

Revenue (1898) Department.

PRESS SERIES.

G.O., Nos 99-100

Dated 18 th February
1898

[Despatch Abstract.]

Approving the amendment of the
rules under the Opium Act, 1878 proposed
by the Board of Revenue; sanctioning its
recommendation that the minimum
price at which opium should be sold
in shops in the ordinary streets of the
Ganjam District be fixed at Rs 1 for 2 1/2 tola
& addressing the Govt. of India on
the subject.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
G.O. 313	26-5-98						

1898
G.O.
1-2-98

1898
REVENUE DEPARTMENT.

1897.

Revenue No 112

Board of Revenue

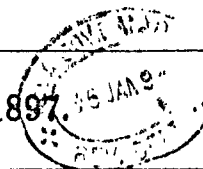
(Separate Revenue),

MADRAS.

Printed December 27th.

Rev. G. Jang
Regis. J.

Proceedings, No. 504, 23rd November 1897.



NOVEMBER.

Submitting to Government, with remarks, a draft notification amending rules XIV and XIX of the Opium rules and condition II of the special license issued to medical practitioners; allowing in anticipation of sanction the importation of opium and its preparations by Chemists and others for medicinal purposes from places other than Indore, and issuing instructions to Collectors of maritime districts regarding the taxation of such importations.

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PROCEEDINGS OF THE BOARD OF REVENUE

(SEPARATE REVENUE).

READ—again the following Proceedings of the Board of Revenue (Separate Revenue),
Mis. No. 3053, dated 20th July 1897 :—

Read—the following letter from R. M. THURLEY, Esq., Inspector of Salt, Abkari and Customs Department, Madras Town Circle, to the Deputy Commissioner of Salt, Abkari and Customs Department, Central Division, dated 19th July 1897, No. 1505 :—

In submitting herewith an occurrence report received from Acting Assistant Inspector Mr. Borebank reporting the sale without a license by Messrs. Spencer & Co. of opium in the shape of tabloids, I have the honour to state that, as the sale of such opium is contrary to sections 4 and 9 of the Opium Act, Messrs. Spencer & Co. are liable to be prosecuted. Before launching a charge against them, however, I would beg to take your orders. The firm have not the excuse of even being Chemists and their sale of compressed opium is therefore illegal. A small phial of opium tabloids purchased from them is forwarded for inspection with their cash bill.

Endorsement by C. G. TODHUNTER, Esq., Acting Deputy Commissioner of Salt, Abkari and Customs Department, dated 19th July 1897, S. No. 3880.

Submitted to the Board for favour of orders.

2. It is observed that this opium is sold openly and has been sent out by a well known English firm. It is suggested that the Collector of Sea Customs may be asked how much of it has been imported and by whom.

Resolution—Mis. No. 3053, dated 20th July 1897.

Referred to the Collector of Sea Customs, Madras, for report as to what quantities have been imported and by whom.

(True Copy and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Collector of Sea Customs, Madras.
(with one sealed bottle of opium to be returned.)

READ—the following letter from R. MACLURE, Esq., to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated Madras, 17th July 1897 :—

I have the honour to request that I be granted permission or a license to hold in stock a larger quantity of opium and rectified spirit than I find my licenses permit. I find as my manufacturing department increases the quantities are not sufficient to

meet my requirements and urgent cholera and hospital indents are kept waiting, whereas if I were allowed to stock a larger quantity, they could be attended to and despatched at once. I should also be obliged by your letting me know if I can be allowed to import opium. I would point out that the British Pharmacopœia orders "opium when used for officially recognised purposes must be that obtained from Asia Minor." I would further point out that while there seems to be a difficulty as to the importation of opium in the form of gum, no restriction is placed on the importation of it in the form of tincture, and thus hundreds of pounds are imported annually free of all opium duty from Germany and other Europe countries. It would be easier and much cheaper for me to import my tincture of opium, but I prefer to manufacture and standardise my tinctures in my own laboratory.

READ—also the following letter from N. S. BRODIE, Esq., I.C.S., Acting Secretary to the Commissioner of Salt, Abkari and Separate Revenue, Madras, to the Commissioner of Customs, Salt, Opium and Abkari, Bombay, the Secretary to the Board of Revenue, Lower Provinces, Bengal, dated 11th August 1897, Mis. No. 3456.

I am desired to request that you will be good enough to let me know at an early date if the import of laudanum and other preparations of opium into the Bombay Presidency Lower Provinces of Bengal is permitted and if so what duty is charged on such imports.

READ—again the following Proceedings of the Board of Revenue (Separate Revenue)
Mis. No. 4074, dated 14th September 1897 :—

Read—the following letter from Sir JAMES MACNABB CAMPBELL, K.C.I.E., I.C.S., Acting Commissioner of Customs, Salt, Opium and Abkari, Bombay, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, Madras, dated 7th September 1897, No. 4225 :—

With reference to your letter, Mis. No. 3456, dated 11th ultimo, I have the honour to state that the importation into Bombay of preparations of opium for medical purposes is allowed on payment of the following duties under the Tariff Act :—

- (1) Preparations of pure opium, such as Gum Opii, Pulvis Opii, and Extract Opii, Rs. 24 per seer of 80 tolas under No. 2 of schedule III.
- (2) Preparations of opium such as Tincture Opii (Laudanum), containing 20 per cent. of London proof spirit and upwards, Rs. 6 per imperial gallon; and those containing less than 20 per cent. of such spirit, 5 per cent. *ad valorem* under No. 1 of schedule III.
- (3) Other preparations of opium, 5 per cent. *ad valorem* under all other sorts of medicines under No. 11 of schedule IV.

Resolution—Mis. No. 4074, dated 14th September 1897.

Recorded pending receipt of reply from the Secretary to the Board of Revenue, Lower Provinces, Bengal.

(True Copy and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

READ—again the following Proceedings of the Board of Revenue (Separate Revenue), Sub. No. 5353, dated 9th October 1897 :—

Read—the following letter from E. N. BAKER, Esq., C.S., Collector of Customs, Calcutta, to the Secretary to the Board of Revenue, Lower Provinces, dated 6th September 1897, No. 694 :—

In reply to your No 388-B, dated the 2nd instant, requesting to be informed of the practice followed by this office in levying duty on opium and its preparations, I have the honour to state that pure opium, described as “Opium Ture” “Opium Persian” and “Opium Extractum,” is assessed to duty at Rs. 24 per seer of 80 tolas, under schedule 3, article 2, of the import tariff.

It is imported in small quantities of from $\frac{1}{2}$ ounce to 3 lb., with consignments of drugs and medicines, by dispensaries, tea gardens and upcountry and local wholesale dealers both European and native.

2. Spirituous preparations such as “Tinctura Opium” which is identical with laudanum, “Linimentum Opium,” Extractum Opium Liquidum “Vinum Opium” and others which contain 20 per cent., or more of proof spirit are charged at Rs. 6 Imperial London proof gallon, under schedule 3, article 1 of the import tariff, and those containing less than 20 per cent. of proof spirit (which are chiefly patent and proprietary medicines) at 5 per cent., *ad valorem*, also under schedule 3, article 1.

3. Solid and dry preparations such as “Confectio Opium,” “Emplastum Opium,” “Pilula Opium,” “Opium Puls : Compositum,” and a variety of others which are mixtures of opium with other ingredients, are taxed at 5 per cent. *ad valorem* under schedule 4, article 11.

Endorsement by H. LUSON, Esq., Officiating Secretary to the Board of Revenue, Lower Provinces, Bengal, dated Calcutta, 15th September 1897, No. 1633-B.

Copy forwarded to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, Madras, with reference to his letter, No. 3456, dated 11th August 1897, for information.

Resolution—Sub. No. 5353, dated 9th October 1897.

Messrs. Spencer & Co. are requested to be good enough to report what the price at which the opium tabloids mentioned in the enclosed cash bill are sold comes to per tola. They are also requested to inform the Board of the price at which they are sold wholesale in England.

(True Copy and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To Messrs Spencer & Co. (with a cash bill
to be returned).

READ—again the following Proceedings of the Board of Revenue (Separate Revenue), Sub. No. 5658, dated 26th October 1897 :—

Read—the following letter from Messrs. SPENCER, & Co., to the Assistant Secretary, Board of Revenue (Separate Revenue), dated Madras, 18th October 1897 :—

In reply to your letter No. 5353 of 9th instant, we beg to apprise you that each bottle contains 100 tabloids or $\frac{1}{2}$ tola of opium. The wholesale price in England is 15s per dozen bottles.

Resolution—Sub. No. 5658, dated 26th October 1897.

Messrs. Spencer & Co. are requested to return the cash bill forwarded to them with Board's Proceedings, Sub. No. 5353, dated 9th October 1897.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To Messrs. Spencer & Co.

READ—also the following letter from C. G. TODHUNTER, Esq., I.C.S., Acting Deputy Commissioner of Salt, Abkari and Customs Department, Central Division, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated 26th July 1897, No. 4048 :—

Under section 3 of the Opium Act I of 1878, “Opium” includes all preparations and admixtures of opium and intoxicating drugs prepared from the poppy; under rule XXXI of the opium rules import of opium is only permitted from Indore, and condition I of the medical practitioner's license provides that the holder shall sell no opium but such as he may purchase from Government or from a licensed importer, vendor or farmer. Apparently, therefore, the importation of preparations of opium from Europe and their sale, if imported, are absolutely prohibited.

2. That such importations are largely made is well known and it has not been the practice hitherto to interfere with them so long as the preparations in question are really for medicinal purposes and only contain a proportion of opium.

3. Recently, however, one or two cases have come to light of the importation of what is practically pure opium. I submitted one of these cases to the Board in which Messrs. Spencer & Co., who do not even hold a license, were reported for selling opium tabloids in my No. 3880, dated 19th July 1897. The Collector of Sea Customs now informs me that Messrs. Maclure & Co., who do hold a license, have imported a quantity of seven pounds of what the Chemical Examiner declares to be pure opium under the name of “Thebaicum.”

4. The latter certainly appears to be a case for a prosecution, but before entering upon one I request the Board's orders as to whether it is its intention to prohibit the importation of medicinal preparations of opium from Europe altogether, as this appears to be an unnecessarily harsh restriction, and if not as to how far such import is to be allowed.

5. I would also request that the Collector of Sea Customs may be desired to send an intimation of all importations of opium or its preparations to the Inspector, Madras Town Circle.

READ—also the following letter from J. N. ATKINSON, Esq., Acting Collector of Sea Customs, Madras, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated 30th July 1897, No. 5374-G. :—

Adverting to Board's Proceedings, Mis. No. 3053, dated 20th July 1897, I have the honour to state that tabloids are generally imported by chemists such as Messrs. W. E. Smith & Co., Savage & Co., Mr. Maclure, and occasionally by others like Messrs. Spencer & Co., in very small quantities; it is impossible to say what quantity of opium tabloids has been imported because tabloids and medicinal lozenges, being composed of several ingredients besides the drug intended to be exhibited, are usually included under the head of medicines, other sorts, in the bills of entry. There are many medicinal preparations, such as Pulv: cretæ arom opio, Ipecac comp. Opium comp. Kino Comp., &c., which contain opium and which are classified and charged with duty at 5 per cent. *ad valorem* as Medicines, other sorts.

2. The bottle of tabloids is returned.

READ—the following letter from Messrs. SPENCER & Co., Limited, to the Assistant Secretary to the Board of Revenue, dated Madras, 30th October 1897:—

In compliance with your letter, No. 5658 of 26th instant, we have the pleasure to return herewith the cash bill forwarded to us with Board's Proceedings, Sub-No. 5353 of 9th October 1897.

RESOLUTION—No. 504, dated 23rd November 1897.

The foregoing papers relate to the import of opium and intoxicating drugs for medicinal purposes from places other than Indore.

2. Under section 3 of the Opium Act I of 1878, "opium" includes also poppy heads, preparations or admixtures of opium, and intoxicating drugs prepared from the poppy, and under section 4 the importation of opium is prohibited except in so far as it is permitted by the Act or by the rules framed thereunder. In rule I of the rules framed by Government and printed with G.O., No. 562, dated 26th October 1896, "opium" is distinguished from "intoxicating drugs," the former being defined to mean "the inspissated juice of the poppy" and the latter to include "Madak and Chandu, and every preparation and admixture thereof, and kafa, and all other intoxicating or narcotic preparations of opium and of the poppy," but not "poppy-heads" which are distinguished from both "opium" and "intoxicating drugs" and are defined to be "the dry capsules of the poppy plant." Rules XIV to XIX which relate to import provide for the import of opium and poppy-heads only, but no mention whatever is made of "intoxicating drugs." It is also clear from the Act and the rules that opium can be imported by private persons under the conditions prescribed from Indore only and that intoxicating drugs cannot be legally imported either from Indore or any other place. From rule II, which allows manufacture, and from the other rules relating to transport, sale, &c., the intention of the rules appears to be that all intoxicating drugs required should be manufactured locally.

3. As a matter of fact, however, some Chemists and Druggists of Madras and others who do not even hold the special license issued to medical practitioners under rule V, have for years been importing pure opium and preparations thereof under a variety of names. It will also be observed from section 5 (1) (a) of the Indian Tariff Act VIII of 1894 and Schedule III of the Amending Act III of 1896 that a special rate of duty has been prescribed for imports of pure opium, but, as pointed out by the Government of India in its letter communicated in G.O., Mis. No. 3137, Revenue, dated 9th August 1894, this "does not authorize the import of opium but merely authorizes the levy of customs duty upon opium when lawfully imported." In the absence of any provision in the Opium Act corresponding to section 71 of the Madras Abkari Act regarding medicated articles, the foregoing preparations, though exclusively used for medicinal purposes, fall under the definition of "opium" or "intoxicating drugs," as the case may be, and as such it does not appear that they can be lawfully imported, under any circumstances, as explained in the preceding paragraph. The Board is of opinion that this contradiction between the opium and customs laws ought to be removed as the prohibition serves no useful purpose and would, if enforced, cause very serious inconvenience to the public as well as injury to the trade of the Chemists and Druggists in this Presidency. Many Chemists, in order to be sure of the purity of their medicines, prefer to manufacture their own tinctures and, as pointed out by Mr. R. Maclure, according to the British Pharmacopœia, "opium when used for officially recognized purposes must be that obtained in Asia Minor." It further appears that the importation of such preparations is allowed in Bengal and Bombay, and the Board therefore begs to submit the draft of a notification amending rules XIV and XIX of the opium rules, so as to legalize these imports in this Presidency whether on Government or private account. Condition I of license Form No. II appended to the rules, under which the licensee cannot at present sell any opium or intoxicating drugs except such as have been purchased from Government or from a licensed importer or vendor or farmer, has also been amplified, and the Board

requests that Government will be pleased to have the notification published in the *Fort St. George Gazette*, after obtaining the sanction of the Government of India to the amendment of the rules with reference to section 5 of the Opium Act.

4. In taxing the imports under reference, Collectors of Maritime districts will be instructed to adopt the rates charged in Calcutta and Bombay under the Tariff Acts, as extracted below. The Collector of Madras will invariably report in future to the Inspector, Madras Town Circle, and the Collectors of other Maritime districts to the Assistant Commissioners concerned, the quantities of the several kinds of preparations imported, the duty levied thereon, and the names of the importers :—

(1) Rupees 24 per seer of 80 tolas on preparations of pure opium such as "Gum Opii," "Pulvis Opii," "Extract Opii," "Opii Turc," "Opii Persian," &c., under article 2 of schedule III of the Tariff Act;

(2) Rupees 6 per imperial gallon London proof on preparations of opium such as "Tincture Opii" (Laudanum), "Linimentum Opii," "Vinum Opii," "Extractum Opii Liquidum," &c., containing 20 per cent. or more of proof-spirit under article 1, Schedule III, and at 5 per cent. *ad valorem* on those containing less than 20 per cent. of proof-spirit also under article 1, Schedule III; and

(3) Five per cent. *ad valorem* on all preparations such as "Confectio Opii," "Emplastum opii," "Pilula Opii," "Opii Pule Compositum," &c., containing no spirit and classified under other sorts of medicines under article 11, schedule IV.

5. The Deputy Commissioner, Central Division, is informed that it is not necessary to prosecute either Messrs. Spencer & Co. or Mr. Maclure. He is requested to warn the former firm to take out a special license under rule VI of the Opium rules. The importation of these preparations will be allowed in anticipation of the sanction of the Government of India to the alterations in the rules suggested above. The question of allowing Mr. Maclure to hold in stock a larger quantity of rectified spirits than ten gallons at a time for sale under the foreign liquor license issued to him will be separately disposed of.

6. The selling price of opium in shops in the ordinary tracts of Ganjam is not allowed to exceed one rupee per two tolas (*vide* footnote to condition No. 26 of the Board's notice of the sale of the exclusive privileges of vending opium and intoxicating drugs, No. 5, dated 5th February 1897). In paragraph 5 of his letter, Dis. No. 1101-Eng., dated 22nd June 1897, the Collector recommended that a minimum price of one rupee per two and-a-half tolas might also be prescribed as in the adjoining district of Vizagapatam. The Board approves of the Collector's recommendation and requests that Government will be pleased to sanction its adoption with effect from the 1st April next under rule XXX of the Opium rules.

(True Copies and Extract.)

(Signed) N. S. BRODIE,
Secretary.

(True Copy.)

Ag. Assistant Secretary.

To the Secretary to Government, Revenue Department, ^{Madras} with a draft notification.

Deputy Commissioner, Central Division.
Collector of Sea Customs, Madras.
Collectors of other Maritime Districts.

Copy to the Deputy Commissioners, Southern

„ to all Assistant Commissioners.
„ to the Inspector, Madras Town Circle, (with 1 P.I. returned).

Page 3 of
the notification
in the file of Alan
James flagged IT

NOTIFICATION.

In exercise of the powers conferred by section 5 of the Opium Act, I of 1878, and with the previous sanction of the Governor-General in Council, the Governor of Fort St. George in Council is pleased to make the following changes in the Opium Rules now in force and published on pages 1431 to 1444 of the *Fort St. George Gazette*, dated 24th November 1896, Part I:—

I. For Rule XIV, substitute the following:—

"The import of opium, intoxicating drugs and poppy heads on account of Government is permitted."

II. The following should be inserted as Rule XIX-A:—

"The import of opium or of intoxicating drugs used for purposes other than smoking on private account from places other than Indore is allowed, in the case of imports by sea, on payment of duty under the Tariff Act at the port of importation and in the case of other imports under the special orders of the Board to be obtained in each case."

III. The following should be substituted for condition I of the special license to Medical Practitioner under Rule V of the Opium Rules:—

"That he shall sell no opium, intoxicating drugs used for purposes other than smoking, or poppy heads, but such as he may import under Rule XIX-A, or may purchase from Government or from an importer duly licensed under Rule XVI or empowered under Rule XIX-A or from a vendor or a farmer under Rule XXVI of the Opium Rules."

C. 113 of 1898.

To Secretary.

In the Current read above, the Board of Rev recommends two amendments in the rules under the Opium Act, 1878, for which please see pp 4-9 of G.O. 562 & 26.10.96:—

Rule XIV makes no reference to the importation of 'intoxicating drugs', which though included in the definition of 'opium' by Sec. 3 of the Act, are distinguished in Rule I from both 'opium' and 'poppy-heads'.

For Rule XIV, it is therefore proposed to substitute the following words:—

"The import of opium, intoxicating drugs and poppy-heads on account of Government is permitted."

2. It appears that imports of opium and its preparations have been made for

C. 20/1/98.

for medicinal purposes from places other than Indore. The fact having come to notice only recently, the Board recommends that they ^{may} ~~be~~ ^{be} ~~permitted~~, following the practice observed in Bengal and Bombay, as otherwise very serious inconvenience to the public and injury to the trade of Chemists and druggists will result. It therefore proposes to insert after rule XIX a new rule

Under rules XIV to XIX such importations are illegal; but/

"The import of opium or of intoxicating drugs used for purposes other than smoking on private account from places other than Indore is allowed, in the case of imports by sea, on payment of duty under the Tariff Act at the port of importation and in the case of other imports under the special orders of the Board when obtained in each case."

3. The insertion of a new rule as stated above will require a modification of Condition 1 of license form no II appended to the rules. It is therefore proposed to substitute for the existing condition —

"That he shall sell no opium, intoxicating drugs used for purposes other than smoking, or poppy-heads, but such as he may purchase from Govt or from a licensed importer or vendor or a farmer under Rule XXVI of the opium Rules."

A new condition —

"That he shall sell no opium, intoxicating drugs used for purposes other than smoking, or poppy-heads, but such as he may import under Rule XIX-A, or may purchase from Govt or from an importer duly licensed under Rule XVI or empowered under Rule XIX."

or from a vendor or a farmer under Rule XXVI of the Opium Rules."

4. For orders, whether these amendments may be approved and application made to the Govt of India for sanction under Sec 5 of the Opium Act.

5. In this connection the Board recommends that a minimum price of one rupee per two and a half tolas may be prescribed for the sale of opium in shops in the ordinary tracts of the Ganjam district. May this recommendation be approved?

H.M. 8/20/18

To Secy

Please see the draft orders for approval below.

Print even
2/2/18
21/1/18

Read C.No. 113 of 1898
G.O. N^o 99 of 18th Feb 1899

The amendments to the rules under the Opium Act, 1878, proposed by the Board of Rev. in its Prop. read above are approved, ~~the Govt. also~~ ^{also} its recommendation ~~to prescribe a minimum price of one rupee per two and a half tolas for the sale of opium in shops in the ordinary tracts of the Ganjam district be fixed at one rupee per 2 1/2 tolas~~ ^{that the}

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

S.P. 2/18

To the Board of Rev (Sep. Rev.)

2/2/18

2/2/18

Letter N^o 100

2/2/18

The Secretary to the Govt of India
— Finance & Commerce Dept.

Sir,

Under Sec 5 of the Opium Act, 1878, I am directed to

~~Solicit~~ the approval of the Govt of India to the following amendments of the Rules under the Act sanctioned by that Govt in Mr Meyer's letter No. 4045-S.R, dated 22nd September 1896. —

(i) Rule XIV makes no reference to the importation of 'intoxicating drugs', which though included in the definition of 'opium' by Sec 3 of the Act, are distinguished in Rule I from both 'Opium' and 'poppy-heads'. It is therefore proposed to amplify ~~the rule~~ so as to ^{permit the import of} include 'intoxicating drugs' ^{on account of Govt.}

(ii) It has been brought to the notice of Govt that opium and its preparations have been imported for medicinal purposes from places other than Indore, though such importations are at present illegal under rules XIV to XIX.

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The Board of Rev recommends (vide copy of its Proceedings ^{a copy of which is} No. 504, dated 23-11-97) forwarded herewith) that the existing practice should be allowed to continue in ~~the~~ Presidency as it appears to be in Bengal and Bombay, in order to avoid ~~any other~~ serious inconvenience to the public and injury to the trade of Chemists and druggists ~~and~~ result. H.E. the Governor in Council accepts this recommendation and approves the insertion of a new rule after Rule XIX permitting such importations.

(iii) It will then be necessary also to modify Condition I of License Form No. II appended to the Rules.

2. I am to forward a draft notification ^{incorporating} ~~the~~ which the amendments and addition referred to above have been

Solicitor at General of the

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8—BOARD OF REVENUE (SEPARATE-REVENUE), No. 504, 23RD NOVEMBER 1897.—

NOTIFICATION.

1878

In exercise of the powers conferred by section 5 of the Opium Act, I of 1878, and with the previous sanction of the Governor-General in Council, the Governor of Fort St. George in Council is pleased to make the following changes in the Opium Rules now in force and published on pages 1431 to 1441 of the *Fort St. George Gazette*, dated 24th November 1896, Part I:—

I. For Rule XIV, substitute the following:—

"The import of opium, intoxicating drugs and poppy heads on account of Government is permitted."

II. The following should be inserted as Rule XIX-A:— *namely:—*

(a) "The import of opium or of intoxicating drugs used for purposes other than smoking on private account from places other than Indore is allowed, in the case of imports by sea, on payment of duty under the Tariff Act at the port of importation and in the case of other imports under the special orders of the Board to be obtained in each case."

III. The following should be substituted for condition I of the special license to Medical Practitioner under Rule V of the Opium Rules:— *namely:—*

"That he shall sell no opium, intoxicating drugs used for purposes other than smoking, or poppy heads, but such as he may import under Rule XIX-A, or may purchase from Government or from an importer duly licensed under Rule XVI or empowered under Rule XIX-A or from a vendor or a farmer under Rule XXVI of the Opium Rules."

additions

*5th Notification
556 dated the
14 October 1896*

After Rule 17

BOARD OF REVENUE (SEPARATE REVENUE), No. 504, 23RD NOVEMBER 1897. 7

requests that Government will be pleased to have the notification published in the *Fort St. George Gazette*, after obtaining the sanction of the Government of India to the amendment of the rules with reference to section 5 of the Opium Act.

4. In taxing the imports under reference, Collectors of Maritime districts will be instructed to adopt the rates charged in Calcutta and Bombay under the Tariff Acts, as extracted below. The Collector of Madras will invariably report in future to the Inspector, Madras Town Circle, and the Collectors of other Maritime districts to the Assistant Commissioners concerned, the quantities of the several kinds of preparations imported, the duty levied thereon, and the names of the importers:—

(1) Rupees 24 per seer of 80 tolas on preparations of pure opium such as "Gum Opii," "Pulvis Opii," "Extract Opii," "Opii Ture," "Opii Persian," &c., under article 2 of schedule III of the Tariff Act;

(2) Rupees 6 per imperial gallon London proof on preparations of opium such as "Tincture Opii" (Laudanum), "Linimentum Opii," "Vinum Opii," "Extractum Opii Liquidum," &c., containing 20 per cent. or more of proof-spirit under article 1, Schedule III, and at 5 per cent. *ad valorem* on those containing less than 20 per cent. of proof-spirit also under article 1, Schedule III; and

(3) Five per cent. *ad valorem* on all preparations such as "Confectio Opii," "Emplastums opii," "Pilula Opii," "Opii Pule Compositum," &c., containing no spirit and classified under other sorts of medicines under article 11, schedule IV.

5. The Deputy Commissioner, Central Division, is informed that it is not necessary to prosecute either Messrs. Spencer & Co. or Mr. Maclure. He is requested to warn the former firm to take out a special license under rule VI of the Opium rules. The importation of these preparations will be allowed in anticipation of the sanction of the Government of India to the alterations in the rules suggested above. The question of allowing Mr. Maclure to hold in stock a larger quantity of rectified spirits than ten gallons at a time for sale under the foreign liquor license issued to him will be separately disposed of.

6. The selling price of opium in shops in the ordinary tracts of Ganjam is not allowed to exceed one rupee per two tolas (*vide* footnote to condition No. 26 of the Board's notice of the sale of the exclusive privileges of vending opium and intoxicating drugs, No. 5, dated 5th February 1897). In paragraph 5 of his letter, Dis. No. 1101-Eng., dated 22nd June 1897, the Collector recommended that a minimum price of one rupee per two and-a-half tolas might also be prescribed as in the adjoining district of Vizagapatam. The Board approves of the Collector's recommendation and requests that Government will be pleased to sanction its adoption with effect from the 1st April next under rule XXX of the Opium rules.

(True Copies and Extract.)

(Signed) N. S. BRODIE,
Secretary.

(True Copy.)

(Signed) A. KRISTNASAMI IYENGAR,
Ag. Assistant Secretary.

To the Secretary to Government, Revenue Department,
with a draft notification.

" Deputy Commissioner, Central Division.
" Collector of Sea Customs, Madras.
" Collectors of other Maritime Districts.

Copy to the Deputy Commissioners, Southern
and Northern Divisions.

" to all Assistant Commissioners.

" to the Inspector, Madras Town Circle, (with 1 P.I. returned).

NOTIFICATION.

In exercise of the power conferred by section 5 of the Opium Act, 1878 (I of 1878), and with the previous sanction of the Governor-General in Council, the Governor of Fort St. George in Council is pleased to make the following amendments and additions to the rules published with notification No. 556, dated the 26th October 1896, at pages 1431 to 1444 of the *Fort St. George Gazette*, dated 24th November 1896, Part I, namely:—

1. For Rule XIV, the following rule shall be substituted, namely:—
"The import of opium, intoxicating drugs and poppy heads on account of Government is permitted."

2. After Rule XIX the following rule shall be inserted, namely:—
XIXA "The import on private account of opium or intoxicating drugs used for purposes other than smoking from places other than Indore is permitted (a) in the case of imports by sea, on payment of duty under the Tariff Act at the port of importation and (b) in the case of other imports, under the special orders of the Board to be obtained in each case."

3. For condition I of the special license to Medical Practitioner under Rule V of the Opium Rules, the following shall be substituted, namely:—

"That he shall sell no opium, intoxicating drugs used for purposes other than smoking, or poppy heads, but such as he may import under Rule XIX-A, or may purchase from Government or from an importer duly licensed under Rule XVI or empowered under Rule XIX-A or from a vendor or a farmer under Rule XXVI of the Opium Rules."

Government (1898) of Madras.
REVENUE.

Recd.

Regd.

} 1898.

Enclosures

Spare copies

G.O., No. 99, 18th February 1898.

FEBRUARY.

Rules under the Opium Act, 1878.

Approving the amendments of the — proposed by the Board of Revenue; sanctioning its recommendation that the minimum price at which opium should be sold in shops in the ordinary tracts of the Ganjam district be fixed at Re. 1 for 2½ tolas; and ordering to address the Government of India on the subject.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), No. 504, dated 23rd November 1897 :—

Read—again the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 3053, dated 20th July 1897 :—

Read—the following letter from R. M. THURLEY, Esq., Inspector of Salt, Abkari and Customs Department, Madras Town Circle, to the Deputy Commissioner of Salt, Abkari and Customs Department, Central Division, dated 19th July 1897, No. 1505 :—

In submitting herewith an occurrence report received from Acting Assistant Inspector Mr. Borabank reporting the sale without a license by Messrs. Spencer & Co. of opium in the shape of tabloids, I have the honour to state that, as the sale of such opium is contrary to sections 4 and 9 of the Opium Act, Messrs. Spencer & Co. are liable to be prosecuted. Before launching a charge against them, however, I would beg to take your orders. The firm have not the excuse of even being Chemists and their sale of compressed opium is therefore illegal. A small phial of opium tabloids purchased from them is forwarded for inspection with their cash bill.

Endorsement by C. G. TODHUNTER, Esq., Acting Deputy Commissioner of Salt, Abkari and Customs Department, dated 19th July 1897, S. No. 3880.

Submitted to the Board for favour of orders.

2. It is observed that this opium is sold openly and has been sent out by a well known English firm. It is suggested that the Collector of Sea Customs may be asked how much of it has been imported and by whom.

Resolution—Mis. No. 3053, dated 20th July 1897.

Referred to the Collector of Sea Customs, Madras, for report as to what quantities have been imported and by whom.

(True Copy and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Collector of Sea Customs, Madras,
(with one sealed bottle of opium to be returned.)

Read—the following letter from R. MACLURE, Esq., to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated Madras, 17th July 1897 :—

I have the honour to request that I be granted permission or a license to hold in stock a larger quantity of opium and rectified spirit than I find my licenses permit. I find as my manufacturing department increases the quantities are not sufficient to

meet my requirements and urgent cholera and hospital indents are kept waiting, whereas if I were allowed to stock a larger quantity, they could be attended to and despatched at once. I should also be obliged by your letting me know if I can be allowed to import opium. I would point out that the British Pharmacopœia orders "opium when used for officially recognised purposes must be that obtained from Asia Minor." I would further point out that while there seems to be a difficulty as to the importation of opium in the form of gum, no restriction is placed on the importation of it in the form of tincture, and thus hundreds of pounds are imported annually free of all opium duty from Germany and other Europe countries. It would be easier and much cheaper for me to import my tincture of opium, but I prefer to manufacture and standardise my tinctures in my own laboratory.

Read—the following letter from N. S. BRODIE, Esq., I.C.S., Acting Secretary to the Commissioner of Salt, Abkari and Separate Revenue, Madras, to the Commissioner of Customs, Salt, Opium and Abkari, Bombay, the Secretary to the Board of Revenue, Lower Provinces, Bengal, dated 11th August 1897, Mis. No. 3456.

I am desired to request that you will be good enough to let me know at an early date if the import of laudanum and other preparations of opium into the ^{Bombay Presidency} Lower Provinces of Bengal is permitted and if so what duty is charged on such imports.

Read—again the following Proceedings of the Board of Revenue (Separate Revenue) Mis. No. 4074, dated 14th September 1897 :—

Read—the following letter from Sir JAMES MACNABB CAMPBELL, K.C.I.E., I.C.S., Acting Commissioner of Customs, Salt, Opium and Abkari, Bombay, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, Madras, dated 7th September 1897, No. 4225 :—

With reference to your letter, Mis. No. 3456, dated 11th ultimo, I have the honour to state that the importation into Bombay of preparations of opium for medical purposes is allowed on payment of the following duties under the Tariff Act :—

(1) Preparations of pure opium, such as Gum Opii, Pulvis Opii, and Extract Opii, Rs. 24 per seer of 80 tolas under No. 2 of schedule III.

(2) Preparations of opium such as Tincture Opii (Laudanum), containing 20 per cent. of London proof spirit and upwards, Rs. 6 per imperial gallon; and those containing less than 20 per cent. of such spirit, 5 per cent. *ad valorem*, under No. 1 of schedule III.

(3) Other preparations of opium, 5 per cent. *ad valorem* under all other sorts of medicines under No. 11 of schedule IV.

Resolution—Mis. No. 4074, dated 14th September 1897.

Recorded pending receipt of reply from the Secretary to the Board of Revenue, Lower Provinces, Bengal.

(True Copy and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

Read—again the following Proceedings of the Board of Revenue (Separate Revenue), Sub. No. 5353, dated 9th October 1897 :—

Read—the following letter from E. N. BAKER, Esq., C.S., Collector of Customs, Calcutta, to the Secretary to the Board of Revenue, Lower Provinces, dated 6th September 1897, No. 694 :—

In reply to your No 388-B, dated the 2nd instant, requesting to be informed of the practice followed by this office in levying duty on opium and its preparations. I have the honour to state that pure opium, described as "Opium Ture" Opium Persian" and "Opium Extractum," is assessed to duty at Rs. 24 per seer of 80 tolas, under schedule 3, article 2, of the import tariff.

It is imported in small quantities of from $\frac{1}{2}$ ounce to 3 lb., with consignments of drugs and medicines, by dispensaries, tea gardens and upcountry and local wholesale dealers both European and native.

2. Spirituous preparations such as "Tinctura Opium," which is identical with laudanum, "Linimentum Opium," Extractum Opium Liquidum "Vinum Opium" and others which contain 20 per cent., or more of proof spirit are charged at Rs. 6 Imperial London proof gallon, under schedule 3, article 1 of the import tariff, and those containing less than 20 per cent. of proof spirit (which are chiefly patent and proprietary medicines) at 5 per cent., *ad valorem*, also under schedule 3, article 1.

3. Solid and dry preparations such as "Confectio Opium," "Emplastum Opium," "Pilula Opium," "Opium Puls: Compositum," and a variety of others which are mixtures of opium with other ingredients, are taxed at 5 per cent. *ad valorem* under schedule 4, article 11.

Endorsement by H. LUSON, Esq., Officiating Secretary to the Board of Revenue, Lower Provinces, Bengal, dated Calcutta, 15th September 1897, No. 1633-B.

Copy forwarded to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, Madras, with reference to his letter, No. 3456, dated 11th August 1897, for information.

Resolution—Sub. No. 5353, dated 9th October 1897.

Messrs. Spencer & Co. are requested to be good enough to report what the price at which the opium tabloids mentioned in the enclosed cash bill are sold comes to per tola. They are also requested to inform the Board of the price at which they are sold wholesale in England.

(True Copy and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To Messrs. Spencer & Co. (with a cash bill to be returned).

Read—again the following Proceedings of the Board of Revenue (Separate Revenue), Sub. No. 5658, dated 26th October 1897 :—

Read—the following letter from Messrs. SPENCER, & Co., to the Assistant Secretary, Board of Revenue (Separate Revenue), dated Madras, 18th October 1897 :—

In reply to your letter No. 5353 of 9th instant, we beg to apprise you that each bottle contains 100 tabloids or $\frac{1}{4}$ tola of opium. The wholesale price in England is 15s per dozen bottles.

Resolution—Sub. No. 5658, dated 26th October 1897.

Messrs. Spencer & Co. are requested to return the cash bill forwarded to them with Board's Proceedings, Sub. No. 5353, dated 9th October 1897.

(True Extract.)

(Signed) EDMUND MILLETT,
Ass. Secretary.

To Messrs. Spencer & Co.

Read—also the following letter from C. G. TODHUNTER, Esq., I.C.S. Acting Deputy Commissioner of Salt, Abkari and Customs Department, Central Division, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated 26th July 1897, No. 4048 :—

Under section 3 of the Opium Act I of 1878, "Opium" includes all preparations and admixtures of opium and intoxicating drugs prepared from the poppy; under rule XXXI of the opium rules import of opium is only permitted from Indore, and condition I of the medical practitioner's license provides that the holder shall sell no opium but such as he may purchase from Government or from a licensed importer, vendor or farmer. Apparently, therefore, the importation of preparations of opium from Europe and their sale, if imported, are absolutely prohibited.

2. That such importations are largely made is well known and it has not been the practice hitherto to interfere with them so long as the preparations in question are really for medicinal purposes and only contain a proportion of opium.

3. Recently, however, one or two cases have come to light of the importation of what is practically pure opium. I submitted one of these cases to the Board in which Messrs. Spencer & Co., who do not even hold a license, were reported for selling opium tabloids in my No. 3880, dated 19th July 1897. The Collector of Sea Customs now informs me that Messrs. Maclure & Co., who do hold a license, have imported a quantity of seven pounds of what the Chemical Examiner declares to be pure opium under the name of "Thebaicum."

4. The latter certainly appears to be a case for a prosecution, but before entering upon one I request the Board's orders as to whether it is its intention to prohibit the importation of medicinal preparations of opium from Europe altogether, as this appears to be an unnecessarily harsh restriction, and if not as to how far such import is to be allowed.

5. I would also request that the Collector of Sea Customs may be desired to send an intimation of all importations of opium or its preparations to the Inspector, Madras Town Circle.

Read—also the following letter from J. N. ATKINSON, Esq., Acting Collector of Sea Customs, Madras, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated 30th July 1897, No. 5374-G. :—

Adverting to Board's Proceedings, Mis. No. 3053, dated 20th July 1897, I have the honour to state that tabloids are generally imported by chemists such as Messrs. W. E. Smith & Co., Savage & Co., Mr. Maclure, and occasionally by others like Messrs. Spencer & Co., in very small quantities; it is impossible to say what quantity of opium tabloids has been imported because tabloids and medicinal lozenges, being composed of several ingredients besides the drug intended to be exhibited, are usually included under the head of medicines, other sorts, in the bills of entry. There are many medicinal preparations, such as Puly: cretæ arom opio, Ipecac comp. Opium comp. Kino Comp., &c., which contain opium and which are classified and charged with duty at 5 per cent. *ad valorem* as Medicines, other sorts.

2. The bottle of tabloids is returned.

Read—the following letter from Messrs. SPENCER & Co., Limited, to the Assistant Secretary to the Board of Revenue, dated Madras, 30th October 1897:—

In compliance with your letter, No. 5658 of 26th instant, we have the pleasure to return herewith the cash bill forwarded to us with Board's Proceedings, Sub-No. 5353 of 9th October 1897.

Resolution—No. 504, dated 23rd November 1897.

The foregoing papers relate to the import of opium and intoxicating drugs for medicinal purposes from places other than Indore.

2. Under section 3 of the Opium Act I of 1878, "opium" includes also poppy heads, preparations or admixtures of opium, and intoxicating drugs prepared from the poppy, and under section 4 the importation of opium is prohibited except in so far as it is permitted by the Act or by the rules framed thereunder. In rule I of the rules framed by Government and printed with G.O., No. 562, dated 26th October 1896, "opium" is distinguished from "intoxicating drugs," the former being defined to mean "the inspissated juice of the poppy" and the latter to include "Madak and Chandu, and every preparation and admixture thereof, and kafa, and all other intoxicating or narcotic preparations of opium and of the poppy," but not "poppy-heads" which are distinguished from both "opium" and "intoxicating drugs" and are defined to be "the dry capsules of the poppy plant." Rules XIV to XIX which relate to import provide for the import of opium and poppy-heads only, but no mention whatever is made of "intoxicating drugs." It is also clear from the Act and the rules that opium can be imported by private persons under the conditions prescribed from Indore only and that intoxicating drugs cannot be legally imported either from Indore or any other place. From rule II, which allows manufacture, and from the other rules relating to transport, sale, &c., the intention of the rules appears to be that all intoxicating drugs required should be manufactured locally.

3. As a matter of fact, however, some Chemists and Druggists of Madras and others who do not even hold the special license issued to medical practitioners under rule V, have for years been importing pure opium and preparations thereof under a variety of names. It will also be observed from section 5 (1) (a) of the Indian Tariff Act VIII of 1894 and Schedule III of the Amending Act III of 1896 that a special rate of duty has been prescribed for imports of pure opium, but, as pointed out by the Government of India in its letter communicated in G.O., Mis. No. 3137, Revenue, dated 9th August 1894, this "does not authorize the import of opium but merely authorizes the levy of customs duty upon opium when lawfully imported." In the absence of any provision in the Opium Act corresponding to section 71 of the Madras Abkari Act regarding medicated articles, the foregoing preparations, though exclusively used for medicinal purposes, fall under the definition of "opium" or "intoxicating drugs," as the case may be, and as such it does not appear that they can be lawfully imported, under any circumstances, as explained in the preceding paragraph. The Board is of opinion that this contradiction between the opium and customs laws ought to be removed as the prohibition serves no useful purpose and would, if enforced, cause very serious inconvenience to the public as well as injury to the trade of the Chemists and Druggists in this Presidency. Many Chemists, in order to be sure of the purity of their medicines, prefer to manufacture their own tinctures and, as pointed out by Mr. R. Maclure, according to the British Pharmacopœia, "opium when used for officially recognized purposes must be that obtained in Asia Minor." It further appears that the importation of such preparations is allowed in Bengal and Bombay, and the Board therefore begs to submit the draft of a notification amending rules XIV and XIX of the opium rules, so as to legalize these imports in this Presidency whether on Government or private account. Condition I of license Form No. II appended to the rules, under which the licensee cannot at present sell any opium or intoxicating drugs except such as have been purchased from Government or from a licensed importer or vendor or farmer, has also been amplified, and the Board requests that Government will be pleased to have the notification published in the *Fort St. George Gazette*, after obtaining the sanction of the Government of India to the amendment of the rules with reference to section 5 of the Opium Act.

4. In taxing the imports under reference, Collectors of Maritime districts will be instructed to adopt the rates charged in Calcutta and Bombay under the Tariff Acts, as extracted below. The Collector of Madras will invariably report in future to the Inspector, Madras Town Circle, and the Collectors of other Maritime districts to the Assistant Commissioners concerned, the quantities of the several kinds of preparations imported, the duty levied thereon, and the names of the importers:—

(1) Rupees 24 per seer of 80 tolas on preparations of pure opium such as "Gum Opii," "Pulvis Opii," "Extract Opii," "Opii Ture," "Opii Persian," &c., under article 2 of schedule III of the Tariff Act;

(2) Rupees 6 per imperial gallon London proof on preparations of opium such as "Tincture Opii" (Laudanum), "Linimentum Opii," "Vinum Opii," "Extractum Opii Liquidum," &c., containing 20 per cent. or more of proof-spirit under article 1, Schedule III, and at 5 per cent. *ad valorem* on those containing less than 20 per cent. of proof-spirit also under article 1, Schedule III; and

(3) Five per cent. *ad valorem* on all preparations such as "Confectio Opii," "Emplastum opii," "Pilula Opii," "Opii Pule Compositum," &c., containing no spirit and classified under other sorts of medicines under article 11, schedule IV.

5. The Deputy Commissioner, Central Division, is informed that it is not necessary to prosecute either Messrs. Spencer & Co. or Mr. Maclure. He is requested to warn the former firm to take out a special license under rule VI of the Opium rules. The importation of these preparations will be allowed in anticipation of the sanction of the Government of India to the alterations in the rules suggested above. The question of allowing Mr. Maclure to hold in stock a larger quantity of rectified spirits than ten gallons at a time for sale under the foreign liquor license issued to him will be separately disposed of.

6. The selling price of opium in shops in the ordinary tracts of Ganjam is not allowed to exceed one rupee per two tolas (*vide* footnote to condition No. 26 of the Board's notice of the sale of the exclusive privileges of vending opium and intoxicating drugs, No. 5, dated 5th February 1897). In paragraph 5 of his letter, Dis. No. 1101-Eng., dated 22nd June 1897, the Collector recommended that a minimum price of one rupee per two and-a-half tolas might also be prescribed as in the adjoining district of Vizagapatam. The Board approves of the Collector's recommendation and requests that Government will be pleased to sanction its adoption with effect from the 1st April next under rule XXX of the Opium rules.

(True Copies and Extract.)

(Signed) N. S. BRODIE,
Secretary.

To the Secretary to Government, Revenue Department,
with a draft notification.

" Deputy Commissioner, Central Division.
" Collector of Sea Customs, Madras.
" Collectors of other Maritime Districts.

Copy to the Deputy Commissioners, Southern
and Northern Divisions.

" to all Assistant Commissioners.
" to the Inspector, Madras Town Circle (with 1 P.I., returned).

NOTIFICATION.

In exercise of the power conferred by section 5 of the Opium Act, 1878 (I of 1878), and with the previous sanction of the Governor-General in Council, the Governor of Fort St. George in Council is pleased to make the following amendments and additions to the rules published with notification No. 556, dated the 26th October 1896, at pages 1431 to 1444 of the *Fort St. George Gazette*, dated 21st November 1896, Part I, namely:—

1. For Rule XIV, the following rule shall be substituted:—

"The import of opium, intoxicating drugs and poppy heads on account of Government is permitted."

2. After Rule XIX the following rule shall be inserted, namely:—

XIXA "The import on private account of opium or intoxicating drugs used for purposes other than smoking from places other than Indore is permitted (a) in the case of imports by sea, on payment of duty under the Tariff Act at the port of importation and (b) in the case of other imports, under the special orders of the Board to be obtained in each case."

3. For condition I of the special license to Medical Practitioner under Rule V of the Opium Rules, the following shall be substituted:—

"That he shall sell no opium, intoxicating drugs used for purposes other than smoking, or poppy heads, but such as he may import under Rule XIX-A, or may purchase from Government or from an importer duly licensed under Rule XVI or empowered under Rule XIX-A or from a vendor or a farmer under Rule XXVI of the Opium Rules."

ORDER—No. 99, Revenue, dated 18th February 1898.

Separate Revenue, No. 11.

The amendments of the rules under the Opium Act, 1878, proposed by the Board of Revenue in its Proceedings read above are approved. The Government also sanctions its recommendation that the minimum price at which opium should be sold in shops in the ordinary tracts of the Ganjam district be fixed at Re. 1 for 2½ tolas.

2. Ordered that the following letter be despatched to the Government of India.

(True Extract.)

(Signed) G. S. FORBES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).

Ed. Shaik Karim.

1898.

FINANCE AND COMMERCE DEPARTMENT.

From

The Government of Fort St. George.

Recd.

Regd.

1898.

Enclosures

Spare copies

Letter, No. 100, 18th February 1898.

FEBRUARY.

SOLICITING the approval of the Government of India to certain amendments of the rules under the Opium Act, 1878, sanctioned by the Government of India in Mr. Meyer's letter, No. 4045-S.R., dated 22nd September 1896.

REVENUE DEPARTMENT.

From

THE HON'BLE Mr. G. S. FORBES, I.C.S.,
Acting Secretary to the Government of Madras,

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE AND COMMERCE DEPARTMENT.

Dated Fort St. George, 18th February 1898.

SIR,

Under section 5 of the Opium Act, 1878, I am directed to solicit the approval of the Government of India to the following amendments of the rules under the Act sanctioned by that Government in Mr. Meyer's letter, No. 4045-S.R., dated 22nd September 1896:—

Separate Revenue, No. 12.

(i) Rule XIV makes no reference to the importation of "intoxicating drugs," which, though included in the definition of "opium" by section 3 of the Act, are distinguished in Rule I from both "opium" and "poppy-heads." It is therefore proposed to amplify the rule so as to permit the import of intoxicating drugs on account of Government.

(ii) It has been brought to the notice of Government that opium and its preparations have been imported for medicinal purposes from places other than Indore, though such importations are at present illegal under Rules XIV to XIX. The Board of Revenue recommends (*vide* its Proceedings, No. 504, dated 23rd November 1897, a copy of which is forwarded herewith) that the existing practice should be allowed to continue in this Presidency as it appears to be in Bengal and Bombay, in order to avoid serious inconvenience to the public and injury to the trade of chemists and druggists. His Excellency the Governor in Council accepts this recommendation and approves the insertion of a new rule after Rule XIX permitting such importations.

(iii) It will then be necessary also to modify condition I of license Form No. II appended to the rules.

2. I am to forward a draft notification embodying the amendments and addition referred to in the preceding paragraph.

I have the honour to be,

Sir,

Your most obedient servant,

(Signed) G. S. FORBES,
Ag. Secretary to Government.

Ed. Shaik Karim.

20 Copies.

5-6-06
5-11-09

