Revenue (1896.) Department.

PRESS SERIES.

G.O., No. 512

DATED 5th October.

[Despatch Abstract.]

Communicating to the Board, Govt. of India's decision on the subject of calculation of the contents of Kerosine oil for the purpose of the levy of import duty thereon

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue (1896) Department.

CURRENT No.

The Hon. Rev. Member [illegible]
(for information)

Sep. Rev. Bd.

Order Press of 5th Oct 1896, No 512.

Communicated to the Board of Rev. Sep Rev for ~~information~~

K.G.
3/10/96

To
1 the Board of Rev. Sep Rev
3 Resdt. in Travancore Cochin
Dis 14-10
11.8 [illegible]

Lut:

This order makes no change in the practice here.

From
The G of I
(F & C)

No. 4057 S.R.

Dated 23.9.96
Received 1.10.96
Registered 6.10.96
Enclosures
Spare copies

SUBJECT.

Com. G of I decision on the question of reckoning the contents of kerosine oil cases for the purpose of the levy of import thereon

C. 19/10
22/10

BACK PAPERS.

G.O.	No.	Department.	Date.
P.	2459	Rev	4-7-96

FURTHER PAPERS.

G.O.	No.	Department.	Date.

5. It is evident from the examination which has been made at Calcutta that the practice hitherto in existence at that port cannot be continued, the assumed quantity having been proved to be greater than the actual quantity. The practice need not, however, be replaced by another equally based on an assumption. It is clear that whatever practice is adopted must be uniform at all ports in India, and it would not be expedient to order the introduction at other ports of the practice which is now suggested for Calcutta; for though importers might possibly be content at Calcutta with an assumption which reduces the burden imposed on them, it is certain that importers at Bombay and Karachi will not be content with the introduction there of an assumption which will impose a heavier burden on them, and will demand a system of actual testing instead of an assumption. At Madras again it appears that actual measurements hitherto have shown the contents of cases there to be in excess on the whole of the assumed contents proposed for Calcutta.

6. It will be best, in the opinion of the Governor General in Council, that the assessment of mineral oil to duty should be based on actual measurement instead of on assumptions. As it seems from the experience at all ports other than Calcutta that there is no special difficulty in actual test, and as moreover bulk oil, which competes with case oil, is assessed on the basis of actual measurement, His Excellency in Council is of opinion that in future the practice which has been in force in Madras and Rangoon should be adopted at all ports, importations of mineral oil in cases being assessed to duty on the test of a certain number of cases in each consignment. The local authorities will determine in each case what percentage of cases need ordinarily be tested.

ORDERED that copy of the foregoing Resolution be forwarded to the Governments of Madras, Bombay and Bengal, and to the Chief Commissioner of Burma.

J. E. O'Conor

Asst. Secy. to the Govt. of India.

GOVERNMENT OF INDIA.
FINANCE AND COMMERCE
DEPARTMENT.

STATISTICS AND COMMERCE.
Customs.

RESOLUTION.

[illegible] OCT 96
REV. DEPT.

CHIEF SECRETARIAT
30-SEP 1896
GOVERNMENT OF MADRAS

To

The Government of Madras.
" " " Bombay.
" " " Bengal.
" Chief Commissioner of Burma.

No. 4057-S. R.

Dated Simla, the 23rd September 1896.

512

Decision on the question of reckoning the contents of kerosine oil cans for the purpose of the levy of import duty thereon.

G. C. Press, Simla.—No. 908 C. F.—28-9-96.—130.

Government (1896) of Madras.

REVENUE.

Recd. } 1896. *Enclosures*
Regd. } *Spare copies*

G.O., No. 512, 5th October 1896.

OCTOBER.

Import Duty.

Communicating to the Board of Revenue (Separate Revenue) the Government of India decision on the subject of calculation of the contents of kerosine-oil cans for the purpose of the levy of — thereon.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Resolution from the Government of India, Finance and Commerce Department (Statistics and Commerce—Customs), dated Simla, the 23rd September 1896, No. 4057-S.R. :—

Read—

Letter from the Government of Bengal, No. 1625-S.R., dated the 9th March 1896, and enclosures.

Letter to the Government of Bengal, No. 1659-S.R., dated the 17th April 1896, and endorsement, bearing the same number and date, to the Governments of Madras and Bombay and the Chief Commissioner of Burma.

Letter from the Chief Commissioner of Burma, No. 751—1 C-3, dated the 29th May 1896, and enclosures.

Letter from the Government of Bombay, No. 4524, dated the 9th June 1896, and enclosure.

Letter from the Government of Madras, No. 2619, dated the 4th July 1896, and enclosures.

Letter from the Government of Bengal, No. 4601-S.R., dated the 25th August 1896, and enclosure.

Resolution.—In March 1896 the Government of Bengal referred for orders a representation made by the Calcutta Agent of the Standard Oil Company of New York on the subject of the calculation of the contents of kerosine-oil cans for the purpose of the levy of import duty on the oil. He objected to the practice at Calcutta of assessing the duty on an assumed quantity of $8\frac{1}{8}$ gallons in each case of two cans, and suggested that either the quantity to be assumed should not exceed eight gallons to the case, or the quantity should be actually measured. The Board of Revenue having ascertained that at Bombay it was the practice to assume eight gallons as the contents of a case, recommended that either weight, not volume, might be taken as the basis in estimating quantity, or the quantity might be determined, as a basis, by the examination of a few test cargoes.

2. The Government of India requested that the second of these courses might be adopted and the result reported, and meanwhile the practice at Madras, Karachi and Rangoon was ascertained.

3. The result of the examination of test cargoes made in Bengal is that the average actual contents of a case have been found to be almost exactly $8\frac{1}{8}$ Imperial gallons, and the local Government recommend that this quantity should be taken in future as the basis of assessment to customs duty.

4. At Karachi the practice is the same as at Bombay, namely, the assessment is made on an assumed quantity of eight gallons per case, duty being charged on any excess over that quantity beyond the limit of 5 per cent. At Madras and Rangoon the practice is to test a certain number of cases in each consignment, the assessment of the consignment being based on the average obtained.

5. It is evident from the examination which has been made at Calcutta that the practice hitherto in existence at that port cannot be continued, the assumed quantity having been proved to be greater than the actual quantity. The practice need not, however, be replaced by another equally based on an assumption. It is clear that whatever practice is adopted must be uniform at all ports in India, and it would not be expedient to order the introduction at other ports of the practice which is now suggested for Calcutta; for though importers might possibly be content at Calcutta with an assumption which reduces the burden imposed on them, it is certain that importers at Bombay and Karachi will not be content with the introduction there of an assumption which will impose a heavier burden on them, and will demand a system of actual testing instead of an assumption. At Madras again it appears that actual measurements hitherto have shown the contents of cases there to be in excess on the whole of the assumed contents proposed for Calcutta.

6. It will be best, in the opinion of the Governor-General in Council, that the assessment of mineral oil to duty should be based on actual measurement instead of on assumptions. As it seems from the experience at all ports other than Calcutta that there is no special difficulty in actual test, and as moreover bulk oil, which competes with case oil, is assessed on the basis of actual measurement, His Excellency in Council is of opinion that in future the practice which has been in force in Madras and Rangoon should be adopted at all ports, importations of mineral oil in cases being assessed to duty on the test of a certain number of cases in each consignment. The local authorities will determine in each case what percentage of cases need ordinarily be tested.

Ordered that copy of the foregoing Resolution be forwarded to the Governments of Madras, Bombay and Bengal, and to the Chief Commissioner of Burma.

(Signed) J. E. O'CONOR,
Asst. Secy. to the Govt. of India.

Order—No. 512, Revenue, dated 5th October 1896.

Separate Revenue No. 84.

Communicated to the Board of Revenue (Separate Revenue) for information.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).
,, the Resident in Travancore and Cochin.

Exd. C. M. Brisson.

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READ AGAIN G.O., No. DATED
189

CURRENT NO.

ENCLOSURES TO C. NO.

ORDER OF GOVERNMENT.

LETTER OF GOVERNMENT.

STATEMENT WITH SPEC.

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