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# TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

*Revenue* DEPARTMENT

|          |          |        |
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| G.O. No. | 1211     | Press. |
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Not to be folded or roughly handled

1211  
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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

2nd August 1878, No. 1,211.

Read the following paper:—

No. 7. From G. C. KYNOCH, Esq., Assistant to the Secretary to the Chief Commissioner, British Burma, to C. G. MASTER, Esq., Secretary to the Government of Fort St. George, Revenue Department, dated Rangoon, 13th July 1878, Nos. 1,315-356.

I AM directed to acknowledge the receipt of your letter, No. 732, dated the 11th May last, requesting to be furnished with information on the subject of salt made in and imported from abroad into British Burma.

2. In reply to query (1), I am to say that salt is locally manufactured in the Province on the excise system, and to forward herewith a copy of the rules at present in force for the levy of a tax on such salt.

3. With reference to query (2), I am to say that salt is imported into British Burma from the United Kingdom principally, and also in small quantities from Italy (Trapani in Sicily), Germany, and Arabia. Import duty is levied at the rate of three annas per maund of 82½ lbs. avoirdupois if declared for local consumption, or at one per cent. *ad valorem* if declared for upper Burma at the time of importation.

4. As to the arrangements in force for the accurate weighment of salt cargoes, I am to forward a copy of the rules for salt wastage at present in force and also a copy of letter, No. 30, dated the 29th April 1876, from the Collector of Customs, Rangoon, describing the system of dealing with salt cargoes imported into British Burma.

ENCLOSURE No. 1.

*Rules for the levy of a Tax on Salt locally manufactured in British Burma.*

1. THIS tax is levied upon the pots employed in the manufacture. The annual rates at present are as follow:—

In the Pegu Division,—each earthen pot holding about 6 gallons, 12 annas in the Rangoon and 8 annas in the Bassein District, each iron cauldron, 5 rupees, or at the above rate, according to capacity. In the Myanung District, one rupee for each iron cauldron, and two annas for each earthen pot, if used.

In the Tenasserim Division,—each earthen pot producing on the average 1 viss\* of salt at the boiling, 8 annas; each iron cauldron rupees 2-8-0, or at the above rate, according to the capacity of its production. In the Martaban District the rate is 6 annas on each earthen pot. In the Arakan Division the rate is 8 annas on each earthen pot.

2. In the month of March of each year the Thoogyee will visit each of the salt manufactures in his Circle, and ascertain by a personal examination the number of pots and cauldrons in each furnace. He will include them in his general assessment roll. The Deputy Commissioner will cause to be prepared and delivered to the Thoogyee, for collection, a tax receipt.



It is requested that, in all future correspondence on this subject, the Department, Number and Date may be quoted.

British Burma.

12/1/9

Revenue DEPARTMENT.—No. 1315/356.

FROM

G. C. KYNOCH, Esquire,

ASSISTANT TO THE SECRETARY TO THE CHIEF COMMISSIONER,

TO

The Secretary to the Govt. of  
Port St. George.  
Revenue Dept.

Dated Rangoon, 13<sup>th</sup> July 1878.

SIR,

I am directed to acknowledge the receipt of your letter No. 732, dated the 11<sup>th</sup> May last, requesting to be furnished with information on the subject of Salt made in and imported from abroad into British Burma.

2. — In reply to query (1.), I am to say that Salt is locally manufactured in the province on the Greiss system, and to forward herewith a copy of the rules at present in force for the levy of a tax on such salt.

3. — With reference to query (2.) I am to say that salt is imported into British Burma from the United

Obdt. of (1878) *Revenue*  
REVENUE.

To  
THE BOARD OF REVENUE.

Dated August 2nd

Printed 10th

Recd.

Recd.

G.O. 2nd August 1878, No. 1311.

AUGUST  
Nos. 7-8

Salt.—Communicating to the Board of Revenue, for their consideration, the Chief Commissioner, British Burma, forwarding certain information on the subject of — made in and imported from abroad into British Burma.

Kingdom principally, and also  
in small quantities from  
Italy (Srepani, in Sicily) -  
Germany and Frabin. Import  
Duty is levied at the rate of  
three Annas per Manna of  
82 1/8 lbs Avordupois if declared  
for local consumption, or  
at 1 per cent ad valorem if  
declared for Upper Burma  
at the time of importation  
4. — As to the Arrangements  
in force for the accurate  
measurement of Salt Cargoes,  
I am to forward a copy of  
the Rules for salt wastage  
at present in force, and also  
a copy of letter No 30 dated  
the 29th April 1870, from the  
Collector of Customs, Rangoon,  
describing the system of dealing  
with Salt Cargoes imported  
into British Burma.

I have the honor to be  
Sir.

Your Most Obedt Servt  
Mlyumb

Assistant to the Secretary

Rules for the levy of a tax <sup>on</sup> salt  
locally manufactured in  
British Burma

1. This tax is levied upon the pots  
employed in the manufacture. The  
annual rates at present are as follows.

In the Pegu Division - each  
earthen pot holding about 6 gallons,  
12 annas in the Rangoon and 8  
Annas in the Bassein District,  
each iron cauldron, 5 rupees or  
at the above rate, according to  
capacity. In the Myanoping  
District, one rupee for each iron  
cauldron, and 2 annas for each  
earthen pot, if used.

\* 3.65 lbs

In the Tenasserim Division -  
each earthen pot producing on  
the average 1 viss of salt at the  
boiling, 8 annas; each iron cauldron,  
Rs 2/8 or at the above rate, ac-  
cording to the capacity of its  
production. In the Moulmein  
District the rate is 6 annas on  
each earthen pot. In the Arakan  
Division the rate is 8 annas on  
each earthen pot.

2. In the month of March of each  
year the Thavages will visit each  
of the salt manufactures in his  
circle, and ascertain by a

personal examination the number of pots and cauldrons in each furnace. He will include them in his general assessment roll.

The Deputy Commissioner will cause to be prepared and delivered to the Thooqee, for collection, a tax receipt.

3. As soon as practicable after the preparation of the assessment roll the Thooqee will forward to the Deputy Commissioner, statements showing the increase or decrease in this tax during the year, with a brief explanation of the causes of either.

4. Any manufacturer who fraudulently conceals from the Thooqee any of the pots or cauldrons used by him in the manufacture of salt, shall be charged double assessment on all pots or cauldrons which may be found or which may be proved to have been in his possession during the season, and all the salt he has manufactured will be liable to confiscation. He will likewise be liable to fine.

R. G. J. P.

British Burma Gazette  
January 16<sup>th</sup> 1873 Port H

No. 3. The 13<sup>th</sup> January 1873  
Under the provisions of Section 95 of Act II of 1863 the following rules for salt wastage within the ports of B. B. are published for general information. —

I. For salt brought from Europe to ports in British Burma, in vessels round the Cape of Good Hope proving to be less than the invoice weight, the allowance for wastage will be at a rate not exceeding 8 percent.

II. For salt brought from Asiatic Ports, East coast of Africa, and through the Suez Canal, proving to be less than the invoice weight, the allowance for wastage will be at a rate not exceeding 5 percent.

III. On salt bonded in a private warehouse, a deduction will be allowed on account of wastage upon the quantity delivered over the ship's side at a rate not exceeding 2½ percent. —

The above wastage allowance will

will not be granted if the  
Collector of Customs has reasons  
to believe that any portion  
of the salt has been clandestinely  
or fraudulently removed.

These rates to be in force from  
this date and until further  
orders.

Rev 4/24/78

No 30 of 1876/77

To

The Secretary to the  
Chief Commr. B.B.  
Rangoon.

Dated 29<sup>th</sup> April 1876

Sir, I have the honor to ac-  
knowledge the receipt of your  
letter No. 923/312 (Revenue Department)  
dated the 25<sup>th</sup> instant, forwarding  
a copy of correspondence regard-  
ing the allowance for wastage  
on cargoes of salt received at Bao-  
sein via the Cape, and requesting  
me to state what the practice is  
in Rangoon.

2. In reply I beg to invite  
attention to the salt Wastage rules  
dated the 13<sup>th</sup> January 1875, pub-  
lished at page 16 of Part II of the  
British Burma Gazette, which  
provide that an allowance not  
exceeding 8 per cent. may be  
made on cargoes received via  
the Cape, proving less than the  
invoice weight, and that an  
additional 2 1/2 per cent may  
be deducted if such salt be  
bonded in a private warehouse.

3. The practice in this port  
is as follows:—  
On the arrival of a vessel

after she has been duly entered  
and application made for per-  
mission to discharge, if the cargo  
is to be banded which is generally  
the case, the weight specified  
in the Invoice or B/Lading  
is admitted and the salt is  
discharged into boats and taken  
to the warehouse without being  
then weighed; as the salt is sold  
subsequently, the quantities on  
which duty is paid from time  
to time are weighed out and  
when the whole cargo has been  
disposed of the accounts are  
made up. If the difference  
between the weight admitted  
and that delivered does not  
exceed  $10\frac{1}{2}$  per cent, the accounts  
are settled - if the wastage is  
more than  $10\frac{1}{2}$  per cent the  
merchant has to pay duty on  
the excess. Cargoes which are  
cleared direct for home con-  
sumption are as a rule weighed  
on the side and duty paid  
on the actual quantity delivered  
from the ship, provided the  
wastage does not exceed that  
laid down in the Rules; the  
wastage but seldom if ever

comes up to the maximum.  
When a cargo has been allowed  
to be cleared for home consump-  
tion without weighing on board,  
which is very easily done, duty  
has been realized on the full  
quantity invoiced or specified  
in the Bill of Lading.

4. The wastage on cargoes,  
landed in Rangoon even when  
bonded, does not however aver-  
age 50% + + + + +

5. In Bassora one firm  
alone appears to bond salt; -  
other merchants, who receive  
cargoes occasionally, clear  
direct for home consumption  
paying duty on the Invoice  
or Bill of Lading weight less  
50% allowance for wastage,  
and do not weigh the cargo  
on board. This allowance  
for actual loss on the voyage,  
which is the only loss to be  
considered when the cargo is  
passed direct for home con-  
sumption, is, judging from the  
Rangoon Statistics, ample. -

I have &c.  
M. E. Darlington  
Collector of Customs  
(True Copies)  
J. E. Dawson  
B. B. Secretariat

12/8

Rev 3/32/78

Revenue 1878 Sept.

N<sup>o</sup> 3212.

From,  
J. C. Vinyoch Esq.  
Acty to the Secy  
Chief Commissioner  
British Burma

Dated 13 } July 1878  
Rec<sup>d</sup> 23 }

Enc<sup>d</sup> 3.

N<sup>o</sup> 1315/356

Rec<sup>d</sup>  
1878

1878

Forwarding certain  
information on the subject  
of salt made in, and  
imported from abroad  
into British Burma.

M 1211

Communicated to the  
Board of Revenue with refer-  
ence to G.O. No 730 dated 17<sup>th</sup>  
May 1878.

14 To the Board of Revenue

1878

With Order.

C 31-7-78  
R 1-8-78.

N<sup>o</sup> 7-