	26,719,280	17,698,267
1868-69	29,042,052	18,852,485
1869-70	32,049,038	16,271,216
1870-71	40,387,059	19,044,869
1871-72	28,853,890	17,483,334
1872-73	32,192,843	17,229,753
1873-74	30,947,634	17,781,341
1874-75	37,097,260	19,387,270

* Mr. Wilson, Financial Statements, p. 21.
† Sir C. Trevelyan, *Ibid.*, p. 150.

30. In the three years from 1859-60 to 1861-62 the average annual value of the imports of cotton twist and piece-goods was, in round numbers, £11,000,000. In the four years from 1862-63 to 1865-66 the average annual value was £12,150,000. The financial year 1866-67 is useless for purposes of comparison, as it only embraces 11 months. In the four years from 1867-68 to 1870-71 the average annual value was £17,966,000.

31. In the four years from 1871-72 to 1874-75, the average annual value was about the same, that is to say, £17,970,000; but in 1869 the tariff valuations were lowered by 15 per cent.; and, if allowance be made for this, there is an increase of about a quarter of a million sterling over the average for the preceding period. In the year 1874-75 the value was £19,387,270 which is the highest amount for any year of the period under review.

32. The Governor-General in Council is aware that it is stated that the trade of last year was not prosperous; but, looking at these figures together, and making every necessary allowance, he can see no indication that the demand in India for English cotton manufactures has diminished, or is likely to diminish. On the contrary, it is more probable that, as the demand for English cotton manufactures has hitherto steadiiy progressed, notwithstanding the competition which has always existed in the lower classes of goods from native hand-loom weavers, and even, for several years past, from mills, so it will continue to progress, although the lower classes of goods may, in future, be produced in the new Indian manufactories more cheaply and more suitable for the Indian consumer than they have been by hand-looms or in the older mills.

33. An alternative proposal was made, not by the Manchester Chamber of Commerce, but by that of Bombay, that the Government should exempt from duty the coarse sorts of yarn and cloth, which alone are subject to indigenous competition. The Government of India would have been willing to adopt this proposal and to

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sacrifice revenue in giving effect thereto if, on investigation, it had been found to be practicable. But it is open to two serious objections: 1*st*, it would be difficult, if not impossible, to draw any clear and stable line to describe the goods to be thus exempted; and, 2*ndly*, if any such line were fixed, it would be hardly possible to protect it from evasions; and, moreover, a very onerous responsibility would be imposed upon customs officers. To fix any such line, if it were possible, would be to stimulate the indigenous mills to devote their attention to the manufacture of goods such as would compete with those just above the line. It is stated to be the opinion of some leading members of the Manchester Chamber of Commerce that this alternative scheme is impracticable; and it certainly so appears to the Government of India with the information now before them.

34. Duties upon imports have not been imposed in India with the object of protecting Indian manufactures or produce, but solely for purposes of revenue. When, after the mutiny, the Government were compelled to raise additional taxes, the general rate of the import duties was increased; but the earliest opportunity was taken to reduce this rate, and among the first articles relieved were cotton twist and piece-goods, the duty on which articles was lowered in 1862 to $3\frac{1}{2}$ and 5 per cent., respectively, while the general rate remained at 10 per cent.

The following observations then made by Mr. Laing expressed the views entertained by the Government:—

"Free trade does not mean that there shall be no taxes, but that taxes shall be levied solely with a view to revenue, and not partly for revenue and partly for protection.

That every customs duty on an imported article should have a corresponding excise duty on similar articles produced at Home has, therefore, become an axiom; and it only admits of one exception—where the amount of import duty is so moderate that it does not seriously affect trade, while it makes it obviously inexpedient to establish an excise machinery for the sake of levying a trifling duty.

This is the case with regard to corn in England, where a duty of 1*s.* a quarter equal to 5 per cent. on the cheaper sorts of foreign grain is retained; and it is precisely our case with regard to piece-goods.

We cannot dispense with customs duties on our imports generally; and, while this is the case, no reasonable man can object to our retaining an old accustomed duty of 5 per cent. on manufactured goods."

The Government of India are still of opinion that a duty of 5 per cent. *ad valorem* upon cotton-goods cannot practically operate as a protection to native manufacture.

The Government fully admit the advantage that would be derived to the people from a reduction in the cost of their clothing; but, as has been already said, financial considerations will not admit of so large a sacrifice as that of the duty on cotton-goods. There are other items of customs, moreover, particularly the export duty upon sugar by land, which, in regard to the general interests of the people of India, demand prior consideration.

35. While thus unable to accede to the demand made by the Manchester Chamber of Commerce for the remission of the import duties on cotton yarn and goods, the Governor-General in Council has gladly assented to the revised valuations of these goods proposed by the minority of the Committee, which are calculated to

afford relief to the trade by a reduction of duty to the extent of Rs. 8,00,000 if reckoned upon the trade of 1873-74, and Rs. 8,80,000 if reckoned upon the trade of 1874-75. The Governor-General in Council hopes that this relief will give some help to a commerce which is of vast importance to both India and Great Britain.

36. The value of American and Egyptian raw cotton imported in 1873-74 was less than Rs. 70,000 ; and the Governor-General in Council has not ascertained that hitherto such cotton has been imported to any extent to be manufactured into cloth in Indian mills. But, in order to place the Indian manufacturer upon the same footing as the importer, it would be necessary to levy a duty upon such raw cotton if it should be imported : as a precautionary measure, therefore, an import duty of 5 per cent. has been imposed by the Tariff Act, 1875, on raw cotton not the produce of continental Asia or Ceylon. It is not necessary thus to tax foreign cotton of the same quality as that grown in India.

37. The duty on twist is left, for the present, at $3\frac{1}{2}$ per cent. But, if it be found that imported twist is largely manufactured into cloth in the Indian mills, it may become necessary hereafter to increase this rate.

38. The value of metals, machinery, and railway materials imported yearly from 1859-60 is shown in the margin. A comparison of the imports for the ten years from 1863-64 to 1873-74* gives the following result :—

Years.	Machinery.	Railway materials.	Metals.
	£	£	£
1859-60	871,531	1,706,902	2,241,255
1860-61	870,251	1,903,344	2,503,046
1861-62	563,883	1,509,580	2,551,839
1862-63	506,518	1,165,852	3,003,407
1863-64	585,516	1,267,240	3,368,652
1864-65	554,150	685,632	3,755,932
1865-66	586,182	1,435,929	3,043,234
1866-67 ... (11 months)	601,740	2,091,417	2,587,427
1867-68	1,077,529	2,464,966	3,939,156
1868-69	794,569	1,591,813	3,339,651
1869-70	556,097	1,217,334	3,570,128
1870-71	447,570	1,466,668	2,713,591
1871-72	405,835	516,996	2,390,775
1872-73	517,316	441,260	1,802,631
1873-74	1,002,347	889,639	1,738,507
1874-75	1,185,943	763,057	2,607,075

—	Metals.	Machinery.	Railway Materials, &c.
Average of—	£	£	£
Five years... (1863-64 to 1868-69)	3,589,325	719,588	1,469,116
Five years.. (1869-70 to 1873-74)	2,443,124	585,833	906,252
Year 1874-75	2,607,075	1,185,943	753,057

* The year 1866-67 has been omitted, because the returns for this year include only 11 months.

39. There has been a decrease in the imports under each head during the ten years. The import of railway materials depends upon the operations of the State, either directly or through guaranteed companies ; and the decrease has been caused by the gradual completion of the main lines of railway. Machinery shows a large recovery in the years 1873-74 and 1874-75 ; in the latter year, the imports rose to a higher value than in any previous year. The chief decrease has been in raw metals ; and it has continued during the last eight years of the series, until last year, when there was a satisfactory improvement. The values given are the tariff valuations, and they do not accurately represent the real values, for the price of metals has of late risen considerably ; but the figures are good for the purpose of comparison. But for the encouraging reaction in 1874-75, it might have been necessary for the Government to grant a larger measure of relief to the trade in metals than has been actually given.

Proceedings of the Madras Government, Revenue Department,
10th September 1875.

As it is, the Governor-General in Council hopes that the reduction of the general rate of duty from $7\frac{1}{2}$ to 5 per cent., by which metals will benefit largely, will give adequate relief to this branch of trade.

40. The Governor-General in Council has adopted the recommendations made by the Committee for the increase of the duties on spirit and wines, with some slight modifications, the chief being that the duty on liqueurs has, in accordance with a recommendation made in 1873 by the Collector of Customs, Calcutta, been fixed at the rate adopted for spirit, *viz.*, 4 Rs. a gallon.

41. It will be generally admitted that spirit and wines are legitimate subjects of taxation ; it is only necessary to take care that the duties are not pitched so high as to induce illicit practices, and that the principle is kept in view of preserving a relation between the customs duty on spirit imported from abroad, and the excise duty on spirit distilled in India. This principle has been clearly affirmed in Section 11 of the Indian Tariff Act, 1875, and the local Governments will be immediately consulted as to how far practical effect can be given to it. The circumstances of India and the present stage of development of the administration of the Excise Department are not such that the internal duties can be raised indiscriminately, or without careful consideration of local circumstances.

Reduction of the general Rate of Import Duty to 5 per Cent.

42. Before 1845 the general rates of import duty were as follow :—

	Imported on British Bottoms.	Imported on foreign Bottoms.
Raw produce	$3\frac{1}{2}$ per cent.	7 per cent.
Manufactured articles	$3\frac{1}{2}$ and 5 per cent.	7 and 10 per cent.

43. By Act IX. of 1845 a general rate of 5 per cent. was substituted for all manufactured articles not enumerated with special rates of duty ; and by Act VI. of 1848 goods imported on foreign bottoms were admitted on the same terms as those imported on British bottoms.

44. In 1859, after the mutiny, the rate was raised to 10 per cent., and, during one year, in some instances, to 20 per cent.

45. In 1864 the rate was reduced to $7\frac{1}{2}$ per cent. The articles then and now subject to the general rate are numerous ; but their value does not exceed one-fifth of the value of the whole import trade, the chief articles of import having special rates of their own, and not coming under the general rate.

46. The Committee naturally did not consider it within their province to propose any revision of the general rate of import duty. But Mr. Hope, in his dissent, incidentally expressed a hope that it might soon be found possible to reduce the general rate to 5 per cent., and added that he believed that "fiscally the result of such a reduction would be very satisfactory."

47. The Governor-General in Council has had much pleasure in announcing the determination of the Government of India to make this reduction, and again to fix at 5 per cent. the general rate of import duty for all articles not enumerated in the Tariff with special rates of duty. His Excellency in Council was pleased, at the same time, to remove from the special to the general category, tobacco, a high import duty on which must operate as a protection to the native produce and manufacture.

48. The articles specially taxed are now as follow:—

	Rates.
Arms, ammunition, and military stores	10 per cent.
Cotton twist	3½ „
Liquors...	Various rates.
Iron, enumerated sorts, and railway materials	1 per cent.
Opium	24 Rupees a seer.
Salt and salted fish	Various rates.

The import duty on all other articles liable to such duty is now five per cent.

49. It is important to form some opinion how soon the ordinary growth of trade, together with the stimulus given by the relief now granted, may be expected to recoup to the revenue the sacrifice which has thus been made. The facts of the last reduction were as follow:—the average receipts from the 7½ per cent. duty from 1861-62 to 1863-64, inclusive, were about 40 lakhs of rupees a-year: the duties were reduced in March 1864; the average yearly receipts from 1864-65 to 1866-67, inclusive, were about 33 lakhs. The average yearly receipts from 1867-68 to 1869-70 were about 40 lakhs, and from 1870-71 to 1872-73, Rs. 40,40,000. Thus, it appears that, in three years, the increased trade recouped the revenue for the loss by the reduction in the duties made in 1864.

50. In estimating the effect of the further reduction now made, it must be borne in mind that the reduction from 10 to 7½ per cent. was one-fourth, whereas the reduction from 7½ to 5 is one-third of the duty. The value of the trade on which the general rate of 7½ per cent. duty was levied in 1874-75 was Rs. 6,88,00,000, yielding a revenue of Rs. 51,60,000. To yield the same revenue with a 5 per cent. rate of duty the value of the trade must increase to Rs. 10,32,00,000, or by Rs. 3,44,00,000. The reduction from 10 to 7½ per cent. was recouped in three years, showing an increase of trade of 1⅛ crore in three years, or at the rate of about Rs. 46,00,000 per annum. At this rate of increase, it would take more than seven years for the revenue from the duty now reduced to rise again to its recent amount. But since 1864 the development of the railway system and of the trade with England has been very great, and it may be hoped that the trade will respond to the still more liberal concessions now made to it, so that, perhaps, a more rapid recovery may be looked for now than after 1864.

Financial Results.

51. The Committee calculated the results of their recommendations upon the ascertained trade of 1873-74. Upon this basis, they estimated the net loss of revenue, if all their proposals were accepted, and if, moreover, the lower rate of valuation recommended by the minority for certain cotton-goods were adopted, at Rs. 4,38,800. To this must have been added the following amounts, owing to the alterations made by the Government in some of the proposals of the Committee:—

Increased Duties proposed by the Committee but not adopted.

	Rs.
Silk	1,21,000
Machinery	2,60,000
Iron	45,000
Articles of luxury	84,158

Add Duties taken off in excess of the Committee's Recommendations—

	Rs.
Export duty on hides and skins	1,88,988
Import duty on coffee and quinine, less increase on arms, ammunition, &c.	10,000
Total...	7,09,146

52. The Committee, however, reckoned as lost by the remission of the export duties which they recommended, not only the actual duty obtained in 1873-74, but a further sum of Rs. 25,000 which would have been also received if the duties had been retained at the new valuations. This sum of Rs. 25,000 should be deducted from the Committee's calculation. It thus appears that the loss of duty calculated upon the trade of 1873-74, and upon the basis of the Committee's recommendations as modified in detail by the Government of India, would have been Rs. 11,22,946.

53. The figures of the trade of 1874-75 are, however, now known; and the Government of India prefer to calculate the financial effect of the measures recorded in this Resolution, upon the basis of this trade, being the latest ascertained statistics.

The figures are as follow, after allowing for the net reduction (estimated at Rs. 46,333) of refunds and drawbacks owing to the reduction of the import duties:—

Losses.

Import Duties remitted.

	Rs.	Rs.
General rate reduced to 5 per cent.		17,20,000
Duty on coffee and quinine remitted—less increased duty on arms, ammunition, and Military stores		10,000
		17,30,000

Export Duties remitted.

	Rs.	
Cotton-goods...	1,63,826	
Grain and pulse	2,73,450	
Hides and skins	1,51,104	
Oils	94,955	
Seeds...	9,84,730	
Spices...	59,500	
All others	534	
	17,28,099, or say	17,30,000

Revision of Valuations.

	Rs.	Rs.	
Loss on cotton-goods		8,80,000	
Less net gain on other goods—	Rs.		
Import tariff	1,20,000		
Export tariff	1,40,000		
		2,60,000	6,20,000
Total loss ...			40,80,000

Gains.

	Rs.	
On spirit	6,40,000	
„ wines and liqueurs	2,80,000	
„ other articles	80,000	
		10,00,000
Net yearly loss ...		30,80,000

54. It thus appears that the net amount of revenue sacrificed by the present revision, calculated upon the trade of 1874-75, is Rs. 30,80,000.

EFFECT UPON THE ESTIMATES.

55. Rather more than one-third of the current financial year is already passed; and the loss, during the remainder of the year, may be estimated at Rs. 20,00,000. The customs revenue of the year is, however, as yet prosperous; and, apart from the revision of the tariff, the Government consider that it would have been reasonable now to estimate the revenue of the year at Rs. 2,80,00,000 instead of Rs. 2,67,00,000 as originally estimated. In considering these figures, it should be remembered that, in expectation of the present revision of the tariff, the customs revenue of the year was estimated at Rs. 4,20,000 less than would otherwise have been set down. There is thus reason to hope that, notwithstanding the sacrifice of Rs. 20,00,000 during the present financial year, the customs revenue will reach the sum of Rs. 2,60,00,000; in other words, that it will fall short of the estimate by only Rs 7,00,000.

This augurs well for the rapid recovery of the revenue from the reductions now conceded; and it may fairly be expected that, notwithstanding the present concessions, the customs revenue, as a whole, will in a very few years be again as high as it was in 1874-75. For these reasons, the Government are of opinion that the changes introduced into the customs tariff, while they will give a substantial relief to the trade of India, will not cause any risk to the stability of the finances.

NEW CLASSIFICATION OF THE TARIFF FOR STATISTICAL PURPOSES.

56. It remains only to observe that the classification of the tariff schedules has been revised in accordance with instructions issued by the Secretary of State for India, upon the report of a Committee convened to consider the best means of assimilating the statistics of Indian trade with those of Great Britain and Europe.

CONCLUSION.

57. In conclusion, the Governor-General in Council desires to offer the thanks of the Government of India to the Members of the Tariff Committee whose Report has been reviewed in this Resolution, and, especially, to those Members who, though not public servants, have willingly contributed their valuable time and experience to the laborious task which has now been accomplished.

ORDER.—Ordered that this Resolution be communicated to all local Governments and published in the Supplement to the *Gazette of India*; and that a copy be sent to each Member of the late Committee for the revision of the Customs Tariff.

(Signed) J. A. BOURDILLON,
Offg. Under-Secy. to the Govt. of India.

No. 90. ORDER THEREON, 10th September 1875, No. 1,346.

Separate Revenue, No. 6.
Customs.

THE above Resolution will be communicated to the Board of Revenue and published in the Supplement of the *Fort St. George Gazette.*

(True Extract.)

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

To the Board of Revenue.
„ the Superintendent of the Gazette Press.

Exd. F. R. Bantleman.

Revenue Department.

9/1346

No. 3382

From Govt. of India Dated 12 August 1875.

FOR ORDERS.

Commt. D. Bd. of Rev.

Republish in Gazette

Supplement

819

Govt. of {1875} Madras.

REVENUE.

To

The BOARD of REVENUE, &c., &c., &c.

Dated September, 10th.

Recd.

Encl.

G. O., 10th September 1875, No. 1,346.

SEPTEMBER.

Nos. 89-90.

Indian Customs Tariff.—Communicating to the Board of Revenue and ordering to be published in the Supplement of the *Fort St. George Gazette* Resolution of the Government of India reviewing the Report of the Committee for the revision of the —.

FOR ORDERS.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

No. 2636, dated 12th August 1875.

RESOLUTION,—By the Government of India, Financial Department.

READ—

Proceedings in the Separate Revenue Department, Nos. 13 to 51 of January 1875.

Read the following papers—

From Secretary to the Tariff Committee, No. 197, dated 4th January 1875.

To ditto ditto No. 98, dated 6th January 1875.

Report of the Committee, dated 27th February 1875.

Letterss from the Committee of the Bengal Chamber of Commerce, dated 31st May and 21st June 1875.

THE Indian Customs Tariff was carefully revised by a Committee at the beginning of 1869, when the tariff valuations of cotton yarn and piece goods and other articles, were largely reduced.

2. In April 1873, the Board of Revenue, Lower Provinces of Bengal, forwarded to the Government of Bengal a memorandum by the Collector of Customs, Calcutta, suggesting a number of alterations in the import tariff annexed to Act XIII of 1871, and some additions thereto. The Board supported, generally, the recommendations made by the Collector, and made some further proposals.

Upon receiving these papers from the Government of Bengal, the Governor General in Council invited the opinions upon them, of the Governments of Madras and Bombay.

3. In August 1873, the Committee of the Bengal Chamber of Commerce submitted for the consideration of His Excellency the Governor General in Council, the expediency of revising the rates on which duties were assessed under the Indian Tariff Act, 1871, as well as the rates of duty to which merchandise was, at that time, subject, and intimated that the Chambers of Commerce of Bombay and Madras had been addressed on the matter, and that it was believed that these bodies would communicate with the Government of India and endeavour to obtain an object in which they were interested in common with the Bengal Chamber.

The Governments of Madras, Bombay, Bengal and British Burmah were invited to report upon these proposals.

4. On the 31st January 1874, the Manchester Chamber of Commerce addressed a memorial to Her Majesty's Principal Secretary of State for India complaining—

that the duties of 3½ per cent. on yarns and 5 per cent. on British cotton manufactures imported into India were assessed on tariff rates fixed many years ago, when values ruled much higher than at present; so that the duties thus levied, actually amounted to about 4 per cent. on the actual price of yarn, in India, and nearly 6 per cent. on cloth;

that the tax was found to be absolutely prohibitory to the trade in yarn and cloth of the coarse and low-priced sorts;

that the Chamber were informed that it was proposed to import Egyptian and American raw cotton into India (no duty being charged thereon) to manufacture the finer yarns and cloth, which would thus compete with goods received from England on which duty was levied;

that a protected trade in cotton manufacture was, thus, springing up in British India, to the disadvantage both of India and Great Britain; and

that the duties increased the cost to the native population, or at least to the poorest of the people, of their articles of clothing, and thereby interfered with their health, comfort and general well-being.

The Manchester Chamber of Commerce, therefore, prayed that early consideration might be given to the subject of the duties levied on yarn and cotton piece-goods on import into India, with a view to their abolition.

5. On receipt from the Secretary of State of a copy of this memorial, the Government of India pointed out that the tariff had been carefully revised at the beginning of 1869, when the tariff valuations of cotton yarns and cloths were largely reduced; but held out an expectation that a Committee of revision would, again, be convened in the following cold season.

6. Thereupon, the Manchester Chamber of Commerce, while quoting facts to show that the tariff valuation required immediate revision, reminded the Secretary of State that, in their memorial, they had only incidentally referred to *valuations*, and that their main object and prayer was the total and immediate repeal of the duties themselves, for the reasons given in their memorial; and added :—

"The statements as to the baneful operation of these duties on commerce, and on the best interests of Her Majesty's subjects, both in India and in England, are abundantly confirmed by the latest advices from Bombay, which show that, under the protection extended by the levying of duties on imports, to the spinning and weaving of cotton yarn and goods in India, a large number of new mills are now being projected, and the revenue from import duties will be consequently diminished. The impost is therefore defeating its own object, as well as inflicting an injustice on the consumer and importer."

7. In September 1874, the Committee of the Bengal Chamber of Commerce again addressed the Government of India with a view to the revision of the tariff valuations, and furnished figures to show that the existing valuations were too high.

8. In November 1874, the Government of India constituted the following Committee for the revision of the tariff valuations :—

President.

Mr. A. Money, C. B.	...	... Member of the Board of Revenue, Calcutta.

Members.

The Hon'ble J. R. Bullen Smith	...	Member of the Legislative Council of India.
The Hon'ble R. A. Dalyell	...	
Mr. T. C. Hope	...	... Acting Commissioner of Customs and Opium, Bombay.
Mr. T. B. Lane	...	... Collector of Customs, Calcutta.
Mr. J. C. Murray	...	... Chairman of the Bengal Chamber of Commerce.

9. Mr. Murray was nominated by the Bengal Chamber of Commerce. The Bombay Chamber of Commerce were invited to depute a Member, but declined to do so.

10. The whole of the papers hereinbefore described, together with the various reports and opinions received from the several local Governments and Chambers of Commerce, were placed before the Committee; and they were instructed not only to revise the tariff valuations, but to give their opinion "as to the propriety of removing, from the tariff, any articles the retention of which may be thought unimportant in the interest of the public revenue, and the removal of which from the list of dutiable articles, would give freedom to trade; or any of the existing export duties which, in the opinion of the Committee, were, from competition, or otherwise, seriously prejudicial to the trade in the articles subject to them."

The opinion of the Committee was especially invited upon the representations which had been received upon the injurious effect of the import duties on cotton goods and twist. "The Government of India," they were informed, "does not impose or maintain customs duties for the purpose of affording protection to any branch or class of industry, but for revenue purposes only."

Finally, the Committee were told that the Government of India would be glad to receive suggestions from them, generally, upon any matters in which they might consider that the customs tariff required amendment.

11. The report of the Committee is dated the 27th of February last. They recommended considerable changes in the tariff valuations, the only difference of opinion among the members, in this respect, being as to the valuation of certain classes of cotton piece goods, in regard to which the members were equally

divided. The President gave his casting-vote in favor of a scale which, calculated on the importations in 1873-74, would reduce the duty on cotton goods by Rs. 6,42,000. The three remaining members, among whom were the two members connected with trade, proposed a lower scale, which would increase the relief to Rs. 8,00,000.

12. In regard to the larger question of alterations in the rates of duty, the Committee made several important proposals. They noticed the falling off of the imports of metals, which they attributed, partly to the rise in the price of metals of late years, and partly to the somewhat depressed condition of the agricultural classes in India, and recommended that, as a higher value would be put upon metals in the new tariff, the rate of duty upon copper, lead, spelter and quicksilver, in their raw state, should be reduced from $7\frac{1}{2}$ to 5 per cent.

13. With regard to the representations by the Manchester Chamber of Commerce as to the effect of the import duty upon yarn and cotton cloths, they observed :—

"In so far as the complaints alleged that the tariff valuations were excessive, they have "been found to be just; and the Committee have already recommended reductions involving "relief to the extent of Rs. 6,42,000. But it is also urged that the duty is 'absolutely "prohibitory to the trade in yarn and cloths of the coarse and low priced sorts' which the "Indian mills make largely, under the protection of the duty; and it is suggested that, ere "long, the finer yarn and cloth will, with the help of importations from Egypt and America, "be manufactured also. It must, of course, be admitted that the Indian mills have injured "the English ones, to the extent to which their manufactures have displaced the manufactures "of Manchester, less their exports to other countries, and the amount of the injury they have "inflicted on the hand-looms of India in localities which Manchester goods have not been "able to reach. But the duty, though contributing to this result, cannot be said to be the "sole cause of it; since India, with many disadvantages, possesses certain natural capabilities "for producing goods of this low quality, which will probably secure the trade in them to her, "even if the duty be removed. On the other hand, if the duty were as prohibitory "as it is represented to be, the market would not be, habitually, over-stocked, as it has been "for years.

"The Committee think it more to the purpose to consider what proportion the particular "goods which have to meet Indian competition bear to the whole cotton import duty, and "how far this competition justifies the demand for abolition of the entire duty which has "been brought forward. The Indian mills can make mule twist up to 32s., and water twist "up to 20s., as also longcloths, T cloths, drills, domestics, jeans and sheeting. The pros-"pect of the finer kinds of yarn and cloths being "made, with profit or success, is notoriously so "remote, and the enterprise so doubtful, that it "is quite unnecessary to take it into present cal-"culation. The duty levied in Bombay, in 1873-74, "upon the similar Manchester goods which have "to stand the Indian competition was about 2 lakhs of rupees. If the total duty on such "goods paid in all India be taken, though the mills beyond the Bombay Presidency are, as "yet, comparatively unimportant, it would barely exceed 4 lakhs. The demand that, because "one class of goods, represented by 4 lakhs of duty in all India, has, in one part of India, to "meet a local competition, the Government shall remit the remaining 77 lakhs which com-"petition cannot affect, appears to the Committee quite unreasonable, and it is unnecessary even "to enquire whether the finances could afford the remission.

	Rs.
On twist	16,412
On longcloths, &c.	1,87,926
Total ...	2,04,338

"The scheme of removing the duty on coarse goods only, though reasonable in theory, is "difficult in practice, as explained by the Chairman of the Bombay Chamber of Commerce in "his published speech of January 5th, and has, he admits, been, in England, pronounced "unworkable.

"The alternative of an excise duty on the Indian mill products remains; but part of it "would have to be refunded on exportation, and the Committee see no more need for establish-"ing a cumbersome and expensive excise machi-"nery now, than there was in 1861 and 1862, "when Mr. Laing decided against it.*

* Financial Statements, pp. 57 and 85.

"There are numerous heads in the import tariff which embrace some articles which "are also, to a certain extent, produced in India; and the Committee consider any alteration "in favor of cotton goods to be uncalled for."

14. The Committee recommended that the import duty upon certain articles of luxury should be raised from $7\frac{1}{2}$ to 10 per cent., that on silk piece goods from 5 to $7\frac{1}{2}$ per cent., and that upon iron from 1 to 2 per cent.; and that a duty of $2\frac{1}{2}$ per cent. should be levied on machinery.

15. They proposed that the duty on spirit should be raised from Rs. 3 to 4 a gallon, that on liqueurs from Re. 1-8 to Rs. 3 a gallon, that on champagne and sparkling wines from Re. 1-8 to Rs. 2-8 a gallon, and that on all other wines, except Claret, Burgundy, Austrian and Greek, from Re. 1 to Re. 1-8 per gallon.

16. They also proposed to insert, in their appropriate places, in the tariff, certain minor articles which appear to have been accidentally omitted.

17. The Committee expressed an opinion against removing from the list the articles from which but a small amount of duty is derived, for the following reasons :—

"The Committee would have been glad to recommend the exclusion of all articles yielding "small amounts. But, precluded as they are, in the peculiar circumstances of India, from proposing "an increase of duty on any article which could yield a large return, they felt unwilling to "recommend the relinquishment of the sum which as a total is of importance, although the "items composing it are of insignificant value. It must also be noted that, in the present "tariff, there are only seven general headings which yield sums less than Rs. 10,000, and that "there exist objections against removing from the tariff only parts of a general heading."

18. The Committee, rightly considering the export duties to be the most objectionable portion of the Indian tariff, enquired carefully into these duties and recommended the abolition of the duties on—

Cotton goods ;
Grain and pulse, except rice and paddy ;
Seeds ;
Oils, and
Spices.

19. The financial result of the proposals of the Committee, calculated upon the actual trade of 1873-74, was as follows :—

1*st*.—The alteration of the valuations was estimated to raise the receipts from customs duties by Rs. 5,07,000 and to lower them by Rs. 7,67,000, showing a net loss of Rs. 2,60,000. This loss would be increased by Rs. 1,60,000, or to Rs. 4,20,000, if the proposal for the lower valuation of cotton goods were adopted.

2*nd*.—The loss from the proposed remission of duties, was estimated as follows :—

		Rs.	Rs.
Imports ...	Metals	1,70,627	1,70,627
Exports ...	Cotton goods	1,43,000	
	Seeds	7,84,000	
	Grain and pulse other than rice and paddy	2,00,000	
	Oils	98,000	
	Spices	80,000	
			13,05,000
		Total	14,75,627

3*rd*.—The gain by the increase of duties proposed, was estimated as follows :—

	Rs.
Duty on articles of luxury raised from 7½ to 10 per cent. ...	84,158
Ditto silk goods from 5 to 7½ per cent.	1,21,000
Ditto iron from 1 to 2 per cent.	45,000
Ditto machinery	2,60,000
Ditto spirit from Rs. 3 to Rs. 4 a gallon	6,26,000
Ditto liqueurs from Re. 1-8 to Rs. 3 a gallon	
Ditto wines	2,46,000
Small items brought into the tariff	75,000
Total ...	14,57,158

leaving a net loss of Rs. 18,469 from alterations of duties.

20. Assuming the lower valuation of cotton goods to be accepted, the revision of the valuations and alteration of the duties together showed a net loss of Rs. 4,38,469. Against this was to be set the probability of an increase in the

imports of cotton yarn and piece goods, which, by the reduction of the valuations, would be relieved of duty to the extent of about Rs. 8,00,000 a year; and perhaps also some increase in metals.

21. Two dissents were appended to the Committee's report. Mr. Hope objected to the proposals to raise the import duty upon certain articles of luxury from 7½ to 10 per cent. and to double the one per cent. duty upon iron, and impose a duty upon machinery, and advocated a still larger increase of the duties on wines than the Committee. The President and Mr. Lane were opposed to the remission of the export duties in general, and especially of the export duties on grain and pulse, castor oil and seeds.

22. The Governor General in Council, having considered the report of the Committee, arrived at the following conclusions upon the various questions arising in connection with it :—

Tariff valuations.

23. The tariff valuations recommended by the Committee have been accepted, with the exception of the valuation of shirtings and longcloths, T cloths, madapollams, jeans, domestics, sheetings and drills. Three members of the Committee advocated a valuation of these goods lower by half an anna a pound than that recommended in the Committee's reports. The Governor General in Council preferred to adopt the lower valuation of these goods.

Export duties.

24. The Governor General in Council carefully considered the dissent, recorded by Messrs. Money and Lane, from the recommendations of the Committee for the remission of many of these duties. But he concurred with the majority of the Committee in the opinion that it is of primary importance as far as possible to relieve the export trade of India from taxation, and to stimulate the growth of Indian produce, whether raw or manufactured, for exchange with other countries. In the judgment of the Governor General in Council, no part of the Indian tariff more urgently needed reform than the schedule of export duties. It was therefore with great satisfaction that His Excellency in Council found himself able to assent to all the recommendations made by the Committee for the remission of export duties. Moreover, the Governor General in Council was pleased to remit the export duties on hides and skins. The Committee do not seem to have observed that the existing export duty was confined to *tanned* hides and skins, and that the export of raw and salted hides and skins was already free. It seemed to the Governor General in Council inexpedient thus to tax the export of the manufactured article only; and the duty, which yielded, in 1874-75, only Rs. 1,51,100, has been abandoned altogether.

25. Thus the export tariff of British India now contains only three articles—Indigo, Rice and Lac. With these exceptions, the entire export trade is freed from all fiscal burdens.

Import duties.

26. The Governor General in Council has not thought it necessary to increase the duty on certain articles of luxury as proposed by the Committee. As will presently be explained, he had resolved to reduce the general rate of import duty from 7½ to 5 per cent.; and it would have been inconsistent with this resolution to raise the duty on these articles. For like reasons, His Excellency in Council was unwilling to increase the duty on silk piece goods; and, as the reasons for treating iron and machinery with special favor appeared to him as strong now as they have ever been, the recommendations of the Committee for imposing a duty on machinery and increasing that on iron were not adopted.

27. The inclusion in the import tariff of certain petty articles for the exemption of which there was no particular reason, has been approved. On the other hand, *coffee* has been exempted from duty as yielding a very small net revenue and as being largely produced in India, and *quinine* as an article the import of which deserves special encouragement. Further, His Excellency in Council deemed it expedient to fix the duty on arms, ammunition and military stores at 10 per cent.; and, in order to place those who are engaged in curing fish,

with taxed salt on an equality with the curers of fish with untaxed or less highly taxed salt, it was considered necessary to impose a duty of 12 annas a cwt. on salted fish imported into the Bombay Presidency, except Sindh: it was not, for the present, thought necessary to impose this duty in other parts of India; but power has been taken, under the Indian Tariff Act 1875, to extend it as may be found expedient.

28. The Governor General in Council accepted the conclusion of the Committee in respect to the demand made by the Manchester Chamber of Commerce for "the total and immediate repeal of the import duties on yarn and piece goods." The revenue obtained in 1874-75 from these duties was Rs. 92,15,383; and, even at the valuations as now revised, it would have been more than Rs. 83,00,000. It would be impossible for the Government of India to give up such a sum without seeking some compensation from other sources. These duties are levied at a very small cost and at a minimum of inconvenience to the people, and they cause no discontent. Had the Government of India found it necessary, for the reasons given on behalf of the Manchester Chamber of Commerce, or for any other cause, to abandon these duties, they would have been placed in a position of much anxiety. If necessary, they must probably have resorted to the alternative of an excise on the indigenous mills, rather than give up a large revenue which cannot be spared. But it is plainly shown by the Committee, that, in regard to the great bulk of the trade in these goods, the importers are, as yet, subject to little or no new competition by the manufactures in India. The Committee have reported, after careful inquiry, that the import trade which is exposed to competition from Indian manufactures, yields a duty of only Rs. 4,00,000. It should be remembered that the handlooms of India have, all along, competed with importers in respect to this class of goods: the only new feature in recent times is the construction of cotton mills in increasing numbers; some have long existed, and have not, it is believed, till lately been very successful.

It is difficult to obtain trustworthy statistics of the consumption of cotton goods in India. The following were given at a meeting of cotton spinners held at Blackburn on the 21st of October last:—

210,000,000 lbs. imported from England.

210,000,000 lbs. supplied from native hand manufacture.

40,000,000 lbs. supplied from Indian manufactories.

Whether these figures be correct or not, it cannot be doubted that the imports of cotton manufactures are mainly composed of the higher qualities of goods, and that the coarser fabrics have always been largely manufactured in India.

29. The figures given in the margin show the quantities of cotton yarn imported, each year, since 1859-60, and the value of cotton yarn and piece-goods together for the same period. The figures of value cannot be trusted for purposes of accurate comparison; the valuations were partially raised in November 1860;* in 1864† the remainder were raised; in 1867, and again in 1869, they were reduced. It will be remembered that, in 1862, the duty on cotton twist and piece-goods was reduced to 3½ and 5 per cent. respectively. The imports of cotton goods were affected by the high prices caused by the interruption in the supply of raw cotton to England from the United States owing to the civil war. These prices lasted till 1865.

Years.	Quantities of cotton twist and yarn.	Value of cotton twist and yarn and piece-goods.
	lbs.	£
1859-60	31,477,257	11,698,928
1860-61	20,850,500	11,058,118
1861-62	not given	10,245,400
1862-63	19,408,879	9,630,530
1863-64	19,698,137	11,945,663
1864-65	17,904,925	13,227,325
1865-66	16,892,073	13,810,338
1866-67 (11 months) ..	20,855,040	15,096,806
1867-68	28,719,280	17,098,307
1868-69	29,042,052	18,852,185
1869-70	32,049,038	16,271,216
1870-71	40,387,059	19,044,869
1871-72	28,853,890	17,483,234
1872-73	32,192,843	17,239,753
1873-74	30,947,634	17,781,341
1874-75	37,697,209	19,387,276

* Mr. Wilson, Financial Statements, p. 21.
† Sir C. Trevelyan, *Ibid.*, p. 150.

30. In the three years from 1859-60 to 1861-62 the average annual value of the imports of cotton twist and piece goods was, in round numbers, £11,000,000. In the four years from 1862-63 to 1865-66 the

average annual value was £12,150,000. The financial year 1866-67 is useless for purposes of comparison, as it only embraces 11 months. In the four years from 1867-68 to 1870-71, the average annual value was £17,966,000.

31. In the four years from 1871-72 to 1874-75, the average annual value was about the same—that is to say, £17,970,000: but, in 1869, the tariff valuations were lowered by 15 per cent.; and, if allowance be made for this, there is an increase of about a quarter of a million sterling over the average for the preceding period. In the year 1874-75, the value was £19,387,270 which is the highest amount for any year of the period under review.

32. The Governor General in Council is aware that it is stated that the trade of last year was not prosperous; but, looking at these figures together, and making every necessary allowance, he can see no indication that the demand in India for English cotton manufactures has diminished, or is likely to diminish. On the contrary, it is more probable that, as the demand for English cotton manufactures has, hitherto, steadily progressed, notwithstanding the competition which has always existed in the lower classes of goods, from native hand-loom weavers, and even, for several years past, from mills, so it will continue to progress, although the lower classes of goods may, in future, be produced in the new Indian manufactories more cheaply and more suitable for the Indian consumer, than they have been by hand-looms, or in the older mills.

33. An alternative proposal was made, not by the Manchester Chamber of Commerce, but by that of Bombay, that the Government should exempt from duty the coarse sorts of yarn and cloth, which alone are subject to indigenous competition. The Government of India would have been willing to adopt this proposal, and to sacrifice revenue in giving effect thereto, if, on investigation, it had been found to be practicable. But it is open to two serious objections: 1*st*, it would be difficult, if not impossible, to draw any clear and stable line to describe the goods to be thus exempted; and 2*ndly*, if any such line were fixed, it would be hardly possible to protect it from evasions; and moreover, a very onerous responsibility would be imposed, upon customs officers. To fix any such line, if it were possible, would be to stimulate the indigenous mills to devote their attention to the manufacture of goods such as would compete with those just above the line. It is stated to be the opinion of some leading members of the Manchester Chamber of Commerce that this alternative scheme is impracticable; and it certainly so appears to the Government of India with the information now before them.

34. Duties upon imports have not been imposed in India with the object of protecting Indian manufactures or produce, but solely for purposes of revenue. When, after the Mutiny, the Government were compelled to raise additional taxes, the general rate of the import duties was increased; but the earliest opportunity was taken to reduce this rate, and among the first articles relieved were cotton twist and piece goods, the duty on which articles was lowered in 1862 to 3½ and 5 per cent. respectively, while the general rate remained at 10 per cent.

The following observations then made by Mr. Laing expressed the views entertained by the Government:—

"Free-trade does not mean that there shall be no taxes, but that taxes shall be levied solely with a view to revenue, and not partly for revenue and partly for protection.

That every customs duty on an imported article should have a corresponding excise duty on similar articles produced at Home has, therefore, become an axiom; and it only admits of one exception—where the amount of import duty is so moderate that it does not seriously affect trade, while it makes it obviously inexpedient to establish an excise machinery for the sake of levying a trifling duty.

This is the case with regard to corn in England, where a duty of 1*s.* a quarter equal to 5 per cent. on the cheaper sorts of foreign grain is retained; and it is precisely our case with regard to piece goods.

We cannot dispense with customs duties on our imports generally; and, while this is the case, no reasonable man can object to our retaining an old accustomed duty of 5 per cent. on manufactured goods."

The Government of India are still of opinion that a duty of 5 per cent. *ad valorem*, upon cotton goods, cannot practically operate as a protection to native manufacture.

The Government fully admit the advantage that would be derived to the people from a reduction in the cost of their clothing; but, as has been already said, financial considerations will not admit of so large a sacrifice as that of the duty on cotton goods. There are other items of customs, moreover, particularly the export duty upon sugar by land, which, in regard to the general interests of the people of India, demand prior consideration.

35. While, thus, unable to accede to the demand made by the Manchester Chamber of Commerce for the remission of the import duties on cotton yarn and goods, the Governor General in Council has gladly assented to the revised valuations of these goods proposed by the minority of the Committee, which are calculated to afford relief to the trade by a reduction of duty to the extent of Rs. 8,00,000, if reckoned upon the trade of 1873-74, and Rs. 8,80,000, if reckoned upon the trade of 1874-75. The Governor General in Council hopes that this relief will give some help to a commerce which is of vast importance to both India and Great Britain.

36. The value of American and Egyptian raw cotton imported in 1873-74 was less than Rs. 70,000; and the Governor General in Council has not ascertained that, hitherto, such cotton has been imported to any extent to be manufactured into cloth in Indian mills. But, in order to place the Indian manufacturer upon the same footing as the importer, it would be necessary to levy a duty upon such raw cotton, if it should be imported: as a precautionary measure, therefore, an import duty of 5 per cent. has been imposed by the Tariff Act, 1875, on raw cotton not the produce of continental Asia or Ceylon. It is not necessary thus to tax foreign cotton of the same quality as that grown in India.

37. The duty on twist is left, for the present, at 3½ per cent. But, if it be found that imported twist is largely manufactured into cloth in the Indian mills, it may become necessary, hereafter, to increase this rate.

38. The value of metals, machinery, and railway materials imported yearly from 1859-60 is shown in the margin. A comparison of the imports for the ten years from 1863-64 to 1873-74* gives the following result:—

Years.	Machinery.	Railway materials.	Metals.
	£	£	£
1859-60 ...	871,531	1,706,002	2,241,255
1860-61 ...	870,251	1,903,344	2,503,046
1861-62 ...	553,883	1,509,580	2,551,829
1862-63 ...	506,518	1,165,852	3,003,407
1863-64 ...	585,516	1,267,240	3,368,652
1864-65 ...	554,150	685,632	3,755,932
1865-66 ...	586,182	1,435,929	3,043,234
1866-67 (11 months)	601,740	2,091,417	2,587,427
1867-68 ...	1,077,529	2,464,966	3,939,156
1868-69 ...	794,569	1,591,813	3,839,651
1869-70 ...	556,097	1,217,334	3,570,128
1870-71 ...	447,570	1,466,068	2,713,591
1871-72 ...	405,835	516,996	2,390,775
1872-73 ...	517,316	441,260	1,802,621
1873-74 ...	1,002,347	889,639	1,738,507
1874-75 ...	1,185,943	763,057	2,607,075

		Metals.	Machinery.	Railway materials, &c.
Average of—		£	£	£
Five years	1863-64 to 1868-69	3,589,325	719,588	1,489,116
Five years	1869-70 to 1873-74	2,443,124	585,833	906,250
Year	1874-75	2,607,075	1,185,943	753,057

39. There has been a decrease in the imports under each head during the ten years. The import of railway materials depends upon the operations of the State, either directly or through guaranteed companies; and the decrease has been caused by the gradual completion of the main lines of railway. Machinery shows a large recovery in the years 1873-74 and 1874-75; in the latter year,

* The year 1866-67 has been omitted because the returns for this year include only 11 months.

the imports rose to a higher value than in any previous year. The chief decrease has been in raw metals; and it has continued during the last eight years of the series, until last year, when there was a satisfactory improvement. The values given are the tariff valuations, and they do not accurately represent the real values, for the price of metals has of late risen considerably; but the figures are good for the purpose of comparison. But for the encouraging reaction in 1874-75, it might have been necessary for the Government to grant a larger measure of relief to the trade in metals than has been actually given. As it is, the Governor General in Council hopes that the reduction of the general rate of duty from 7½ to 5 per cent., by which metals will benefit largely, will give adequate relief to this branch of trade.

40. The Governor General in Council has adopted the recommendations made by the Committee for the increase of the duties on spirit and wines, with some slight modifications, the chief being that the duty on liqueurs has, in accordance with a recommendation made in 1873 by the Collector of Customs, Calcutta, been fixed at the rate adopted for spirit, *viz.*, 4 rupees a gallon.

41. It will be generally admitted that spirit and wines are legitimate subjects of taxation; it is only necessary to take care that the duties are not pitched so high as to induce illicit practices, and that the principle is kept in view of preserving a relation between the customs duty on spirit imported from abroad, and the excise duty on spirit distilled in India. This principle has been clearly affirmed in Section 11 of the Indian Tariff Act, 1875, and the Local Governments will be immediately consulted as to how far practical effect can be given to it. The circumstances of India and the present stage of development of the administration of the Excise Department are not such that the internal duties can be raised indiscriminately, or without careful consideration of local circumstances.

Reduction of the general rate of import duty to 5 per cent.

42. Before 1845 the general rates of import duty were as follows:—

	Imported on British bottoms.	Imported on foreign bottoms.
Raw produce	3½ per cent.	7 per cent.
Manufactured articles ...	3½ and 5 per cent.	7 and 10 per cent.

43. By Act IX of 1845, a general rate of 5 per cent. was substituted for all manufactured articles not enumerated with special rates of duty; and by Act VI of 1848, goods imported on foreign bottoms were admitted on the same terms as those imported on British bottoms.

44. In 1859, after the Mutiny, the rate was raised to 10 per cent. and, during one year, in some instances, to 20 per cent.

45. In 1864, the rate was reduced to 7½ per cent. The articles then, and now, subject to the general rate, are numerous; but their value does not exceed one-fifth of the value of the whole import trade, the chief articles of import having special rates of their own, and not coming under the general rate.

46. The Committee, naturally, did not consider it within their province to propose any revision of the general rate of import duty. But Mr. Hope, in his dissent, incidentally expressed a hope that it might soon be found possible to reduce the general rate to 5 per cent., and added that he believed that "fiscally the result of such a reduction would be very satisfactory."

47. The Governor General in Council has had much pleasure in announcing the determination of the Government of India to make this reduction, and again to fix at 5 per cent. the general rate of import duty for all articles not enumerated in the Tariff with special rates of duty. His Excellency in Council was pleased, at the same time, to remove from the special, to the general category, tobacco, a high import duty on which must operate as a protection to the Native produce and manufacture.

48. The articles specially taxed are, now, as follows:—

	Rates.
Arms, ammunition and military stores	10 per cent.
Cotton twist	3½ „
Liquors	Various rates.
Iron, enumerated sorts, and railway materials ...	1 per cent.
Opium	24 rupees a seer.
Salt and salted fish	Various rates.

The import duty on all other articles liable to such duty, is, now, five per cent.

49. It is important to form some opinion how soon the ordinary growth of trade, together with the stimulus given by the relief now granted, may be expected to recoup to the revenue the sacrifice which has, thus, been made. The facts of the last reduction were as follows:—the average receipts, from the 7½ per cent. duty from 1861-62 to 1863-64 inclusive were about 40 lakhs of rupees a year: the duties were reduced in March 1864; the average yearly receipts from 1864-65 to 1866-67 inclusive were about 33 lakhs. The average yearly receipts, from 1867-68 to 1869-70, were about 40 lakhs, and, from 1870-71 to 1872-73, Rs. 40,40,000. Thus, it appears that, in three years, the increased trade recouped the revenue for the loss by the reduction in the duties made in 1864.

50. In estimating the effect of the further reduction now made, it must be borne in mind that the reduction from 10 to 7½ per cent. was one-fourth, whereas the reduction from 7½ to 5 is one-third, of the duty. The value of the trade on which the general rate of 7½ per cent. duty was levied, in 1874-75, was Rs. 6,88,00,000, yielding a revenue of Rs. 51,60,000. To yield the same revenue with a 5 per cent. rate of duty the value of the trade must increase to Rs. 10,32,00,000, or by Rs. 3,44,00,000. The reduction from 10 to 7½ per cent. was recouped in three years, showing an increase of trade of 1⅓ crore in three years, or at the rate of about Rs. 46,00,000 per annum. At this rate of increase, it would take more than seven years for the revenue from the duty now reduced to rise again to its recent amount. But, since 1864, the development of the railway system and of the trade with England has been very great, and it may be hoped that the trade will respond to the still more liberal concessions now made to it, so that, perhaps, a more rapid recovery may be looked for now than after 1864.

Financial Results.

51. The Committee calculated the results of their recommendations upon the ascertained trade of 1873-74. Upon this basis, they estimated the net loss of revenue, if all their proposals were accepted, and if, moreover, the lower rate of valuation recommended by the minority for certain cotton goods, were adopted, at Rs. 4,38,800. To this must have been added the following amounts, owing to the alterations made by the Government in some of the proposals of the Committee:—

Increased duties proposed by the Committee but not adopted.

	Rs.
Silk	1,21,000
Machinery	2,60,000
Iron	45,000
Articles of luxury	84,158
Add duties taken off in excess of the Committee's recommendations—	
Export duty on hides and skins	1,88,988
Import duty on coffee and quinine, less increase on arms, ammunition, &c.	10,000
Total ... Rs.	7,09,146

52. The Committee, however, reckoned as lost by the remission of the export duties which they recommended, not only the actual duty obtained in 1873-74, but a further sum of Rs. 25,000 which would have been also received,

if the duties had been retained at the new valuations. This sum of Rs. 25,000 should be deducted from the Committee's calculation. It thus appears that the loss of duty calculated upon the trade of 1873-74, and upon the basis of the Committee's recommendations as modified in detail by the Government of India, would have been Rs. 11,22,946.

53. The figures of the trade of 1874-75 are, however, now known; and the Government of India prefer to calculate the financial effect of the measures recorded in this Resolution, upon the basis of this trade, being the latest ascertained statistics.

The figures are as follows, after allowing for the net reduction (estimated at Rs. 46,333) of refunds and drawbacks owing to the reduction of the import duties:—

Losses.

Import duties remitted:

	Rs.	Rs.
General rate reduced to 5 per cent.		17,20,000
Duty on coffee and quinine remitted—less increased duty on arms, ammunition and military stores		10,000
		17,30,000

Export duties remitted.

	Rs.	
Cotton goods	1,63,826	
Grain and pulse	2,73,450	
Hides and skins	1,51,104	
Oils	94,955	
Seeds	9,84,730	
Spices	59,500	
All others	534	
	17,28,099 or say	17,30,000

Revision of Valuations.

	Rs.	Rs.	Rs.
Loss on cotton goods		8,80,000	
Less net gain on other goods—			
Import tariff	1,20,000		
Export tariff	1,40,000	2,60,000	
			6,20,000
Total loss ...			40,80,000

Gains

	Rs.	Rs.
On spirit	6,40,000	
„ wines and liqueurs	2,80,000	
„ other articles	80,000	
		10,00,000
Net yearly loss ...		30,80,000

54. It thus appears that the net amount of revenue sacrificed by the present revision, calculated upon the trade of 1874-75, is Rs. 30,80,000.

Effect upon the estimates.

55. Rather more than one-third of the current financial year is already passed; and the loss, during the remainder of the year, may be estimated at Rs. 20,00,000. The customs revenue of the year is, however, as yet, prosperous; and, apart from the revision of the tariff, the Government consider that it would have been reasonable, now, to estimate the revenue of the year at Rs. 2,80,00,000 instead of Rs. 2,67,00,000, as originally estimated. In considering these figures, it should be remembered that, in expectation of the present revision of the tariff, the customs revenue of the year was estimated at Rs. 4,20,000 less than would, otherwise, have been set down. There is, thus, reason to hope that, notwithstanding the sacrifice of Rs. 20,00,000 during

the present financial year, the customs revenue will reach the sum of Rs. 2,60,00,000; in other words, that it will fall short of the estimate by only Rs. 7,00,000.

This augurs well for the rapid recovery of the revenue from the reductions now conceded; and it may fairly be expected that, notwithstanding the present concessions, the customs revenue, as a whole, will in a very few years be again as high as it was in 1874-75. For these reasons, the Government are of opinion that the changes introduced into the customs tariff, while they will give a substantial relief to the trade of India, will not cause any risk to the stability of the finances.

NEW CLASSIFICATION OF THE TARIFF FOR STATISTICAL PURPOSES.

56. It remains only to observe that the classification of the tariff schedules has been revised in accordance with instructions issued by the Secretary of State for India, upon the report of a Committee convened to consider the best means of assimilating the statistics of Indian trade with those of Great Britain and Europe.

CONCLUSION.

57. In conclusion, the Governor General in Council desires to offer the thanks of the Government of India to the Members of the Tariff Committee whose Report has been reviewed in this Resolution, and, especially, to those Members who, though not public servants, have willingly contributed their valuable time and experience to the laborious task which has now been accomplished.

ORDER.—Ordered, that this Resolution be communicated to all Local Governments and published in the supplement to the *Gazette of India*; and that a copy be sent to each Member of the late Committee for the revision of the Customs Tariff.

J. E. Bowdler

A. Hunter *Secy. to the Govt. of India.*

Rev: 1875: Dept
N. 3382

From
The Offg. Under Secy.
Govt. of Irwin
Finl. Dept
N. 2636

Dated 12th
Recd 30th } Aug: /75

Comg. Resolution
reviewing the Report of the
Committee for the revision of
the Irwin Customs Tariff.

No 1346 - 10 September 1875

Witt Order

No. 1346 10 Sept/75.
The above resolution will be
Committed to the Board of Rev.
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