

Revenue (1898) Department.

Revenue Department

MISCELLANEOUS SERIES.

G.O., No. 3111-2

DATED 23rd July 98

[Despatch Abstract.]

*Requesting the orders of the Govt
of India as to the classification for the purpose
of levying import duty under the Indian Tariff
Act of two descriptions of air guns.*

Revenue (1898) Department.

CURRENT No. 4530.

BACK PAPERS.

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

FURTHER PAPERS.

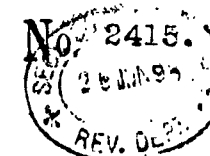
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
1910	712	Revenue	18th June 1898				

Order

From

The Secretary to the Commissioner of Salt, Abkari and Separate Revenue, Madras.

Mis.



Dated 18th June 1898.

Received 26th

Registered 27th

Enclosures

Spare copies

SUBJECT.

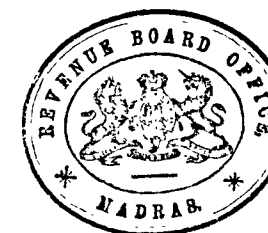
Recommending to Government the proposal of the Collector of Sea Customs, Madras, that a ruling of the Government of India be obtained as to the classification of certain - air guns under the Tariff Schedules and the rate of duty to be levied - thereon.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.



Proceedings of the Board of Revenue

(Separate Revenue),

Dated 18th June 1898.

Mis. No. 2415.

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Read again the following Proceedings of the Board of Revenue (Separate Revenue) Mis. No. 1894, dated 11th May 1898:-

Read the following letter from J.N. Atkinson Esquire, Acting Collector of Sea Customs, Madras, No. 2559, G, dated 25th April 1898:-

" I have the honour to request that the Board will be good enough to address the Government of India on the subject of the levy of duty on air guns. The question is raised with reference to "Quackenbush" and "Gem" air guns imported for sale.

2. Under item 1, Schedule II of the Tariff Act III of 1896, these guns are taxable at 50 Rs, each. In the case of the "Daisy" air guns, which shoot "B B" shot, the Government of India ruled that they should be classed as "toys" and duty at 5 per cent ad valorem charged on them, but the "Quackenbush" and "Gem" air guns, though more powerful than the "Daisy", can hardly be said to come under the category of fire arms proper for which a specific duty of Rs. 50 each is levied under the Tariff. I am of opinion that the levy of so high a duty as Rs. 50, each, for these air guns is prohibitive and would suggest that the Government of India be moved to allow these and similar air guns to be classed as "arms, other sorts" and assessed to duty at 10 per cent ad valorem under item 12, Schedule II of the Tariff.

3. I would mention that the amending Tariff Act of December 1894 (Act XVI) for the first time specially made air guns liable to the specific duty of Rs. 50, each, and that prior to its issue, air guns were passed at 10 per cent ad valorem

*vide Board's Proceedings
No 57 (G.R.) dated 16 Dec 1895*

*do do
No 4 (G.R.) dated 31st
January 1896.*

*415
2-12-98*

*371
25-1-98*

as "arms, other sorts".

Resolution.

The Collector is requested to submit specimens of the arms in question and of the shot they throw. So far as the Board knows the Quackenbush is a spiral spring gun not an air gun and the Gem appears to be the same in character. The first is certainly a toy, in comparison with the Daisy if there is such an article in Madras, would be useful.

(True copy and extract)

To the Collector of Sea Customs, Madras.

(Signed) R.M. Thurley,

Acting Assistant Secretary.

Read also the following letter from J.M. Atkinson Esquire, Acting Collector of Sea Customs, Madras, No. 2675 G, dated 4th June 1898:-

"As requested by the Board in its Proceedings No. 1894, dated 11th May 1898, I have the honour to forward herewith, for inspection, samples of the undermentioned arms which have been lent by Messrs Oakes and Co.

(1) "Quackenbush" air gun (in case). Pellets for this gun will be found in the case.

(2) "Gem" air gun, with a sample packet of pellets.

Messrs Oakes and Co. have none of the "Daisy" air guns in stock. They have, however, forwarded an illustration of the weapon with a sample of packet of the shot it throws. These, I also enclose for Board's inspection.

It will be noticed that both the above guns, (1) and (2), have spiral springs, but they are air guns such as the "Daisy" is. There is also a great difference between the shot of the "Daisy" toy gun and the slug of the "Gem" and "Quackenbush" guns.

The former is an ordinary round B B shot which on release of the spring is struck by the cap of the spring and forcibly driven through the barrel. The latter is a conical slug hollowed out behind, to receive the compressed air. In the breach of the gun is a small air chamber which is continuous with the hollow of the slug when the gun is loaded. The release of the spring compresses the air in the chamber and drives into the hollow of the slug and ejects the latter with great force. A case was reported in the papers some months ago of a man being wounded by a shot from a "Quackenbush" rifle.

* Government of India,
Finance and Commerce,
No. 297 (S.R.) dated
22nd January 1896
printed in Board's
Proceedings No. 34 (S.R.)
dated 6th January
1896.

3. As regards the "Daisy" air gun, the Government of India have already ruled that it should be assessed to duty as "toys" under item 110, Schedule IV of the Tariff.

4. In Calcutta, duty is levied on the "Gem" and "Quackenbush" air guns at the specific rate of Rs. 50 each, if imported for sale, under item 1, Schedule II of the Tariff, but as pointed out to the Board in my letter No. 2559 G, dated 25th April last, this rate of duty is prohibitive, considering the small cost of the guns and the large amount of duty to be deposited which is quite out of proportion to their value.

5. As a case in point, I may mention that Messrs Oakes and Co. have now lying in the Custom House two dozens of these Quackenbush air guns, the value of which they have declared to be Rs. 300 and on which a duty of Rs. 1200 will have to be deposited if they are cleared.

6. I therefore request that, with a view to the practice in all Indian Custom Houses being assimilated, the correspondence on the subject may be forwarded to the Government of India and its orders obtained as to whether these guns should be passed at the specific rate of duty of Rs. 50 each, under item 1, Schedule II of the Tariff or at ten per cent ad valorem under item 12 as "arms, other sorts", as was the practice prior to the passing of Tariff Act XVI of 1894."

Resolution.

Submitted for the orders of Government.

2. Certain Certain
Certain guns, called the Quackenbush and the Gem, having been imported for sale, the Collector of Sea Customs, Madras, requests that the orders of the Government of India may be obtained as to whether they are to be classified under item 1 of Schedule II of the Tariff Act and charged with a duty of Rs. 50 each or classed under item 12 of the same Schedule and charged with a ten per cent ad valorem duty.

3. The Government of India in its letter communicated in Government Order No. 371, Revenue, dated 23rd January 1896, decided that Daisy air rifles should be classed as toys under No. 110 in Schedule IV. The Collector states that, though the "Quackenbush" and the "Gem" have spiral springs, they are

NOTE FOR THE Under-Secretary.

air guns and not spring guns like the "Daisy", and that there is a great difference between the shot of the "Daisy" toy gun and the slug of the "Gem" and "Quackenbush". The differences would seem to consist in a portion of the bore of the latter serving as an air-chamber and in the slug being of a form more effective for range and penetration.

4. As regards classification air guns are classified in the Schedule under item 1, and cannot therefore be classified under item 12. But in reality all the three sorts are toys though capable of doing mischief. As between them and guns properly so called the distinction ought to be by the size of the bore and the uses to which they can be put as weapons of offence; and in these two respects they do not fulfil the reasons for the heavy duty placed by Government on fire-arms proper.
5. It would appear that in Calcutta both the "Quackenbush" and the "Gem" air guns are subjected to a duty of Rs. 50 each under item 1 in schedule II; but in the circumstances the Board recommends that a ruling of the Government of India be obtained as to the classification of the guns and the rate of duty to be levied thereon.

(True copies and extract)

24.6.58 C. J. Altham
Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Collector of Sea Customs, Madras.

I cannot say whether the drafts below should be circulated to H.E. I think that the Secy's orders may be taken.

KQ
23/7/98

Secy
23/7/98

Send to Secy to day
Not necessary: it is
a mere question of
interpretation under
the Act
SJA
23/7/98

22.7
24/6/58
24.6.58

Read B.P. 2415 d. 18-6-98
(C.O. 4530 of 98)

G.O. mis no. 3111 d/23rd July 98.

Ordered that
the following letter be
despatched to the Govt.
of India.

Latue Board. S.R.

19/7/98

Letter no. 3112

To

The Secy to the Govt of India
Dept of Fin. & Com.

Sir,
I am directed to
request the orders of the
Govt of India as to the
classification, for the pur-
pose of levying import duty,
under the Indian Tariff
act, of two ^{descriptions} ~~classes~~ of
guns called the "Quacken-
bush" and the "Gum".

2. Both the guns are
~~described~~ as provided
with ^{spiral} springs; ~~the~~ ^{throwing a conical} shell
~~is conical~~, hollowed out

Page 2 of current
para 2 of colln letter.

19.7.98

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behind ~~the~~ ~~breach~~ of
~~the~~ In the ~~breach~~ of
the gun, there is a small
air chamber which is
continuous with the hollow
of the slug when the gun
is loaded. The release
of the spring compresses
the air in the chamber
and drives it into the
hollow of the slug, which
is ejected with great
force. Apparently the
distinction between
the "Quackenbush" and
the "Gem" and other guns on
which full duty of Rs 6 is levied
should be by the size
of the bore and the
use to which they
can be put as weapons
of offence. In ~~fact~~ ~~the~~
the respect the guns
in question appear to
fulfil the reasons for
~~the~~ ~~full~~ ~~duty~~ ~~has been imposed~~
on firearms proper. In
reality, they ~~are~~ ~~as~~
much toys as the

pts of current

declassified
under item 20.1 of the Second
Schedule.

570
"Daisy" ^{gun} which is classed
as a toy with reference
to your letter no 299.S.R. dt.
21-1-96. ~~though all the~~
~~these guns are capable~~
~~of doing mischief.~~
3. Formerly ~~the~~ ^{air gun} ~~well~~
~~was~~ charged with duty
at t.p.e. ad valorem as
"arms, other sorts"; but since
the passing of the Tariff
act (XVI of 1894), they ~~are~~
~~have~~ become liable to
a specific duty of Rs 50
~~per piece~~ But this rate
is regarded as prohi-
bitve, ~~and~~ out of
proportion to the small
value of the guns, and
as probably not intended to
apply to ~~the~~ ~~description~~ ~~of~~
of the ~~weapons~~ ~~description~~
in question. The J. A. I.
~~considered~~ considers
that they might undobjectially
be classed under item ^{no.} 12
of the Second Schedule of the
Act. I am to solicit the
orders of the Govt of India on this
S. 12 1917/18