

(1) Number of pages 12

(2) Date of repair _____

(3) Initials of the Referencer _____

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	<u>1425</u>	Press
B.P. No.		Mis.
Dated	<u>14. 4. 1877</u>	197

Not to be folded or roughly handled

No. 323. Read the following endorsement of the Under Secretary to the Government of India, dated 6th April 1877, No. 80:—

Read the following letter from T. LANE, Esq., Collector of Customs, Calcutta, to G. H. M. BATTEN, Esq., Secretary to the Government of India, Department of Revenue, Culture, and Commerce, dated 1st March 1877, No. 529.

I HAVE the honor to acknowledge your letter, No. 121, dated 21st ultimo, replying to certain orders of the 2nd January, and your orders have been

2. I have, however, to point out with regard to the composition of the Companion to the British Pharmacopoeia, 92 per cent. of rectified spirit, whereas sulphuric ether contains any alcohol adulteration.

3. I regret to find that Mr. Crawford's letter for spirits of chloroform and similar spirituous compounds, they are largely imported here; and the drugs, it appeared to him that the Tariff Act was particularly

4. In your 6th paragraph a statement should be come to with import duties would be required by the strict application of the Tariff Act, further informed what the Government arrangement.

5. It will not be out of place to regard to similar articles, and this charge with duty as spirits sweetened, Extracts, and other "pharmaceutical proportions," and also to charge a duty on the value of the goods, have paid on importation on all articles.

6. The former rule applies, I think, to "Extract of sarsaparilla containing opium," which seem very unlikely to be imported solely with a view of sale.

7. In conclusion I remark that in dealing with these spirituous compounds, spirit duty as is done in England, or of Section 5 and merely tax them as spirits. Pending receipt of your further instructions.

of your letter, No. 121, dated 21st ultimo, replying to certain orders of the 2nd January, and your orders have been

suspension appears to exist, which is stated by "Squire's" 92 per cent. of ether and 8 per cent. of sulphuric ether, neither chloroform nor sulphuric ether as the result of accident or

advertently mentioned in Mr. Crawford's letter for spirits of chloroform and similar spirituous compounds, they are largely imported here; and the drugs, it appeared to him that the Tariff Act was particularly

that some equitable arrangement should be made with import duties, elaborate calculations which would be required by the strict application of the Tariff Act, further informed what the Government arrangement.

the procedure in England with reference to the British Tariff, is to charge a duty on the value of the goods, (i.e. per gallon) all "Tinctures, containing spirit in however small proportions," and also to charge a duty on the value of the goods, that which the spirit would be used.

Perry Davis' pain-killer" and other compounds which seem very unlikely to be imported solely with a view of sale.

me the only equitable way of dealing with these spirituous compounds, to charge them with the full spirit duty as is done in England, or of Section 5 and merely tax them as spirits. Pending receipt of your further instructions.

*Proceedings of the Madras Government, Revenue Department,
14th April 1877.*

ENCLOSURE No. 1.

From G. H. M. BATTEN, Esq., Officiating Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce (Customs), to T. B. LANE, Esq., Collector of Customs, Calcutta, dated Simla, 6th April 1877, No. 78.

I am directed to acknowledge the receipt of your letter, No. 529, dated the 1st ultimo, regarding the levy of duty on certain chemical preparations containing a large proportion of spirit, and in reply to state as follows.

2. As pointed out in paragraph 5 and 6 of your letter under acknowledgment, it appears to be the rule in England to charge duty as spirits on all tinctures, extracts, and other pharmaceutical preparations containing spirit. But a rule which may be necessary for the protection of the revenue may operate harshly on trade. In England it would not cost as much to prepare such preparations, paying duty at 5 per cent. as it would in India, where the duty is 4 rupees per gallon, and whether the decomposition of such preparations is necessary or not to impose any unnecessary restrictions on the importation of such preparations, and the Governor-General's rule in India.

3. It is probable, however, that His Excellency in Council, in order to prevent fraud, has decided to tax such preparations less than 20 per cent. of spirit of the revenue, and His Excellency has issued the orders already conveyed, all such preparations shall be taxed at 5 per cent. of spirit, and that all those which are not so taxed shall be taxed at Rs. 4 per gallon, Section 5 of the Customs Act.

4. These instructions will apply to all recognised formulae. On other preparations, if the duty of 5 per cent. should be charged, it should be on examination that the article imported is of a character to pay duty as spirit.

Copy of the correspondence for information and guidance.
February 1877.

No. 324.

ORDER TO

Separate Revenue, N

Customs.

To the Board of Revenue,
Exd. A. F. Goodal.

the Government of Madras for
endorsement, No. 123, dated 21st

(signed) C. J. LYALL,
Under Secy. to the Govt. of India.

1877, No. 1,425..

COMMUNICATED to the Board of
Revenue in continuation of G.O., 27th
January 1877, No. 855, for the information
and guidance of Collectors of
Revenue.

D. F. CARMICHAEL,
Offg. Chief Secretary.

1278

1425/2

From

G. H. M. Patton, Esquire,
Officiating Secretary to the Government of India
Department of Revenue, Agriculture and Commerce

To

The Collector of Customs,

Calcutta.

dated the 6th April 1877

Customs

Sir,

I am directed to acknowledge the receipt of your letter N^o 529 dated the 1st ultimo, regarding the levy of duty on certain chemical preparations containing a large proportion of spirit, and in reply to state as follows:-

2. As pointed out in paragraphs 5 and 6 of your letter under acknowledgment, it appears to be the rule in England to charge duty as spirits on all tinctures, extracts and other pharmaceutical preparations containing spirit, in however small proportions. But a rule which may be necessary for the protection

Govt. of India
REVENUE

THE BOARD OF REVENUE

Dated April, 1877.

Revenue

G.O. 140

To
Hon.
Secy.

Duty on certain Chemical preparations.—Com-
municating to Board, for information and guidance
of Collectors of Customs, letter from Government
of India on the subject of the levy of — contain-
ing a large proportion of spirit.

of the revenue in England, may be unnecessary in this country and may operate harshly on trade. In the opinion of the Government of India it is questionable whether it would not cost as much to import alcohol into this country in the form of chemical preparations paying duty at 5% ad valorem as in the form of potable spirit paying ~~at~~ ^{at} 4 rupees per gallon and whether it would ~~worth~~ ^{worth} the while of any importer to undertake the decomposition of such preparations for the purpose of obtaining the spirit alone. It is desirable not to impose any unnecessary restriction on the importation of drugs, medicines and chemical preparations and the Governor General in Council therefore is not prepared to apply the English rule in India.

3. It is probable however that some modified restrictions may be useful to prevent possible fraud. His Excellency in Council thinks that it may be reasonably assumed that no drug containing less than 20% of spirit

spirit can profitably be imported into India in view to the ^{14/4} ~~view~~ ^{view} to the ~~view~~ ^{view} of the revenue, and His Excellency in Council is accordingly pleased to direct that, in supersession of the orders already conveyed, all drugs and chemical preparations containing less than 20% of spirit shall be taxed at 5% ad valorem under No. 9 or 17 of the Import Schedule, and that all those containing 20% and upwards shall be taxed at ^{at} ~~Rs~~ 4 per gallon, Section 5 of the Act being applied to them.

4. These instructions will apply to all drugs or chemicals prepared in accordance with recognised formulae. On other medicinal chemical preparations as, e.g., patent medicines the duty of 5% should be charged, unless in any case it should seem on examination that the article imported is of a character which would make it liable, under the terms of paragraph 3, to pay duty as spirit.

I have &c
D/ G. H. In. Batten
Secretary to the Govt. of India

N^o 80.

Copy of the correspondence forwarded
to the Government of Madras for informa-
tion and guidance in continuation of Endorsement
N^o 123 dated 21st February 1877.

By order,

Under Secret

Govt. of India.

From

J. B. Lane, Esquire,

Collector of Customs Calcutta,

To

G. H. M. Patten, Esquire,

Secretary to the Govt. of India,

Department of Revenue & Commerce.

Dated the 1st March 1877.

Sir,

I
receipt of your
to certain questions
January and
in this office.

honour to acknowledge
dated 21st ultimo, replying
asked in my N^o 157 of the 22nd
orders have been duly notified

2. I have to point out that a mis-
apprehension appears to exist with regard to the
composition of turpentine ether which is stated by
"Squires" to contain 92 per cent of spirit, whereas
the British Pharmacopoeia states "of ether and 8 per cent of rectified
spirit" neither chloroform nor any alcohol of any kind
except as the residue or adulteration

Rec: 1877 Sept.

No 2100

From }
Govt of India
Rec: Secy Dept.

Dated 6th 3 April 1877.
Rec: 12th }
No 80.

Forwarding for
form. and guidance,
respons. with the (all)
Customs, & Duties, on the
subject of duty on
certain chemical prepara-
tions containing a large
proportion of spirit.

N^o 1428

Communicated to the
Secy of Revenue in continuation
of G.O. 27 Feb. 1877 No 855,
for the information and further
Collectors of Customs.

1-4-77

10/11/77

sent 22-4-77