Dhananjayarao Gadgul Library


EASTMNDIA.

## RETURN to an Order of the Honourable The House of Commone,

 datod April 1840.
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## IMPORTS. AND EXPORTS:

THE EAST INDIES, CHINA, THE BRITISH COLONIES, AND GREAT BRITAIN;
together with CORRESPONDENCE

Conchrning the

DUTIES OF CUSTOMS, AND THE CULTIVATION OF COTTON,
IN INDIA.
(Mr. Clay.)

Ordered, Ly The lloase of Cominons, to be Prmted,
2\& 15 April 1 S4o.

Accoonts of the Quantity and Value of all Articles of the Growth or Manufacture of the Unid Kingdorn imported into the Territories under the Government of the East India Company, in é Year from 2898 to 1838, and of the Rate of Duty levied upon each Article; and alse of she Imr from those Territories into the British Colonies, and from the British Colonies into thase Terif respectively
An Account of the Quantity and Value of all Articles of the Growth or Manufacture of the Terr under the Guvernment of the East Tpdia Company imported into the United Kingdom, in s. Year from 1828 to 1820 tuth inclusive; together with an Account of the Rate of Duty levied upi the Import of ench Article in each Year
Correspondence between the Government of India, the Court of Directors, and the India Board, selative to the Arpointment of a Committee for investigating the Operation of the Sea and Land Customs throughout India, and the Progress which tas been made in the Improvement of the System of levying Duties of Customs at the Three Presidencies - . . . . ** p. 49

Accounts of the Quantity and Value of Opium, Woollens, Cotton Goods, and all other Articles imported into Canton, and of 'Tea and all other Articles, and of Treasure, exported from Canton, by the East India Company and private Traders respectively; also, of all Bills drawn upon India and Lcndon by the Select Committee at Canton; and also, of the Exports and Imports of Foreign Nations at the Port of Canton, in each Year from 1820 inclusive . . . . . . p. 113

An Account of the Quantity and Value of Tea, and of all other Articles, and of Treasure, exported from Canton by the East India Company and private Traders, in each Year from 1820 inclusive, to the latest time the same can be made out
p. 129

An Account of all Bills drawn upon India and London by the Select Committee at Canton, in each Year from 1820 inclusive, to the latest time to which the same can be made out - - p. 143

An Account of the Exports and Imports of Foreign Nations at the Port of Canton, in each Year from 1820 inclusive; distinguishing Woollen, Cotton Goods, Tea, Treasure and Bills, and all other Articles, as far as the same can be made out - . . . . . . . p. 146

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Copy of a Despatch of the Court of Directors of the East India Company in the Revenue Department, dated ${ }^{15}$ th March 1839, on the improved Cultivation of Cotten in India; and also, Copy of a Minute of the Governor General of Incia, on the Cultivation of Cotton in the Fast Indies, dated Simla, the 14th August 1839

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\text { p. } 157
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An Account of the Imports from the Territorics under the Goverament of the East India Company, and from the United Kingdom, respectively, into the British Colonies; and from the British Colonies into the United Kingdom, and the Territories under the Government of the East India Company, respectively, in each Year from 1828 to 1838 ; showing, in all cases, the Rate of Duty levied upon each Article


ACCOUNTS of the QuAntity and Value of all Anticles of the Growth or Manpfacture of the United Kingdom faported into the Territories under the Government of the East India Company, in each Year, from 1828 to 1838 , and of the Rate of Duty levied upon each Article; and also of the Imports from those Territorifs into the Bhitisil Colonies; and from the British Colonils into those Terrivories respectively.

AN ACCOUNT of the Quantity and Value of all Abticles of the Gnowth or Manufacture of the United Kingdom imported into the Territories under the Governmert of the East India Company, in each Year, from 1828 to $183^{8}$ inclusive; together with an Account of the Rate of Duty levied upon the Inport of each Article in each Year; and also similar Accounts of the Imports from the Territories undet the Government of the East India Company into the British Colonies, and from the British Colonies into the Territorjesunder the Government of the East India Company respectively; showing, in all Cases, the 'iatel of Duty levied upon the Import of each Article.

## Tarle of Contents.



- Note.-This is not a perfect Retura. The Records in the East India House do not, in numerous Instances, specify Quantity; nor do they, in many Cases, distinguish between Articles the Growth and Manufacture of the United Kingdom, and those which are of Foreign Production. The Schedules, moreover, which are appended to this Return, do not show the Rate of Duty levied on each Article.


## ACCOUNTS, \&c.

BENGAL.

| years. | IMPORTS. |  | EXPORTS. <br> British Colonies. |
| :---: | :---: | :---: | :---: |
|  | United Kinglom. | British Colonies. |  |
| (1827-28 | Sicea Řipees. $1.89 .91 .756$ | $\begin{aligned} & \text { Siccas Rupees, } \\ & 8.10 .626 \end{aligned}$ | Sicca Rupees. 13.42.309 |
| 1828-29 | 2.21.81.707 | 1.86 .117 | 14.50.584 |
| 1829-30 | 1.60.94.297 | 2.75.4.59 | 13.08.841 |
| $1830-31$ | 1.98.44.494 | 1.25.331 | 9.81 .586 |
| 1831-32 | 1.72.27.917 | 1.31.623 | 6.48.808 |
| In the Year $\{1832-33$ | 1.41.75.586 | 1.73 .741 | 9.05.097 |
| 1833-34 | 1.41.38.567 | 2.67.564 | 15.74.173 |
| 1834-35 | 1.48.96.601 | 2.75.962 | 15.43.875 |
| 1835-36 | 1.96.16.601 | 2.16.803 | 10.66.351 |
| 1836-37 | 2.23.47.809 | 2.58.567 | 19.31.507 |
| 1837-38 | 1.82.40.759 | 3.18.927 | 24.38.070 |

FORT ST. GEORGE.

| year. | IMPORTS. |  | year. | EXPORTS. <br> British Colonies. |
| :---: | :---: | :---: | :---: | :---: |
|  | United Kingdom. | British Colonies |  |  |
| 1827-28 | Sicca Rupees. 25.87.402 | Sicca Rupees. 8.47.928 | 1827-28 | $\begin{aligned} & \text { Sicca Rupees. } \\ & 12.99 .065 \end{aligned}$ |
| 1828-29 | 33.54.825 | 8.41 .235 | 1828-29 | 15.84.554 |
| 1829-30 | 32.98.746 | 9.70.154 | 1829-30 | 20.61.407 |
| 1830-31 | 21.78.744 | , 9.45.653 | 1830-31 | 19.68.431 |
| 1831-32 | 23.36.080 | 7.67 .835 | 1831-32 | 20.45.845 |
| 1832-33 | 28.39.693 | 9.02.188 | 1832-33 | 17.03.565 |
| 1833-34 | 19.00.345 | 7.84.239 | 1833-34 | 12.12.321 |
| 1834-35 | 22.39.699 | 9.58.475 | 1834-35 | 17.88.797 |
| 1835-36 | 19.70.907 | 7.07.914 | 1835-36 | 18.24.121 |
| 1836-37 | 27.15.323 | 9.60,733 | 1836-37 | 19.92.853 |
| 1837-38 | Not received. |  | 183738 | - Not received. |

BOMBAY.

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> BENGAL.
> Regulation XV.-1825.

## SCHEDULE No. 1.

Rates of Duty chargeable on Goods imported by Sea into Calcutta or any Porf or Peace belonging to the Presidency of Fort Wiliam.


1st. Goods, the Produce or Manufacture of the United Kingdom.

| 1. Bullion and Coin | Free | Free. |
| :---: | :---: | :---: |
| 2. Horses - | Free | Free. |
| 3. Marine Stores | Free | $2 \frac{1}{2}$ per Cent. |
| 4. Metals, wrought and unwrought | Free - - | $2 \frac{1}{2}$ per Cent. |
| 5. Opium - - | 24 Rupees a Seer of 80 Sicca Weight. | 48 Rupees a Seer of 80 Sicca Weight. |
| 6. Precious Stones and Pearls | Free - - | Free. |
| 7. Salt | 3 Rupees a Maund of 82 Sicca Weight per Seer. | 6 Rupees a Mannd of 82 Sicca Weight per Seer. |
| 8. Spirituous Liquors | 10 per Cent. - - | 20 per Cent. |
| 9. Tobacco - | 4. Annas a Maund of 80 Sicca Weight per Seer. | 8 Annas a Maund of 80 Sicca Weight per Seer. |
| 10. Wines | 10 per Cent. - - | 20 per Cent. |
| 11. Woollens - - | Free - | - $2 \frac{1}{2}$ per Cent. |
| Articles not included in the above Eleven Items. | 21 per Cent. - | 5 per Cent. |

2d. Goods, the Produce of Foreign Europe or of the United States of America.

| 1. Arrack, at a fixed Valuation of 302. per Cask of 126 Gallogns. | 10 per Cent. - - | 20 per Cent. |
| :---: | :---: | :---: |
| 2. Bullion and Coin - | Free | Free. |
| 3. Horses | Free | Free. |
| 4. Opium | - 24 Rupees a Seer of 80 Sicca Weight. | 48 Rupees a Seer of 80 Sicca Weight. |
| 5. Précious Stones and Pearls | Free - - | Free. |
| 6. Salt | 3 Rupees a Maund of 82 Sicca Weight per Seer. | 6 Rupees a Maund of 82 Sicca Weight per Seer. |
| 7. Spirits | 10 per Cent. - | . 20 per Cent. |
| 8. Tobacco | 4. Annas a Maund of | 8 Annas a Maund of |
|  | 80 Sicca Weight per Seer. | 80 Sicca. Weight per Seer. |
| 9. Wines | 10 per Cent. | 20 per Cent. |
| Articles not included in the above Nine Items. | 5 per Cent. - | 10 per Cent. |

3d. Goods, the Produce or Manufacture of Places other than the United Ringdom, Foreign Europe, or the United States of America.


Schedule No. I-mates of Duty churgeable on Goods inported by Sea into Calcutta, \&ec,-con

| Enumeration of Goods. | $\begin{gathered} \text { Oq a } \mathrm{British} \text { Bottom. } \\ \text { Irpor } \\ \hline \end{gathered}$ | Imported on a Foreign Bot |
| :---: | :---: | :---: |
| 7. Arrack, from Foreign Territories in Asia. | 30. Sicca Rupees per Leager. | 60 Sicca Rupe Leager. |
| 8. Arsenic, White, Red, or Yellow - | 10 per Cent. - | 20 per Cent. |
| 9. Assafoetida | 10 Do. | 20 Do. |
| 10. Awl Root or Morinda | $7 \frac{1}{3}$ per Cent. | 15 per Cent. |
| 11. Beads, Malas, or Rosaries | $7 \frac{1}{1}$ Do. | 15 Do. |
| 12. Betel Nut (Customs) :- | $7 \frac{1}{2}$ Da | 15 Do. |
| Do. '(Town Duty)" | 5 Do. | 10 Do. |
| 13. Benjamin or Loban - | $7 \frac{1}{2}$ Do. | 15 Do. |
| 14. Brandy, from Foreign Territories is Asia | 30 Do. | 60. Do. |
| 15. Brass, wrought and unwrought | 10 Do. | 20 Do. |
| 16. Brimstone - - | 10 Do. | 20 Do. |
| 17. Brocades and Embroidered Goods | $7 \frac{1}{2}$ Do. | 15 Do. |
| 18. Buhera or Myrobolan - | 10 Do. | 20 Do. |
| 19. Buckum or Sappun Wood | $7 \frac{1}{2}$ Do. | 15 Do. |
| 20. Bullion and Coin | Free | Free. |
| 21. Calizeerah or Nigellah | 71 $\frac{1}{2}$ per Cent. | 15 per Cent. |
| 22. Camphire - | 10. Do. - | 20 Da. |
| 23. Canvas; excepting Canvas made of Sunn or Hemp, or other Materiad, the Growth or Manufacture of Places subject to the Government of the East India Company, which is exempted from Charge of Duty on Importation by Sea. | 5 Do. | 10 Do. |
| 24. Cardamums - | $7 \frac{1}{2}$ Do. | 15 Do. |
| 25. Carriages and Conveyances | $7 \frac{1}{2}$ Do. | 15 Do. |
| 26. Cassia | 10 Do. | 20 Do. |
| 27. Chanks | $7 \frac{1}{2}$ Do. | 15 Do. |
| 28. Cherayta | 10 Do. | 20 Do. |
| 29. China Goods, or Goods from China, not otherwise enumerated in this Table. | $7 \frac{1}{2}$ Do. | 15 Do. |
| 30. Cloves + - | 10 Do. | 20 Do. |
| 31. Cochineal or Crimdanah | $7 \frac{1}{2}$ Do. | 15 Do. |
| 32. Coffee | $7 \frac{1}{2}$ Do. | 15 Do. |
| 33. Coir, the Produce of Places not subject to the Government of the East India Company in India. | 5 Do. | 10 Do. |
| 34. Coin and Bullion - | Free | Free. |
| 35. Columbo Root - | 10 per Cent. | 20 per Cent. |
| 36. Coosoom Fool or Safflower | ${ }^{7} \frac{1}{2}$ Do. | 15 Do. |
| 37. Copal or Kahroba - - | 10 Do. | 20 Do. |
| 38. Copper, wrought and unwrought | 10 Do. | 20 Do. |
| 39. Coral - - | 10 Do. | 20 Do. |
| 40. Cordage, excepting Cordage made of Sunn, Hemp, or other Material, the Produce of Places sub. ject to the Government of the East India Company, which shall be exempt from the Charge of Duty on Importation by Sea. | 5 Do. | 10 Do. |
| 41. Crimdanah or Cochineal | $7 \frac{1}{2}$ Do. | 15 Do. |
| 42. Dhye Flower - | $7 \frac{1}{2}$ Do. | 15. Do. |
| 43. Elephants Teeth - | $7 \frac{1}{2}$ Do. | 15 Do. |
| 44. Embroidered Goods and. Brocades | $7 \frac{1}{2}$ Do. | 15 Do. |
| 45. Frankincense or Gundiberoza | $7 \frac{1}{8}$ Do. | 15 Do. |
| 46. Galbanum | 10 Do. | 20 Do. |
| 47. Galingall - | $7 \frac{1}{8}$ Do. | 15 Do. |
| 48. Ghee (Customs) | 5 Do. | 10 Do. |
| Do. (Town Duty) | 10 Da | 20 Do. |
| 49. Gin, from Foreign Territories in Asia. | 30 Do. | 60 Do. |
| 50. Goopee Muttee or Yellow Ochre | 10 Do. | 20 Do. |
| 51. Goomootoo, Sunn, and Hemp | Free - -. | Free. |
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Schedule No. 1.-Rates of Duty chargeable on Goods imported by. Sea into Calcutta, 8 \&o-continnede .

| Enumeration of Goods | $\begin{gathered} \text { Imported } \\ \text { on a British Bottoms. } \end{gathered}$ | $\begin{gathered} \text { Imported } \\ \text { on a Foreign Botoman. } \end{gathered}$ |
| :---: | :---: | :---: |
| 52. Gum Arabic | 10 per Cent. - . | 20 per Cent. |
| 53. Gundiberoza or Frankincense | $7_{1}{ }^{1}$ Do. |  |
| 54. Hemp, Sunn, or Goomootoo | Free | Free. |
| 55. Hurrah or Myrobolan | 10 per Cent. | 20 per Cent. |
| 56. Horses - | Free | Free. |
| 57: Hursinghar Flower | 71 Do. | 15.0 |
| 58. Hurtaul, or Orpiment, or Yellow Arsenic. | 10 Do. | 20 Do. |
| 59. Iron, wrought or unwrought * | 10 Do. | 20 Do. |
| 60. Ivory - - | $7 \frac{1}{1}$, Do. | 15 Do. |
| 61. Juttamunsee or Spikenard | 10 Do. | 15 Do. |
| 62. Kullinjun | 71 Do. | 15 Do. |
| 63. Lead, Pig, Sheet, Milled, and Smal! Shot. | 10. Do. | 20 Do. |
| 64. Loadh - - - | $7 \frac{1}{2}$ Do. | 15 Do. |
| 65. Loban or Benjamin | 7 ${ }^{\frac{1}{3}}$ Do. | 15 Do. |
| 66. Mace | 10 Do. | 20 Do. |
| 67. Madder or Munjeet | $7 \frac{1}{2}$ Do. | 15 Do. |
| 68. Mahogany, and all other Sorts of Wood used in Cabinet Work. | $7 \frac{1}{2}$ Do. | 15 Do. |
| 69. Mastick - | 10 Do. | 20 Do. |
| 70. Minium or Red Lead | 10 Do. | 20 Do. |
| 71. Morinda or Awl Root | $7 \pm$ Do. | 15 Do. |
| 72. Munjeet or Madder | $7 \frac{1}{2}$ Do. | 15 Do. |
| 73. Musk | 7t Do. | 15 Do. |
| 74. Myrobolans; viz. Buhera, Hurra, and Ownla. | 10 Do. | 20 Do. |
| 75. Myrrh | 10 Do. | 20 Do. |
| 76. Nutmegs | 10 Do. | 20 Do. |
| 77. Oils, Vegetable or Animal (Customs). | $7 \frac{1}{2}$ Do. | 15 Do. |
| Do. (Town Duty) | 5 Do. | 10 Do. |
| 78. Oil Seeds (Customs) | 7t D Do. | 15 Do. |
| Do. (Town Duty) - - | Do. | 10 Do. |
| 79. Oils, perfumed or essential, or Otter and Fooleyl Teyll. | ${ }^{7} \frac{1}{8}$ Do. | 15 Do. |
| 80. Opium, Foreign - - - | 24 Rupees per Seer of 80 Calcutta Sicca Weight. | 48 Rupees per Seer of 80 Calcutta Sicca Weight. |
| 81. Orpiment, or Yellow Arsenic, or Hurtaul. | 10 per Cent. | 20 per Cent. |
| 82. Otter or essential Oils | $7 \frac{1}{\frac{1}{8}}$ Do. | 15 Do. |
| 83. Ownla or Myrobolan | 10 Do. | 20 Do. |
| 84. Pepper, Black and White | 10 Do. | 20 Do. |
| 85. Piece Goods: Cotton, Silk, and partly Cotton and partly Silk, the Manufacture of the Honourable Company's Territories in India. | 21 Do. | 5 Do. |
| 86. Ditto - Ditto - Ditto - when not the Manufacture of the Honourable Company's Territories in India. | 7\% Do. | 15 Do. |
| 87. Pimento or Allspice | 10 Do. | 20 Do. |
| 88. Pipe Staves ${ }^{\text {89 }}$ - | 71. | 15 Do. |
| 89. Precious Stones and Pearls | Free | Free. |
| 90. Prussian Blue | 10 per Cent. | 20 per Cent. |
| 91. Putcha Paut | $7 \frac{1}{2}$ Do. | 15 Do. |
| 93. Rattans | $10 \mathrm{Do}_{0}$ | 20 Do. |
| 94. Red Sandal Wood | ${ }_{7}{ }_{\frac{1}{2}}^{1}$, Do. | 15 Do. |
| 95. Red Lead or Minium | 10 Do. | 20 Do. |
| 96. Rose Water - - - | $7 \frac{1}{\text { 7 }}$ Do. | 15 Do. |
| 97. Rum, from Foreign Territories in Asia. | 30 Do. | 60 Do. |
| 98. Saffron - - | 10 Do. | 20 Do. |
| 99. Safflower or Coosoom Yool | $7 \frac{1}{6}$ Do. | 15 Do. |
| 100. Sago | $7 \frac{1}{4}$ Do. | 15 Do. |

( 9 )
Schedule No: l.-Rates of Duty chargeable on Goods imported by Sea into Calculta, \&c.-continued.

| Enumeration of Goode | $\begin{gathered} \text { Imported } \\ \text { on a British Bottom. } \end{gathered}$ | $\underset{\text { on a Foreiga Battom. }}{\text { Imported }}$ |
| :---: | :---: | :---: |
| 101. Salt, Foreign - - | 3 Rupees per Maund of 82 Sicca Weight per Seer. | 6 Rupees per Maund of 82 Sicca Weight per Seer. |
| 102. Sandal Wood, Red, White, or Yellow. | 71 $\frac{1}{4}$ per Cent. | 15 per Cent. |
| 103 Sappan or Buckum Wood | $7 \frac{1}{\text { D }}$ D. | 15 Do. |
| 104. Senna | 10 Do. | 20 Do. |
| 105. Soonamookey Leaf | 10 Do. | 20 Do. |
| 106. Spikenard or Juttamunsee | 10 Do. | 20 Do. |
| 107. Spirituous Liquors, not-otherwise described in this Table. | . 10 Do. | 20 Do. |
| 108. Steel, wrought or unwrought | 10 Do. | 20 Do. |
| 109. Storax - - | 10 Do. | 20 Do. |
| 110. Stones (precious) and Pearls | Free - | Free. |
| 111. Sugar, wet or dry, including Jaggry and Molasses (Customs). <br> Ditto - Ditto (Town Duty) | $\begin{array}{cc}5 \\ 5 \text { per Cent. } \\ 5 & \text { Do. }\end{array}$ | 10 per Cent. 10 Do. |
| 112. Sulphur or Brimstone - | 10 Do. | 20 Do. |
| 113. Sunn, Hemp, and Goomootoo | Free | Free. |
| 114. Tape - - | $7 \frac{1}{2}$ per Cent. | 15 per Cent. |
| 115. Taizepaut or Malabathrum Leaf | $10^{\text {D }}$ D. | 20 Do. |
| 116. 'Tea | 10 Do. | 20 Do. |
| 117. Teak Timber | Free | Free. |
| 118. Thread - | 7 $\frac{1}{2}$ per Cent. - | 15 per Cent. |
| 119. Tin and Tin Ware | 10 Do. - | 20 Do. |
| 120. Tobacco (Customs) | 4. Annas per Maund of 80 Sicca Weight per Seer. | 8 Annas per Maund of 80 Sicca Weight per Seer. |
| Ditto (Town Duty) | $10^{2}$ per Cent. | 20 Do. |
| 121. Toond Flower - | 71 ${ }^{\frac{1}{2}}$ Do. | 15 Do. |
| 122. Tugger Wood - | ${ }^{1} \frac{1}{2}$ Do. | 15 Do. |
| 123. Turmeric (Customs) | 5 Do. | 10 Do. |
| Ditto (Town Duty) | 5 Do. | 10 Do. |
| 124. Tutenague ${ }^{-}{ }^{-}$ | 10 Do. | 20 Do. |
| 125. Ugger or Aloe Wood | $7 \frac{1}{2}$ Do. | 15 Do. |
| 126. Vermillion - | 10 Do. | 20 Do. |
| 127. Verdigris - | 10 Do. | 20 Do. |
| 128. Wax and Wax Candles | 10. Do. | 20 Do. |
| 129. Wines and Spirits, not otherwise provided for. | 10 Do, | 20 Do. |
| 130. Wood of all Sorts used in Cabinet Work. | 7i ${ }^{\text {P }}$ Do. | 15 Do. |
| 131. Yellow Ochre or Goopee Muttee | 10 Do. | 20 Do. |
| 132. Articles not enumerated above | 5 Do. | 10 Do. |

SCHEDULE No. 2.
Drawback allowed on Re-exports.

| 1st-Articles the Produce or Manufacture of the United Kingdom. | IMPORTS ON A BRITISH BOTTOM. |  |  |  | IMPORTS ON A FOREIGN BOTTOM. |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | If re-exported to Europe or the <br> United States of America |  | If re-exported to Places other than Europe or the United States of America. |  | If re-exported to Europe or the United States of Americe. |  | If re-exported to Places other than Europe or the <br> United States of America. |  |
|  | Ona <br> British Bottom. | On a <br> Foreign Bottom. | $\stackrel{\text { On a }}{\text { British Battom. }}$ | On a <br> Foreign Bottom. | On British Botoro. | $\mathrm{O}_{\mathrm{n}} \mathrm{a}$ Foreign Bottom. | On a .British Bottom. | On a Foreign Bottom. |
|  |  |  |  |  |  |  |  |  |
| 1. Bullion and Coin | Nil. | Nil. | Nil. | NiL | Nil. | Ni. | Ni. | Nil. |
| 2. Horses - - . . . | Nil | NiL. | Nil. | Nii. | Nil. | Nil. | Nil. | Nil. |
| 9. Marine Storea - - - | Ni. | Nil. | Nil | Ni. | Nil. | Nil. | Ni. | il. |
| 4. Metals, wrought and unwrought - | Na. | Ni.' | Nil. | Nil. | Nil. | Nil | Nil. | Nil. |
| 5. Opium - - - | Nil. | NiL | Nil. | Nil. | Nil. | NiL | Nil. | NiL. |
| 6. Precious Stones and Pearls - . | Nil. | Nid. | Nil. | NiL. | Nii. | NiL | Ni. | Ni. |
| 7. Salt - . - . | Nil. | Nil. | Nil. | Nil. | NiL | Na. | Nil. | NiL. |
| 8. Spirituous Liquors - . - | 3-4ths of Import Duty. | One-half of Import Duty. | 2-3rds of Import | 1-srd of Import Duty. | 7-8ths of Import Duty. | S-4ths of Import Duty. | 2-Srds of Import Duty. | 2-grds of Import Duty. |
| 9. Tobacco - - - | Whole Amount of Import Duty. | 3-4ths Do. | 2-srda Do. | 1-3rd Do. - | Whole Amount of Import Duty. | s-4ths : Do. | 2.3rds Do, | 2-Srds Do. |
| 10. Wines | S-4ths Do. - | One-half Do. | 2.8rds ${ }^{-}$Do. - | 1-3ra Do. - | 7-8ths Do. - | 9-4ths - Da - | 2-srds Do. | 2-srds . Do. |
| 11. Woollens - - - | Nil. | Nii. | Nii | Ni. | Nii. | Ni. | Ni. | Ni. |
| Articles not included in the above Eleven Items - | 2-3rds of tmport Duty. | 1-srd of lraport Duty. | I-srd of Import Duty. | 1-3rd of Kmport Duty. | 2-srds of Import Duty. | 2-9rds of Import Duty | 2-grds of Import Daty. | $\begin{aligned} & \text { e.srda of Import } \\ & \text { - Duty. } \end{aligned}$ |
| 2d. Articles the Produce or Manufacture of Foreign Europe or the United States of America. |  |  |  |  |  | - |  |  |
| 1. Arrack, at a fired Valuation of 301 par Cask of 126 Gallons. | 8-4ths of Import Duty. | One-half of Import Duty. | 2-sids of Import Duty. | One-half of Import Duty. | 7-8ths of Import Duty. | S-4ths of Import Duty. | 2-3rds of Import Duty. | $\begin{aligned} & \text { 2-3rda of Impart } \\ & \text { Duty. } \end{aligned}$ |
| 2. Bullion and Coin - - - - | NiL | NiL | Ni. | Ni2 |  | Nil | NiL | Nil. |
| 9. Horses - . - - - | Ni. | NiL | Nile | Ni. | Ni. | NiL | Nii. | Nil. |
| 4. Opium - - - - - | Ni. | NL. | NiL | Nil. | NiL. | NiL | NiL | NLi. |
| 3. Precious stones and Pearls - - - | N2. | Na. | NiL | Nii. | Na, | : , Nil. . ; | $\because \because$ Nil. | $\therefore$ Nil. . |
| 6. Salt - . . - . | Nil. | Ni. , | NL. | NiL | NiL | NiL | Nil | Nil. |



Schedule No. 2.-Drawback allowed on Re-exports-eontinued.



Schedule No. 2.-Drawback allowed on Re-exports-continued.



Schedule No. 2.-Drawback allowed on Re-exports-continucd.


## SCHEDULE No. 3

:
Rates of Duty chargeable and Drawback allowed on Abticles the Produce and Manufacture of the Country, exported by Sea from Calcutta or any


Schedule No. 3.-Rates of Duty and Drawback on Articles exported from Calcutta - continued.






[^0]Schedule No. 3.-Rates of Duty and Drawback on Articles exported from Calcuta - continued.

| $\begin{gathered} \text { Rate of } \\ \text { Inhland or } \\ \text { Transit Duty } \\ \text { payable. } \end{gathered}$ | Names of Articles. | If exported to the United Kingdom, Forbicn Eunofe, or the Unifed States of Ambilca. |  |  |  | If exported to Places other than those in Eugore or the United Srares of Amebica. |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | On a British Botom. |  | On a Föreign Bottorn. |  | On a British Bottom, ${ }^{\text {a }}$ |  | On a Foreign Bottom. |  |
|  |  | Rate of Duty to be charged. | Drawback to be allowed. | $\begin{gathered} \text { Rate } \\ \text { of Duty to be } \\ \text { charged. } \end{gathered}$ | $\begin{gathered} \text { Drawback } \\ \text { to be } \\ \text { allowed. } \end{gathered}$ |  | Drawback to be allowed. | Rate of Duty to be charged. | $\underset{\substack{\text { Drawhack } \\ \text { to be }}}{\substack{\text { ber }}}$ allowed. |
| 3ै per Cent. - | Do. from Nepaul | Nil | One-balf of Transit Duty. <br> Nil | Nil - | Nil <br> Nil | Nil - | Nil - | 5 per Cent. - | NiL: |
| $7 \frac{1}{2}$ Do. | Galbanum | Nil . - | 2-3rds of Transit |  | 1-3rd of Trangit | Na | 1-srd of Transit | 21 ${ }^{\frac{1}{2}}$ Do. | Nil. |
| 10 Da Town | Ghee - - . |  | 3-4ths of Town | Nil | One-half of Town | Nil | Duty. <br> One-balf of Town | Nil | Nil. |
| $\begin{gathered} \text { Duty. } \\ \boldsymbol{s} \text { per Cent. } \end{gathered}$ | Gold and Silver Tissues, Lace, and Thread' | Nil | One-half of Transit | Nil | Nil | Nil | $\mathrm{Nil}^{\text {Duty. }}$. | 5 per Cent. | Ni. |
| 10. Do. | or Yellow Ochre |  | $\begin{array}{cc} \text { Duty. } \\ \text { g-4ths } & \text { Do. } \end{array}$ | Nil | of Transit | Nil | Nil .. . | 10 Do. . - | NiL |
| NiL | Grain, of all Sorts. | Nil | 2-8rds Do. | Nil | Duily. | Na - | il | Nil | NiL. |
| $77^{*}{ }^{\text {da }}$ | Gum Arabie - |  | 2-3rds Do. | Nil | 1-Srd of Transit | Nil | 3-8rd of Transit | 21 ${ }_{\text {2 }}$ per Cent. | Nil. |
| 3 Da | Gurnies and Gunny Bays |  | One-half Do. | Nil | Nil ${ }^{\text {Duty. }}$. .- | Ni | Nil ${ }^{\text {Duty. }}$.- | 5 D | Nil. |
| ${ }^{\prime} 77^{\text {d }}$ Do. | Gundiberoza or Frankincense |  | 2.9rds Da | Nil | rd of Transit | Nil | Nil | Do. | Nil. |
| -2t Do. | Da. - Do. from Nepaul |  | Nil | per Cent. | Dil ${ }^{\text {Duty. }}$ | 21 per Cent | Nil | Do. | Ni. |
| . 5 Da. | ides, Ram | Nil - | One-half of Transit | Niz | Nil | Nil | Nil | 5 Do. | Nil. |
| 7 D D | Hookah and Hookah Snakes |  | ${ }^{2-3 r d a}$ Da. | Na | 1-srd of Transit | Nil | 1 | 71 Do. | Ni. |
| \% Do. | Hurrah or Myrobolan - | Nil | 2-srds Do. | Nil | 1-9rd ${ }^{\text {Duty. }}$ Do. | Nil | 1-9rd of Transit | 2t Do. | Nii. |
| $7{ }^{1} \mathrm{D}$. | Hursinghar Flower |  | 2-srds ${ }^{\text {Da }}$ | Na | - Sr d Do. | Nil | 1-3rd. Duty ${ }^{\text {d }}$ | $2 \frac{1}{3}$ Da |  |
| 10 Da. | Hurtaul, or Yellow Arsenic, or Orpiment |  | s-4ths Do. | N1 - | One-balf Das | Nil | Nil | 10 Do. | $\mathrm{Nil}_{4}$ |
| 10 Do. | Jarrool Timber, Red or White | Nil - - | 3-4tbs Do. | Nil | One-half Do. | Nil | Nil | 10. Do. | NaL |
| $77^{\text {d }}$ Do. | Jeerah or Cummia - - | il | 2-srds Da. | Nil | .srd |  | 1-Srd - of Trangit | 2f Do. | Nil. |
| 5 Da | Indigo on $\frac{1}{}$ fxed Valuation of 100 Rupees | 1 | Whole Amount of | Na | Nil |  | Nil ${ }^{\text {Duty }}$. | 5 Do. - | $\mathrm{Nit}_{6}$ |
| 5 Da. | - per Factory Maund. <br> Do. from Nepaul or Oude - |  | $\begin{aligned} & \text { Transit Duty. } \\ & \text { One-half Do. } \end{aligned}$ | Nil |  | 21 per Cent. | Nil. | 7t Da | Ni. |
| 10 Do. | Indian Red or Ranga Muttee |  | 3-4ths |  | If of Transit | Ni | Nil | 10 Da. | NiL |
| Tit Do. | Jowain or Ajwain - | Nil | $\text { 2-srds } \quad D_{0}$ |  | $\begin{aligned} & \text { D } 9 \text { sre } \end{aligned}$ |  | of Trans | $2{ }^{21}$ - Da | NiL |
| , 10: ${ }^{\text {D }}$ D | Ireva and manufactured Iron | Nil - | s-4ths Da. | Nil | One Half | Nil | Nil ${ }^{\text {duty. }}$ | 10 per Cent. | Ni. |
| 8t. . Do. | Do. Da from Nepaul | Na | Nii | ${ }_{2}{ }^{1}$ per Cent. | Nil - - | Cent. | Nil . - . | 7t.,. Do. . ${ }_{\text {- }}$ | NiL |
| $1 \mathrm{mt}, \mathrm{Da} \text {. }$ | Jutte alunee or Spikenard. |  | 2-9rds of Transit Duty. | Na | 1-9rd of Transit Duty. | Ni | 1. Sraty of. Transit | 21: $\mathrm{Da}_{6}$. i | Nil. |
| 9t Do. | Ivory | Na | 2-srds Do. - | Nu | 1-srd Do. \|: | Nil - | Nii ${ }^{\text {duty }}$ - 1 - | 7t Da. i- | Nil. |



Schedule No．3．－Rates of Duty and Drawback on Articles exported from Calcutta－continued．

| Rate of Inland ${ }_{T}{ }^{\text {or }}$ Transit Duty payable． | Names of Articles， | If exported to the Unitid Kingdom，Foreign Eubope； of the United States of Amerbea． |  |  |  | If experted to Places other than thoee in Eunorg or the Unifrd Srates of Aburica． |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Ona British Bottom． |  | On a Foreign Bottom． |  | On a British Bottom． |  | On a Foreign Botiom． |  |
|  |  | Rate of Duty to be charged． | Drawback to be allowed． | Rate of Duty to be charged | Drawback to be allowed． | Rate of Duty to be charged． | $\begin{gathered} \text { Drawback } \\ \text { to be } \\ \text { allowed. } \end{gathered}$ | Rate of Duty to be charged． | Drawback to be allowed． |
| Q ${ }_{\text {a }}$ per Cent． | Nutmegs，from Nepaul | Nil | Nil | 2才 per Cens． | Ni | 21 per Cent． | NH | $7{ }^{\text {7 }}$ per Cent． | Ni． |
| 7it Do． | Oil Seeds（Castoms） | Nil | ${ }^{2-3 \text {－3rds }}$ of Transit | Nil | 1－9rd of Transit | Nil | Nil | 7 ${ }^{\text {d }}$ Do． | Ni． |
| $s$ Do． | Do．（Towa Duty） | Nil | Whole Amount of | Nil | Whole Amownt of | Mil | Whole Ameunt of | Nil | Whole．Amount |
| $\checkmark 7$. | Oils Vegetable or Animal，（Customs） | Nil | ${ }_{\text {2－3rds }}^{\text {Town of Transit }}$ | －Ni | Town Duty． <br> $\mathbf{k}=3$ rd of Transit | Nil | Nil ${ }^{\text {Town Duty．}}$ | $7 \frac{1}{4}$ per Cent． | $\begin{aligned} & \text { of Town Duty. } \\ & \text { Nii. } \end{aligned}$ |
| ${ }^{\text {c }}$ ．Do． | Do．Do．（Town Duty）． | Nil | Duty． <br> Whole Amount of | Nil | Duty． <br> Whole Amount of | Nil | Whole Amount of |  |  |
| －${ }^{\frac{1}{2}}$ Do． | Oils，perfumed or essential | Nil | Town Duty． <br> 2－Srds of Transit | Nil | Town Duty． 1－9rd of Transit | － Nil | $\qquad$ | ${ }_{7 \frac{1}{2}}$ per Cent． | $\begin{aligned} & \text { of Town Duty. } \\ & \text { Nil. } \end{aligned}$ |
|  | Do．－Do．from Nepaul | Nil | Nil ${ }^{\text {Duty．}}$ | 21 per Cent． | Duty．． | $2 \frac{1}{4} \text { per Cont. }$ | Ni | $7 \frac{1}{2}$ Do． | Nís． |
| Nil． | Opium，purchased at the Government | Ni | Nil | Nil | Nir． |  | Nil | Nil | NiL． |
| 20 par Cent． | Sales． <br> Orpiment，or Yellow Arsemic，or Hurtaul | Nil | 9－4ths of Transit |  | One－half of Transit | Nii | Na | 10 per Cent． | Ni． |
| 1 揓 Do． | er or essential Oils | Nil | ${ }_{\text {2－8rds }}$ Duty．${ }^{\text {del }}$ | Nil | $\begin{array}{lll} \text { Duty. } \\ \text { 1-8rd } \end{array} \text { Do. } \quad-$ | Nil | Nil | $7 \frac{1}{5}$ Do． | Ni． |
| $2 \pm$ Do． | Do．from Nepaul | Na | Nii | 2it per Cent． | Nil | 24 per Cent． | Nil | $7 \frac{1}{2}$ Do | Ni． |
| 71 Do． | Ownla or Myyrobolans | Nil | 2－Srds of Transit | Nil | 1－Srd of Transit | Nil | 1 3rd of Transit | 2t Da | NiL |
| 5 Do． | engal－ |  | Duty． <br> Dne－half of Transit | Nil | Nil ${ }^{\text {Duty．}}$ ． | Nil | $\mathrm{Nil}^{\text {Duty．}}$－ | 5 －Do． | Nil． |
| Ni． | Palankeens，Carriages，and Buggies | Ni1 | Nil ${ }^{\text {Duty．．．}}$ | Nil | Nil－ | Nil | Nil | Nil | Nil |
| Nil． | Pearls and precious Stones |  | Nil |  | Nii－． | aid | Nal | Wil | Nil |
| 10 per Cent．－ | oorre－． | Nil | 3－4ths of Transit |  | One－half of Transit | Niz | Nil | 10 per Cent． | NiL |
| 10 Do． | Pepper，Blaek and White |  | $\underset{\text { S-4tha }}{\text { Duty. }} \quad \text { Do. }$ | Nil | $\begin{aligned} & \text { Duty } \\ & \text { One-half, De. } \end{aligned}$ | Nil | Nil | 10 Do． | Ni． |
| Pit Do. | Piece Goods，Cotton，the Manufacture of Company＇s Territories． | Nil | Nid | Nil | Nit | NiI | Na | Nil ．－ | Nil． |
| D ${ }^{\text {b }}$ ． | Piece Goods，Cotton，from Nepaul or | Nil | Nil | $2 \frac{1}{1}$ per Cent． |  | $2 \frac{1}{2}$ per Cent． | Nil | per Cent． | Nu4． |
| 2t Do． | Piece Goods，Silk，or partly silk and pardy Cotton． | Nil | Nil | 2f Do． | Na | 2t Do． | Nil | $7{ }^{\text {d }}$ Do． | Nai． |
| 2）Do． | Pimento or Allspice，froma Nepaul | Nil | Nil | $\text { 琣 } \quad \dot{\mathrm{D} O}$ | Nil | $D_{0}$ | Nil | 54 Do． | Ni． |
| if Do． | ipe Staves－－ |  | 2－3rds of Transit | Nid | 1－Sird of Transit | Nil | Nil | 7 Do． | Ni． |
| ：if Da | Piplamaor or Lang Pepper Root |  | ${ }_{\text {d－Srds }}$ Duty．${ }_{\text {Do．}}$ |  | $\underset{\text { 1-3rd }}{\text { Duty. }} \mathrm{Da}$ |  | 1－Srd of Transit | $2 \frac{1}{4} \mathrm{Da}$ | NiL |
| jo Do． | Pruesian Blue：． |  | g－4ths＇Do． | NiI | One ball Do． | NiI－－ | ${ }^{4} \mathrm{~A}$ | $10 \cdot \mathrm{Da}$ | Ni． |
| a $\mathrm{NaL} \cdot \mathrm{C}$ | Preckus Stomes and Pearts | Nil | Nil | Sil | Nii | Nil | Niil | Nil－：． | ，Nit |



Schedule No. 3.-Rates of Duty and Drawback on Articles exported from Calcutta-continued.



Act No. XIV. (India) of 1836.

SCHEDULE (A.)
Rates of Duty to be charged on Goods mprorted by Sra into any Pont of the Presidency of Fort William m Bengal.

| No. | Enumeration of Goods. | When imported on British Bottoms. | When imported on Foreiga Bottoms |
| :---: | :---: | :---: | :---: |
| 1 | Bullion and Coin | Free | Free |
| 2 | Precious Stones and Pearls | Do. - -. | Da |
| 3 | Grain and Pulse | Do. | Da |
| 4 | Horses and other living Animals | Do. | Dos. |
| 5 | Ice - ${ }^{-}{ }^{-}$ | Do. | Do. |
| 6 | Coal, Coke; Bricks, Chalk, and Stones. | Do. | Do. |
| 7 | Books printed in the United Kingdom of in any British Possession. | Do. | 3 per Cent. |
| 8 | Foreign Books - - | 3 per Cent. | per Cent. |
| 9 | Marine Stores, the Produce or Manufacture of the United Kingdom or of any British' Possession. | 3 per Cent | 6 per Centa |
| 10 | Marine Stores, the Produce or Manufacture of any other Place or Countryy. | 6 pey Cent. | 12 per Cent: |
| 11 | Metals, wrought or unwrought, the Produce or Manufacture of the United Kingdom or any British Possession. | \% per Cent. | 6 per Cent: |
| $12^{\prime \prime}$ | Metals, wrought or unwrought, excepting • Tin, the Produce ot Manufacture of any other Place. | 6 per Cent. | 12 per Cent. |
| 13 | Tin, the Produce of any other Place than the United Kingdom or any British Possessiod. | 10 per Cent. | 20 per Cent. |
| 14. | Woollens, the Produce or Manufacture of the United Kingdom or any British Possession. | 2 per Cent. | 4 per Cent. |
| 15 | Woollens, the Produce of any other Place or Country. | 4 per Cent. | 8 per Cent. |
| 16 | Cotton and Silk. Piece Goods, Cotton Twist and Yarn, the Produce of the United Kingdom or of any British Possession. | 31 $\frac{1}{2}$ per Cent. | 7 per Cent. |
| $\sqrt{17}$ | Cotton and Silk Piece Goods, Cotton Twist and Yarn, the Produce of any other Place. | 7 per Cent. | 14 per Cent. |
| 18 | Opium - - - | 24 Rupees per Seer of 80 Tolas. | 24 Rupees per Seer of 80 'Tolas. |
| 19 | Salt - - - | 3Rup.4An. per Maund of 80 Tulas per Seer. | 3Rup. 4An. per Maund of 80 Tolas per Seer. |
| 20 | Alum | 10 per Cent. - | 20 per Cent. |
| 21 | Camphor | 10 per Cent. - - | 20 per Cent. |
| 22 | Cassia | 10 per Cent. | 20 per Cent. |
| 23 | Cloves | 10 per Cent. - | 20 per Cent. |
| 24 | Coffee | $7 \frac{1}{2}$ per Cent. | 15 per Cent. |
| 25 | Coral | 10 per Cent. | 20 per Cent. |
| 26 | Nutmegs and Mace | 10 per Cent. - | 20 per Cent. |
| 27 | Pepper | 10 per Cent. | 20 per Cent. |
| 28 | Rattans | $7 \frac{1}{8}$ per Cent. | 15 per Cent. |
| 29 | Tea | 10 per Cent. | 20 per Cent** |
| 30. | Vermillion - . - | 10 per Cent. | 20 per Cent. |

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Sehedule (A.) -Rates of Duty on Gonds inpported by Sea into Bengal-continued.


And when the Duty is.declared to be ad valorem, it shall be levied on the Market Value without Deduction; and if the Collector of Customs shall see Reason to doubt whether the Goods come from the Country from which they are declared to come by the Importer, it shall be lawful for the Collector of Customs to call on the Importer to furnish Evidence as to the Place of 'Manufacture or Production; and if such Evidence shall not satisfy the said Collector of the Truth of the Declaration, the Goods shall be charged with the highest Rate of Duty, subjeot always to an Appeal to the Board of Customs, Salt, and Opium.

And upon the Re-export by Sea of Goods imported, excepting Opium and Salt, provided the Reexport be made within Two Years of the Date of Import, as per Custom House Register, and the Groods be identified to the Satisfaction of the Collector of Customs, there shall be retained One Eighth of the Amount of Duty levied, and the Remainder shall be repaid as Drawback. And if Goods be re-exported in the same Ship without being landed (always excepting Opium and Salt, in regard to which the special Rules in force shall continue to apply,) there shall be no Import Duty levied thereon.
sCHEDULE (B.)
Rates of Duty to be charged upon Goods exported by Sen from any Port or Place in the Preeidency of Fort Wallan in Bengal

| Na. | Enumeration of Goods. | Esported on British Bottoms. | Exported on Foreiga Bottoms. |
| :---: | :---: | :---: | :---: |
| 1 | Bullion and Coin | Free | Free. |
| 2 | Precious Stones and Pearls | Do. - | Do. |
| 3 | Books printed in India - | Do. - - | Do. |
| 4 | Horses and Living Animals | Do. . - - | Da. |
| 5 | Opium purchased at Government Sales in Calcutta. | Da. - - | Do. |
| 6 | Cotton Wool exported to Europe, the United States of America, or, any British .Possession , in America. | Do. - - | 8 Annas per Maund of 80 Tolas to the Seer. |
| 7 | Do. exported to Places other than above. | 8 Annas per Maund of 80 Tolas per Seer. | 16 Annas per Maund of 80 Tolas to the Seer. |
| 8 | Sugar and Rum exported to the United Kingdom or to any British Possession. | Free | 3 per Cent. |
| 9 | Do. exported to any other Place. | 3 per Cent - | 6 per Cent |
| 10 | Grain and Pulse of all Sorts | 1 Anda per Bag not exceeding 2 Maunds of 80 Tolas to the Seer, or if exported otherwise than in Bags, Half an Anna per Maund. | 2 Annas per Bag not exceeding 2 Maunds of 80 Tolas to the Seer, or if exported otherwise than in Bags, 1 Anna per Maund. |
|  |  | D 4 | * |

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Schedule (B.)-Rates of Duty on Goods exported by Sea from Bengal-continued,

| Na, | Enumeration of Goods | Exported pn British Botoms, | Exported on Foreign Bottoms |
| :---: | :---: | :---: | :---: |
| 11 | Indigo | 3 Rupees per Maund of 80 Tplas to the Seer. | 6 Rupees per Maund of 80 Tolas to the Seer. |
| 12 | Lac Dye and Shell Lac - | 4 per Cent. - | 8 per Cent. |
| 13 | Silk, Raw Filature - | 3 $\frac{1}{2}$ Annas per Seer of 80 Tolas. | 7 Annas per Seer of 80 Tolas, |
| 14 | Silk, Bengal Wound | 3 Annas per Seer of 80 Tolas. | 6 Annas per Seer of 80 Tolas, |
| 15 | Tobacco - . - | 4 Annas perMaund - | 8 Annas per Maund. |
| 16 | All Country Articles not enumerated or named above. | 3 per Cent. | 6 per Cent. |

And when the Duty is declared to be ad valorem, the same shall be levied on the Market Value of the Article at the Place of Export, without Deduction.

And in settling for the Duties on Exports by Sea, Credit shall be given for Payment of Inland Customs Duty, and Drawback shall be allowed of any Excess of Duty paid, upon Production of Ruwanas, under the following Conditions, until the 1st April 1837:-
First, That 'lhe Goods shall be identified, and Destination to the Port of Export proved in the usual Manner.
Second, That the Ruwanas shall bear Date before the 1st April 1836, and the Goods shall not have been protected thereby, or by the Original therenf, more than Two Years.
And after the said 1st April 1837 Credit shall not be given, nor shall Drawback be allowed, of any Inland Customs or Land Frontier Duty paid at any Custom House or Chokee of the Jumna Frontier Line, or of Benares, except only upon the Article of Cotton Wool covered by Ruwanas taken out at the Custom Houses of the Western Provinces, and proved to have been destined for Export by Sea, when passed out of those Provinces.

- Regulation VII. (Fort St. Gearge) 1819.

TABLE No. 1.
Tabie of the Duties levied on Articles the Produce or Manufacture of the United. Kingdom or of Foreign Europe imported from the United Kingdom on Vessels Trading under the Provisions of the Acts for regulating the direct and circuitous Trade between the United Kingdom and India.

| Enumeration of Goods | The Produce <br> or Manufacture of the United Kingdom, | The Produce or Manufacture of Foreign Europe. |
| :---: | :---: | :---: |
| Anchors and Grapnels | No Duty | 5 per Cent. |
| Articles of Wearing Apparel not of Woollen Manufacture. | 2t per Cent. - | Da. |
| Beads - - - | Do. - - | Da. |
| Beer | Do. | Do. |
| Bellows | No Duty - | Do |
| Bird Shot | Do. | Do. |
| Blacking and Brushes | $2 \frac{1}{2}$ per Cent. | Do. |
| Blankets - | No Duty - | Do. |
| Blocks of Sorts - | Do. - | Do. |
| Bottles, empty | 21 per Cent. | Do. |
| Boxes, Pump - | No Duty - | Do. |
| Brass Work and Ware | Do. | Do. |
| Broad Cloth - | Do. - | Do. |
| Braziery - - | Do. - | Do. |
| Buntin - | Do. | Do. |
| Camblets - | Do. - | Do. |
| Canes and Rattans . - | $2 \frac{1}{2}$ per Cent. | Do. |
| Canvas - - | No Duty $\quad$ | Do. |
| Capstan Furniture - | Do. | Da |

Table No. 1 .-Duties lequed on Árticles imported from the United Kingdom into Indiä"continued.

| Enomeration of Goods' | The Produce or Manuracture of the United Kingdom. | The Produce or Mennfecure of Foreiga Europe. |
| :---: | :---: | :---: |
| Carriages and Con | 21 per Cent. | 5 per Cent. |
| Carpets of Woollen Manufacture | No Daty | Do. |
| Chalk *- | $2 \frac{1}{3}$ per Cent. | Do. |
| Channel Work for Ships | No Duty | Do. |
| Clocks - - | Do. | Do. |
| Coals | ${ }^{2} \frac{1}{2}$ per Cent. | D. |
| Cofin Furniture | No Duty | Do. |
| Compasses, Azimuth, hanging and steering | Do. | D. |
| Confectionary and Sweetmeats - | 21. per Cent. | Do. |
| Copper of every Description. | No Duty | Da |
| Copper Pumps - | Do. | Do. |
| Copper Rings | Do. | ${ }_{\text {Da }}$ |
| Coral - |  | Do. |
| Cordage | Do. | Da. |
| Corks | 21 per Cent. | Do. |
| Cotton Screws, Iron | No Duty - | Do. |
| Coton Yarn and Thread | 21. per Cent | $\mathrm{DO}_{0}$ |
| Crystal Ware - | Do. | Do. |
| Cutlery - | No Duty | Do. |
| Cyder and Perry | 21 per Cent. | Do. |
| Deals of STorts | No Duty | Do. |
| Earthenware - | $2 \frac{1}{4}$ per Cent. | Do. |
| Eatables | Do. - | Do. |
| Engravings | Do. | Do. |
| Figure Heads - | No Duty | Do. |
| Filtering Stones | $2{ }^{1}$ per Cent. | Da. |
| Flint Stones - | Do. | Do. |
| Fire and Garden Engines | No Duty | Do. |
| Furniture, Household - - | 2i per Cent. | Do. |
| Glass and Glass Ware of every Description | Do. | Do. |
| Gold and Silver Lace | Do. | Do. |
| Gold Leaf ${ }_{\text {Guernseg Shirts }}$ | No Duty | Do. |
| Guernsey Shirts Guns and Pistols | Do. | ${ }^{\text {Do, }}$ |
| Guns and Pistols Gunpowder | Do. | Do. |
| Gunpowder - | $2 \frac{1}{\frac{1}{2}}$ per Cent. | Do. |
| Hammers, Hatchets, and Saws | No Duty | Do. |
| Hawse Rollers | Do. | Do. |
| Hose, Woollen | Do. | Do: |
| Jewellery |  | Do. |
| Iron - | Do. | Do. |
| Iron, Butts, Hoops, Rivets, and Sheet | Do. | Do.. |
| Iron Cables |  | Do. |
| Iron Chains |  | Do. |
| Iron Kentledge | Do. | Do. |
| Iron Knees - - | Do. | Do. |
| Ironmongery, and Iron Work of every Description. | D. | Do. |
| Iron, Plate or Wrought = - | Do. | Da. |
| Kentledge - | Do. | Do. |
| Kitchen Utensils | Do. | Do. |
| $\underset{\text { Lace }}{\text { Lacquered }}$ Ware, not Metal .- | 21 per Cent. | Do. |
| Lacquered Ware, not Metal .- |  | Do. |
| Leatherns ${ }_{\text {Lead }}$ in Sheets; cast or rolled | No Duty - ${ }_{\text {Do. }}$ | $\xrightarrow{\text { Do. }}$ Do. |
| Leather of Sorts - | $2 \frac{1}{\frac{1}{3}}$ per Cent. | Da. |
| Lines and Twine | No Duty | Do.- |
| Locks, Bolts, and Hinges | Do. | Do. |
| Mangles or Hackles of Iron | Do. | Do. |
| Marble Slabs and Tiles - | $2 \pm$ | Do. |
| Masts, Spars, and Oars | No Duty - |  |
| Mathematical Instruments | ${ }_{\text {2 }}{ }^{\text {D per Cent. }}{ }^{\text {Do. }}$ | Do. |
| Metals, wrought or unwrought | No Duty | Do. |
| Mooring Chains. - . | Do. - | Da. |

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Table No. 1.-Daties levied on Articles imported from the United Kingdon into Iadia-continued.


## ( 31 )

TABLE No. 2.
Table of the Rates of Duties levied on the following Goods (not being the Produce or Manufacture o the United Kingdom or of Foreign Europe) on their Importation into Madras by Sea on British or Asiatic Battoms, or on Foreign Bottoms other than Asiatic, and the Drawbacks allowed on Re-exportation to the United Kingdom on Vessels trading under the Provisions of the Acts for regulating the direct and circuitous Trade between the United Kingdom and India.


With the above Exceptions, all Articles, when imported on a British or Asiatic Vessel, are charged with an Import Duty of 8 per Cent., and allowed a Drawback of $5 \frac{1}{2}$ per Cent.; and when imported on a Foreiga Vessel other than Asiatic are charged with an Import Duty of 16 per Cent. and allowed a Drawback of $13 \frac{1}{2}$ per Cent.

TABLE No. 3.
Table showing the Result of the Adjustment of Internal or Transit Duties, and of Drawbacks on Goods exported by Sea to the United Kingdom in Vessels trading under the Provisions of the Acts for regulatingthe direct and circuitous Trade between the United Kingdom and India.

| Enumeration of Articles. | Duty. |
| :---: | :---: |
| Animals - | No Duty. |
| Bullion and Coin | Do. |
| Cotton - | Do. |
| Hemp and Sunn | Do. |
| Indigo - | Do. |
| Opium - | Duty of 40 Rupees per Vis, |
| Precious Stones and Pearls | No Duty. |
| Rice and Grain of all Sorts (at subordinate Ports) | Duty of $2 \frac{1}{2}$ per Cent. |
| Rice and Grain at Madras | No Duty. |
| All other Articles . - | A Duty of $2 \frac{1}{2}$ per Cent. on the Tariff Rate of the Place of Exportation, adjusted by Drawback when more has been previously paid. |

Act No. I. (Bombay) of 1838

SCHEDULE (A.)
Rates of Duty to be charged on Goods imported by Sea into any Port of the Presidency of Bombay.

| No. | Enumeration of Goods. | When imported on British Bottoms. | When imported on Foreign Boteoms. |
| :---: | :---: | :---: | :---: |
| 1 | Bullion and Coin | Free | Free. |
| 2 | Precious Stones and Pearls | Do. - | Do. |
| 3 | Grain and Pulse - | Do. - | Do. |
| 4 | Horses and other living Animals - | Do. - | Do. |
| 5 | Ice - ~ - | Do. ${ }^{\text {- }}$ | Do. |
| 6 | Coal, Coke, Bricks, Chalk, Stones, (Marble and wrought Stones excepted.) | De. | Do. |
| 7 | Books printed in the United Kingdom or in any British Possession. | Do. | 3 per Cent. |
| 8 | Foreign Books - - - | 3 per Cent. - | 6 Do. |
| 9 | Marine Stores, the Produce or Manufacture of the United Kingdom or of any British Possession. | 3 Do. - | 6 Do. |
| 10 | Marine Stores, the Produce or Manufacture of any other Place or Country. | 6 Do. | 12 Do. |
| 11 | Metals, wrought or anwrought, the Produce or Manufacture of the United Kingdom or any British Passession. | 3 Do. . | 6 Do. |
| 12 | Metals, wrought or unwrought, excepting Tin, the Produce or Manufacture of any other Place. | 6 Do. - | $12^{\text {' }} \mathrm{Da}$ |
| 13 | Tin, the Produce of any other Place than the United Kingdom or any British Possession. | $10^{\prime} \mathrm{Do}$ | 20 Do. |
| 14 | Woollens, the Produce or Manufacture of the United Kingdom or any British Possession. | 2 Do. - $\quad$. | 4. Do. |

( 33 )
Schedule (A.)-Rates of Duty on Goods imported by Sea into Bombay-continued.


## ( 34 )

And if the Collector of Customs shall see Reason to doubt whether the Goods liable to a different Rate of Duty according to the Place of their Production come from the Country from which they are declared to come by the Importer, it shall be lawful for the Collector of Customs to call on the Importer to furnish Evidence as to the Place of Manufacture or Production, and if such Evidence shall not satisfy the said Collector of the Truth of the Declaration, the Goods shall be charged with the highest Rate of Duty, sabject always to an Appeal to the Governor in Council at Bombay.

And upon the Re-export by Sea of Goods imported, excepting Opium and Salt, and all Goods of the Growth, Production, or Manufacture of the Continent of India, provided the Re-export be made within Two Years of the Date of Import, as per Custom House Register, and the Goods be identified to the Satisfaction of the Collector of Customs, there shall be retained One Eighth of the Amount of Duty levied, and the Remainder shall be repaid as Drawback

But no Exporter of imported Goods shall be entitled to Drawback unless the Drawback be claimed at the Time of Re-export, nor shall any Payment be made of Drawback unless the Amount claimed be demanded within One Year from the Date of Entry of the Goods for Re-export in the Custom House Registers.

## SCHEDULE (B.)

Rates of Duty to be charged on Goods ixported by Sea from any Port or Place in the Presidency of Bombay.

| No.- | Enumeration of Goods. | Exported on British Botiome | Exported on Foreign Bottoms, |
| :---: | :---: | :---: | :---: |
| 1 | Bullion and Coin - - | Free - | Free. |
| 2 | Precious Stones and Pearls ..- | Do. | Do. |
| 3 | Books, Maps, and Drawings -printed in India. | Do. ..- | Do. |
| 4 | Horses and living Animals - | Do. | Do, |
| 5 | Opium, covered by a Pass - - | Do. | Do. |
| 6 | Do. not covered by a Pass - | Prohibited - | Prohibited. |
| 7 | Cotton Wool exported to Europe, the Uaited States of America, or any British Possession in America. | Free | 9 Annes per Maund of 80 Tolas to the Seer. |
| 8 | Do. Do. exported to Places other than above. | 9 Annas per Maund of $80^{\circ}$ Tolas to the Seer. | 1 Rupee 2 Annas per Maund of 80 Tolas to the Seer. |
| 9 | Salt, having paid the Excise of 8 Annas a Maund. | Free | Free. |
| 10 | Tobacco - | 1 Rupee 8 Annas per Maund of 80 Tolas to the Seer. | 1 Rupee 8 Annas per Maund of 80 Tolas per Seer. |
| 11 | All Country Articles not enumerated or named above. | 3 per Cent. . | 6 per Cent. |

And upon the Re-export to Europe, the United States of America, or to any British Possession in America, or from any other Port of the Bombay Presidency, of Cotton that has been imported under Certificate of the Payment of the Duty specified in this Schedule, provided that the Re-export be made in British Bottoms within Two. Years from the Date of such Certificate, and the Amount be claimed within One Year from the Date of Re-export, as per Custom House Registers, the whole Amount of Export Duty levied at the first Place of Export shall be refunded.

SCHEDULE（C．）


| 管 | Numbers． | Packagen | Quantity． | 发吕 | 皆 | Yardas | Deacription of Goods． | Invoice Value． | Tarif Value． |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A | $1 a^{2} 5$ | 5 Cases， | 250 Pieces． |  |  |  | Cambrics | $\pm$ a．d． | $\pm$ s．d． |
|  |  |  |  |  |  |  | Long Cloths，bleached |  |  |
|  |  |  | － |  |  |  | Long Cloths，un－ bleached． |  |  |
|  |  |  |  |  |  |  | Madapollams，bleached． |  |  |
|  |  |  |  |  |  |  | Madapollams，un－ bleached． |  |  |
|  |  |  |  |  |  |  | Plain Muslins－＇－ |  |  |

N．B．－Articles qenerally to be specified，excepting such as Ironmongery，Hardware，Glass－ware， Earthenware，Cutlery，Perfumery，Confectionery，Stationery，and such like．
All Articles from Great Britain to be entered according to the English Weight，not Native． From China，in like Manner in China Weights．
In Imports and Exports of Bullion or Coin，to specify the Sort of which they consist．

East India House， 1st April 1840．

True Extracts，
DAVID HILL， Assistant Examiner．

## AN ACCOUNT

07
The Quantity and Value of all Articles of the Growth or Manupacture of the Territories under the Government of the East India Company imported into the United Kingdom in each Year from 1828 to 1839, both inclusive; together with an Account of the Rate of Duty levied upon the Import of each Article in each Year.

| articles. | YEARS | QUANTITIES IMPORTED. | Hatss of Duty chargeable on Importation from the - East India Company's Territories. |
| :---: | :---: | :---: | :---: |
|  | $\begin{aligned} & 1828 \\ & 1829 \\ & 1830 \\ & 1831 \\ & 1832 \\ & 1833 \\ & 1834 \\ & 1835 \\ & 1836 \\ & 1837 \\ & 1838 \end{aligned}$ |  Cuts.    <br> - - 472 - - <br> - - 1,368 - - <br> - - 1,541 - - <br> - - 1,680 - - <br> - - 1,342 - - <br> - - 861 - - <br> - - 2,072 - - <br> - - 2,962 - - <br> - - 3,508 - - <br> - - 6,626 - - <br> - - 3,304 - - | $\left\{\begin{array}{c\|c}\text { Refined. } & \begin{array}{c}\text { Onrefined. } \\ \text { 2l.16s.perCwt. }\end{array} \\ \text { 1l.8s. per Cwt. } \\ \text { 10s. per Cwt. } & \text { 4s. per Cwt. }\end{array}\right.$ |
| CANES, viz. <br> Rattans (not ground) | $\begin{aligned} & 1828 \\ & 1829 \\ & 1830 \\ & 1831 \\ & 1832 \\ & 1833 \\ & 1834 \\ & 1835 \\ & 1836 \\ & 1837 \\ & 1838 \end{aligned}$ |  Number.    <br> - - $\mathbf{3 , 2 7 1 , 5 5 9}$ - - <br> - - $\mathbf{4 , 8 4 1 , 1 9 2}$ - - <br> - - 806,637 - - <br> - - $2,661,387$ - - <br> - - $2,115,073$ - - <br> - - 323,116 - - <br> - - 198,597 - - <br> - - 654,214 - - <br> - - $1,893,409$ - - <br> - - $3,773,590$ - - <br> - - $1,985,791$ - - | 1l. per 1,000. 5s. per 100. |
| $\text { CARDAMOMS - }\left\{\begin{aligned} & \{ \end{aligned}\right.$ | 1828 1829 1830 1831 1832 1833 1834 1835 1836 1837 1838 | lls.    <br> - 7,229 - - <br> - 27,640 - - <br> - 35,193 - - <br> - 68,161 - - <br> - 54,621 - - <br> - 86,226 - - <br> - 54,900 - - <br> - 9,831 - - <br> - 113,123 - - <br> - 45,933 - - <br> - 54,182 - - | $\left\{\begin{array}{l} \left\{\begin{array}{l} \text { 2s. per lb. } \\ \text { 1s. per lb. } \end{array}\right. \\ \end{array}\right.$ |

202. 


( 89 )
Imports from the Terrifories nader the Government of the E. I. Company (except Singapore)-cont.

$(40)$

| ARTICLES. | YEARS. | QUANTITIES IMPORTED. | Rates of Duty chargeable on Importation from the <br> East Indis Company's Territories. |
| :---: | :---: | :---: | :---: |
| $\left\{\begin{array}{l} \text { COTTON PIECE } \\ \text { GOODS, viz. } \end{array}\right.$ <br> Handkerchiefs, Dyed | 1828 1829 1830 1831 1832 1833 1834 1835 1836 1837 1838 |  | 10L per Centum ad valorem |
| ELEPHANTS TEETH $\{$ | 1828 1829 1830 1831 1832 1833 1834 1835 1836 1837 1838 | Cuts. 892 1,229 1,532 2,125 954 1,015 2,313 2,250 1,730 2,187 2,105 | 14. per Cwt. <br> 1s. per Cwt. |
| GINGER - - - | 1828 1829 1830 1831 1832 1833 1834 1835 1836 1837 1838 | Produce of Brit. <br> Possessions. Foreigu. Total. <br> Cwts. <br> 6,693 Cults. Cwt. <br> 6,693 <br> 4,763 - 4,763 <br> 1,268 - 1,268 <br> 849 - 849 <br> 2,508 - 2,508 <br> 10,049 - 10,049 <br> 9,978 - 9,978 <br> 4,489 - 4,489 <br> 13,474 - 13,474 <br> 18,702 178 18,880 <br> 25,395 647 26,042 | Produce of British Possessions, ${ }_{1}^{118 .} 6 d$ per Cwt. <br> Do. 11s. per Cwt. |
| $\begin{array}{ll} \text { GUM ANIMI } & \\ \text { COPAL } \end{array}$ | 1828 <br> 1829 <br> 1830 <br> 1831 <br> 1832 <br> 1833 <br> 1834 <br> 1835 <br> 1836 <br> 1837 <br> 1838 |   $C_{\text {cuts. }}$   <br> - - 1,427 - - <br> - - 2,099 - - <br> - - 497 - - <br> - - 1,699 - - <br> - - 1,156 - - <br> - - 1,867 - - <br> - - 1,852 - - <br> - - 2,409 - - <br> - - 2,286 - - <br> - - 1,349 - - <br> - - 1,313 - - | Cleaned, 2l. 16s. per Cwt. (Not cleaned, 6 6s. $8 d$. per do. All Sorts, 6s. per Cwt. |

(.41.)

Imporsf from the Territories under the Government of the E. L Company (except Singapore) -cont.

| articties. | years. | QUANTITIES LMPORTED. | Rates of Doty chargeable on East Importation from the East India Company's Territories |
| :---: | :---: | :---: | :---: |
| GUM ARABIC | 1828 1829 1830 1831 1832 1833 1834 1835 1836 1837 1838 |  |  |
| GuM LACDYE | 1828 1829 1830 1831 1832 1833 1834 1885 1886 1887 1838 |  | $\left\{\begin{array}{l} \left\{\begin{array}{l} \text { 5l. per Centum ad valoren. } \end{array}\right. \\ \left\{\begin{array}{l} \text { 6s. per Cwt. } \end{array}\right. \end{array}\right.$ |
| GUM SHELLAC | 1828 <br> 1829 <br> 1830 <br> 1831 <br> 1832 <br> 1833 <br> 1834 <br> 1835 <br> 1886 <br> 1837 <br> 1838 |  162   <br> $\cdot$ $-494,998$ - - <br> - $-678,091$ - - <br> - $-646,674$ - - <br> - $-1,144,329$ - - <br> - $-1,069,116$ - - <br> - $-770,544$ - - <br> - - 941,179 - <br> - $-1,179,899$ - - <br> - $-1,372,519$ - - <br> - $-2,194,938$ - - <br> - $-2,659,827$ - - | $\left\{\begin{array}{l} \text { 20l. per Centum ad valorem. } \\ \text { 6s per Cwt. } \end{array}\right.$ |
| HAIR or GOATS WOOL, Manupacturbs of | 1828 1829 1830 1831 |  | 30 L per Centum ad valorem. |

## (42)

Imports from the Territories under the Gevernment of the E. I. Company (except Singapore)-eome.

| ARTICLES |
| :---: |

## ( 43 )

Imports from the Territories under the Government of the E.I. Company (except Singapore)-cont.

| Articles. |  | YEARS. | QUANTITIES IMPORTED. | Rates or Duty cbargeable on Importation from the <br> Ease India Company's Territories. |
| :---: | :---: | :---: | :---: | :---: |
| NUTMEGS | - $\{$ | $\begin{aligned} & 1828 \\ & 1829 \\ & 1830 \\ & 1831 \\ & 1832 \\ & 1833 \\ & 1834 \\ & 1835 \\ & 1836 \\ & 1837 \\ & 1838 \end{aligned}$ |   lat. $_{6}$   <br> - - 11,763 - - <br> - - 1,888 - - <br> - - 3,054 - - <br> - - 2,439 - - <br> - - 948 - - <br> - - 15,680 - - <br> - - 16,094 - - <br> - - 1,534 - - <br> - - 43,847 - - <br> - - 55,521 - - <br> - - 23,680 - - | $\left\{\left\{\begin{array}{l} \left\{\begin{array}{l} 2 s .6 d . \text { per lb } \\ \\ \left\{\begin{array}{l} \text { Wild Nutmegs } \\ \text { in the Shell } \end{array}\right\} \text { 18. per lb. } \\ \text { Other Sorts }-2 s .6 d . \text { perlb. } \end{array}\right\} . \end{array}\right.\right.$ |
| OIL, CASTOR |  | $\begin{aligned} & 1828 \\ & 1829 \\ & 1830 \\ & 1831 \\ & 1832 \\ & 1833 \\ & 1834 \\ & 1835 \\ & 1836 \\ & 1837 \\ & 1838 \end{aligned}$ |   Cuv.   <br> - - 1,350   <br> - - -   <br> - 2,692 - -  <br> - - 3,939 - - <br> - - 3,066 - - <br> - - 2,298 - - <br> - - 2,828 - - <br> - - 6,120 - - <br> - - 9,869 - - <br> - - 8,683 - - <br> - - 8,546 - - <br> - - 7,474 - - |  |
| OLIBANUM | $\{$ | $\begin{aligned} & 1828 \\ & 1829 \\ & 1830 \\ & 1831 \\ & 1832 \\ & 1833 \\ & 1834 \\ & 1835 \\ & 1836 \\ & 1837 \\ & 1838 \end{aligned}$ |   $C_{\text {wits. }}$   <br> - - 2,190 - - <br> - - 4,673 - - <br> - - 4,181 - - <br> - - 761 - - <br> - - 3,302 - - <br> - - 2,571 - - <br> - - 7,406 - - <br> - - 2,851 - - <br> - - 3,539 - - <br> - - 3,608 - - <br> - - 4,388 - - | $\left\{\begin{array}{l} \left\{\begin{array}{l} 2 l . \text { per Cwt. } \end{array}\right. \\ \left\{\begin{array}{l} \text { 6s. per Cwt. } \end{array}\right. \end{array}\right.$ |
| PEPPER | - $\{2$ | 1828 1829 1830 1831 1832 1833 1834 1835 1836 1837 1838 |      <br> - - $2,843,346$   <br> - - -   <br> - - 953,951 - - <br> - - $\mathbf{1 , 7 4 5 , 6 6 9}$ - - <br> - - $\mathbf{3 , 6 7 9 , 8 9 2}$ - - <br> - - $2,426,237$ - - <br> - - $5,070,834$ - - <br> - - $4,068,826$ - - <br> - - $2,009,740$ - - <br> - - $4,494,886$ - - <br> - - $2,939,962$ - - <br> - - $1,871,329$ - - |  |

( ${ }^{\circ} 4$ )
Imports from the Territories under the Government of the E. I. Company (except Singapore)-cone.

| Articles. | YEARS. | QUANTITI | ES IMPO | TED. | Rates of Duty chargeable on Importation from the <br> East India Company's Territories. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| RICE (cleaned) $\quad\left\{\begin{array}{l}\text { a }\end{array}\right.$ | 1828 1829 1830 1831 1832 1833 1834 1835 1836 1837 1838 | Produce o Brit. <br> Possessions. <br> $\overline{\text { Cuwta. }}$ <br> 119,512 <br> 156,222 <br> 102,115 <br> 112,901 <br> 153,654 <br> 174,985 <br> 262,753 <br> 329,227 <br> 143,607 <br> 351,496 <br> 203,424 | Foreign. <br> Cwis. <br> $-$ <br> - <br> - <br> 1 <br> 40 <br> 3 <br> 6 <br> 2 | Total. <br> Cuts. <br> 119,512 <br> 156,222 <br> 107,115 <br> 117,901 <br> 153,655 <br> 175,025 <br> 269,756 <br> 229,327 <br> 143,613 <br> 351,496 |  |
| RICE (Rough and in the Husk) | ¢ 1828 1829 1830 1831 1832 1833 1834 1835 1836 1837 1838 | Produce of |  | sions. | Produce of British Possessions - 1d. per Quarter |
|  | 1828 1829 1830 1831 1832 1833 1834 1835 1836 1837 1838 |  | Cuts <br> 1,398 <br> 2,689 <br> 2,170 <br> 2,436 <br> 5,554 <br> 6,303 <br> 6,422 <br> 6,509 <br> 8,240 <br> 7,516 <br> 4,970 |  | 2s. 6d. per Cwt. <br> 1s. per Cwt. |
|  | 1828 1829 1830 1831 1832 1833 1834 1835 1836 1837 1838 |  | cwls. 203,668 175,778 143,435 170,298 227,008 143,279 257,680 193,610 77,938 222,606 234,048 |  |  |

( 45 )
Imports from the Territories under the Government of the En I. Compmy (except Singapore)-cont.

| Artictes. | years. | QUANTITI | ES IMPO | ted. | Rates or Dutt chargeable on Importation from the East India Company's Territories |
| :---: | :---: | :---: | :---: | :---: | :---: |
| SAUNDERS, RED | 1828 1829 1830 1831 1832 $1839^{-}$ 1834 1835 1836 1837 1838 |  | Toma $\begin{array}{r} 151 \\ 11 \\ 65 \\ 149 \\ 559 \\ 1,035 \\ 1,386 \\ 538 \\ 723 \\ 767 \end{array}$ |  | 12s. per Ton. <br> 18. per Ton. |
| SENA - - | 1828 <br> 1829 <br> 1830 <br> 1831 <br> 1832 <br> 1833 <br> 1834 <br> 1835 <br> 1836 <br> 1837 <br> 1838 |  | Bna <br> 07,153 <br> 105,619 <br> 76,593 <br> 200,990 <br> 64,917 <br> 00,933 <br> 12,283 <br> 94,903 <br> 15,671 <br> 89,486 <br> 316,750 |  | $\left\{\begin{array}{l} \left\{\begin{array}{l} 1 s .3 d . \text { per lb. } \end{array}\right. \\ \left\{\begin{array}{l} \text { 6d. per lb. } \end{array}\right. \end{array}\right.$ |
| SILK, RAW | 1828 1829 1830 1831 1832 1833 1834 1835 1886 1837 1838 |  |  | $\begin{array}{ll}- & - \\ - & - \\ - & - \\ - & - \\ - & - \\ - & - \\ - & - \\ - & - \\ - & - \\ - & - \\ - & -\end{array}$ |  |
|  | 1828 | Produce of Brit. <br> Possessions. <br> Piece. <br> 159,779 | $\frac{\text { Foreign. }}{\text { Picces. }}$ | $\begin{gathered} \text { Total. } \\ \hline \text { Pieces. } \\ 195,779 \end{gathered}$ | On the Produce of British Poosesions: <br> In Piecea not exoeding 6yds, long. 6s. - - more than 6 and noter- $\{7$. and further, for every additional 14 Length not exceeding aYard - \} |
|  | 1829 | 91,780 | - | 91,780 |  |
|  | 1830 | 121,628 | - | 121,628 |  |
|  | 1851 | 180,305 | - | 180,305 |  |
|  | $\downarrow 832$ | 211,323 | - | 211,323 |  |
|  | 1833 | 291,239 | - | 291,299 | 201. per Centum ad valorem. |
|  | 1834 | 874,316 | - | 374,316 |  |
|  | 1835 | 380,978 | $1{ }^{\prime}$ | 380,979 |  |
|  | 1836. | 331,643 | 9 1 | 381,652 499,544 |  |
|  | 1838. | 484,847 | 61 | 484,908 |  |

202. 


( 47. )
Imports from the Territories under the Government of the E. I, Company (except Singapore)-cont.


$$
\left(48^{*}\right)
$$

Imports from the Territories under the Government of the E. I. Company (except Singapore)-cont,

| ARTICLES. | YEARS. | QUANTITIES IMPORTED. |  |  | Ratzs on Duty chargeable on Importation from the <br> Eavt Indis Company'e Territorien |
| :---: | :---: | :---: | :---: | :---: | :---: |
| WOOL, SHEEP'S | $\begin{aligned} & 1828 \\ & 1829 \\ & 1830 \\ & 1831 \\ & 1832 \end{aligned}$ | Produce of Brit. Possegaions. | Foreign. |  | The Produce of British Possessions: <br> Free. |
|  |  | Dos. | bsa | Ibs. |  |
|  |  | - | - | - |  |
|  |  | . - | - | - |  |
|  |  | - | - | - |  |
|  |  | - | - | - |  |
|  |  | - | - | - |  |
|  | 1833 | 3,727 | $\cdots$ | - 3,721 |  |
|  | 1834 | 67,763 | - | 67,763 |  |
|  | 1895 | 202,692 | 8,156 | 295,848 |  |
|  | 1836 | 1,084,479 | 70 | 1,084,549 |  |
|  | 1837 | 1,880,603 | 78 | 1,880,741 |  |
|  | 1838 | צ,897,266 ' | - | 1,897,206 |  |

Total Official Value of all Articles imported into the United Kingdqm from the Territories under the Government of the East India Company (exclusive of Singapore).


Note.-The foregoing Return exhibits the aggregate Imports from the Territories of the East India Company into the United. Kingdom in the respective Years, with the Specification of all the principal Articles of Indian Produce which such Aggregates comprehend. This Department has not the Means of furnishing a Statement limited, in the Manner prescribed by the Order of the Honourable House, to Commodities of the Growth or Manufacture of the Company"s Territories, the Distinction not being observed in the. Entries at the Custom House, except in certain Cases in which it is practically recognized in the Application of the Duties. In each of these Cases it is introduced into the Return now submitted.

The Account necessarily terminates with the Year 1838, the Documents relating to the Imports of 1839 being at present incomplete.

Inspector General's Office,
Custom Honse, London,
1st April 1840.

WILLIAM IRVING, Inspector General of Imports and Exports.

## CORRESPONDENCE

BETWEEM

# THE GOVERNMENT OF INDIA, THE COURT OF DIRECTORS, AND THE INDIA BOARD, 

RELATIVE TO
THE APPOINTMENT OF A COMMITTEE

FOR INVESTIGATING
The Operation of the Sba and Liand Customs
throughöut India,

AND
tHE PROGRESS Which has been made

- In THE

Improvement of the System of levying Dúties of Customs at the Three Presidencies.

Copirs or Extracts of Dispatches from the Govbrnment of India to the Court of Dinecrons of the Eabt India Company, relative to the Appointment of a Committee for the Purpose of investigating the Operation of the Sea and Land Customs thronghont India, and reporting the Progress which has been made in the Improvement of the System of lerying Duties of Customs at the Three Presidencies; together with the Replies of the Court of Directors to these Despatches: Also,
Copy of any Correspondence which may have passed between the Board of Commisionrars for the Affairs of India and the Court of Dirictors on the same Subjecta.

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September 1837
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No. 13.-Extract Separate Letter from the Government of India, dated 12th September
No. 14.-Letter from the Government of India to the Court of Directors, dated 30th
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No. 15.-Extract Separate Revenue Letter from the Court of Directors to the Govern-
ment of India, dated 25th September 1839
No. 16.-Extract Separate Letter from the Court of Directors to the Government of
India, dated 17th December 1839
No. 17.-Extract Separate Ketter from the Government of India, dated 4th December 1839

## II.

No. 18.-Letter from Lord Ellenborough to the Chairman and Deputy Chairman of the East India Company, dated 18th March 1835
No. 10.-Letter from the Secretary of the East India Company to the Secretary to the India Board, dated 2 d April 1835

Note.-The remaining Part of the Order, relating to Cotton, will be seat shortly.
$\left.\begin{array}{c}\text { East Iudia House, } \\ \text { 1st April 1840.' }\end{array}\right\} \ldots$ J. . Nemes C. Mevill,

## ( 51 )

## CORRESPONDENCE, \&c.

## I.

## No. 1.

Letter from the Gopernment of India to the Court of Directors.

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\text { . Separate Department, 25th July (No. 1.) } 1834 .
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Ta the Honourable the Court of Directors of the East India Company.
Honourable Sirs,
Ootacamund, 25th July 1834.
A Copy of the Despatch from the Vice President in Council to the Address of your Honourable Court in the Separate Department, dated the 19th of May last, having been furnished for our Consideration, we beg to express to you our Concurrence in the Views therein submitted, especially with reference to the Question of opening the Port of Bombay as a free. Port for China Goods.
2. On the Subject of the other Two Propositions, we beg to refer your Cons. 1834. Honourable Court to a Minute by our President, bearing date the 15th of this Month, (Copy of which accompanies, as No. . of the Packet,) proposing that the entire Question of the Customs and Duties may be immediately taken up by the Council of India, and that in aid of this Design a Committee may be appointed consisting of an Officer from each Presidency.
3. Unanimously concurring in the Expediency of the Governor General's Cons. 1834. Proposition, we have caused the necessary Communications to be made to the 15 th July, No. 2., Governments of Fort St. Georgerand Bombay.
(Signed)
W. Bentince.
F. Adam.
W. Morison.
E. Ironside.

Na. 2.

15th July, No. 1., List No. 3.

The Government of India of India
and The Court of Directors. No. 1.
as to render it in the highest Degree productive as a Branch of Revenue, with the least possible Impediment and the utmost practicable Encouragement to the Course of Trade.

Scp. Cons. 1835 1st April, Nos. 1. and 2 .
6ch May, Nos. 1. and 2.
206. The Object to which the :Attention of the Committee, in the first instance, seemed to be most urgently called, was a beneficial Modification in the present System for collecting what is termed the Transit Duty, a Name conventionally used; and not properly applicable to the Impost levied in the Bengal and Agra Presidencies, whether it be applicable or not "to the Sayer or Customs Toll as in force in that of Madras. In the Bengal and Agra Presidencies the Tax so called is in fact a Trade Duty, the whole Amount leviable on each Parcel of Commodities being made over to Government in One Payment, either on its Import or on its first Movement, which, when certified by a proper Pass, entitles the Merchant to remove his Goods so franked from one Extremity of either of these Presidencies to the farthest Extremity of the other, without being liable to additional Exactions. Although the Rates are to come under, the Committee's Consideration for such Modification as may seem desirable, $/$ it is not the 'Amount of Duty which is understood to constitute the real Grievance of the System; its Evil rests in the Operation of the Checks upon the Evasion of Duty, which exposes the honest Trader to the constant wearisome Process of the Search, Weighment, and Inspection of his Goods, for the Purpose of verifying the Pass under, which they travel; a Process to which he may be subjected in every Customs Division, and'sometimes at the Caprice of the lowest Subordinates belonging to it: The Expense, even to the fair Dealer, hence incurred in Bribes to the Government' Native Officers, must be 'considerable, as well as in buying off Informers, who live by Fraud and false Witness, accusing the honest Merchant or aiding the 'Smuggler' as they find it most conducive to their Intèrests. The Loss of Time (which is to the Merchant Money), the consequent. Demurrage incurred on hired Conveyances, the Detention from a favourable Market, and the enhanced Price necessarily put upon Merchandize in order to cover so much Expense over cost Price and Insurance, besides a fair Rate of Profit, must all tend to operate against the commercial Prosperity of the Country. - It is to be feared that they impede the healthy Action of Trade, injure the Capitalist by inducing tardy Returns on Capital expended, divert Commerce from its proper Channels, and affect materially the Mass of the Population, as Purchasers, by high Prices. - In return for these Evils, the net Profits purchased by them for the State are inadequate, in comparison with the Extent of the Trade and of the Population over which the System prevails; for the Native Officers and their Dependents engrossing much of the honest Earnings of the Merchant, he, to trade with Advantage, is driven into the Commission of Fraud by the Operation of those very Checks devised for its Prevention, The Establishment for Customs Collections, though maintained at a great Expense, and often under vigilant Supervision, is yet insufficient to answer the End proposed, when contraband Traders are enabled to lavish Bribes on the underpaid Customs Subordinates, a Class proverbial for Venality. The Report prepared by Mr. Tirevelyan under the Orders of the Right Honourable the late Governor General, and the Remarks of the Board of Customs of the Bengal Presidency on that Report, together with the Letter accompanying those Remarks, will furnish the Committee with ample Information regarding the Customs levied in the Bengal and Agra Presidencies. What has been partially described being in some degree the acknowledged State of.Things in these Presidencies, it is supposed that the Result may even be worse under the Sayer or actual Transit Duty in the Madras Presidency. In Mysore the Customs Chokies amount to 738, while in Parts of the Madras Presidency these Customs Stations occur at the Rate of Twenty-four to Four Pergunnahs; and there the Custom of farming out the Sayer Collections to private Individuals is understood to be far' from unfrequent. The Committee have the Means of knowing or ascertaining the State of the Bombay Presidency in this respect, and the Effect of the Revision which the Subject has there undergone, more recently than at the other P'residencies. . The present System being comparatively unproductive to the State, oppressive and vexatious to Merchants, and injurious to the People at large, the Committee are, called on, to apply a Remedy to these Epils in such Manner as to procure the greatest Sum of Advantage to the Community without
sacrificing the public Resources. The Remedy would be simple and easy if the Customs Revenue could be dispensed with; but the ${ }^{*}$ Revenue being necessary for the Existence of our Government, the Committee's more difficult Task will be to rid the Collection of the Revenue of its Abuses, without throwing away the Revenue, which cannot be spared, or to find a less objectionable Substitute for whatever may be relinquished.
207. The System of Town Duties will be included in the Committee's Investigation, as a Branch of the Customs classed usually with the Trade or Transit Duty, but differing from that Impost, as being a mere local Consumption Tax to which certain Communities alone are liable. Although less extensive, they are unavoidably vexatious, bearing indeed a peculiar Character of Injustice, from the arbitrary Manner in which they have been fixed on some Places and not on others. In the Bengal and Agra Presidencies the Town where a Sudder Custom House is established suffers the Disadvantage of a separate Consumption Tax, although larger Towns of a more commércial Character in its immediate Vicinity may be free from all such Impost. In walled Cities, .where a Town Duty is levied, and to which a large Military Cantonment is attached, the resident Trader incurs a double Hardship, for the Merchants of the open Cantonment can in most Instances, from the Want of a sufficient preventive Check, and by Collusion with the Native Soldiery, smuggle in their Goods, avoiding Payment of the Town Duties, and thus afford to undersell the Traders of the City. The Collection of the Town Duty is commonly in the Hands of Farmers. In this Case also the Abolition of the Duty would be an easy Remedy, if the Revenue could be' spared; but the Maintenance of the Revenue with the Correction of all Evils, or the Substitution of a System equally productive, and free from those Evils, will constitute one of the Difficulties which the Committee will have to encounter, and which has led to their assembling. The Committee have been cautioned against exaggerated Estimates of Revenue to be derived from a Change of System, and which are more easily imagined than realized. On the other hand, it may sometimes happen that an apparent Loss of Revenue would be no real Loss, the Expenses attending its Collection being equal to the Revenue itself.
208. One of the important Questions for the Committee's Consideration, therefore, is the ${ }^{\text {M }}$ Method ir which an Amount of Revenue, equal at least to that now collected under the general Head of Customs, may be realized, on an ameliorated Principle. Another important Branch of their Labours will be, a general Revision of the Tariff of the Sea as well as of the Land Customs throughout India; with a view both to the Encouragement of Commerce and the Increase of the Revenue.
212. We relieved.Mr. H. M. Parker of the Duties of the Committee as an Sep. Cons. 1835, Honorary Member, that Gentleman having represented that his Time was so 6th May, No. 7 . fully occupied with the Concerns of the Boards of which he is Second Member that he could not devote sufficient Attention to the Committee's Business.

No. 3.
No. 3.
Extract Separate Letter from India, dated 2d March (No. 1.). 1836.
Para 1 A. Your Honourable Court were made acquainted, in our Letter Vide Public Letter, under Date' 2 d September 1835, with the Appointment of the Committee-for No. 27. of 1835, the Revision of the Customs and Post Office Regulations, with which were from the Goveruforwarded the Instructions issued by us to that Committee.
2. We have now the Honour to transmit Copies of the Correspondence which has been carried on between ourselves and that Committee, including the first Reports furnished by that Body on the State of the Customs Collections, and of the Post Office Management, in all the Presidencies,
3. While the Committee were pursuing, as detailed in the accompanying Cons. 1836,

Documents, the Course of their Inquiries and Investigations, the Governor of 10 th Feb.. Nos. 1. Agra, the Honourable A. Ross, was induced, on a Representation from the Board to 11, 2d March vof Revenue of that Presidency, to abolish the Bareilly, Cawnpore, and Fur4., 202. H ruckabad
1.

The Governmeñt of India and
The Court of
Directors. No. 3.
ruckabad Custom Houses." Upon this being reported to us, we expressed our Disapprobation of these Measures having been adopted without Reference to the Authotity of the Supreme Government, and at the same Time called upon the Customs Committee to report without Delay on the Expediency of effecting a corresponding Measure in the Bengal Provinces, and on the fittest Substitute to be provided, so that this might be done without incurring a Loss of Revenue. The Honourable the Governor of Agra in the meantime followed up his Measures for the Abolition of internal Custom Houses so as to confine the Levy of Duty to Merchandize crossing the preventive Line established near the Frontiers of the Western Provinces, by doing away with the Custom Houses of Ghazeepore and Benares, and continuing the Jumna Frontier Line along the Frontier Boundary of Mirzapore. The Allahabad Custom House was reserved, on the Recommendation of the Western Revenue Board, in consequence of the additional preventive Duty on Salt leviable there, valuable in itself, and important towards maintaining Prices of that Article in the Frontier Districts of the lower Provinces.
4. Reflecting on the Operation of these Measures, and their Effect, particularly in relieving one Division of the Territory, heretofore subject to our Customs Laws, from internal Imposts, while in another immediately contiguous these Laws remained in full Operation, and finding that the expected Report from the Customs Committee was delayed, the Governor General in Council was led to conclude that the Supreme Government had, by the above stated Acts of the Honourable the Governor of Agra, been placed in the Alternative of either cancelling them by an Order reinstating the abolished. Custom Houses, or of assimilating the System, by adopting similar Measures of Abolition with respect to the internal Custom Houses of Bengal.
Cous. 1836,
2d March, Nos. 6. and 7.

Cons. 1836
2d March, No. 8. Proceedings, 2d March, Nos. 2. to 4.
5. We beg to refer your Honourable Court to the Minute by the Governor General, Sir C. T. Metcalfe, wherein he has stated his Reasons for recommending the Adoption of the latter Alternative without further Delay, and with the Views contained in which the Majority of the Council coincided. Mr. Shakespear however recorded a Minute of Dissent to the Measure, which is submitted to your Honourable Court with the accompanying Enclosures.
6. We called upon the Customs Committee, and the Honourable the Governor of Bengal was directed at the Time of issuing public Notification of the above Decision of Government to call upon the Board of Customs, to report on the Means available for the Realization of an Amount of Revenue equivalent to that thus sacrificed in the then existing Presidencies of Fort William and Agra. The Customs Committee having engaged that their next Report, which we hope shortly to receive, shall contain the financial Results of their Investigations, we forbear for the present to furnish your Honourable Court with an Estimate of the net Loss induced by the Measures above detailed.

## No. 4.

Letter from the Government of India to the Court of Directors.
Separate Department, 6th July (No. 4.) 1836.
To the Honourable the Court of Directors of the East India Company. Honourable Sirs,

Fort William, 6th July 1836.
In the Letter of this Department under Date the 2d March last the late Governor General in Council reported to your Honourable Court, that in consequence of Measures adopted by the Governor of Agra (the further Explanar tion of which will be found in Copy of Minute of the Lieutenant Governor, dated 27th February 1836, and in our Reply dated 20th April,) which had ended in the Abolition of all the Custom Houses established for the Levy of Transit Duties in the Interior, except those on the external Frontier Line beyond the Jumna, he had been induced to adopt a similar Measure in Bengal and Behar, and had called on the Board of Customs, and the Committee for revising the Customs. and Post Office Regulations, to report, on the Means of realizing an equivalent Amount of Revenue to that lost or about to be relinquished by these Measures.
, 2. We have now the Honour to forward to your Honourable Court, in the Board of Customs, Collection which accompanies this Letter, Copies of the Reports obtained from dated 21 Mar. 1836. both these Authorities; and it is our Purpose to report the further Measures. Comee for revising with which we have deemed it necessary to follow up the Proceedings thus Customs, dated instituted.

12th March 1836
Do. 23 April 1836.
3. The Board of Customs, Salt, and Opium, very shortly after the Proclamation issued for discontinuing the internal Custom Houses of the Bengal Presidency, brought to the Notice of the Governal of Bengal the Predicament in which the Town Duties were placed by this Measure at the principal Cities where Custom Houses had before existed. These Duties had been mainly levied through the same Establishments as the Transit Duties, and the Levy could not be maintained if all the Chokies surrounding the Cities were at once abandoned. Thus the entire Expense of these Establishments would have to be incurred as a Charge upon the Town Duties Collections, reducing the Amount realized in some Places by near Fifty per Cent.; and the Relief to the Public from the Abolition of the Transit Duties would be very incomplete, if every Article of Merchandize were still left subject to Detention and Search at the Outside of the great Marts of Commerce, for Assurance that Goods subject to Town Duty were not included in the Package.
4. The Right Honourable the Governor of Bengal laid these Reports before 14th April 1836. us, and in his Capacity of Governor General recorded a Minute in which his Lordship brought under our Consideration, as well the Expediency of relinquishing the Levy of Town Duties consequently upon the Abolition of the Transit Duties, 'as the Suggestions of the Committee sitting upon the Customs Laws and of the Board of Customs of the Bengal Presidency for supplying the Amount of Revenue lost by these Measures.
5. We beg to draw the particular Attention of your Honourable Court to the Views and Principles explained at length in this Minute. His Lordship, estimating the Loss by the Abolition of both Transit and Town Duties in Bengal and the Western Provinces at Thirteen Lacs of Rupees $(13.00,000)$ and adding another Lac $(1.00,000)$ for the necessary Increase of the Sea Customs Establishment, stated his Opinion that the Government ought to be satisfied with such a direct Increase of the Duties upon Sea borne Commerce as might be estimated to yield Half the Amount, and that an Augmentation of Duties beyond this Amount would be injurious, as well to domestic Industry as to external Commerce. His Lordship accordingly stated, that he had entered upon a Revision of the existing Tariff, recurring to the Opinions of all the public Officers or Members of the Mercantile Community whom he considered to be best informed on the Subject, in order to prepare a new Scale of Duties calculated to yield the Increase required; that he had caused a Draft of Act to be prepared by the Officers of the Department, to give Effect to his Views; and, laying it before the Board with a Recommendation that it should be transferred to the Legislative Department, to be passed in due Form, his Lordship submitted the following Three Propositions:

1st. That the Town Duties in the Lower and Western Provinces of the Bengal Presidency should be abolished from the 1st May 1836.
2d. That the Scheme he had proposed for improved Custom Laws, and for a revised Sea Tariff of this Presidency, should be adopted, and Effect be given to the new Tariff from the 1st of July.
3d. That the Committee for revising the Custom Laws of all the Presidencies should be directed immediately to consider how far the new Tariff was applicable to the Seaborne Commerce of Madras and Bombay and to report on that Subject, as well as on the best Means of abolishing eventually the Transit and Town Duties of those Presidencies, either separately or by a general Measure.
6. We entirely approved and concurred in thẹ Scheme recommended to our Consideration by the Right Honourable the Governor General, and adopted the Measures suggested by his Lordship. In a Special Gazette of this Presidency, published on the 27 th April 1836, your Honourable Court will have seen the first Draft of Act as adopted and published by the Legislative Council. It varies in a very slight Degree from the Draft prepared in this Department; but the Preamble of the Draft was published in that Department as a Resolution 202. H 2
of the Government preliminary to the Publication of the Draft,' and not to form Part of the Act ; the Date also fixed for the new Schedule of Dutieg: to take effect was the ist of June, anticipating by One Month the Period originally suggested by the Governor General. In, the same Gazette the Order was

To Board of Customs, 20 Apr. 1836. To Committee for revising Customs, 27th April 1836.

President of the Bengal Chamber of Commerce dated 12th March 1836.

Seey Bengal Chamber of Commerce, dated 9th April 1836. To Do. 13th Do. Extracts Legisl. Dep., 23d and 30th May.
Do. 30th May Do., No. 9. published for discontinuing the Levy of Town Duties from the 1st of May ; and Orders were issued to the Board of Customs, and to the Committee for revising the Customs Laws, to give, Effect to the other Suggestions contained in his Lordship's Minute,
7. Your Honourable Court will perceive from the Gazette above referred to, that the first Meeting of the Council of the 21st of May was fixed for the Second Reading of this Draft. In this Interval the Chamber of Commerce of Calcutta addressed us, submitting several Propositions which seemed to us to be deserving of Consideration. There appeared also to be Reason to include in the Act Provisions more in detail than were at first thought necessary for enforcing the new preventive System, based on the placing of Tide. Waiters on every Vessel trading in the Port, andon the Enforcement of the Production of correct Manifests. A revised Draft was accordingly prepared, containing additional Sections framed with this View. The Governor General also, acceding to the Representations of the Chamber of Commerce, caused several Alterations to be introduced into the Schedule of Duties both on Imports and Exports by Sea $\ddagger$ and his Lordship's Views upon this Subject being generally adopted by us, the revised Draft was transferred to the Legislative Department, and published again for general Information in the Calcutta Gazette of 25th of May.
8. We beg to refer your Honourable Court to the Letter addressed to the Chamber of Commerce, under our Orders, from the Legislative Department, Copy of which forms No. 57. of the Collection, for a full Explanation of the Principles upon which the Alterations referred to were made in the Schedules of Duties. It would lead to great Length were we to explain our Views in regard to each Item in this Despatch.
9. The Act, as thus amended, was finally passed by us on the 30th ultimo.

Board of Customs, dated 28th March 1836. Do. 21st and 22d April 1836.
To Do. 18th May 1836.
10. The Board of Customs, Salt, and Opium, in preparation for the Introduction of the new System prescribed by this Act, applied to the Governor of Bengal for a large additional Establishment of Tide Waiters and Inspectors, with a general Superintendent, as noted in the Margin,

Board of Customs, dated 27th May. Orders to Ditto, 30th May, Nos. 300 and 302.
11. The Governor of Bengal having laid this Application before us, we sanctioned the proposed Establishments; and further, in order to give effect to the new System, the Governor of Bengal gave Notice in the Gazette that Kedgeree was the Station in the River Hooghly beyond which no Vessel should pass until its Manifest should have been duly forwarded to Cal. cutta.


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\because \text { SEA AND LAND CUSTOMS, INDIA. }
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12. The Honourable Mr. Ross has recorded a Minute, dated the 23d. May last, Copy of which will be found in the accompanying Papers, explaining his Views on the Subject of the Measures we have reported. We do not deem it necessary to recapitulate the Sentiments of our Colleague; but shall merely notice in this Place, that it is his Opinion that the Deficiency of Revenue from abandoning Transit and Town Duties will be more than compensated by the Improvement effected on the external Frontier Line of the Jümna, besides which the Government had, through the Decease of the Begum Sombre, and the Lapse of other Jagheers, come into possession of Revenue exceeding greatly the Amount sacrificed, and the Sketch Estimates, so far as they have been prepared, show that out Finances are in 'so flourishing a Condition as to warrant some Sacrifice for a great public Object such as that contemplated by the Abolition of these Duties.
13. It only remains to mention, that with reference to the Article Cotton which your Honourable Court will perceive stands in the new Schedule taxed at Five (5) per Cent. only, when exported elsewhere than to Europe or America, but to which we have left the Benefit of a Credit upon Export to China, \&c.; for Rowannah Duties levied on the Frontier, and an entire Drawback of these Duties upon Export to Europe, \&c., we have called upon the Lieutenant Governor of the Western Provinces to report specifically upon the To Secy to Lieut. Taxation to which it is subjected, and the Productions of what Territories Gov. N.w. P, come to Calcutta free of Duty, under the Rules now in force in that Division of our Territory.
14. It is our Intention, upon receiving this Report, to take into consideration Committee rethe Recommendation of the Committee for revising the Custom Laws, which vising Customs, is supported by the Application of the Chamber of Commerce, that the Grant ${ }^{19 t h}$ May 1836. of Drawback of Rowannah Duty, and the Allowance of Credit for any such Secy Chamber Duty levied in the Interior, should be wholly discontinued, and the Export be 19th May 1836. left free, whether the Article be conveyed to Europe or elsewhere.
15. The Chamber of Commerce, in their Application before mentioned, asked for a Reduction of the Export Duty upon Cotton when conveyed to China from Five (5) to Three (3) per Cent., leaving it to go free to Europe, \&c., as at present. They have expressed their perfect Readiness to forego the Benefit of Drawback or of other Credit on account of Rowannah Duties, in case either of these Propositions should be acceded to.
16. We shall hereafter have to report to your Honourable Court the Result of our final Deliberations in respect to the Footing on which this Article is to be permanently placed in the Tariff of Export Duties. In like Manner we shall lay before your Honourable Court, in a separate Despatch, any Steps which we may take towards relieving the other Presidencies from the burdensome System of Town and Transit Duties to which they are now subject, and for revising the Sea Tariffs of those Presidencies.

We have, \&c.,
(Signed)
Auckland.
H. Fane.
A. Ross.
W. Morison,
H. Shakespear.

No. 5.
No. 5.
Letter from the Government of Tndia to the Court of Directors.

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\text { Separate Department } 19 \text { th October (No. 6.) } 1836
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## To the Honourable the Court of Directors of the East India Company.

 Honourable Sirs. Fort William, 19th October 1836.In the last Paragraph of our Letter of this Department (No. 4.), dated 6th July last, we promised to report to your Honourable Court the Result of our final Deliberations in respect to the Footing on which we might determine to $\therefore 1$ 202. $\underset{3}{ } 3$ place

## corirespondence respectind The

I.

The Government of Indla and The Court of Directors. No. 5.

23d July 1836,
Proceedings,
7th Sept. 1836.
place Cottor in the Tariff of Export Duties of this Presidency, and likewise the Steps we might resolve to take towards telieving the. Three; Fresidencies from the Burden of their Systems of Town and Transit Duties, and for revising the Sea Tariffs of those Presidencies.
2. We now propose to redeem this Promise, by reporting our further Proceed: ings in connexion with these Subjects.
3. First, with respect to Cotton. The Question we stated to your Honourable Court to be reserved for further Information from the Lieutenant Governor of the Western Provinces was the following:-Whether, in lieu of the. Provision of the existing Bengal Tariff ander which Cotton is subject to an Export Duty of Five per Cent. when carried elsewhere than to Europe and Amrerica, to which Countries it goes free, and Credit or Drawback is allowed in Adjustment of this Duty for any Transit Duty levied in the Western Provinces,' a free Export 'to all Places (China included) should be allowed, the Government retaining the entire Transit Duty.
4. Your Honourable Court will have seen, that before determining this Question we required to be informed of the existing Practice in respect to the Levy of Transit Duty in the Western Proyinces, and, in particular, whether ; the Navigation of the Ganges and Jumna Rivers was free, and the Productions of what Tracts of Country were subjected to Duty or exempt therefrom.
5. The Reply to this Inquiry will be found in the Letter of Mr. Secretary Macsween, referred to in the Margin. We were informed that the Trade of the Ganges and Jumna was free, and Boats laden with Cotton might proceed down either River, without being required to show Rowannahs, the Frontier Line to the West and South of the Jumna, and at some Distance inland fro it, being the Barrier at which Duty on this Article was taken. At present, how* ever, the Line is intercepted in Two Parts by the Territories of the Jaloun and Baonee Chiefs, so that Chokies on the River upon the Frontiers of both Territories were still of necessity kept up, and at these Boats were stopped and examined; but the Lieutenant Governor had commenced a Negociation to obtain the Completion of the inland Line, in order that the Navigation of the Jumna, like that of the Ganges, might be left entirely free. When this Systemt should be completed, Cotton of the Doab, and of all the Territory within the Line, including Oude (where, however, very little is produced), would proceed to Calcutta for Export free of Duty; while that of Bundlecund, the Nerbudda Territory, and all the independent Country of Malwa, would, besides the Disadvantage of Land Carriage, be subjected to the Duty of Five per Cent. on crossing the Land Frontier Barrier Line.
6. The Lieutenant Governor, deeming this an inequitable Method of Taxa: tion, recommended to us that the Levy of Transit Duty on Cotton should be transferred to the Second Barrier Line established for the Levy' of the extrat Duty on Salt imported into the Benares Province: This Line, crossing the Ganges a little above Mirzapore, would impose the Tax equally on all Cotton carried by the River either for Sea Export or for Consumption in Bengal; and if this Proposition were adopted, the Lieutenant Governor recommended that free Export of the Article without Drawback, whithersoever carried, should be allowed at Calcutta.
7. The above Recommendations originated with the Western Board of Revenue, who, in support of their View, submitted a Statement of the Duties realized upon Cotton for the Three Years 1833-34, 1834-35, and 1835-36, showing a Deficit in the last Year of the Series compared with that which precededit, which was ascribable in part to the Change of System.
8. Upon a Review of the Report and Papers thus submitted to us, Mr. Ross recorded a Minute, stating that he was averse to the Adoption of the Scheme recommended, as he doubted whether it would be attended with any financial Advantage, and deemed it a Step back towards a Re-establishment of the System of Inland Duties, and of all the Obstructions to Commerce and to the Development of the Resources of the Country, which had lately been removed.:
9. We did not feel prepared to determine upon any Change of the existing System under which Cotton is charged with Transit Duty at the Frontier

## SEA AND LAND CUSTOMS, INDIA:

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Chokies of the Western Provinces, not being satisfied that the proposed Measure could be adopted without' aggravating the present Evil of a partial Pressure upon some Britisht Districts and of Advantages equally partial to others. We therefore preferred to wait until there should have been Time to ascertain more exactly the Effect and Bearing of the existing Rules, and to judge whether, through the Chokies established in the Land Frontier only, without the Check of Examination at Custom; Houses on the Line of River Navigation, the Article could be subjected to the Impost established, so as to yield an equal Revenue to that realized upon it heretofore under a System of general Transit Duties enforced by River as well as by Land Chokies.
10. In the meantime we desired the Lieutenant Governor not to remit his Endeavours to procure the complete Establishment of the Land Frontier Line so as to cut off the Access afforded to the Jumna through the independent Territories of Jaloun and Baonee.
11. We have thus determined, for the present, to make no Alteration of the Tariff Duty upon Cotton as enacted for this Presidency by Act XIV. of this Year.
12. With respect to the other great Questions reserved, viz., whether to extend the Bengal Tariff to the Presidencies of Madras and Bombay, and to give to them the Benefit of a similar Abolition of Inland Transit and Town Duties, we beg to refer your Honourable Court to the Report on this Subject from the Committee for revising, the Customs and Post Office Laws, and to the Minutes recorded by the Governor General and by the other Members of the Minutes recorded by the Governor, General and by the other Members of 29 th June 1836 ,
the
A Novernment, explaining the Views they respectively took upon the Subject. and Governo
and A Note was also' laid before us by the Secretary in this Departunent, pointing ${ }_{22 d}^{\text {General's Mily } 1836 .}$ our Attention to some Circumstances which had been suggested by an Examination of the Estimates and Papers submitted by the Committee.
13. Your Honourable Court will perceive that the Majority of the Council were of opinion that the Sacrifice of Revenue estimated by the Committee as likely to attend both Measures was too considerable for us to determine upon their Adoption without previous Reference to your Honourable Court. We are agreed in opinion that the Assimilation of the System of Duties throughout India would be attended with the most important Benefits to the Commerce and productive Powers of the entire British Indian Territory, and we feel strongly the Evils pointed out to us in the Reports of the Committee as attending the irregular Systems of both Madras and Bombay, and more especially the very injurious Methods resorted to in realizing the Revenue derived from these Sources. We trust your Honourable Court, when fully informed of the real Character of the Taxation prevailing in the Interior of both the other Presidencies, will be sensible of the Necessity of some considerable Change, and will be-disposed to enlarge the Discretion left to us in respect to the Abandonment of existing Sources of the Public Income, and to approve such partial Measures, not involving any extensive Sacrifice of Income; or likely to interfere with other financial Arrangements; as in the meantime we may be led to adopt.
14. We solicit the early Attention of your Honourable Court to this important Subject; and, pending the Reference to you for Sanction to Measures of a more 31st August 1836 decided Cbaracter, we have instructed the Committee to ascertain if any thing can be done at the other Presidencies, in the Way of gradual Relief and Assimilation, without much Sacrifice.
15. We observed to the Committee that the Assimilation of the Tariffs of the other Presidencies upon Seaborne Commerce was of a secondary Importance to granting Relief to the Trade and Industry of the Interior from the very burdensome and oppressive Taxation to which these are subject in both the Madras and Bombay Presidencies; and that although this Relief could not be given wholly, yet it seemed to us that it might be so partially and gradually, as Substitutes were found for the Items of Revenue relinquished, or as Improvement might show the Possibility of proceeding further. The Assimilation of the Sea Tariffs ought to be regarded only as, through the partial Adoption of that Part of the Scheme which related to the Commerce with Europe and America, a-Means might be found of improving the Revenue, and
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so
I. so of providing a Substitute for more injurious Items of either Sea or Inland
16. In this View we instructed the Committee immediately to proceed to classify all existing Imposts, so far as they had fallen under their Examination, showing their Produce, and in what respects they were injurious to the Country, and by what Means any great Evils attending them respectively would be remedied or mitigated, and which should first be operated upon.
17. The Conmittee were further desired to consider what Substitutes could be provided so as to admit of a partial Commencement with the Work of Remission, at the Madras Presidency in particular.
18. We directed the existing Imposts to be distinguished in the Classification, as whether of the Description of Town Duty, or special Cesses for municipal Purposes, or a local Consumption Duty, or a Duty on general Commerce, that is, on the Transit of Goods of a Description used in that Commerce. We also required it to be shown whether the Duty was of uniform Burden, or one that. bore legally more injuriously than elsewhere ; and we required figured Statements to be furnished of the Effect of any Equalization that might be recommended. And as an unavoidable Delay might occur before the general Classification and Report above required could be completed, we directed the Committee to furnish an early separate Report on the Expediency of at once exempting Cotton from Inland Duty at Madras, in like Mauner as has been done at Bombay, and of the Loss of Revenue which would be occasioned by such a Measure.
19. The above Instructions applied both to Madras and Bombay; but in respect to the latter Presidency, as there is the Expectation that a Substitute will be found in a new Scheme of Salt Duties for much of oppressive Taxation requiring to be abandoned, the Revision may be carried further, and at an earlier Period, than at Madras, into the Tariffs, both of Sea and Land Customs. We however expressed our Wish that municipal Cesses levied for particular Purposes, and the Town Duties of large Cities, particularly of those which, like Soortut and Baroach, required special Measures involving much Expense for their Protection, snould be considered and exhibited separately, and placed at the Bottom of the Scale as the last to be sacrificed. In respect to these, all that appeared to be necessary was, to see that the Duties were not overburdensome, and to reduce and equalize any that might be thought so.
20. We desired; in conformity with the Suggestion contained in Colonel Morison's Minute, that the Committee should further consider whether it might not insome Cases be advantageous to apply this System of gradual Relief locally by Districts, in preference to doing it by Articles and Items of Taxation of general Bearing, and particularly as to whether the Duties on Grain exported from the Northern Concan should not in Fairness be kept equal with those levied in Canara.
21. We have furnished the Governments of Madras and Bombay with Copies of our Instructions to the Committee, as also of such Parts of the Reports and Papers as related to them respectively; and we desired the Committee to communicate with those Governments, and pay Deference to their Opinion in respect to the Classification of Duties ordered. We shall report to your Honourable Court our future Proceedings on this Subject as Occasion may require. In the meantime we submit, for the Satisfaction of your Honourable Court, a Statement* of the Collections realized at the Custom House of Calcutta, under Act XIV. of this Year, from the 1st of June to the 30th ultimo, compared with the Receipts of the same Months of the preceding Year at the same Custom House under every Head of Collection, from which your Honourable Court will perceive that our Estimate of the Effect of the Changes introduced by that Act is likely to be fully realized.

We have, \&c.,
(signed) Auckiand.
A. Ross.
W. Morison.
H. Shakespear.

## -Statiment referred to in Page 60

80. Statement showing the Amount of Cubtows collected at the Calcutta Governabst Custom House during the Monihs of June, July, August, "and September 1836, compared with the Amount realized in the Monthy of June, July, August, and Septeniber 1835.

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- ${ }^{\text {No. }} 6$.

Extract Separate Letrer from India, dated 4th January (No. i.) $1837 \%$ Para. 1 A. On the 19 th of October last we reported to your Honourable Court the Resolution we had come to in respect to the Customs Duty Systems in force at the Presidencies of Madras and Bombay, and pointed out, that although the Inland Systems there appeared to us to be more oppressive and injurious, both in the Rates of Impost and in the Manner of levying them, than the Inland Duty System' of Bengal, which had been abolished, we were nevertheless deterred by the large Sacrifice of Revenue that would result from granting the full Relief we desired by,altogether abolishing the Inland Duties of both Presidencies. ${ }^{\prime \prime}$.
2. We accordingly isolicited the Sanction of your Honourable Court to our taking more decided Measures; and in the meanttme we d̦irected the Customs. Committee still sitting'at this Presidency to consider in detail, in Communication with the Government of those Presidencies, the Measures of partial Relief or Modification that could be adopted under this View imniediately on the Receipt of your Orders. For the Particulars of our Instructions to the Committee we beg to refer your Honourable Court to the Despatch we have cited above, which explains them at length. It is our Duty and our Object, at present, to state the Plans that have been laid before us by the Committee under these Orders, in the Hope that the Knowledge of them will assist your Honourable Court in determining whether to accede to our Request, that you will extend the Limits of the Discretion we have conceived ourselves to possess in respect to the Relinquishment of any of the Public Resources.
3. The Committee first submitted to us a Copy of a Letter they had addressed to the Government of Bombay on the 2 d of November, on the Subject of the .Salt Duties of that Presidency. In this the Committee stated that they considered Salt to be the Item whence the greater Portion of Equivalent for the Transit Duties proposed to be abandoned might most readily be found. They proposed the Adoption of the new Indian Maund for all Salt Transactions, and to fix the Dutyon Salt in all the Districts of Bombay at the highest Rate likely to ensure a full Equivalent for Transit Duties to be abolished. This Rate they stated at Eight Anrias a Maund. They observed that in Bengal proper and Behar the Rate of Impost was about Three Rupees; in the Central Provinces of this Presidency, Two Rupees; in the-Western Provinces, One Rupee; and in Madras, from Twelve Annas to One Rupee per Maund. The gross Revenue that would be realized at Rombay by a Duty of Eight Annas might be estimated at Ten Lacs, but from this must be deducted a large Sum for preventive Establishment. The Committee recommended that the Bombay Government should retire from all Manufacture, but that the Salt should not be removed from the Places of Production till the Daty of Eight Annas was paid. The same Rate of Duty should be levied on Salt, wherever manufactured, or whencesoever imported. The Committee proposed to leave all Details to the Government of Bombay, but trusted that Measures might be adopted for carrying the Plan into effect at an early Date.
4. When this Scheme was laid before us it was pointed out that the Committee appeared to act under the Impression that the Government had enjoined upon them the finding a full Equivalent for all Transit and other Duties' to be relinquished, as a Preliminary to the Adoption of Measures for correcting the most injurious Parts of the existing System. The Committee were set right upon this Point, and we explained also to the Bombay Government that we had no Intention to delay the Reforms so urgently required, for the finding of this full Equivalent.
5. The Right Honourable the Governor in Council of Bombay wilk have reported the Measures he was induced of his own Authority to adopt while we had the Subject under our Consideration; and the Orders we addressed to that Government in consequence. These Measures extended to the immediate Abolition of all Transit Duties in the Concan! but it is our present Purpose rather ta explain the Schemes laid before us by the Committee, and the Point to which their Proceedings have' been brought, that to refer to the Acts and Proceedings of the Government of Bombay.

- 6. Shortly after the Scheme of revised Bombay Salt Duties had been laid before us, we received a further Report from the Committee, containing another Letter addressed by them to the Government of Bombay, dated 15th November, explaining at length their Views in respect to the obnoxious Items of Inland and Sea Customs Duties. We were happy to perceive from this that we had erred ' in ; supposing they intended to, suspend their Revision of these Duties until the Equivalent was found in the Establishment of Salt Duties for what they might propose to abandon.
' 7. The Committee conceived that the Instructions they had received required that the Bombay and Guzerat Town Duties should for the present be retained. They estimated the Inland Duties of the Deccan and Concan at $10 \frac{1}{2}$ Lacs gross, and of Guzerat at less than $3 \frac{1}{2}$ Lacs gross, inclusive of Town Duties above mentioned, as also of the Ahmedabad and Gogo Wall Funds, which were about Half a Lac more, raised and expended for a special Object. The Deccan Town Duties they stated could not be ascertained; but they suggested that their Abolition might be made the Basis of an Engagement with the Townspeople for the Formation of municipal Taxes, respecting the Mode of effecting which the Committee offered no Opinion.

8. The Charges on Land Customs could not be accurately ascertained ; but these would not all cease, even were the Dities abolished, for several Items were Compensations and Pensions for the Continuance of which the Faith of Government was pledged.
9. The Committee estimated the net Land Customs, excepting Guzerat, at Nine Lacs of Rupees, for which the new Salt Duties were estimated to yield nearly an Equivalent, independent of the Results which must arise from increasing Prosperity.' They recommended that the 'Salt Duties should be forthwith fixed at Eight Annas provided such an Imposition were simultaneous with the Abolition of Transit'Duties.
10. The Guzerat Land Duties remaised to be provided for. The Committee submitted, that Import Duties should be levied in this Province, as, per Schedule A. Act XIV. of 1836, established in Bengal. These Duties, if the existing Drawback System were retained, were estimated to yield an Increase on Sea Customs at Bombay of 2.43,212 Rupees, to meet the Guzerat Deficit of 3.25,000 Rupees. The Estimate was framed and Statements submitted by Mr. Bruce, Collector of Customs at Bombay, excluding Cotton, Spirits, and Tobacco. The first would still pay its Duty in Export at subordinate Ports ; the other Two are subjected to heavy special Duties which it is desirable to retain. The above Calculations the Committee stated were of gross Revenue, excluding Drawback. The Bonding System recently enacted they considered to be a Measure of general Benefit to the Empire at large, the Results of which ought not to be taken into present. Account.
11. The Committee next proceeded to treat of the subordinate Ports of the Bombay Presidency, and proposed the Extinguishment of the obnoxious Double Duties now levied at those Ports. As this'Measure would however be attended with a Sacrifice of a very considerable Revenue, the Committee proposed to meet it by raising the Duty on all Exports to Five per Cent., and by raising the Import Duty on unenumerated Articles of the Bengal- Tariff from Three and a Half to Five per Cent., whether from England or elsewhere.
12. The foregoing, it was estimated, would increase the Export Customs by an Amount varying from Half per Cent, at some Ports to Two and a Half at others, would add One and a Half per Cent. to unenumerated Imports at. Bombay and its Subordinates, and produce about Two Lacs of Rupees.
13. The Committee thought the Loss from equalizing the oppressive Duties 'in the North Concan ought not to be set against the foregoing Surplus, as the Equity of such Equalization had been forcibly pointed out by Government as a -separate Measure of Relief. ;
14. Lastly, the Committee proposed the Rate on Grain to be Five per Cent. on Export. This, although higher than existing Rates in Bengal and Madras, is lower than that now existing in Bombay, and lower than that formerly levied tic 202.

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in Madras also. The Committee conceived this Duty must; be fixed eyentually ${ }^{\prime}$ at a higher Rate than Three per Cent for all India, if Sea Customs were to pe made the Means of compensating for the Abolition of Inland Duties ${ }^{\prime}$
2. The Committee, in a subsequent Letter to Rombay, formarded Two Schedules, A. and B., of the Bengal Tariff, with the Amendments above proposed in Red Ink, as illustrative of the Nature' and Extent of Alterations required: The Committee stated, that' by rating the General Duties on the ad valorem Principle they had followed the existing Bombay System, apd that the Conversion of the Pertcentage Duties into fixed Rates' on Quàntity would be practicable, if required, after the local Tariff Valuation, should be carefully revised.
3. This Scheme has been forwarded to Bombay, and we are waiting to learn the Opinion of the Right Honourable the Governon in Council on the several Parts of it, before 'taking any further Steps in respect to the Customs Duties of the Boxmbay Presidency.
4. We now proceed to explain the Plan that has been submitted to us by the Committee for extending similar Relief to the Madras Presidency; where the Inland Duty System is the most burdensome of all.
5. In a Special Report, dated November 30th, and numbered VI., the Committee submitted, that in consequence of the several Inland Customs being almost always farmed in One Lease, no Classification of Duties, inclusive of Value, as required by Government could be framed, on, which the slightest Dependence could be placed. , The Madras Customs might however be classed under the Heads of:
6. Sea Duties.
7. Inland Five per Cent. Duties.
8. Madras Town Duty of Eight per Cent
9. Special"Town Duty of from Fifty to 100 per Cent. on Betel Leaf, Tobacco, Gangah, Bang, and Opium:
10. Special Sea Duties and Howlut Duties in Malabar and Canara.
11. Three per Cent. Duty on Export of Grain by Land into Foreiga Native States.
12. Eight per Cent. Duty on Cottor and Cotton Thread exported by Land into Foreign Native States.
13. Sixteen per Cent. Duty on Exporif or Import at Frontiers: of Foreign European Settlements.
14. Of these the General Inland Duty of Five per Cent. is by,far the most objectionable.
15. The Town Duties the Committee also considered objectionable, and not proper to be retained, after the Transit Duties should be abolished, The Duty on Betel Leaf and Tobacco might possibly be commuted' for a higher Crop. Assessment.
16. The Howlut Duties in Canara and Malabar are heavy, and ought to be abolished. The Export Duties on 'Grain, Cotton, and Cotton, Tread should also follow the Fate of the Transit Duties, whenever these latter are abolished.
17. The Duties on the Frontiers of Foreign 'European Settlements might bé coritinued.
18. Of the' Two Modes of affording Relief,' by Districts br 'by'Articles, the former was considered by the Committee to be by far the most advisable in every respect.
19. They proposed to commence with the Four Districts North of the Kistnah; Masulipatam, Rajahmundry, Vizagapatam, and Gaujam. ,The net Land Customs of these Districts (Town Duties 4,200 Rupees inclusive) are something less than Three and a Half Lacs, and the Net Sea Customs about 33,000 Rupees ; making a Total of $3.81,000$ Rupees. Some Portion of the Land Customs might be realized as Sea Duties, and by abolishing the former the Loss is estimated at an Amount not exceeding 3.20,000 Rupees. In this is not included: any Revenue from Collections 'on the Hydrabad Frontier, the Expediency of retaining' a Frontier Establishment in that Quarter'not being as yet decided.

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# SEA AND LAND CUSTOMS, INDIA. <br> 65. 

8. For the above Loss the Committee stated that they were unable to propose an' Equivalent, beyond that naturally arising from increased Stimulus to Trade and Agriculture. They have proposed to continue the existing Sea Customs at Madras for the present, as the same is above the Bengal and Bombay Scale; and as the Application of the Bengal Tariff on free Articles and Piece Goods at Madras was estimated to fall short of 12,000 Rupees, and the One- per Cent. additional, on unenumierated Articles not to realize above 12,000 Rupees more, making a Total of 24,000 Rupees per Annum only, they considered that the Introduction of these Portions of the Bengal Tariff, without a general Reform, would create a Dissatisfaction far outweighing any fiscal Benefits to be expected from the Measure.
9. If financial Considerations' should admit of further Reduction, the Committee suggested that Canara and Malabar should be next relieved. The net' Inland Customs of Canara are now 1.98,000 Rupees. By removing the Frontier Chokies towards Mysore the Loss is estimated at $1.30,000$ Rupees. The Net Inland Customs of Malabar are 1.23,000, almost all of which is collected at the Frontier Chokies of Coimbatore. By abolishing these the Loss in Malabar will be about a Lac of Rupees, that for Canara and Malabar 2.30,000 Rupees, making a Grand Total. for the Six Districts relieved; supposing the Measure to be so extended, of about Five and a Half Lacs.
10. But the Committee observed, that to complete the Work of Relief on the Western Coast, Tinnevelly should also be included in the Measure. The Inland Duties of this District however; yield a net Amount of 2:33,000, and the Frontier Duty that might still be realized, if the most objectionable of the Transit Duties were abolished, was stated to be not easily ascertainable.
11. The Adoption of the foregoing Suggestions, it was observed, would
 leave Six Maritime Districts unrelieved, whose net Inland Customs are about Ten Lacs, as per Margin. If financial Considerations would admit of these Districts being also included in the Measure, the Arrangement connected with the similar Relief afforded in Bengal, and with the Measures suggested for Bombay, would complete the Relief of the whole Maritime Districts of India, and enable the Committee at once to remodel the Sea Custom Laws, an Object of great Importance, not only to secure Uniformity, but as the Means of possibly augmenting the Revenue.
12. We' have still this Plan under Consideration, and have not determined how far to give our Sanction to the Principles on which it is framed or to the Details comprehended in it; we defer therefore to a future 'Period' the Statement of our Views on the Subject of it.
13. The Reports and Correspondence, of which we have above conveyed toyou a brief Abstract, are much too voluminous to be transmitted with the Copy of this Despatch, which we forward, via Bombay. by the Steamer Hugh Lindsay. But we have thought that by furnishing you through this Opportunity with the above Statement of the further Proceedings of the Committee for revising the Customs and Post Office Laws of India, we should place before you such an anticipated View of the Tendency and Character of these Measures as.would be of material Assistance in enabling your Honourable. Court to decide low far to give your Sanction to the Reforms contemplated, by granting to us the solicited. Latitude of Discretion in respect to the Abandonment of Sources of Revenue which we may deem odious, oppressive, and injurious to the Degree to warrant and require their Discontinuances:
14. Before closing this Despatch we take the Opportonity, to assute your Honourable Court that the Cnanges made by us in the Bengal Tariff have fully answered our Expectation; and through an Extension of the Commerce of the Port, which may however be only accidental and temporary; we have realized from Customs, from the 1ist June, the Date when the new Tariff took effect, to the 31st December, a Sum considerably in excess of the increased Amount that 221.
we estimated to be realized by the Customs of Calcutta, as compared with the and much exceeding also the Receipt of 1835-96.

No. 6.
22. The following comparative Statement exhibits the Receipts under each Head for every Month from June to December. We exclude Salt from the Statement of Imports, because we consider the Duties realized upon that Article, though. levied in the Form of Customs, to be a separate Asset of your Revenue Statement.

Statement showing the Amount of Customs actually collected at fhe Calcutta Custom House on Imports and Exporrs by Sea, from the Ist of June to the 31st of December 1836; compared, with the Amount of Customs realized during the corresponding Months of the Year 1835.


No. 7.


Our Governor General of India in Council, Landon, 7th June 1837.

Public Letter, dated 2d Sept. 1835,
Paras. 204. to 213.
Separate Doo dated 2 dd March (No. 1.) 1836.
Ditto, dated 2d (No. 2.) Paras. 23. to 36
Ditto, dated 6th July (No. 4.) -

Para. 1. We now reply to the Letters and Paragraphs noted in the Margin, which bring to our Notice the Proceedings connected with the Abolition of the Transit and Town Duties throughout the Districts subject to the Governments of Bengal and Agra, and the Enactment of Act XIV, of 1836, effecting various Alterations in the Rates of - Duties levied upon Seaborne Commerce.
2. That Portion of the Paragraphs under.Reply which relates to the Post Office Arrangements will be noticed in the Public Department.
3. In consequence of a Resolution of the Supreme Government, passed in July 1834, a Committee was appointed, consisting of Civil Servants of all the Presi" dencies, for the Purpose of investigating and reporting upon the System in "force for levying Export, Import, and Transit Duties under the Three "Presidencies." This Committee was camposed of the following Gentlemen:

| J. H. Crawford, Esq., Bombay, C. S. W. H. Babington, Esq., Madras, C.S. H. Borradaile, Esq., Bombay, C. S. W. R. Young, Esq., Bengal, C. S. | Ordinary <br> Members. |
| :---: | :---: |
| G. J. Siddons, Esq., Bengal, C. S. H. M. Parker, Esq., Bengal, C.S. C. C. Trevelyan, Esq., Bengal, C.S. | Honorary Members. |

Mr. Parker was subsequently relieved from the Duties of the Committee as an Honorary Member in consequence of his Representation that the Weight of his official Occupations would prevent his devoting a sufficient Share of Attention to the Business.
4. To each of the Members from the Presidencies of Madras and Bombay an extra Salary of 1,000 Rupees per Month was assigned, and of 500 Rupees per Month to Lieutenant Taylor, who was appointed to act as Secretary to the Committee.
5. The First Meeting of the Committee was held at Calcutta in May 1835, and their First Report to Government, which contained a detailed View of the actual System under which the Customs, Transit, and Town Duties, were leved in the several Presidencies, with an Outline of the Changes which had taken place since our Acquisition of the Territories composing them, was dated the 27th January 1836.
6. In the same Month the Supreme Government received Information that the Governor of Agra had abolished the Custom Houses of Bareilly, Futteghur, and Cawnpore, and subsequently those of Benares and Ghazeepore, as well as the Chokies attached to the Allahabad Custom House. The Conduct of the Governor of Agra, in thus assuming the Right of summarily deciding a Question then under the anxious. Consideration of the Council of India, has been already noticed in our Political Despatch of the 1 st of February (No. 2.) 1837. It is here only necessary to advert to it in connexion with its Effects upon the Measures which were then under your Deliberation.
7. The Extinction of the internal Custom Houses of the Agra Presidency involved of course the virtual Abolition of the internal. Customs , which were levied by their Agency. It was apparent that a different System could not be allowed to prevail in Two Presidencies so, closely. connected as those of Bengal and Agra; and even then on the Point of being reunited. There, $\because 202$.
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were thus only Two Alternatives for your Selection; : either to rescind: the Orders of the Governor of. Agra and re-establish the abolished Custom Houses, or to pursue the same Course of Policy, by abolishing also the internal Custom Houses of the Bengal Presidency.
8.. The first Course was open to serious Objections. It would have been manifestly unwise to restore a System which you, wére not fully determined to maintain, and unsettle the Minds of the People, by exhibiting so prominently a Want of Unity of Principle, or of Stability of Purpose, "on the Part of their Rulers.
9. Under the embarrassing Circumstances in which you were placed, we think that you judged rightly in determining upon the Abolition of the Inland Custom Houses of Bengal. The Measure itself is in entire Accordance with our previously expressed Views on the Subject; and our only Regret is, that you were precipitated into its Adoption without having been enabled to form any available Plan for cormpensating the Loss of Revenue which was the necessary Consequence of the Relinquishment of the Transit Duties.
10. The Measure thus adopted was carried into effect by a public Notification, dated the 1st March 1836, and by a subsequent Notification, dated the 20th April, the Town Duties were also abolished from the 1st May 1836.
11. It was the Intention of the Committee to whom the general Question of Customs Duties had been referred to submit for your Approbation a Plan applicable to the Whole of the Territory under your Government, understanding, as they state in their Letter of the 12th March 1836, that they were bound by the Tenor of their Instructions "to regard the whole of India in the Light " of One Empire, the Interest's of all Parts of which were to be considered, not
"with the View of applying separate remedial Measures to each, and of leaving
" the Line of Demarcation, which partitions each Presidency into a distinct
"Country whose fiscal System has Reference to itself alone, as strongly defined " as ever, but with the Intent of blending- and reconciling them, so as, if pos" sible, to reduce the Custom Laws of all the Presidencies into something like
" Simplicity and Uniformity, withount losing Sight of the financial Interest of
" the State."
12. The Reports of the Committee, embodying the Measure by which these desirable Objects were to be effected, have not yet been laid before us. Those Measures are however further indicated in another Passage of the same Letter as including the Abolition of the internal Customs in every Part of British India, and the Substitution of an uniform Export and Import Duty.
13. The Relinquishment of the Transit and Town Duties throughout the Presidencies of Bengal and Agra rendered it necessary to avoid all Delay in looking elsewhere for some Compensation for the Loss of those Branches of Revenue. The only available Source for this Purpose was to be found in the external'Trade of' Bengal; and you accordingly resolved, without waiting for the Propositions to be submitted by the Committee, which were not yet matured, to impose such additional Burdens on the Seaborne Commerce, as might, at least in some Measure, make up the Deficiency which you anticipated in your Revenues.
14. The actual Loss occasioned by the Relinquishment of the Town and Transit Duties is variously estimated by different Authorities. The Committee, in the Letter previously quoted, express their "Conviction that the "Deficit arising from the entire Abolition of the internal Custom Houses in
"the Bengal aud Agra Presidencies will be very' small," and their "strong
"Persuasion that there will be no Deficit at all." Mr. Ross, in a Minute dated the 23d May 1836, endeavours to show that the Alteration of System has actually caused a Profit to the Revenue of $1.93,986$ Rupees, and that a very large lncrease in this Amount may be anticipated. The Board of Customs, in their Letter dated the 21st March 1836, (without; however; including the Amount of actual or prospective Increase in the Receipts on the Agra Frontier Line), assume a Deficiency of $13.00,000$ Rupees, to which they add One Lác as the Expense of the necessary Increase of Establishment at the Calcutta Custom House.
15. i We are not in possession of the Means of entering into a critical Analysis of the Calculations which have led to these different Results. Assuming, however; as you have done, the least favourable View of the Change to be that which approaches the nearest to the Truth, the Amount of Deficiency is not so great but that we may reasonably calculate on its being speedily compensated by means of the Impetus which the Withdrawal of the vexatious and harassing Restrictions' imposed by the 'Town and Transit. Duties on the' internal Trade of the Country must give to general Commerce.
16. The Governor General, in his Minute dated the 14th April 1836, after stating the Amount of Deficit at $14.00,000$ Rupees, observes, "We are not, ": I am clearly of opinion, bound to supply the whole of this Amount put of direct, Additions to the Duties of Sea Customs. We may fairly take into " account the Improvement of Income which has been already proved to be "secured by the Establishment of the more effective Preventive Line on the
"Northrwestern Frontier; we may allow something for the Promises which * are largely, and apparently upon good Grounds, made, of further Improve" ments from the same Source; and I think that we are also justified in "taking into account the Impulse which will be.given to internal Industry by " a Removal of one of the greatest Impediments by which it has ever been " oppressed, and for an increased Production in all other Sources of Revenue, "f from the improved Means of Payment which a Relief from these Exactions " must give to the whole Country. Sóme further Allowance may justly also " be made for Improvement on the Customs Duties by increased Consumption, " and by a Mode of Collection more effective and less vexatious in it., " Operation than that which has hitherto been followed."
17. Acting on these Views, the Governor General proposed for Adoption a revised Scale of Export and Import Duties, the Effect of which, taking the registered Value of the Trade of 18.34 .35 as the Basis of the Calculation, would be to increase the Sea Customs Revenue to the Extent of Six Lacs and a Quarter per Annum. This Scale, after being submitted to further Revision in Communication with the Mercantile Community of Calcutta, in the course of which Alterations were adopted calculated to produce a further Increase of the Customs Revenue to the Extent of nearly Two Lacs of Rupees per Annum; was finally passed as Schedules A. and B. to Act XIV. of 1836.
18. The Rates which you have adopted appear to have been fixed after the most careful Inquiry, and we see nothing to object to in the general Principles by which your Decisions have been regulated.
19. Sugar, which was previously subjected to a Duty of Two and'a Half per Cent. on Exportation to Great Britain (which Rate was in the first proposed Schedule of Duties increased to Three per Cent.), has been entirely relieved from Export Duty. This Concession to the Wishes of the Chamber of Commerce was apparently made with the View of diminishing the Inequality which then existed in the Rates of Duty levied in this Country on 'Sugar the Produce of the East and West Indies. The beneficial Change which the Wisdom of Parliament has since effected in that respect may be considered to furnish a Reason for the Re-imposition of the Duty. It is, however, of extreme Importance that every Assistance should be given to the Improvement of the yet undeveloped Resources of India; and we, should be unwilling to hazard even the slight Check which so small a Duty might give to the Expenditure of Capital in the Improvement of this grand Staple of the Country, more especially when we consider that all the Encouragement which it may receive will be surely, though indirectly, felt in the Improvement of the internal Condition of the Country, and that any apparent Loss will not fail to be compensated to you through other Channels.

- 20. The same Considerations apply equally to the Article of Cotton; but as the Rate of Duty is only fixed provisionally pending the Acquisition of further Information on the Subject, it is unnecessary for us to enter upon the Question at present.
e1. We are disposed to concur generally in the Views entertained by your Governor General on the injurious Tendency of Export Duties. They are at present only to be justified by the actual Necessity of the Case in a financial 202. K point
point of view." We desire, however, that you will watch their Operation with the utmostVigilance; and that you will not fail to apply a Remedy to all Cases where they may be found to be manifestly injurious to the Interests of Commerce.

22. The whole Measure must in fact be regarded as provisional, and open to any Alteration which further Inquiry and Consideration may show to be expedient. In the Letter from Mr. Secretary Prinsep to the Board of Cus- toms, dated the 18th May 1836, it is observed, that "The Governor General in ". Council is fully sensible that the Provisions of this Act are very' imperfect, " and that nothing short of a full and precise Code of Customs Law for "Imports and Exports, framed either on the Principles of the Draft prepared " in 1823 and 1824, or on those of the Customs Laws of England, will effec-. "t tually answer the Purpose in view.. The Urgency, however, of the Necessity" * of providing a present Remedy for the Consequences of the Abandonment " of the former System, has been the principal Inducement with the Governor "General of India in Council to wait the Preparation and Adaptation to " existing Circumstances of the extended Code referred ta."
23. The Abolition of Transit Duties in Bengal presented müch fewer Difficulties than those which you will have to encounter in extending the Benefits of the Measure to the other Presidencies. The Amount of Deficit arising from the Relinquishment of the Town and Transit Duties was much less in comparison with the Extent of Territory over 'which they were levied,' and the Capacity of the Maritime Commerce of Calcutta to support compen! sating Burdens was much greater; certainly, than that of Madras, and, probably, than that of Bombay.
24."The net Amount of Inland Customs and Town' Duties under the Madras Presidency is about Thirty Lacs of Rupees. Of this Amount, however, about Ten Lacs are properly assignable to Sea Customs, leaving still 'a Deficiency of Twenty Lacs, an Amount which could never be compensated by any Addition to the already heavily taxed Commerce of that Presidency.
24. Under the Presidency of Bombay the net Amount of Transit and Town Duties is estimated to exceed Eighteen Lacs of Rupees, and it is believed that nearly this Amount might be raised by increased Duties on the Maritime Commerce of that Presidency. It must be recollected that some Portion of this Amount is derived from Salt; an Article which is now heavily taxed in every other Part of British India; and which is expressly excepted from the Operation of the Abolition of the Transit Duties in the Western Provinces of Bengal. It may therefore be worthy of Consideration whether some Portion of the general- Deficit may not be supplied by continuing in some other Form the Duty now derived by the Bombay Government from that Article.
25. Under the most favourable View of the Case, we apprehend that. we must look for the Recovery of a considerable Portion of the Deficiency to the Effects of the Impulse which must necessarily be given to internal Industry and external Commerce by the Removal of those Impediments which have hitherto pressed upon them, and for the full. Development of these Effects the Lapse of some Years will probably be necessary.
26. We have only to express our earnest Hope that the Customs Committee, to whom the Task of devising the Means by which the Benefits already stcured to Bengal may be extended to the other Presidencies has been intrusted, may be enabled to bring their Labours to a speedy and successful Termination.
27. You will of course keep us fully informed of the further Measures which you may adopt on this important Subject; and we desire, that as soorr as a sufficient Period shall have elapsed to enable you to judge of the Results of the Change of System, you will furnish us with Statements, in as detailed a Form as possible, of its Effects both on the Revenues and on the internal and external Commerce of the Country:
28. Since the foregoing Paragraphs were prepared we have received your Letters of the 19th. October (No.6.) 1836 and the 4th. January (No. 1.) 1837*
29. In Paragraph 13., of the first Letter you state that you trust we shall, when fully informed of the real Character of the Taxation prevailing in the Interior of both the other Presidencies, be sensible of the Necessity of some considerable Change, and shal be'disposed to enlarge the Discretion left to you in respect to the Abandonment of existing Sources of the, Public Income, and to approve such partial Measures, not involving any extensive Sacrifice of Income, or likely to interfere with other financial Arrangements, as in the meantime you may be led to adopt.
30. In Paragraph 20.' of the Letter of 4th January 1837 you express a Hope, that by furnishing us with a Statement of the further Proceedings of the Committee for revising the Customs and Post Office Laws of India; you should place before us such an anticipated View of the Tendency and Character of these Measures, as would be of material Assistance in eniabling us to decide how far to give our Sanction to the Reforms contemplated, by granting to you the solicited Latitude of Discretion in respect to the Abandonment of Sources of Revenne which you may deem odious, oppressive, and injurious to a Degree to warrant and require their Discontinuance.
31. You inform us that you had not determined how far to sanction the Principles on which the Customs Committee proposed to afford Relief, or to the.Details comprehended in that Plan; but'as you do not appear to object to that Part of the Scheme which would confine the Relief to the Maritime Districts of Madras, while the whole of the Interior of the Bengal and Agra Provinces, as well as of the Districts in Bombay, would be exempted from Transit and Town Duties, it becomes necessary for us to record our Dissent from such a System of partial Belief.
32. If financial Considerations will not enable you to afford to the whole of the Districts of Madras and Bombay the same Measure of Relief which has been given to the Provinces of Bengal and Agra, we are clearly of opinion that Justice and sound Policy require that the Relief in the Two subordinate Presidencies should be extended to Articles of Consumption or of Commerce, and not to Districts." We may indeed observe that the Committee's Scheme would involve similar Anomalies in Legislation to those depicted in their Report of the 27th January 1836, by which the Manufacturers of the Madras Districts were successively driven from the Towns into the Villages, and again from the Villages into the Towns. The Scheme in fact would hold out a Premium for the Tramsfer of a large Portion of the Population and Capital of the Country from the Interior to the Maritime Districts; in which, moreover, the Government would notbe able, in consequence of the greater Extension of the permanent Settlement in the datter Districts, to derive adequate Compensation for the diminished Cultivation of the Sirkar Lands, situated in the Interior of the Peninsula, which such .a 'Transfer of Population would occasion.
33. Trusting that these Objections to the Cormmittee's Plan will be fully weighed when you proceed to apply the proper Remedies to the Evils which are allowed on all hands to press so heavily on the Resources and Industry of the Inhabitants of the Peninsula, we do not hesitate to give the required Sanction ta the contemplated Reforms with respect to certain Sources of Revenue which you inay think it expedient to a bandon.

We are, \&c.
(Signed) J. R. Carnac.
No. 8.

- Letter from the Government of India ta the. Count of Directors.


## $\because G e n e r a l$ Separate Department, 22d February (No. 4.) 1837.

## To the Honourable the Court of Directors of the East India Company.

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\text { Honourable Sirs, } \quad \text { Fort William, 22d Feb. } 1837 .
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In continuation of Letter No. 1. of 1837, dated 4th January, Paragraphs 17. to 020 ., we beg to forward to your Honourable Court Copies of further Papers, received from the Committee for the Revision of the Customs and Post Office ... •202.

区 2
Regulations

Regulations of the Thiree Presidencies having Reference to the Sixth ${ }^{-}$Report transmitted with our Despatch of the above-mentioned Date, containing the Conclusions formed by the Committee, and the Suggestions and Propositions offered by them: in respect to the Inland Customis and Town Duties of the Presidency of Fort St. George:;
2. We also transmit Numbers of the Collection attached to this Letter, Copies of the Minutes recorded by the Governor General and by the Members of the Council of India on the Subject of these Papers, and Copy of the Orders issued by us in consequence.
3. It will be observed that the Committee deciarea ther: 1 nabulty to turnish any but a very general Classification of the Imposts levied under the Madras Presidency, but we observed that their Remarks had little Application to the Sea Customs Duties upon Imports and Exports. These the Committee proposed for the present to leave untouched ; that is, the Export and Import Trade of Madras generally was, according to their Scheme, to remain subject to the Rates of Taxation by which it is now burdened. The Effect of applying the new Bengal Tariff to the Tradé of Madras with Europe the Committee estimated at only 24,000 Rupees per Annum Increase of Revenue, and they did not recommend the Adoption of this Measure separately from a general Reform of the Sea Tariff of Madras. Their Suggestions were thus confined to the other Items of known Taxation ; viz:

1st: The general Inland Duty of Five per Cent. levied, principally through Farmers, on the Transit or Sale of all Articles.
2d. The Madras Town' Duty, which is ordinarily at the Rate of Eight per Cent.
3d. The special Town Duty on Betel, Tobacco, Ganga, Bang, and Opium, ranging from Fifty to 100 per Cent., and levied in all the principal Towns of the Presidency.
4th. The Howlut Duties in Malabar and Canara, and certain special Sea Duties.
5th. The Duty of Three per Cent. levied on the Export of Grain by Land into Foreign Native, States.
6th. The Duty of Eight per Cent. levied on Cotton exported by Land into Foreign Native States.
7 th. The Duty of Sixteen per Cent, levied on the Export of Commodities to, of on their Import from, the Foreign European Settlements on the Coast of Coromandel or of Malabar.
4. The Committee deemed all these Duties objectionable, and proper to be discontinued, excepting the last ; but as the Supreme Government, notwithstanding its Desire to assimilate the System at all the Presidencies, had stated that it would not feel warranted in relinquishing the Amount of Revenue that would be sacrificed by abolishing the Whole of these Duties at Madras, where they were so productive, without special Sanction from the Authorities in England, the Committee declared their Inability to recommend any of these Imposts as preferable for Selection with a y vew to present Relief, They appeared to consider the Abuses in the Mode of Collection to be such, that the Population would derive little Benefit from a legal Exemption from any par: ticular Impost so long as the Establishments and Vices of the Farming System were continued. Hence they recommended that the Relief should be aftorded scriatim by Districts, commencing, with those North of the Kistna River, and next extending the Relief to Canara and the Malabar Districts, including Tinnevelly. The central Districts round the Presidency, which were estimated to yield from these objectionable Sources about Ten Lacs of Rupees, the Committee proposed to pelieve the last. Indeed it was their Scheme, in respect to these particular Districts', to make the Relief dependent on financial Considerations, and the Existence of a Surplus in the general Revenue of India, but immediately to commence with thes. entire Abolition of Inland Customs in the Northern Districts before mentioned.
5. In submitting these Propositions for the Consideration of the Governor in Council of Fort Saint George, we desired the following Observations to be'communicated to them.
6. We were quite prepared, we observed, to admit that the System of Inland Customs Taxation in force under the Presidency- of Fort Saint George was vicious in the extreme, so inuch so that complete Relief could only be granted by its entire Abolition, and the Substitution of a modified and improved Tarif of Sea Customs, with 'certain Reservations of special or local Imposts, such as the Duties on Ganga, Betel, Tobacco, Bang, Opium, \&c.; but this being a Matter dependent on the Decision that might be come to by the Authorities in England upon the Reference already made to them upon the Subject, the Question to be considered was, whether the Committee's Scheme of local consecutive Relief was a proper and the best Measure that could be adopted intermediately ta the Receipt of Orders from England.
i.: We stated that we were well aware of the Objections which exist to local Differences of Taxation. They have a Tendency to force Production, and to divert Commerce from its natural Channels, for the Sake of the Advantages so locally afforded ; besides which, the Discontent of those left under the Burden of a Taxation from which others are relieved, merely because residing and carrying on the same Business beyond certain Limits, becomes clamorous and importunate as it is well founded, until it is impossible long to maintain the unequal System. Thus, if Relief of the Kind proposed were extended to any particular Districts, it seemed to us that it would be tantamount to pledging the Government to an entire Abolition of the System, though by an unequal and irregular Course, throughout the Presidency; and, such a Course, therefore, would be open to the great Objection that it might, commit the Government to a Line of Proceeding which your Honourable Court might, not be prepared to sanction.
8. It was for the Government of Fort Saint George to judge how far this Objection would apply to the local Circumstances and State of Fecling in the several Divisions of the Territory of that Presidency ; and this is a Point upon which we have desired to receive a specific Declaration of their Opinions.
9. We were, however, by nq Means prepared to subscribe implicitly to the Conclusion at which the Committee had arrived, as to the Impossibility of operating with Effect upon local Taxes deemed inordinately vexatious. It might be very true, that while the Farming System continued the Agents and Establishments of the Farmer would continue to commit Abuses, and the principal Sources of Vexation, viz., the Inquisitions and Detentions on vague Pretences. would still exist ; but the Rate of legal Impost might be also a Source of Oppression, as well as the irregular Exactions with which its Levy was attended; and it could not be said that a general Declaration and Notice altering the Rate of an Impost, or wholly discontinuing its Collection, would not be effective in removing so much of the existing Burden as the Government might declare abolished.
10. We were thus'not without some Feeling of Disappointment that the Committee should be able to indicate no specific Items of onerous Taxation that might advantageously be lowered or altogether removed; and it was our Wish that the Government of Fort Saint Georgeshould give its Attention to this Subject, and if there should be any specific Taxes, bearing, in the Opinion of the Governor, in Council, more:injuriously than others, either in the Rate or Manner of their Levy, we stated that it would give no Satisfaction to receive any Suggestions or Recommendations on the Subject, and-to. consider the best Method of applying a Remedy suitable to the particular. Grievance pointed out: We should prefer greatly the Adoption of this Course intermediately to the Receipt of the expected Orders on the Subject from y your Honourable Court, because it would carry with it no Compromise of the entire Question, for the Abandonment of one objectionable Tax entailed no Necessity of abolish ing all others not deemed equally objectionable; whereas.a.local Abandonment of the whole 'placed-Government under the Alternative of either. generally. adopting, at a proximate Period, what was partially granted, or leating its Territory irregularly taxed, or eventually of restoring, for the sake of Unitormity, what had been locally abandoned, in case your Honourable Court shculd deem it inexpedient to relinquish these Items of the Public Resources.

## 1. <br> The Government of Indis and <br> The Court of Dinectors. <br> No. 8.

No. 9.
11. Far from being insensible to the Benefit to the general Resources of the Presidency of Fort St. George, that would assuredly follow its Relief from'a System of Taxation so. burdensome and vexatious as the Inland and Town Duties of that Presidency in their present Form were represented to be, we intimated that we had applied for, a larger Discretion on the Subject; and we now again confidently recommend to your Honourable Court that our Power of discontinuing objectionable Sources of Revenue be estended, so far as. to permit of our granting entire Relief from the Inland and Town Duties, in the Manner that Immunity from these Burdens has been granted under the Bengal Presidency ; but, as before stated, this Question being referred for the Determination of your Honourable Court, we felt it to be incumbent on us, without altogether abstaining from Measures of partial Relief, if possible, to avoid a Course likely to embarass your final Decision:
12. With this general Expression of our Sentiments on the Propositions of the Committee, the Question, what Measure could safely and expediently be taken pending the Reference made to your Honourable Court, was submitted, with the Committee's further Report and Proceedings, for the Opinion of the Right Honourable the Governor in Council of Fort St. George; and we further inguired in what specific Manner the Services of the Committee could most advantageously be applied towards this Branch of its Duties as connected with the Madras Presidency.
13. We have only to solicit, in conclasion, that your Honourable Courf will take this Subject into your early Consideration, and favour us with In structions for our'Guidance. Upon Receipt of the Reports called for from the Two Governments of Madras and Bombay we shall be under the Necessity of again resuming the Subject ; and it is our confident Hope that these Reports will be such as to enable us, without Hazard of financial Embarrassment, at once to give the desired Relief to the Presidency of Bombay; but feeling how. inadequate every Measure short of complete Abolition must be to the Neces. sities of Madras, we shall look with Anxiety for the distinct Intimation of the Views and Wishes of your Honourable Court.

We have, \&c.
(Signed) Aucrland.
A. Ross.
W. Morison.
H. Shakespear.

No. 9.
Letter from the Government of India to the Court of Directors.

## Separate Department, 4th August (No. 12.) 1837.

To the Honourable the Court of Directors of the East India Company.
Honourable Sirs, Fort William, 4th August 1837.
On the 4th January and the 22d February last we reported to your Honourable Court the Progress made by us in revising, with the Assistance of the Committee sitting at. Calcutta for the Purpose, the Custom Duty Systems of the Presidencies of Madras and Bombay. In these Despatches we explained that we were still expecting the Declaration of your Honourable Court's Sentiments as to the Extent to which we should go in relieving these Tiro Presidencies from the more vexatious Parts of this System, and felt ourselves restrained from pursuing Measures for this Purpose by the Conviction that an effectual Remedy, such as was expected and as we desired to give, must entail a larger Sacrifice of Revenue than we felt competent to . relinquish.
2. We are still without the expected Communication from "your Honourable Court; but as we have not found it possible to leave Things in their actual Position pending your Decision of the Question, and have, as we advised your Honourable Court we intended to do, adopted such Measures
'SEA AND LAND CUSTOMS, INDIA.
of partial Relief as we have thought to be within our Competence, we deem it necessary to keep your Honourable Court apprised. by every' Opportunity of the Steps that have been taken or are in progress with this View.
3. The first Copies of this Despatch will be forwarded by the Berenice; but as it will not be possible to forward overlath Copies of all the voluminous Reports and Correspondence which ought to accompany them, we shall selectthe most important Documents, which we trust will suffice ta give to your Honourable Court a complete Insight into our Proceedings.
4. Our. Despatch dated the 22d February last informed your Honourable Court that we had consulted the Government of Fort Saint George as to the Possibility of giving partial Relief from the Vexations of the Inland System, by an Abolition of the most oppressive Duties, and a Discontinuance of the Farms, instead of operating by Districts in the Manner tecommended by the Committee. :-To this: Reference we received a Reply, Copy of which, and of our Orders upon it; of the Dates noticed in the Margin; accompany this 27th May 1837. Despatch. It will be seen that the Board of Revenue at Madras adopted 21st June. entirely our View ; and, agreeably to their Recommendation, supported by the Authority of the Right Honourable the Governor in Council, we have authorized the immediate Discontinuance of the Practice of farming the Inland Duties of that Presidency, and the Publication of a Notice restricting the Levy of this Duty to. Thirty-five (35) Articles, in relinquishment of the Tax on Sait Fish, Turmeric, and Garlick; which are Articles of Consumption with the Poor, and of the Duty upon all other Articles which have not yielded an Average of 3,500 Rupees in the whole Madras Presidency, or a larger Sum than 500 Rupees in any one District. The Madras Authorities further recommended that the Sea Import Tariff upon the Trade with Europe and America should be placed on the same Footing with the same Trade in Bengal, instead of being taxed, as at present, only $2 \frac{1}{2}$ per Cent. in British Bottoms, and twice that Rate in Foreign Ships, as ordered by your Honourable Court in 1814 and 1815. In Combination with this Measure, a Reduction of the Inlard Duty on Native Piece Goods to $3 \frac{1}{\frac{1}{2}}$ per Cent. was recommended. We entirely approved of this Part also of the Scheme suggested by the Madras Authorities; but as an Act of the Legislative Council was required to give Effect to it, we have referred the Matter again to Madras, in order that the Draft of Act may be prepared in the first instance by the local Authorities. We have not failed to notice that the Estimate of Revenue to be sacrificed by this Scheme proceeds upon the -Suppesition that by Amanee or Khass Management the Government will receive an equal Amount of Revenue as under the Farming System. The Experience of the past is rather adverse to this Supposition; and it has been well explained in one of the Reports of the Committee, that the Effect of the Farms has been, through the Competition of Speculators, to make Government a Participator as well of their illicit Gains as of the Revenues properly levied through their Instrumentality. We are prepared, on this Ground, for a Sacrifice somewhat in, excess of that estimated, which, taking Credit for the Gain by the Change proposed in the Sea Customs, is not more than Six or Six and a Half Lacs of Rupees.
5. We 'request' the' Attention of your' Honourable Court to the Minutes recorded by the Governor General and by Mr. Ross on this Occasion, Copies of which accompany.
6. We have more recently received another Report from Madras, on the Subject of the Warehousing System, which it is proposed to introduce into that Presidency. A further Change of the Sea Tariff of Madras, in its Bearing upon Goods braught for Re-export, will probably be found necessary in order to allow of this System being introduced with Effect ; but as this Reference is still under Consideration, and we have as yet passed no final Orders on the Subject, we refrain from further noticing it on this Occasion.
7. We now beg to call the Attention of your Honourable Court to the Measures of the same Description that have been adopted or are in progress in the Bombay Presidency. In the course of May we received from the Bombay Dated 22d March Government several Despatches on the Subject of the Revision of the Customs 24th April, 6th Duty System of that Presidency, both Inland and Sea, and also. on the Intro- 11th, and 15th May

[^1]duction of the Warehousing Rules. As the Substance of these Letters will probably have been been communicated to your Honourable Court direct from Bombay, and the Papers are bulky,' and could not conveniently be sent entire overland, we do not transmit Copies of the whole with this Despatch. The Substance of these Communications was a Recommendation that we should sanction the entire Remission of the Transit Duties of the Bombay Presidency, and of the Town Duties also, with certain specified Exceptions. The Bombay Government also pleaded strongly for a Tariff of Sea Customs assimilated. exactly with that of Bengal ; but the Governor in Council declared his Readiness, if the Abolition of Transit Duties were made dependent on the providing a partial Substitute, to receive the Bengal Tariff, with the Modification proposed to him on Imports; viz., Five perCent. instead of Three and a Halfon unenumerated Articles. The Right Honourable the Governor in Council submitted to us a Draft of Act for imposing new Sea Customs Duties, according to a Schedule framed on this Principle; but in this Draft no Rules for Drawback on. Re-exports were included, these having been made the Subject of a separate Reference, proposing a special Draft for introducing the Warebousing System into Bombay, which we declined to adopt, deeming the Point to be better provided for by Introduction into the Duty Schedules, and not being disposed to confine the Advantage of Drawback to warehoused Goods. Our Reply to the Government of Bombay, with, the other Papers connected with this Discussion, will accompany the Copies of this Despatch transmitted in ordinary Course by Sea.
8. The Right Honourable the Governor in Council, in forwarding the new Schedule of Duties, argued strongly against the Imposition of a Duty of Five per Cent., as had been proposed, on Exports from the Bombay Presidency, and pleaded for these being placed at once on the Footing of Bengal, that is taxed with a general Duty of Three per Cent.
9. Accompanying this Reference was a further Draft of Act for imposing an Excise upan Salt; and the Right Honourable the Governor in Council pleaded for a 'Tax of Six Annas per Maund, in lieu of' One of Eight Annas, which had been proposed, as a Means of providing a Substitute for Part of the Duties to be relinquished.
10. We felt very desirous to bring to a Settlement the Question on what Footing the Customs Duties of the Bombay Presidency should be placed, intermediately to the Receipt of your Honourable Court's final Orders, so as to admit of the new Scheme being carried into effect, if possible, at the Close of the passing Year of Mofussil Account, so as to allow the present very vicious System to be abolished on the Expiration of the Farms ; but we considered the Drafts of Acts submitted from Bombay to be very imperfect and defective; that for imposing an Excise on Salt was a mere single Section declaratory of the Impost, but with no Rules prescribing the Form of its Levy, or the Circumstances under which the Article should be considered contraband, and be brought to Confiscation;; the Draft of Customs Act was equally short and imperfect. Although, therefore, we were disposed to accede to the Propositions submitted from Bombay for the future Regulation of the System, modifying them only in some slight Particulars, we found it to be impossible to carry the Measures into effect by Transfer of the Drafts to the Legislative Department for Enactment in due Course. We accordingly explained, by Letter to the Bombay Government, the View we took of their Propositions, and the Extent to which we were disposed to accede to them. 'We forwarded also a Sketch Draft of Act for introducing an Excise on the Salt Manúfacture of the Bombay Presidency, and stated that it was our Intention to submit the whole Correspondence to the Committee of Customs sitting in Calcutta, and to call upon them to furnish an Estimate of the probable Loss that would attend the Introduction of the modified Scheme adopted by us, and to furnish us also with revised Drafts of Acts for imposing a new Schedule of Sea Duties, and for establishing the proposed Excise on Salt. We pointed out, at the same, Time, the Manner in which we wished the Drawbacks to be regulated. We request the Attention of your Honourable Court to the Minutes of the Members of Government, and to the Copy of our Letter to Bombay, which accompany this Despatch.
11. In compliance with the Orders addressed to the Committee, we have received full Reports from the Committee 'of Customs, with Minutes from the Members bearing on different Parts of the general Scheme. The Committee also forwarded a. Draft of Customs Act in which all the Rules passed for Bengal in Act No. XIV. of 1836 and Act No. XVI. of 1837 were incorporated. The Draft of Salt Excise Act was also returned, with some proposed Additions; bearing mainly on the Property of the Salt Works, and the Manner of disposing of those belonging to Government. We at first intended, as we communicated to the Bombay Government in our Letter, dated the 5 th ultimo, to transfer Letter to Bombay, the:Drafts thus prepared by the Committee to the Legislative Department, that dated 5th July. they might. there be read a First Time, and published in Draft for general Information, leaving the Suggestions that we might receive from the Bombay Authorities. to be considered in the Interval between the First and Second Reading ; but when we came to examine the Nature of the Draft of Customs Act, and found it to embrace many Details of Management for the Department; we deemed it necessary to relinquish our original Intention, and to consult the:Bombay Góvernment again, before transferring , the Draft to the Legislative Department. In the Letter addressed by us to Bombay for this Purpose we pointed out the particular Provisions of the Draft 'upon which we desired to receive a. Communication of the Sentiments. of the Right Honourable the Governor in Council, and stated our own Opinion on each Point. As the Letter written on this Occasion is a Paper of some Length, we beg to refer your Honourable Court to it, in preference to recapitulating its Contents; and in the Collection of Papers which accompanies this Letter the following Documents will also be found, to which we solicit the Attention of your Honourable Court:-

1. Secretary's Letters to Secretary to Government of Bombay, dated 24th May last.
2. Do. to Secretary to Committee Do., with Drafts of Acts as submitted from Bombay, and Draft of Salt Excise Act prepared by the Secretary of this Department.
3. Committee's Letter, dated 1st July, with Drafts of Customs Act, and revised Draft of Salt Excise Act.
4. Letter of Secretary to Government of Bombay, dated 5th July.
5. Further Letter', dated 26 th July.
6. Your Honourable Court will perceive from the above Papers that we wait the expected Communication from Bombay, to proceed further in the Settlement of this important Question. The Report of the financial Out-turn of the Measure is too long a Document to accompany this Despatch overland ; but the following Statement in Abstract will give your Honourable Court a View of our Anticipations on this Point. The Result is somewhat more unfavourable than the Estimate of the Committee, because in the Statement the Comparison is made with the last Year, 1835-36, the Receipts of which were greater than in the Two preceding Years, compared with the Revenue of that Year (43.08,096 Rupees). The new System is estimated to exhibit a Difference of 11 Lacs, that is, to yield a Total of $31.94,344$ Rupees.
7. The Copjes of this Despatch, which will be forwarded by Sea, will of course be accompanied by a full Collection of all, the Documents referred to.
8. 

The Goyernment of India and
The Court of
Direetors.

Statement showing the actual Customs and Sale Revenúx of the Bonbay Paesidency, for
Three Years, from 1833-34 to 1835-36 inclusive, and the Reyenue that may pe anticipated from giving effect to the Tarifr proposed by the Committee.


We have, \&cc.
(Signed) Auckland.
A. Ross.
W. Morison.

## No. 10.

No. 10.

## Letrer from the Government of India to the Court of Directors.

> Separate Department, 6th September (No. 16.) 1837:

To the Honourable the Court of Directors of the East India Company.

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\text { Honourable Sirs, . Fort William, 6th Sept. } 1837 .
$$ On the 1st instant we had the Honour to receive your Honourable Court's Despatch, 7th June (No. 5.) 1837, in reply to our several Despatches of the past Year, on the Subject of the Abolition or Modification of the System of the Transit and Town Duties in force at the several Presidencies, combined with a Reform of the Sea Customs Duties of India.

Para. 34. 2: In the concluding Paragraph of this Letter your Honourable Court conveys to us the solicited extended Discretion in respect to the Relinquishment of injurious and vexatious Imposts. We beg of your Honourable Court to accept our Thanks for the Confidence thus reposed in us; and with respect to the Observations furnished for our Instruction as to the Method of introducing the proposed Reforms at Madras, and the Objections pointed out to. the Scheme of affording Relief by Districts, we beg, to refer your Honourable ,

Court to our Correspondence on this Subject with the Government of Fort Saint George and with the Customs Committee sitting at this Presidency, as separately reported to your Honourable Court in our Letters of the Dates noted in the Margin, from which your Honourable Court will perceive that 22d Feb. and we have indicated for preferable Adoption the specific Course enjoined by 4 th Aug. 1837. your Honourable Court. We have no further Proceedings to report at present in connexion with these Measures, since our reeent Letter of the 4th ultimo, forwarded to your Honourable Court by the Steamer Berenice. We are still waiting for the Replies from the Governments of Fort Saint George and Bombay to the References made by us with a view to obtain matured Schemes; with the requisite Drafts of Acts, for carrying our intended Measures into effect, with due Assurance of their Adaptation to local Circumstances.
3. In the meantime we think it will be satisfactory to your Honourable Court to receive the further Details we possess of the Result of the Change of System introduced into the Berigal Presidency by Act XIV. of 1836.
4. To our Letter, No. 1. of 1837, addressed to your Honourable Court, we appended a Statement exhibiting the Receipts at the Calcutta Custom House from the Month of June 1836, when the Act referred to took effect, to December following. We nowilay before you Copy of a Letter from the Board of Customs, Salt, and Opium, dated the 3d ultimo, also Copies of the Statements which accompanied it fromi the Collector of Calcutta Customs, which have been submitted to us by the Governor of Bengal, showing the Receipts and 'Disbursements of the Calcutta' Custom House during the first Twelve Months after the Act in question took effect, and reporting on the Change of System introduced by that Act.
5. The financial Results exhibited as the Consequence of this Act, and of the other Measures taken in the early Part of the past Year for abolishing the Inland Customs and Town Duties of Bengal, and for modifying the 'Sea Customs Duty Schedule, so far as concerns the Operations of the first Twelve Months in the Bengal Division of this Presidency, appeared to us to be extremely satisfactory.
6. The Collections at Calcutta, from the 1st June 1836 to 31 st May 1837, on account of Sea Customs, your Honourable Court will perceive have been as follows, excluding the Duty on Salt imported by Sea, which belongs properly to that Department, though collected by the Customs Officers :-

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\left.\begin{array}{ll}
\text { Imports } & 12.93,659 \\
\text { Exports } & 11.95,030
\end{array}\right\} \text { 24.38,682 Rupees. }
$$

being an Increase of about 14.40,000 Rupees above the Collections of the sameDepartment on the Average of Five preceding Years, and an Excess of about Three Lacs above the Estimate laid before Government when the Act was framed. The Charges for Establishment in the Sea Department appear to have been increased by the Sum of $1.50,833$ Rupees, owing entirely to the Cost of the new, Preventive Service, and of the System of placing Tide. Waiters on board Vessels while receiving or discharging Cargo.
7. With respect to the Question, how far the niew Duties. of Act XIV. of ' 1836 had provided an Equivalent for the abandoned Transit Duties, it appeared that, confining the View to Bengal, the Result was most satisfactory, for, or the Assumption that the net Receipts of the Lower. Provinces were. in 1835-36 17.74,010 Rupees, including both Sea and Inland Duties, the following Statement of the Bengal Customs Revenue for Twelve Months from the 1st of June 1836 showed a present. net Receipt of $17.55,045$ Rupees, less-by- only 18,955 than the former Revenue:

8. We felt quite sensible, in common with the Governor of Bengal, that the above very favourable Result was, in some measure, to be attributed to the prosperous Condition of the Trade of the Presidency in the past'Season, that some falling off must'be expected in consequence of the limited Produce and Commercial Difficulties of the present Year, and that a similar Equality of net Receipt could only be expected when Commerce should be restored to similar Activity. We look with Confidence to the Growth of the Trade of India, and to the consequent Improvement of this Branch of the Pablic Revenue; but we must of course be prepared for some Disappointment in Years. in which the Course of the Seasons, or of Public Events, may check the Activity of Commercial Transactions.
9: Your Honourable Court will perceive the Board in their Report have followed up the Comparison, by including the Receipts of the Western Provinces as ascertained for 1835-36, and so comparing the Aggregate of these, together with the Sea Customs of Calcutta of 1836-37, with the total Revenue of 1831-32, the Amount of which has heretofore been the Basis of Arrangement. We did not see any present.Advantage in pursuing this Inquiry ; first, because the Year 1835-36, being one of mixed System in the Western. Provinces, owing to the Change having been made in the Course of it, its. Results could afford na certain Criteria for Comparison ; and, secondly, because the Returns of the Year 1836-37, from the Western Provinces may shortly be expected, and it is then our Intention to examine specifically the Results of the new. System introduced there as compared with the preceding, and when those Results shall have been received the Subject will be brought before your Honourable Court more at length.

| We have, \&c., |  |
| :---: | :---: |
| (Signed) | Auckland: |
| $\left.\begin{array}{ll}\text { A. Ross. } \\ & \text { W. Morison. } \\ & \text { H. Suarespear. }\end{array}\right)$ |  |

No. 11. . . .
Letter from the Government of Indin to the Court of Directors.
General Separate Department, 15 th November' (No. 20.) 1837.
To the Honourable the Court of Directors of the East India Company. Honourable Sirs, Fort William, 15th Nov. 1837.

1. The Governor General of India in Council, in a Letter dated 4th August last, No. 12., reported the Progress made up to that Date in the Reform of the Systems of Customs Duties of the different Presidencies of India. The first Copies of this Despatch were sent, viâ Bombay, by the overland Route. The full Collections of Papers referred to have since been forwarded by the Ship. Hope.
2. On the 1st September following, we received the Despatch of your Honourable Court dated 7th June last, conveying your Sentiments on the Measures that had been adopted and were in progress, so far as they had up to that Date been reported. To that Despatch' we replied in our Letter, dated 6th September last, No. 16., and are happy to be able now to report that the Measures of Reform devised by us for the Bombay Presidency have been brought very near to Completion. Those contemplated for the Madras Presidency are still in the Condition they were reported to be in by the Despatchof 4th August, before referred to; but we have called the Attention of that Government to the Necessity of urging the Revenue Board to complete the Scheme recommended by them, and approved by us, for the Execution of which the Board of that Presidency were desired to submit Drafts of Acts prepared with reference to local Circumstances which the Authorities on the Spot only could be expected to supply.
3.. In the Letter of this Department, dated 4th August, we reported that, not being satisfied with the Drafts of Customs Act and of a Salt Excise Act which had been submitted by the Governor in Council of the Bombay Presidency, we had caused other Two Drafts to be prepared, and had sent them for the Opinions of the Officers of the Bombay. Presidency.
3. The Sketch Draft of Salt Excise Act prepared by the Secretary of this Department was sent on the 31st May, the 1 st November being indicated as the Date for the new System to be introduced, so as to anticipate the Season of Manufacture.
4. The Draft of Customs Act was prepared by the Customs Committee, and we originally intended to have published it in Draft, leaving Tine before the Second Reading for the Bombay Government to collect the Opinions of the Officers of that Presidency, and to suggest the necessary Modifications.
5. The Customs Committee, however, having in the: Draft they submitted adopted verbatim the preventive System introdued inta Bengal by Act.XIV. of 1836 and Act XVI. of 1837, we thought it necessary to consylt the Bombay Government before publishing the Draft as reported by us on the 4th August.
6. We now have to report the Result of these Two Beferences to Bombay, and in the Collection annexed are Copies of the Communications made to us by. the Governor of Bombay, and by the Customs Committee, on the Subject.
7. It would lead to great Length were we to recapitulate in this Place the Substance of these Communications. It will be observed that those from Bombay were received. in Calcutta only in the Month of October, notwithstanding the Earnestness with which we had recommended the Subject of both References, and in. particular of that regarding the Salt Excise Duty transmitted in May, to the early Attention of the Bombay Authorities.
8. On the 20th October we resumed the Consideration of the Two Drafts of Acts, with the Aid of the Suggestions and Observations of the Committee sitting. at Calcutta, and of the Bombay Authorities.
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3. The Right Honourable the Governor General recorded a Minute on this Occasion, dated 17th October, to which we beg to call the particular'Attention of your Honourable Court.
4. In conformity with the Principles laid down in that Minute, and in order to suit the Draft of Customs. Act to the Opinions expressed by the Governor in Council and Authorities of Bombay upon the Points. referred to them in the Letter of this Government, dated 26th July last, the Secretary laid before us a revised Draft of Customs Act, and brought up again' the Draft of Salt Excise Act, modified to suit the later Date at which we were compelled to pass it.
5. In the former, the Duties of Chokie Officers placed round Foreign Territories were defined, and, their Functions made preventive, the. Levy of the Duty being committed to other Officers to be selected by the Governor in Council.
6. Full Authority was also given to the Governor in Council to establish Custom Houses, with full or restricted, Powers to the Collectors, which, with the general Rule for the single Levy of Duties, was considered sufficient to meet the: Object of the Suggestions offered in Paragraph 4x of the Letter from the Acting Secretary to the Government of Bombay, dated the 20th September last.
7. Rules were also introduced to give the Governor in Council the Power of establishing such preventive Means, either by guarding Landing Places or by licensing Lighter Boats, or by employing Tide Waiters to be sent on board Ships, as the Circumstances of each Port might render necessary.
8. No legislative Provision was considered to be required for the Appointment of a Native Assistant, as requested in the Fifth Paragraph of the Bombay Government Letter above referred to.
9. The ad valorep Duty, when not fixed by Tariff List published in the Gazette under Authority. of the Local Government, was left to be regulated by the Declaration of Parties, as in Bengal.
10. The other Points also noticed in the Letter of this Government to Bombay, dated 26th July, with which the Governor of Bombay had expressed his Concurrence, were similarly provided for in the revised Draft.
11. But under the Decision of thé Governor General of India in Council, the Exemption of Bombay from Export Duty was struck out, also the special Clause regarding Tobacco Duties, which were provided for in the Schedule.
12. Under the Orders also of the Governor General in Council, the Import Duty on unenumerated Articles was placed on the same Footing as in Bengal, and so likewise the Drawback Rules., The, entire Draft was carefully revised with a view to make it supersede as much as possible of the existing Bombay Rules, and render uniform the System at all the Ports; and many:other Additions, and Alteratings were introduced, amongst others, a Section providing. for Confiscations being adjudicated by Collectors; and a.Rule was added to provide specially for the passing of Excise Salt through the Custom. House The Native Craft from Scinde and Kutch, and of the Laccadive and Maldive Islands, were placed, like the Doonies of Bengal, on the same Footing as Native Coasting Craft.
13. The Governor General having assisted at the Consideration of these Drafts, on the Day before his Lordship took his Leave of the Council to proceed to the North-western Provinces, it was resolved to transfer them to the' Legislative : Department, to be there again considered, and a preliminary. Resolution' was agreed upon as to be published with' them. The Customs Act. was'intended to be read again after the usual Period of Six Weeks' Notice in. the Gazette; but as the Season for manufacturing Salt had arrived, and a. recent Letter had been received from the Government of Bombay, dated 8th October, 'inclosing one from Mr. Commissioner Williamson, which' urged the Necessity of the Act being immediately passed, on the Ground that, the Transit Duties being abolished, there were no longer the same Means of collecting the"

[^2]pre-existing Salt Revenue, so that if the Manufacture was allowed to commence before the new Scheme was matured, the Article, or at least a large Supply of it, would reach the Consumer free of'all Duty, to the gteat Injury of the present and future Revenue of the Presidency, the Governor General in Council resolved to dispense with the usual Notice in respect.to this Act, and to pass it at once, to take Effect from the 1st December, and the Drafts were transferred to the Legislative Department with the Declaration of this

The Government of India and
The Court of
Directors.
No. 11. Opinion.
21. We transmit a Number of the Collection, some printed Copies of the Gazette which contains the Proceedings of the Legislative Department, including. the preliminary. Resolution, and the Draft of Act, and Act as finally published:
22. The Extract of the Proceedings of this Department, dated 20th instant. had no sooner been transferred in the Manner stated, than we received the further Despatch of the Bombay Government, dated 4 4th October, containing the long delayed Reply to the Reference made to that Government on the 81st May preceding, on the Subject of Draft of Salt Act.
23. The Suggestions and Observations offered in this Letter and its Enclosures rendered it necessary again to revise the Draft of Bombay Salt Excise Act, in order to make the Provisions conformable with some of the Points noticed. A Copy of the Bombay Letter was accordingly transferred to the Legislative Department, with a revised Draft; on the 28th of October, in continuation of the Extract of the 20th. preceding ; and the revised Draft requiring to be submitted to the Governor General for his formal Approval before it could be published as an Act, we were unable to bring out the Measure in the Legisative Department until the 8th instant, as will be observed from the Proceedings published in the Gazette.
24. On our Proceedings of the 28th October will be found a Minute by the President of the Council, with which Mr. Shakespear has expressed his Concurrence, on the Subject of these Measures.
25. Copy of the Proceedings of the Legislative Council being re-transferred to this Department for Information, we deemed it hecessary, in furnishing to the Government of Bombay the Reply to their Letters and Instructions as to the Manner of introducing the new Schemes of Customs and Salt Excise, to remark strongly on the Neglect shown by that Government in the whole Course of this Correspondence.
26. We observed to that Government, that as Time pressed, and the Season for manufacturing Salt had already commenced, the Act for imposing the Salt Duties had been passed without the usual previous Publication. It'was distressing to us, and the same Sentiment is strongly expressed in the Minute of Assent to this Act received from the Governor General of India, to be under the Necessity of passing a Measure of this Importance without allowing Time to the Public to consider its Details, and without affording to the Officers of the Bombay Presideucy the Opportunity of submitting Remarks and Suggestions upon the specific Provisions of the Law before its Promulgation.. In respect to this Law in particular, it seemed both to the Governor General and to the President in Council, that they have had Reason to complain of the Proceedings of the Right Honourable the Governor in Council ; but in other respects also the Promptnessof Attention to the expressed Wishes of the Government of India, which might have been expected in a Matter of such deep Interest to the Bombay Presidency, appeared to have been wanting. Since November of the past Year we had been desirous of framing a Measure for the Revision of the Customs of Bombay, adapted to the Circumstances of that Presidency. The Proposition submitted by the Bömbay Government being deemed defective in many Essentials, Drafts were prepared at this Presidency fon the Purpose of carrying out the Measures intended; the Draft of Salt Act was forwarded on the last Day of May ; the more complete Revision of the-Customs Code, as prepared by the Committee in Calcutta, was forwarded in Julys with Notice of the specific Points upon which' we desired the Opinion of the Authorities in Bombay.; In respect to. the latter Measure, 'the. Sentiments of the Government and Authorities at. , 202.

Bombay.


#### Abstract

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\section*{CORRESPONDENCE RESPECTING THE} 1.

The Government of India and The Court of Directors.

No. 11. 18th July, 20th Sept., and 2 d and 17 th Oct.

Bombay were communicated in various Letters of the Dates noted in the Margin, without however any consistent Review of the Bearing of the Suggestions of the different Officers upon the Provisions of the Drafts of Acts, and ,without any separate. Drafts of Rules or Notices of Alterations necessary to carry out the Measures which the Right Honourable the Governor in Council approved, and generally with a brief. Expression only of his Sentiments, in reply to the specific Points referred to in our Secretary's Letter of the 26th July. The Preparation of all the subsidiary Rules necessary to carry qut these Views was thus left to the Officers of this Government ; and the Governor in Council, we remarked, must be sensible of the extreme Disadvantage under . which a local Law is so prepared. In respect to the Customs Law, however, the proposed Act thus prepared being published in Draft, the Opportunity will remain for the Government and Officers of the Bombay Presidency to offer Suggestions on its Details; and if we had only had this Measure before us, the Necessity for the Expression of our Dissatisfaction would have been lessened. But the Neglect displayed in respect to the other Measure referred to Bombay was much more serious ; the Sketch Draft of Act for imposing a Duty on Salt in Bombay was forwarded, as above stated, in May, and it was specifically requested that the Sentiments of the Bombay Government and its Officers might be communicated at an early Date, in order to allow of the Measure being brought into operation at the Commencement of the present manufacturing Season, viz', in this very Month of November. The Right Honourable the Governor in Council very properly submitted the Draft to. the principal Revenue Officers of the Presidency. On the. 8th October, that is, in the Fifth Month after the Reference from the Government of India, a Letter was forwarded to us from Mr. Commissioner Williamson, pointing out, that unless the proposed Act, or some other Measure, were immediately adopted, the Season would be lost, with a large Portion of the Revenue: Having this Report before us, that is, the Letter of Mr. Commissioner Williamson, above mentioned, on the 20th October, and regarding its Transmission as an earnest of the Right Honourable the Governor in Council's Approval of the Draft, we had determined, not without'some Reluctance, on the Necessity of immediately passing an Act framed on the Plan of the Sketch Draft forwarded as above stated, and of dispensing with the usual previous Notice, so as to allow of its taking effect from the 1st of December, a Month later than the Date originally proposed by us. This Resolution, however, was no sooner recorded than the subsequent Letter from the Secretary to the Government of Bombay reached us, dated the 14th October, containing the specific Reply, so long withheld, to our Secretary's Letter of the 31st May. In this Letter were some Suggestions on the Details of this Act, which, as we have stated, required that the Measure should be re-considered; and Mr. Secretary Wathen's Letter contained a Report from Mr. Bruce, dated the 8th of August, that is, Two Months antecedent, submitting also several Points of material Bearing on the Provisions of the Draft. The Right Honourable the Governor General of India had left Calcutta before this Letter arrived. The Points mooted in it were taken intod consideration by the President in Council on the 28th October, and the revised Draft of Act, prepared in consequence, required to be again submitted for the formal Approval of the Governor General of India, occasioning a further material Delay, such as to render it impossible to fix an earlier Date for the Act to take effect than the 15th of December.


27. Thus, owing to the Report of Mr. Bruce having been allowed by the Bombay Government to remain for Two Months without a Decision, we have been compelled to put forth a hasty Measure, where we most desired to proceed cautiously and with Circumspection. The Measure is put forth after the Manufacture of Salt will have commenced on a different Plan, and without Time being allowed to the Government Officers of the Bombay Presidency to take the necessary Steps to dispose of the Government Salt Works, and prepare for a new System. In reporting these Measures to your Honourable Court we feel compelled, as we intimated to the Government of Bombay that we should be, to throw the whole Responsibility of these untoward Proceedings on the Right Honourable the Governor in Council of that Presidency.
28. Having premised this Expression of the Sentiments of the Supreme Government, we proceeded, in our Letter to Bombay dated the 10th instant,
to notice the several Points upon which the Authorities of Bombay seemed to us to require Instructions, in addition to those furnished by the Provisions of the Two Acts which would appear in the Gazette. First, with respect to the Salt Excise Act, we explained that it would be necessary that the Government, while levying its Dues in the Shape of an Excise, should altogether wilhdraw from the local Manufacture; but the present Measure being experimental, and it being doubtful whether, through Measures of Prevention applied in the Manner proposed to the Manufacture of Salt, so high a Duty as Eight

The Government of India and The Court of
Directors. No. 11 Annas per Maund could successfully be realized upon a Coast Territory like that of Bombay, we deemed it necessary to bear in mind the Possibility of a future Change of System. In that Case we stated that it would be very convenient that the Government should retain its Power over the principal Salt Works. We therefore stated the Opinion, that the Government Salt Pans of the Bombay Presidency should not be sold. If, relatively to other Works, they possessed Facilities of Production yielding a Rent, there could be no Reason whatever why they should not be farmed, that is, let on Lease by the Year or for other limited Period, subject, of course, to the Condition of being watched like other Works, and of the Salt paying precisely the same Excise Duty previous to Removal. If in any Case Works should be the joint Property of Government and of Individuals, these Individuals would be entitled to their Share of the Rent, but this Rent must on no Account be taken in Kind; and all Arrangements under which Individuals might have been allowed to manufacture Salt, under Engagements to deliver a Portion of the Produce to Government, must of course cease. The Excise Duty being quite separate, and a new Impost, no one could be entitled to share in it ; and the Hukdars and others must look for their hereditary Rights out of the Rent obtainable from the Land, or from the superior Facilities of Manufacture at their Works respectively.

- 29. The next- Point to be adverted to was the Establishment of Chokies to guard the different Salt Works. The Act we pointed out, without fixing any specific Limits, enjoined that they should be as near as conveniently might be to the Works. We requested the Right Honourable the Governor in Council of Bombay to understand from this that he possessed full Discretion to place the Chokies so as effectually to guard the Manufacture, under the Condition that they did not, by being farther from the Place of Manufacture than was absolutely necessary for that Purpose, subject extensive Tracts to all the Evils which had hitherto been inflicted upon the Internal Commerce of the Country by the Chokies established for the Collection of Transit Duties. The Pass of the Officer at the Works was intended to cover Salt to the farthest Chokie on the Route by which the Salt might be carried, and there must be delivered up, to be returned by the Chokie Officer to the Collector.

30. In the Customs Act published in Draft we desired it to be remarked that Salt might be imported paying a like Duty of Eight Annas per Maund, or if manufactured in the Bombay Presidency, and exported under Certificate of the Payment of Excise, it might then be landed, and passed free into the Interior. The Right Honourable the Governor in Council would be competent to make any necessary subsidiary Rules for the passing of imported Salt through the Excise Chokies, supposing there should be any on the Routes by which such Salt might pass into the Interior. In the Salt Act, as passed, it will be seen that the Rules for stamping Heaps, included in the Sketch Draft, have been omitted, and it is left for the local Officers to determine in what Manner the Store shall be marked. This Matter will however, of course, be under the Control of the Governor in Council.
31. Most of the Suggestions offered in Mr. Secretary Wathen's Letter, dated 4th October last, and in that of Mr. Bruce enclosed therein, will be found to be sufficiently provided for in the Act as finally passed. We stated the Opinion, and the Governor General concurs with us on this Point, that it would be very injudicious to farm to an Individual a general Excise Act of this Description. No Authority to this Effect therefore is included in the Act.
32. With respect to the local Diversities, noticed in the Bombay Secretary's Letter, in the Manner of delivering Salt, and in the Mode of levying the' 202.

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of India of Ind The Court of
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No. 11.

Duty; all these Differences must of necessity cease, consequent on the Adop. tion of a general and uniform System, under which the Delivery will always. be made under Superintendence of a Government 'Officer.,' The Maund 'used' will of course be the Indian Maund ; and the' Government Officers of the' Bombay Presidency must, if necessary, be furnished with the requisite Weights and Scales.
33. In the 8th Paragraph of Mr. Wathen's Letter some Observations were introduced about levying the Cost Price of the Article, as well as the Duty, through the same Officers. We thought that in these Observations, as well as in - Mr. Bruce's Suggestion for providing against forced Manufacture, and other such Abuses, the Nature of an Excise Duty had been lost sight of: The Salt would, we remarked, no longer anywhere be made either on account of Government or under its Influence; and no legislative Prohibitions or other Measures could be necessary when the Transactions between the Manufac: turer and his Workman, as well as between the Farmer and the wholesale Merchant, were conducted in the pure Spirit of Bargain between Individuals. The Certificate or Pass obtained from the Collector could give no Person a Right to remove Salt from the Place of Manufacture without the Permission of the Manufacturer.
34. Before referring to the particular Provisions of the Draft of Customs 'Act, we beg in this Place to mention, that the Customs Committee recommended, with reference to the Provision introduced into the Draft for giving Credit in the Ports of Bombay for the Amount of Duty levied in any Port of other Presidencies, that this Principle should be carried further, and no fresh Levy should be made of the Difference of Rate or Valuation, at the Port of Import. It was however determined by the Governor General in Council, that Importers from other Presidencies should only have Credit for the precise Amount of their previous Payments, so that their Goods might go to Market on the same precise Terms as other Goods imported from other Places. It will be seen from the Minute recorded by Mr. Ross, that he was disposed to carry this Principle further still than the Committee recommended, it being in his Opinion advisable that there should be no Duty at all levied on the Coasting Trade of India.
35. With respect to the Customs Act at Bombay, as this is only published in Draft, we deemed it unnecessary to do more than to refer the Right Honour. able the Governor in Council of that Presidency to the Provisions contained in the Body of the Act and Schedules, from which it would be seen that almost. all the Points brought to Notice in the Communications received from Bombay had been considered with a Disposition to concede' as much as possible to the Wishes of the Right Honourable the Governor in Council. The only Question determined otherwise was the Exemption of the Port of Bombay from Export Duties. We regarded the Obligation to pass Goods for Export through the Bombay Custom House as a necessary Check for the Security of the Customs Revenue realized upon Import of the Goods. Credit will of course be given for any proved Payment, either of Import Duty at Bombay, or of the Export Duty at subordinate Ports; but unless the Necessity of proving such Payments were imposed on the Exporter, he would obtain equal Privileges on the Export of smuggled as of lawfully imported Goods, and the Knowledge of this must operate as a Premium to Smuggling. In the Draft of Act published the Clause exempting Bombay from Export Duty has accordingly been omitted.
36. In the Chokie Rules of the Draft of Customs Act the Duties of the Officers of that Service are confined to Prevention, as was suggested by the Governor in Council, it being left to the Government to appoint other Ofticers 'to collect the Revenue, and grant Certificates to cover the Goods across the Frontier', but as Mr. Pelly and some other Officers of the Bombay Government appeared to consider that in some Cases it would be preferable to allow the Duty to be collected at the Chokies, the Clauises of the Draft are so worded as to allow the Governor in Council to appoint a head Officer of Chokies to be Collecting Officer likewise:
37. The preventive Establishments at the different Ports and Bunders of Bombay must of necessity vary, and the Rules for that Branch are accordingly
so drawn as to allow the Governor in Council to use his Discretion; either simply to guard tha Landing Places, or to license, register, and number the Cargo Boats as recommended by Mr. Bruce, or to maintain an Establishment of Customs. Officers to be sent on board of Vessels, as is now done in the Port of Calcutta. The last-mentioned, though the most complete, is by far the most expensive System of Prevention, and we do not contemplate its general Adoption under the Bombay Presidency:
38. It will be seen by your Honourable Court that the Draft, of Bombay Customs Act will be read again at the First Meeting of the Legislative Council after the 20th December next, and it was intimated to the Government of Bombay; and it would be indispensable therefore, that any Observations, Suggestions, or Modifications that the Officers of that Government might desire to offer for Consideration should be submitted so as to arrive in Calcutta before that Date.
$\cdot$ 39. The only further Point requiring to be noticed is the Manner of dealing with Foreign Asiatic States. The Bombay Draft of Customs Act contains no Clause specifically declaring Arabs and others to be Foreigners subject to ${ }^{\circ}$ double Duties; but the Term Foreign Bottoms will include the Ships of this Nation, and when the Act passes it will be necessary to give Arabs the Benefit of the Reciprocity Act passed in this Year (No.XIV. of 1837); which has been so drawn as to leave the Governor General inOouncil full Authority to admit, on the Terms of British Bottoms, in any Parts of the Territories of the East India Company, the Vessels of any Native State of Asia or Africa which allows British Vessels to trade on equal Terms with their own.
40. It will be observed from the Correspondence noted in the Margin, that Cons. 5th July the Bombay Government, at the Suggestion of Mr. Bruce, the Collector of 1837. Customs at Bombay, recommended the same Reciprocity Principle to be extended to the Vessels of European Nations; but we observed that this Government was not competent to entertain such a Proposition, for several Reasons.
41. In the first place, the Regulation of the Commerce of British India with the States of Europe and America is not altogether within the Competency of the Governor General of India in Council. In many respects it is Matter of Treaty between Her Majesty and those States. And the Parliament of England, by an Act passed 1797, has' specifically left the passing of Regulations for the Trade of Foreign European Nations with India to your Honourable Court. The Laws at present in force in respect to this Trade, and the Orders for 'levying double Duties upon European Foreign Vessels 'and Americans, have emanated from your Honourable Court, and it is very doubtful whether the more extended Powers of Legislation conferred by the 3d and 4th Will. IV. can be considered as having superseded the specific Law above referred to.
42. But even if the Matter were within the Competency of the Indian Legislature, we have considerable Doubt whether it would be expedient to interfere in the Matter.
43. Without discussing the undeniable Truths to which Mr. Bruce drew Attention, as to the Effect of discriminating Duties upon the conflicting Interests of Shipping and Commerce, and the Operation of Navigation Laws in obstructing Foreign Trade, which Discussion would have Reference as well to Questions of international Policy as to the Encouragement of Commerce and to Objects of local fiscal Regulation properly before the Government, it was remarked that the Adoption by this Government of Measures for at once introducing Reciprocity with any European Nation would separate the Policy of India from that of the Empire at large, and even from that by which the Commerce of thelsland of Ceylon is regulated, and might prejudice Negociations pending in Europe for obtaining the mutual Relaxation of injurious legal Provisions. The Code of French Commerce, for instance, is in many respects even more unsocial than that of Great Britain; for amongst its Provisions is One declaring that none of the Prodacts of Asia shall be imported into a French Port by a British Vessel, nor from a British Port in Europe even in a French Vessel. While such severe Restrictions exist there may be Advantage in maintaining Strictness on one Side until there be exhibited some Disposition to Concession on the other.
I.

The Government of India and The Court of No. 11.
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## CORRESPONDENCE RESPECTING THE

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| No. 11. |

44. With respect to the Commerce of the United States of America, it was observed to the Governor. in Council of Bombay that the same reasoning would not perhaps apply, with the same Force; but other Considerations must guide the Decision. The Commercial Relations of these States with Great Britain were regulated by the; Convention of 1815 , which. Convention defines with Precision the Restrictions under which American Vessels are permitted to wisit and trade with British India; the Reciprocity however given by America in that Convention extends only to the Produce of Her Britannic Majesty's Possessions in Europe; and it might be unwise to grant further Relaxations to American Commerce in India, without demanding in return from America the Extension of reciprocal Advantages to Ohjects wider thán our Indian Legislation could provide for.
45. We-farther remarked to the Government of Bombay, that there was also an important Circumstance to be taken into consideration in deciding Questions of this Description; namely, that Great Britain has entered into Relations with other Powers, binding her, perhaps improvidently, 'to admit them to the same Commercial Advantages as are given to the most favoured Nation'; such a Provision must of Necessity operate to prevent the Grant of any local Advantages upon Conditions not participated in by all who are entitled to the Benefit of the Stipulation. And, as regarded the Dutch, there is the Commerce of Holland with England, and of Holland with the British Possessions in India, and another Commerce; that of Java and other Dutch Possessions with England on the one hand, and with India on the other. The Admission of the Dutch to reciprocal Advantages in India, establishing only Reciprocity for the Commerce of British India with Holland and with the Dutch Possessions in India, would be an incomplete Measure, if the direct Trade of England with those Possessions were not included, and is beyond the Po'wer's of our Indian Legislation; besides which, unconditionally to grant any Concessions in India to Dutch Commerce, while Remonstiances are either directly or indirectly, under the First Article of the Treaty of 1824, pressed on the Netherlands Government in Europe, in consequence of the Restrictions laid upon the direct Commerce of England with Batavia, would be hoth inconsistent and prejudicial.
46. The Reference made in the above Observations to a few of the Difficulties which embarrassed this Quéstion would, 'we doubted not, satisfy the Governor in Council at Bombay, that in the present State of the Commercial Relations of the British. Empire it would be unwise in the extreme for the Indian Government to interfere with the Commerce of European Nations, or to declare and act upon Principles of Policy in respect to this Commerce that: could not be followed out, and that might; nay must, embarrass those who had the general Regulation of these Affairs. The Question we thus felt to be encompassed with Difficulties which do not appear to have suggested themselves to the Authorities at Bombay; and we are convinced that it is one, if not beyond the Competency of the Government of India to deal with, which., should, upon every Motive of Prudence, be left to the Authorities in Europe. We have, \&c.,

| (Signed) | A. Ross. |
| :---: | :--- |
| $\cdots$ | W. Morison. |
| $\cdots$ | H. Shakespear. |

No. 12.

1897, Cons. 20th
Dec. No.
1838, 10th Jan. No. .

No. 12.
Letter from the Government of India to the Court of Directors.
General Separate Department, 10th January (No. 1.) 1838.

## To the Honourable the Court of Directors of the East India Company.

Honourable Sirs, Fort William, 10th January 1838.

1. The last Letter to your Honourable Court in this Department was No. 22. of 1837, dated 21st December.
2. We now submit to your Honourable Court $\mathrm{a}^{2}$ Report of our further Proceedings in this and in the Legislative Department, in connexion with the Bombay Custoris Act, forwarded to your Honourable Court in Draft, with our Letter, No. 20, dated 15 th November 1837.

2 A. Your
2.A. Your Honourable Court will have observed that at the Sitting of the Legislative Council in which this Draft was read for the First Time, the first Meeting after the 20th December was fixed for the Second Reading of the Act, and we expressed a Hope that in this Interval the Bombay Government would be able to communicate to us their Observations, and any Suggestions of their Officers for the Improvement of the Act.
3. On the 18th and 20th of December last we received by Express Two Communications from the Government of Bombay, Copies of which, and of their Enclosures, accompany this Despatch. We considered these Communications first in the Separate Department ${ }_{2}$ and observed upon them as follows:
4. In the Letters from Bombay, above referred to, the following Points were submitted for the Consideration of the Government of India:

First, The Claim of the Commerce of the Island of Bombay to Relief from Export Duty, on the Ground that, being a small Island, with no Native Products or Manufactures, the whole Export consists of Goods which must already have paid Duty on Import.
Secondly, The Effect of the Clauses of the Draft Act relating to Preventive Establishments, and whether, under the Powers conferred by them, the Local Government would have Authority to entertain such Estai blishments as it might deem necessary, without previous Reference for the Sanction of the Government of India.
Thirdly, The Want of a Provision for imposing Fines on the Masters of - Country Craft not delivering Manifests or otherwise contravening the Rules established for the different Ports of the Bombay Presidency.
Fourthly, The Point submitted by the Chamber of Commerce at Bombay, viz., the Grounds. upon which the Duty on Cotton had been fixed at Nine Annas per Indian Maund at Bombay, while it is only Eight Annas for the same Maund in Bengal.
5. With respect to the first Point, we observed that the Question had already been fully considered and discussed between the Two Governments, and it did not seem that any new Ground was adduced which should lead to a Change : of the Decision before come to by the Governor General in Council on'the Subject. The Necessity of passing Goods. through the Custom House for Export under the Obligation to pay. Duty if the Proof to previous Payment should fail had been imposed as an important Check upon the illicit Importation of Goods. The Check was alleged by the Bombay Authorities to be superfluous. Whether it was so or not would, we observed, be tested by Experience, and if in the Result it should' appear that the Check could be dispensed with it would be easy at any Time hereafter to discuntinue it. The fit Time, however, for introducing an experimental additional Check of this Kind was evidently that of granting Relief from other Disadvantages to which the Trade of the Presidency had hitberto been subjected. We therefore, adhering to our previous Decision on this Point, remarked further, that the Objection was not raised at present by the Mercantile Community; and that as the Bonding Rules had been already introduced at Bombay, the Objection. to passing Goods for Export subject to. Duty unless previous Payment was fully proved would, through the Facilities of that System, be greatly lessened.
6. With respect to the second Point, the Governor in Council, we observed, had rightly understood the Intentions of the Government of India in respect to the Customs Preventive Establishments which would be required at the different Port of Bombay to give effect to the Act. The Kind and Amount of Establishment must be settled in the first instance by the Governor in Council, subject to subsequent Revision by the Goveriment of India, under its general

- Powers of Control.

7. With respect to the third Point, the Governor in Council and the Authorities in Bombay did not appear to have adverted to the Circumstance, that Chapter 4. Regulation XX. 1837 of the Bombay Code, containing the existing Rules in respect to Native Craft, was not included among the Provisions rescinded in the Draft of Act published on the 10th November.' It had on this Account not been considered necessary to prescribe Penalties, or to make any Provisions touching the Arrival- and Entry of Native Craft in the Ports of
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Bombay

Bombay. Presidency. Since, however; it now appeared that the Authorities at Bombay considered the Rules in question to be defective, because they imposed no Penalties for the Nondelivery of Manifests, \&c., we , agreed to amend the Draft by including Chapter 4. referred to among the Provisions to be rescinded, and by inserting a Clause after Section 50, of the Draft, specifically giying to the Governor of Bombay Power to make. Rules for the Anchorage and Entry of Native Craft, and for the landing and Shipment of Goods from and on board, the same, under Penalty of 100 Rupees for every Act done in contravention of such Rules,
8. With reference to the last Point, viz., the Grounds upon which the Duty on Cotton in the Bombay Schedule, had been fixed at Nine Annas, whereas in the Bengal Schedule appended to Act No. XIV. of 1836, it had been fixed at Eight Annas per Indian Maund, we observed that the Rate of Nine Annas was recommended by the Committee of Customs as the nearest. Equivalent per Maund for the Duty previously, established by Regulation IV. 1834 . of Bounbay, viz., "Five per Cent. on the. Tariff Valuation, with the usual Advances.": : .
9. The Valuation per Surat Candy of 784 lbs. being by Tariff 105, Rupees, and the usual Advance being Eight per Cent., the total Value assessable for Duty was 113 Rupees 40 Decimals per Candy, on which Five per Cent. gave a Duty of On the other Hand, at the Rate of Nine Annas per Indian
Maund of 80Tolas, the Candy of 784 lbs.would pay Duty $5 \quad 5 \quad 8$
or less than the established Duty by . . a 50 per Candy.
10. In like Manner, the Duty of Eight Annas in the Bengal Schedule was at the Rate of Five per Cent.s as previously established on a Valuation of 10 Rupees per Maund.
11. We remarked that the Superiority of Quality of the Cotton of Bombay warranted the higher Valuation given to the Article in the Tariff of that Presidency; consquently the Difference in the fixed IRate between the Schedules of the Two Presidencies was nominal, and not a Difference in the Per centage Rate of the Duty.
12. We left it to be decided in the Legislative Department, afler Com: munication with the Governor General, whether, for Avoidance of the nominal Difference, to reduce the fixed Duty on Cotton to Eight Annas per Maund in the Schedule for Bombay when the Act should be passed, or to maintain it at Nine Annas; as the fair Equivalent for a Five per Cent. Duty. *
13. We observed, first, that the Schedule for Bombay was not in all respects precisely similar to that previously enacted for Bengal, and we had determined to reserve the Question of entire Assimilation of the Duties of Sea Castoms for all India until the Schedule for the Madras Presidency should also be under Consideration.

14: Thus Lac, Grain, Silk, and Indigo had still special Duties in the Export Schedule for Bengal, not yet introduced into that for Bombay, and Salt in the Import Schedule for Bombay was taxed only at Eight Annas; whereas in Bengal it was Three Rupees Four Annas per Maund.

15: Moreover, Half the entire Quantity and the best Descriptions of the Cotton of Bengal which bore a Sea Customs Duty of Eight Annas per Maund was still subject to the Disadvantage of having to pay this Five per Cent. Duty on Import by Land across the Jumna Frontier Line; whereas in Bombay the Duty would only be paid at the first Place of Sea Export.
16. The Duty levied upon Cotton under the Bombay Presidency at the Rate of Five per Cent. on the Valuation, above stated, might be assumed at Five Lacs of Rupees per Annum, One Ninth of which Sum would be sacrificed by a Reduction of One Anna for Equality with the Rate of Bengal, which was an important Consideration, no Equivalent being suggested in case' of the Remission being conceded to the Bombay Exporter.
17. We communicated a Copy of the above Resolution to the Legislative Department, in order that the various Questions submitted might come under Consideration when the Act was brought up to be read a Second Time.' We also forwarded a Copy to Bombay, for the Information of the Right Honourable the Governor in Council of that Presidency.

[^3]10. From the Extract Proceeding of the Legislative Departmentí, under Date the 3 d January, which forms a Number in this Packet, your Honourable Court will perceive that Copy of the above Resolution, containing our View of the Questions submitted from Bombay, was forwarded immediately to the Governor General; with a Request for his Assent to the passing of the Act, modified as proposed therein. The Right Honourable the Governor General, in forwarding his Assent, expressed the Opinion that it would not be advisable to alter the Rate of Duty upon Cotton from Nine Annas, as in the Schedule for Bombay, to Eight Annas, as in Bengal, both being a fair Commutation of the Five per Cent. Duty intended to be laid upon this Article. The perfect Assimilation of the Schedules of the different Presidencies was a Question which his Lordship thought with us it would be better to defer until the Madras Schedules also should be under Consideration. His Lordship entirély approved the new Section proposed by us to be introduced, in order to give the Governor of Bombay the Power of regulating all Questions connected with the Entry and Anchorage of the Native Craft. On the Subject of subjecting the Trade of Bombay generally to Export Duty, his Lordship also concurred with us in thinking the Legislative Enactment should allow no Exemption. His Lordship, however, suggested that a dispensing Power might be allowed to the Bombay Government, if we thought this expedient. We preferred, however, to leave the Act as it stood, retaining the dispensing Power in our own Hands.
19. Having thus received the Governor General's formal Assent to the passing of this Act, we resumed the Consideration of it in the Legislative Department on the 3d instant.
20. The Government of Bombay, in a Letter from Mr. Secretary Reid, bearing Date the 21st ultimo, and received by Express, brought some further Points to our Notice, which were taken fully into Consideration before finally passing the Act. We communicated to that Government the following Observations, in explanation of our View of each of the Points submitted :-

First, We observed, that Regulation III. of 1834, which was noticed as not amongst the Enactments specifically rescinded by the Two first Sections of the proposed Act, had already been rescinded by Act II. of 1836.

- That Act, again, was not originally included among the Provisions rescinded, because the special Duties laid by it on the Articles mentioned, on their Import into the Island of Bombay, were deemed Consumption Duties, of the Nature of Town Duties, for they had been substituted specifically for Town Duties. It had not been intended on this Occasion to revise or alter the Scheme of Town Duties established for the Presidency of Bombay, defective as that was known to be, Specific Information had been called for as to the precise Duties levied under that Name, with a view to a general Revision of that Branch also; and it had been conceived that the proper Time for conisidering thie Propriety of maintaining or relinquishing the extra or special Duties laid by the Act in question on particular Articles imported into the Island of Bombay, in commutation of Town Duties, would be when that Revision was in hand. It was on this Account that Act II. of 1836 had been left in force. Upon reconsidering the Matter, however, it appeared clear to us that the Duties imposed by Act II: of 1836, though estallished in commutation for Town Duties, were strictly of the Nature of Customs, and therefore that it would be inconsistent with the Principle of Equality intended to be introduced by the proposed Act to allow these separate Ruties to stand as imposed on Articles of general Commerce by the previous Act referred to ; Act II. of 1836 was accordingly now included among the rescinded Enactments.
. 21. In the Letter of the Bombay Government, dated 91st December, it was remarked that the general Words. at the End of Section II. of the new Act would have amounted to a Rescindment of the Duties as established by Regulation 1II. of 1834 ; but this, we remarked, would not be the Case, seeing that these Duties were not, since the passing of Act II. of 1836, levied under Authority of any Regulation of the Bombay Code. The Act of the Government of India laying the special Duties would have stood but for the special Repeal which had now been introduced.

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See Cons. 19 , lieg. XXI. 1827, Bombay Code,
Clause 2.

No. 8. List of Packet.

Secondly; It was brought to notice by the Bombay Government, that in the Schedule annexed to the present Act the special Duty, levied on Tobaccu imported into Bombay was maintained, but Ganga was not mentioned. Upon this Point we observed that the special Duties levied in the Island of Bombay on Ganga and Tobacco wete Abkarree Duties, imposed by Regulation XXI. of: 1827 of the Bombay Code, 't which Regulation was not included, and was never intended to be included, among those rescinded or touched in any way by the new Customs Act. Ganga therefore would remain subject to the Abkarree Duty of Eightyseven Rupees per Bombay Maund, as heretofore, in like Manner as Tobacco continued to pay its Abkarree Duty of Three Rupees per Bombay Maund, commuted into Nine Rupees per Indian Maund.
22. We stated that the Reason for noticing the Tobacco Duty, and coms muting it into a Rate per Indian Maund, was because the general Customs Duty of One Rupee Eight Annas per Indian Maund, levied on Import and Export of this Article by Sea throughout the Presidency, was a high Duty, and therefore required to be allowed in Deduction in the Levy of the special Abkarree Duty. But Ganga bore only a Customs Duty, as an unenumerated Article, of Three and a Half per Cent., which Duty was so small a Fraction in comparison with the high Abkarree Duty of Eighty-seven Rupees per Bombay Maund (255 Rupees per Indian Maund) that it did not appear to us to be necessary to provide'for' its being allowed in Deduction in the Levy of the latter. It appeared indeed that the Customs Duty of Three and a Half per Cent. had been always levied in excess of the Abkarree Duty at Bombay, so that the Act made no Change in this respect ; and Regulation XXI. of 1827 was clearly not included, either by special Mention or by the general Kescindment of Customs Duties, amongst the Provisions repealed by this Act. We reserved the Consideration whether the Rate of Eighty-seven Rupees per Bombay Maund (255 Rupees per Indian Maund) would be a proper Tax to levy on this Article, and whether Bang also should be subjected to the same Rate of Duty, as a proper one to be taken up on the Revision of the Abkarree System of the Bombay Presidency. It could scarcely have been expected that we should at once, without Explanation from the Right Honourable the Governor in Council of Bombay, censent to Reduction of the Duty on Ganga from 255 Rupees per Indian Maund to Nine Rupees per Indian Maund, for Assimilation with the Abkarree Duty on Tobacco, as proposed in the concluding Paragraph of the Letter from the Bombay Government, and no Materials were furnished from which to judge whether Nine Rupees would be a proper Duty to lay on Bang as well as Ganga.
23. The Legislative Council, acting under Opinion expressed by the Governor General of India on the Subject, did not deem it expedient to lower the fixed Valuation.Duty laid on Cotton in Schedule A. of the Act. For the Grounds of this Determination we referred the Government of Bombay to the Copy ot Resolution communicated to them from the Separate Department under Date the 20th ultimo.
24. On the Subject of making the Export.Rule of the Act applicable to the Trade of the Island of Bombay, we informed the Governor in Council that his Lordship had also concurred with us in the Expediency of leaving the Rule to stand as Part of the Act, and omitting the exempting Clause proposed. The Government had always the Means of resorting to its dispensing Power for remedying the Inconvenience ta Trade in case it should hereafter be found that the Check afforded by the Rule against Smuggling was productive of more Vexation to the Mercantile Community than the Benefit to the Revenue justified.
25. A Copy of the printed Act, as finally passed by us, forms a Number in the Packet; and we trust to receive the Approbation of your Honourable Court to the Measures thus completed for placing the Customs of the Bombay Presidency on a Footing analogous to that previously established in Bengal.

We have, \&c.
(Signed) A. Ross.
W. Morison.
N. Shakesprab.

Extract Separate Letter from the Government of India, dated 12th September (No. 12.) 1838.
2. Our Letter (No. 1.) of 1838, dated 10th January, contained a Report of Coll. No. 1. our Proceedings in this and in the Legislative Department, in connexion with the Bombay Customs Act. We have now the Honour to submit a further Report on the Subject.

## Customs.

3: On the Consultation of the annexed Date is recorded a Letter from the Cons. 1838, Acting Chief Secretary to the Government of Bombay on the Subject of 14th March, the new Customs Act (No. 1. of 1838), bringing to Notice some Points indistinctly provided for, and giving Cover to a Notification published by the Right Honourable the Governor in Council, fixing the 1st of September 1838 as the Date upon which those Provisions of that Act which subject Goods exported from Bombay to Export Duty, and give them Claim to Drawback, only under the Condition of proving to Satisfaction a previous Payment of Customs Duty, were to take effect. .
4. In reply we observed, that the Right Honourable the Governor in Council of Bombay had rightly understood that it was not the Intention that Goods which had paid Import Duty at that Presidency, or which had been admitted to free Entry under Section 19. of the Act, should, when reexported from Bombay, be subject to an Export Duty in addition to the Customs Duty already realized upon them. It did however appear that, through some Inadvertence, the Words " or exported from," which should have been inserted in Section 20. of that Act between the Words "imported at" and the Words "any Port of the Presidency of Bombay," had been omitted, and the Act contained in Words no Provision to prevent the Levy of a Second Export Duty on the same Goods. The whole Spirit, however, of the Act, we remarked, was so opposed to the Construction, that it could never have been intended to subject such Goods to double Duty; that, independently of the specific Declaration to the Effect contained in the Letters of this and of the Legislative Department, the Government of Bombay were in our Opinion quite warranted in interpreting the Act as authorizing no Second Levy of Duty under any Circumstances, upon the Export of Goods from Bombay which had already paid either Import or Export Duty in the Bombay Presidency.
5. With respect to the further Point brought to Notice, to wit, that the Government, under strong Representations from the Commercial Community at Bombay, had suspended till the 1st September the Enforcement of the Rules for requiring Proof of a previous Payment of Customs Duty as the Condition of not levying Export Duty or granting Drawback in the Port of Bombay, it was stated that, yielding to the strong Opinion expressed by the Government of Bombay as to the Necessity of granting this Indulgence, we would not withhold our Confirmation of the Measure. It would be necessary, however, we remarked, that the Mercantile Community of Bombay should be given distinctly to understand that they must not expect a further Suspension of that Part of the new Customs Act for Bombay which required such Proof, and that after the 1st of September "no Goods," to use the Words of the Notification issued by the Right Honourable the.Governor in Council, "would
" be exempted from the Payment of Export Duty, or be entitled to Drawback,
"c unless the Parties concerned (at the Time of passing them through the Cus-
"t tom House for Export) produced Proof of the Payment of Import Duty,
" or of the Goods having been imported under exempting Certificates."
6. With reference to the concluding Observation of the Letter of the Acting Chief Secretary at Bombay, from which the above Citation was made, to wit, * that this Enunciation is intended to operate as an indirect Assurance that "s until the 7 st of September Proof will not be severely exacted of the Import " Duty having been paid," we concluded that it was intended wholly to suspend the Levy of Export Duty in the Port of Bombay until the Date mentioned upon Goods of the Descriptions.'assumed to be always imported;

Cons. 16th May
1838.

Nos. 1. and2.
for if the Collector of Customs, were to be vested with a Discretion of demanding it or, not, independently of the general Requisition to produce "Proof of a previous Payment of Customs Duty, a Door would be opened to much Abuse.
7. As connected with the Subject of the Letter of the Acting Chief Secretary of Bombay, referred to in the preceding Paragraphs, the-Bombay Government forwatded a Letter from the Collector of Customs at Bombay, and its Enclosures, pointing out the serious Obstruction which would be caused to the Trade of that Port by the Rule which would come into operation on the 1st of September 1838, requiring all Exports from Bombay to prove their regular Import and Payment of Customs to entitle them to receive the prescribed Drawback, or Exemption from the Export Duty, as the Case might be, provided for in Act I. of 1838.
8. The Bombay Government conceived that the Arguments and Facts brought forward by the Bombay Chamber of Commerce were conclusive of the Impracticability of enforcing the Rule objected to ; and the ${ }^{4}$ Government of Bombay were therefore of opinion, that as the Attempt to apply.it would lead to Fraud and Perjury to an Extent hardly calculable, it was very important that the Question should be taken into consideration by us again, with a view to the Adoption of such remedial. Measures as we might consider, necessary.
9. In the Reply it was stated; that we did not discover, in the Representatiod of the Merchants, made through the Chamber of Commerce, or in the Letter of the Collector of Customs at Bombay̆, any néw Ground for exempting the Exports of that Presidency from the Necessity of proving the Payment of Import Duty before obtaining Drawback, or the Privilege of free Export for Entry into the "other Ports of the same Presidency.
10. We admitted freely; that Goods imported before the new Law' took effect, and. before therefore the Merchants were alive to the Necessity of taking Precautions to, secure their Right to Drawback, or free Export with the Right of Entry at other Ports, and for that Purpose preserving the Means of readily proving the Payment of Import Duty; were entitled to some Indul. gence, and we therefore had confirmed the Suspension until the 1st September of the Rufe for rigorously enforcing the Production of such Proof, in consideration of the Claims of the Holders of Goods in this Predicament. We however could not see sufficient Reasor to extend the same Indulgence beyond the Date thus.fixed.
11. The whole Argument of the Chamber of Commerce and of the Collector of Customs at Bombay, against the Requisition of Proof as the Condition of granting Drawback, and free Export with the Privilege of free Entry at other Ports, rested, in our Opinion, upon the Assumption that no Goods could find their Way to Land in any Part of the Island of Bombay, without having paid Import Customs. Duty. Looking to the geographical Position and Size of the Island, we were compelled to refuse Admission to this Inference; and it would evidently, as had been observed in the previous Communications of this Depart, ment, operate as a perpetual Premium to Smuggling, if the mere Circumstance, that Goods of a particular Description (Europe or China Goods, for instance), where forthcoming on the Island, entitled such Goods, without further Enquiry, to Drawback, or to a Certificate giving the Privilege of free Entry at other Ports.
12. It was very true that European and other Goods designed for Consumption on the Western Continent of India were often, nay, ordinarily, imported first at Bombay, and Goods brought. to this Entrepôt might change their Form while there se as to destroy the Means of Identification for Proof to the Payment of Import Duty, as, for instance, Wines and Beers brought out in Cask might pe bottled in. Bombay, or Piece Goods which had passed the Custom House in Bales might be carried out in single Pieces; but although we were ready to sanction any Arrangement that might be suggested for securing the Privilege of Drawhack, and free Export with Certificate, to imported Goods which might so change their Shape, and were of opinion that through the Establishment of Depôt Warehouses, this might easily be effected

## SEA AND LAND CUSTOMS, INDIA.

th. Majority of Goods, yet we could not look uport the Circumstance that coll. No. 4. for the Majority of Goods, yet we could an Argument for dispensing with a ${ }_{28 \mathrm{th}} \mathrm{Fel}$., N . 1 Goods :were liable to such. The retail or small Dealer, if he procured his to 9 .
necessary Customs Check. The wholesale Depot; the internal Arrangements of
Goods otherwise Mans of Proof to the Payment of Import Duty, could not be which gave the Means of Proof of Duty on his Merchandize at the Time of permitted to obtain a Refund of Doty Exemption from Daty on Import at.a passing it for Export at Bombay,or the wide Door to Abuse apprehended. subordinate Port, without openst be treated like Goods of doubtful Origin Such Articles, we observed, must be tot that it was only Country Goods, that
when exported; and here we pointed out when exported; and here we por that, under the Operation of the new Customs Law, Europe and China Goods might be exported from Bombay without Payment of Export Duty, the only Difference in respect to them being, that they could not obtain either a Drawback or ,the Certificate exempting them from Payment, of Import Duty at other Ports, except upon Proof to an actual Payment made at the Custom, House of Bombay.
13. It appeared to us that there could be little Safety to the Customs Revenue, if either of these Advantages were obtainable without-clear Proof of the actual Payment of Duty, and that the fair Trader would carry on his Commerce at a great Disadvantage, if so ready a Means of Evasion as such a System would present were left to the Smuggler.
14. It seemed, however, that the Chamber of Commerce and the Merchants of Bombay, not content with possessing the Right of free Export from Bombay in respect to Goods of certain Descriptions, asked also for ree Import at the subordinate Ports, without any Obligation to prove a Payment of either Import or Export Duty at Bombay. We stated that if the Privilege of free Import were allowed at subordinate Ports of the Presidency to Goods of certain Descriptions without any Bombay Cẹrtificate, the whole Duty of Import on these Descriptions of Goods at those Ports would be jeoparded by habitual Transhipments outside the Ports of Bombay, and Goods would be brought direct to the subordinate. Ports, to evade the Bombay Duty, to the Prejudice of the Trade of that Port. The Collectors at the Ports on the Continent could evidently have no Criterion by which to judge whether to levy Duty or to allow free Import, except the Certificate of another Collector. But if such a Certificate were indispensable, and it seemed to be admitted to be so, it appeared to us that it would be an anomalous Thing in the Administration of Customs Duties that any Certificate should ever be granted except under Proof' of an actual Payment of the Duty, for which it was an implied Receipt. The Object desired by the Chamber of Commerce was to make the Port of Bombay the Entrepôt of the Commerce of the. West of India, and on that Account to increase the" Facilities for carrying Goods thence to all Parts; 'to render it, in short, as easy, and, so far' as' Customs Impediments went, as profitable, to take Goods through' the Entrepof as direct to the Place of Consumption. This Object, however, could int our Opinion only be' fully assured by an entire Exemption of the Port of Bombay from Duties, both of Import and Export; but the Population of that Island had no Claim to such an Exemption from a general Tax levied 'on' all the rest of the Presidency; and its Consumption appeared too considerable, and the Duties on it were too productive, for the Government to make the Sacrifice of the Revenue.for the Benefit of the Entrepôt Trade of the Island.
it5. All these Considerations had influenced our Determination to place the Trade of Bombay on the same precise Footing as that of'other Ports on the Western Coast, and we added the-Expression of our Expectation that a considerable Improvement of the Customs Revenue would be perceptible" in consequence of the Change of System; on which Account; until the Law should: have had a fair Trial, we could net-consent to disperise with the Provision which was the Subject of Complaint. We remarked furthers that though the Law required the Collector to be satisfied that Duty had been paid before he granted a Certificate giving the Privilege of free Duty at other Ports, or Drawback of the local Duty, it did not specify any particular Description of Pronf to be necessary, so that it would depend mainly on this Officer's'Administration of
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the Law, whether it proved a Source of Oppression or the contrary\%. There could be no Necessity for the Collector rigidly to insist on the Number of the Ime port Registry being showṇ in respect to Goods exported by a Merchant of Credit from a Warehouse or Store habitually used for the Deposit of imported Goods of known Descriptions, and we were prepared to hear that the Customs Officers of Bombay exercised the Discretion they possessed in this. Matter with Indulgence to the Merchants ; for we declared ourselves quite ready to admit that the Circumstance of Bombay being an Island where Transit into the Interior could only take place through Sea Export, made a Distinction which would prevent that Presidency from drawing the same precise Advantage from the Abolition of internal Duties as Bengal, where the Import by Sea was made once for all, and the Goods passed everywhere afterwards without Question. . We observed that the double Intervention of Custom House Annoyances had always been acknowledged as an Evil, and the Question was intricate merely through the, Difficulty of dealing with such a necessary State of Things. In conclusion, we repeated that we should always be ready to consider any Scheme that might be suggested for mitigating or removing this Evil, if it were not fraught with too great an Abandonment of necessary Customs Checks, so as to endanger the Revenue, and encourage the illicit Trader.
16. As connected with the Principles upon which the new Bombay Customs Law was based, we take this Occasion to report a further Correspondence that passed with that Government on the Subject of the Duty on Ganga, which your Honourable Court will recollect was left untouched by the new Act, and to be levied according to the Laws previously in force. We refer your Honourable Court to Paragraphs Twenty to Twenty-two of our Letter No. 1. of this Year, dated 10th January, for a Report of the Discussions that occurred on the Occasion of passing the Act.
17. Yqur Honourable Court will observe, that in a Letter dated 1st May last the Bombay Government forwarded to us the Letter of the Customs Collector of that Island, and supported strongly his-Suggestion, that a special Duty, which the Government proposed to fix at Nine Rupees per Indian Maund, should be laid on Ganga imported into Bombay, and Nine Rupees also upon Bang-
18. We replied to this Reference, that we were sensible that the Rate of Excise levied on Ganga at the Time of Import into Bombay was so excessive as entirely to defeat its Object, by driving the Retailer and Consumer to the smuggled Article; nevertheless we felt great Objection to legislating separately for the particular Object of remedying this Evil, at a Time especially when the Excise on Spirits and intoxicating Drugs (the Abkarree) was under Revision, and we had not relinquished the Hope of placing the whole of that Branch of the Revenue under better Regulation, through a Scheme of general Management adapted to all the Presidences. Observing, however, that the present high Duty upon Ganga was imposed by the former Bombay Regulations, and that the Tax had not been specifically renewed in the Customs Act, or in any. other Law passed by the Legislative Council of the Government of India, we were of opinion that the Case was one in which the Right Honourable the Governor in Council might fitly use his Discretion, by ordering the full Rate of Duty not to be collected. We gave our ready Sanction to the Adoption of this Course, and to the Substitution in this Manner of a reduced. Duty of Nine Rupees per Indian Maund, or Three per that of Bombay (in lieu of Eightyseven Rupees per Bombay Maund), upon Ganga imported into the Island of Bombay. The Duty on Bang, if a new Tax, must, we remarked, await the Sanction of a Legislative Enactment for its Levy. We could not avoid noticing the clear Admission made in the Correspondence forwarded in this Instance of the Existence of Facilities for smuggling into the Island of Bombay, notwithstanding the new Precautions and preventive Establishments which had been sanctioned by the local Government. It appeared that not only Ganga but Tobacco also had hitherto nearly escaped laxation through these Facilities, combined with the high Rate of Duty., With this Fact thus acknowledged, we observed that the Right Honourable the Governor in Council must not wonder' that the Government of India was reluctant to concede, that the mere Circumm;
stance
stance that Foreign Articles (some of which when brought in Foreign Bottoms pay heavy Duties according to the new Act) have found their Way into the Island of Bombay, ought to be admitted as giving Claim to Drawback on Re-export, or to a Certificate giving Exemption from Duty when carried to another Place or Port of the Presidency for Consumption.
25. With the Letter recorded on the Consultation of the annexed Date the Acting Chief Secretary at Bombay transmitted a Communication from the Chairman of the Chamber of Commerce relative to the Assimilation of the Customs Duty leviable on Cotton in the Bengal and Bombay Presidencies.

Coll. No. 4. Cons. 1838. 28th Feb., Nom. 1 to 3.
26. In reply to this Communication the Bombay Government were informed that the Government of India would be willing to take into its Consideration the more complete Assimilation of the Duties on Cotton at the different Presidencies when the Preparation of a Schedule of General Customs Duties for British India should be put in hand. The Grounds urged by the Chamber of Commerce in favour of an Equalization did not fail to occur to us in the Consideration of the Law passed, but the Question involved many other Considerations which prevented its being determined generally for all India upon the mere View of the broad Principles on which perfect Equality was claimed.
27. Our further Proceedings in connexion with this Subject will be duly reported to your Honourable Court.

No. 14.
No. 14.
Letter from the Government of India to the Court of Directors.
Separate General Department, 30th April (No. 7.) 1839.
To the Honourable the Court of Directors of the East India Company.
Honourable Sirs,
Fort William, 30th April 1839.

1. In Paragraphs 4, to 9. of our Despatch in this Department, No. 6., dated Cons. 1839, 6 th September 1837, we brought to the Notice of your Honourable Court a 3d April. Letter from the Board of Customs, Salt, and Opium, submitting Statements showing the Receipts and Disbursements of the Calcutta Custom House during the first Twelve Months after Acts XVII. of 1835 and. XIV. of 1836 took effect, and reporting on the Change of System introduced by those Acts. We have the Honour with our present Despatch to lay before your Honourable Court further Reports submitted to us by the Deputy Governor :of Bengal from the Board of Customs and the Collector of Customs of Calcutta upon the Operation of the Acts in question; and their Effectis upon the Customs, Revenue, and Trade of this Port.
2. Your Honourable Court will observe, that the Result of these Reports is extremely favourable; for although through the Fluctuations of Commerce there: was a falling off *in the Quantities and Values of most. of the Goods imported by Sea, the Exports from Calcutta showed an Increase $\dagger$ in 1857-38, above the preceding Year, of $32.71,320$ Rupees, which, considering that the Time was comparatively unfavourable for Specu-
 lation, and Prices were rather lower than
† Total Exports from Calcutta, 1836-S7 $-6.25 .838,590 \mathrm{k}$
Difference more - Rs, $\mathbf{~ S 2 . 7 1 , 3 2 0}$ usual, seemed to us to prove that the Effect of the Abolition of Internal and Transit Duties had been to promote the further Development of the Resources of the Country, and that the Addition made to the Rates of Duty upon many of the Exports to Europe had not operated to prevent their finding a favourable external Market against the Competition of similar Productions from other Quarters. ;
 The Government has been as follows:

| and. The Court of | Gross Receipts <br> Deduct for Salt <br> Receipts on ordinary Merchandize - | 1835-36, |  | 1836-37. | 1837-38. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & \text { Directors. } \\ & \text { No. } 14 \end{aligned}$ |  | $\begin{gathered} \text { Rupees } \\ .37 .94,519 \\ * 8.54,501 \end{gathered}$ |  | $\begin{gathered} \text { Rupees. } \\ 36.06,585 \\ 11,53,827 \end{gathered}$ | $\begin{aligned} & \text { Rupées: } \\ & 33.14247 \\ & 10.30,640 \end{aligned}$ |
|  |  | 29.40,018 |  | 24.52,758 | 22.83,607 |

4. The Charges for these Three Years were:

| In 1835-36 | 890,966 Rupees. |
| :---: | :---: |
| 1836-37 | 7.20,812 ' |
| 1837-38 | 4.76,347 |
| : Total Rupees | 20.88,125 |

Statement of the Annual Amount of Duty and Drambace on the Articles


The Reduction being of course occasioned by the Abolition of the Chokie and other Establishments for Collection of Inland Duties. In Calcatta there has been a large Addition to the Preventive Establishment.
5. Of the Amount realized in $1835-96$ no less than $16.29,606$ Rs. was on account of the Inland Customs of Bengal abolished at the Close of that Year, so that in fact, instead of a Deficit of Seven Lacs in 1837-38, there has been an Increase of Sea Customs, as compared with 1835-46, of about Nine Lacs, which fully realized the Estimates and Expectations with which the Change of System was introduced.
6. Our Attention was on this Occasion directed to the Proportion of the above Amount of Customs Duty which had been yielded by the Articles still remaining on the Schedule with Rates of Duty exceeding Five per Cent., and the following is a Statement of the Realizations upon these Articles for Four Years ending with 1837-38, and Three Fourths of the Year 1838-39.
given, below from the Year 1834-35 to the Third Quarter of 1838-39.

7. In the above Statement your Honourable Court will perceive that Wines and Spirituous Liquors are not included, as the Duty upon them must always. have.special Reference to the Levy of Excise Duties upon the Vend of Spirits, and the Reduction of the Customs Duty levied upon their Import by Sea had never been made a Question.
8. Excluding Wines and Spirits, the Realization on Imports assessed above Five per Cent. have averaged about a Lac and Twenty thopusand Rupees. We did not feel prepared, on many Accounts, to entertain any new Scheme, at this: particular Time, which might be based on Propositions for the Reduction: of existing Rates, under Expectation that the Relief from Duty would produce, an enlarged Import, and so retrieve present Losses ; but we considered that, whenever a Revision of the Tariff might again be in hand, it would be a Point for Consideration whether, through an Equalization of the Duties on all or some of these Articles, and the general Imposition of Five per Cent. on them, as upon other unspecified Articles of Import, in enhancement of the present Duty of Three and a Half per Cent. on such Articles, a very material Improvement might not be made in the Principle of the Tariff, with manifest Benefit also to the Revenue. The proper Time, however, as if seemed to us, for enter. taining such Propositions, would be on the Receipt of the expected Reports upon the Customs System of Fort St. George, when the Establishment of a general uniform Scheme' for the whole of India' would come of necessity under Consideration.
9. In his. Report on the Results of the Acts of 1835 and 1836, the Collector of Customs of Calcutta took occasion to point out the Inconyenience and Trouble attending the Drawback Rules, in their Application to the System of bonding and. warehousing" as proposed to be introduced; in Calcutta; and Mr. Walker suggested that the Government should by Preference, follow the Example of England, and abolish the Drawback; either wholly or with the Reservation of some few specified Goods?
10. The Board of Customs also supported this Recommendation, and proposed the entire Abolition of Drawbacks, recommending, in Jieu of an Adjustment of Duty, and Levy of the One Eighth reserved Duty on Re-exports, as now established by Law for imported Goods, that, when warehoused and bonded, the Re-export should be free, the Import Duty being entirely excused; but that the Privilege of free Re-export should be confined to bonded Goods.
11. The Grounds of these Recommendations were, first, the' peculiar Situation of Calcutta, which prevented it ever being resorted to merely as an Entrepôt ; and, secondly, the Prevention of Frauds, real or 'apprehended. The Re-export Trade with Drawback was stated to have fallen chiefly into the Hands of Jews, Arabs, and Native Merchants, and to be carried on by' them under Circumstances notexempt from the Suspicion of much Fraud. Approving the Grounds of these Recommendations,' we propose'to take the Subject into our mature Consideration when the Revision above referred to shall be in hand We remarked that the Schedule established for Bengal having been extended to Bombay, the Question of so important a Change as the Abolition of. Draw. backs was not :one affecting this Presidency only, but if adopted , here the Modification must be so framed as to be applied equally to that Island. We trust that the Reports and other Papers expected from Madras will enable us to enter, at no distant Date, "upon the proposed Kevision. "In the meantime, we have desired the Deputy 'Governor of Bengal to direct the Chamber of Commerce and Managing Committee of the Bonded Warehouse Association to be consulted, through the Board of Customs, upon the projected Change in regard to Drawbacks in order that the Mercantile Community 'might have Notice of the Matter having been brought forward for Consideration, and that we might have the Benefit of their Objections or Remarks when The Question should be brought again before us. We shall communicate our further Prox ceedings on this Subject for the Information of your Honourable Coart in date Course.
12. Upon the Subject of the Customs Duties of the North-western Provinces still levied on the Jumna Line, we have not much at present to add to our previous Reports and Ratices. The onls Occasion in which the Customs Revenue

Revenue of the North-western Provinces has been recently brought before us was upon a Reference from the Governor General for those Provinces, asking our Opinion upon certain Recommendations of the Western Board of Revenue, embracing the following Points : First, whether to establish a fixed Valuation List for the Levy of Inland Duties, in supercession of the Rule in Section.15. of Regulation IX. of 1810", requiring 'separate Books of Rates for each Collectorship ; and, secondly, whether to narrow the List of Articles subject to Duty, to which the Governior General appeared inclined, or to add to it Nine fresh Articles, as suggested by the Western Board.
13. In conformity with our Orders, the Secretary of this Department submitted a Note on this Occasion (a Copy of which was transmitted to the Cons. 1839, Governor General), bringing to Notice the several Points connected with this 2dJan, Nos, 1.to 3. Branch of the Public Resources which required the Decision of Government. To this Document we beg to request the particular Attention of your Honourable Court.
14. We concurred in the Suggestions of this Note, so far as to think it necessary to provide by Legislative Enactment for the Changes which had been introduced in the Management of the Inland Customs of the North-western Provinces within the last few Years, and we thought that it would be very insufficient, and of bad Appearance, to take up any isolated Point like the present proposed Change in the Mode of valuing Goods, leaving untouched those other more important Changes, which had been introduced, and were acted upon without any Law. We were however of opinion, that before preparing a Draft of Act for the Purpose stated it would be necessary for the Government of India finally to decide whether to maintain the Jumna Lines of Chokies for the Levy of Inland Duties upon the System in force. On this Head we determined to consult the Governor General, and we observed to his Lordship, that we were disposed to view favourably the Suggestions in the Note above referred to which submitted the Expediency of confining the Levy of Duty on Merchandize to the Interchange of the Productions of East and West Hindostan at a single Custom House at Mirzapore or Allahabad, in preference to maintaining the irregular Line now guarded along the Jumna; but that in case of such a Change a Line of Chokies must still be maintained for Frotection of the Salt Revenue, and some stringent Rules would require to be established in respect to the Transit and Store of that particular Article, separately from the Tax on general Commerce. We were also of opinion, that whether the existing Jumna Line were maintained, or the single proposed central Custom House substituted, the Suggestion in the Secretary's Note for reducing all the Duties above Five per Cent. to that Rate was deserving of early Consideration.
15. The Necessity of abolishing the Rowannah System consequent upon the Discontinuance of the Mart and Route Principle in the Levy of these Duties was likewise very apparent, and we expressed a Wish that the Western Board should be called upon to state whether Rowannahs were still given, and likewise in what Form, and under what Securities against Fraud, the Duties were levied upon Goods which merely crossed the guarded Line without approaching the Custom House.
16. With respect to the Question, whether the Levy of Duties should be confined certain gruff Articles, or be made to comprehend every thing in the Shape of Merchandize, we were inclined to defer to his Lordship's Judgment, and preferred to narrow the List; but we regarded the Question as one of Revenue entirely, and depending on the Ability of the Government to relinquish at present any Part of its Receipts. The Question immediately mooted by the Western Board, viz, the Expediency of establishing a fixed Valuation List, we remarked would turn in a great measure upon the Decision whether to levy Duties at One Custom House only, or along the whole of an extended Line; for that in the latter Case it would be essential that the Trouble and Disputes attending a Valuation according to fluctuating Market Prices should be avoided as much as possible; but if the Goods were to be of necessity opened, and examined at a Custom House there would not be the same Objection to a Valuation by Declaration, which, in the Case of Piece Goods of numerous 202.

Quahties and very varying Prices, had been found necessary in thè Calcutta and at most other Custom Honses' in which the Attempt had been made to establish fixed Valuation Lists.
17. The above were the principal Points which suggested themselves to us as calling for an early Decision; and we remarked to the Right Honourable the Governor General that we could not but take some Shame to, ourselves, for having allowed the Subject of these Duties to remain so long unsettled by any: new Law, notwithstanding that the Changes of System had been successfully brought under the Notice of the Government of India. We are expecting. daily to receive the Sentiments of the Right Honourable the Governor General and his Lordship's final Decision on the Subject, and shall not fail to report our subsequent Proceedings.

> We have, \&ce.
> (Signed) W. Morison.
> T. C. Robertson,
> W. Wi Bizp.

No. 15,
Extract Separate Revenue Letter from-the Court of Directors.to the Government of India, dated 25 th September (No. 2.) 1839.

|  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |
|  | 10th Jan. (No. 1.) 1838, 'Whole |  | Letters noted in the Margin, |  |
|  | 12th Sept. (No. 12.) | Paras. 2 to 15. | which report | he Measures you' |
| + | Ditto | Paras. 16 \& 18 | have adopt | under the Re- |
|  | Ditta | Paras. 25 to 27. |  |  |
|  | Ditto,' | Paras. 32 to 34. | commendat | the Committee |
|  | Ditto | Paras. 35 to 39. | for the Revisi | of Customs and |
| India, Leg. Letter, | 12th June (No.8.)18 | 37, Paras. 62863. | Town Dati | so far as they |
|  | 16th April (No 20th Aug. (No. | 838, Paras. 7 to 9. Paras. 46 to 48. | relate to th | Presidency of |
| Bombay, Rev. Lette | 20, 6th Sept. (No. 22. | Whole. | Bombay. |  |
| India, | 9th July (No.*) | Paras:18 to 2 |  |  |

2. The Abolition of the Transit Duties, under Act 1 . of 1838, hasour entire Approbation. We also approve of the further. Provisions of that Act for the Regula. tion of the Sea Customs, which appear to be generally satisfactory to the Mercantile Community, although we observe that certain. Points have beep suggested to your Consideration' by the Chamber of Commere as requiring Alteration.
3. The Point principally insisted on by the Chamber is the Propriety of remodelling that Section of the Act which requires a Certificate of the Duty having been paid on Import before, Permission to reexport free can be granted While we concur in your Remarks, "that the fit Time for introducing an " experimental additional Check of this Kind is evidently that of granting "Relief from other Disadvantages to which the Trade of the Presidency. has "hitherto been subject," we are at the same Time of opinion, that the Necessity of any additional Checks for the Security of the Revenue should-be made clearly apparent before having recourse to them. All Forms and Precautions of this Nature must necessarily operate as Impediments to the Freedom of Commerce, and as Inducements to the Merchants to resort to Bribery, in order that accidental Irregularities may be passed over by those whose Duty it is to notice them. In the present Case, however; it appears to us that the Rule' cannot be relaxed without Danger, even with respect to Articles of 'a Description which might be clearly identified as having necessarily passed through the Custom House unless illicitly introduced upon the Island, and especially with the Admission of the Bombay Government before us, that notwithstanding: the increased Efficiency of the Customs Establishment a considerable contraband Trade is carried on in Ganga, as had been the Case in Tobarco before the Duties on that Article were lowered from Ten and a Half to Three' Rupees per Bombay Maund. We observe, however, that a wide

Discretiondis left to the: Collector of Customs in respect to the Nature of the Proof of Payment of the Dutties which he will require, and we loubt not that the Law will be administered by that Officer with the utmost. Indulgence to the Merchants, consistently with the Security of the Revenue and the Protection of the fair Trader.
$\therefore$ 4. We agree in the Propriety of maintaining the Duty on Cotton at Bombay (at least for the present, or until you shall be enabled to effect a geperal Equalization of the Duties throughout India,) at Nine Annas per Maund, being the nearest Equivalent to the Rate of Duty leviable under the former Schedule.
5. We are glad to observe that the Imposition of Eight Annas per Maund Duty on Salt by Act XXVII. of 1837 appears likely to lead to favourable Results in a financial point of view, without any equivalent Diminution of the Comforts of the People. We learn, from the "Report of the Commerce of "Bombay for 1837-38," transmitted with the Letter from the Government of that Presidency dated the 10th August, No. 16. of 1838, that "since " the Imposition of the new Duty on Salt the Revenue derived from that " Article has amounted to $27,738 \mathrm{R}$ - 2 A- 5 pv for-the Three Months of Feb"c ruary, March, and April, while during the same Period of the previous Year " the Quantity sold at the Government Shops amounted to 3,938r. 4A. 5P." and that "the Fears that were entertained at the Time this Duty was imposed "Of its proving intolerably burdensome to the poorer Classes of the Natives "d do not appear to have been realized."
7. We approve of the Appointment of Mr. Borradaile to inquire into the Town Duties under the Bombay Presidency, and we concar in the Sentiments expressed by you in your Secretary's Letter to that Government conveying your Sanction of that Appointment; and we trust that under the Provisions of the Regulations now in force the Trade of that Presidency may soon be in such a prosperous Condition as to admit of a great Modification of the Town Duties, if not the entire Abolition of all such as are not absolutely required for local Purposes.

No. 16.
No. 16.
Extract Separate Lettea from the Court of Directors to the Gpvernment of India, dated 17th December (No.4.) 1839.
(Revenue.)

Letter dated 22d February (No. 4.) 1837, Whole | 29th March (No. 4.) |
| :--- |
| No. 5.) Para. 14. |

| - | 12th April | (No. 5.) Para. 14. |
| :---: | :---: | :---: |
|  | 26th, - | (Na. 7.) Whole. |
|  | 4th Angust | (No.12.) Paras 1 to 6. |
|  | 23d | (No.12.) Para. 21. |
|  | 6th Sept. | (No. 12.) Whole. |
| - | 15 th Nov. | (No. 19.) Whole. |
|  | 19th March | (No.9.) 1838, Para. 33. |
|  | 12th Sept. | (No. 12.)Paras.28, 29. |
|  | 30th April | (No. 7.) 1839, Whole. |
|  | 19th Dee. | (No.14.) 1836, Whole. |

Para. 1. We nowreply to the Letters and Paragraphs noted in the Margin, which report your Proceedings connected with the Revision of the Customs, Transit, and Town Duties, and with the Enactment of Act XXV. of 1836, for the Establishment of the Bonded Warehousing System.
Q. We have already noticed the Measures which you, have adopted, under the Recommendation of the Committee for the Revision of Customs and Town Duties, so far as they relate to the Presidency of Bombay, in our Despatch dated the 25 th September (No. 2) 1839.
Letter dated 6th Sept. (No. 16.) 1837, Whole. $\rightarrow \quad$ 30th April (No. 7.) 1839, Whole R835, and XIV, of 1837, on the Customs Receipts of the Bengal Presidency.
3. You have now furnished us with a full Report of the Results of the Change Year during which it has been in operation, which, considering that' the Period in question was for many Reasonis unfavourable for commercial Enterprizes, we cannot but consider to be bighly satisfactory.

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From the Table in the Margin it will be seen that the net Revenue 'derived from Customs in'. 1897-38 exceeded that of 1836-37 by 75,314 Rupees, and fell short of the Receipts: of 1835-36, the' last Year of the old System, by only 2,31,792 Rupees; and when we consider that of the gross Receipts of the latter Year no less a Sum than 16.29,606 Rupees ,was derived from the Inland Customs, there is every Reason to anticipate that the Amount sacrificed by their Relinquishment will be speedily made up from the Receipts arising from external Commerce:
4. We shall abstain from remarking on those Points which you have reseryed for future Consideration, viz. the Propriety of reducing the Duty on those Articles which are now subject to Rates exceeding. Five per Cent., and the Expediency of abolishing Drawbacks, either wholly, or with the Reservation of some few specified Articles, until those Questions shall be regularly brought before us.
Letter dated 30th April (No, 7.)
5. The State of Confusion into which the Management of this Branch of Revenue has beefl allowed to fall is by no means creditable to the local Government. Duties have been discontinued, and Customs Dings connected with Provinces, again collected, without any sufficient Authority, and the whole System of the Administration of the Department has been re-constructed on Principles alto gether new, and wholly at variance with the Regulations of 1810 , which still remain in full Force. It is evident that this State of Things can be no longer allowed to continue, and that whatever System you may finally determine on adopting must be properly established on a legal Footing.
6. The main Point for Consideration is the Expediency, or otherwise, of maintaining the Jumna Frontier Line. The Argumentsagainst the Continuance of that Line contained in the Note of Mr. Secretary Prinsep are of considerable Weight, but we have not sufficient Information to enable us to judge how far the present System may' be safely superseded by that which be recommends in its Stead; viz., to confine the Levy of Duty on Merchandize to the Interchange of the Productions of East and West Hindostan at a single Custom House at Mirzapore or Allahabad, a Measure which you state you are disposed to view favourably.
Mirzapore - Rs. 4.89,055. 7. From the Table given by Mr. Prinsep of the Saharunpore - 1.05,142. Collections at the various Custom Houses in the NorthHodul - : 69,953 . Western Provinces (exclusive of Allahabad, of which Humeerpore $\therefore 2.85,360$. the Returns had not been received, it would appear Agra $1.78,635$. that (not including the Duty on Salt, for the Collection of which under any Circumstances separate Provision must be made, the Collections at Mirzapore greatly exceeded those at any of the other Stations. In the event of this Locality being decided upon for the Levy of Duty; and the Discontinuance of the other Custom Houses, the Trade on the Ganges to Oude and the Dooab, which is now altogether free, would be brought under Taxation, and much of the Commerce which now pays Duty at the other Custom Houses would still have to pass through Mirzapore, and would be equally subject to Duty as at present.
8. This Question once settled, there will be no material Difficulty in disposing of the minor Points which were referred by the Governor General for your Opinion, and we trust that on the Receipt of his Lordship's Reply to your Łetter no Time will , be lost in , establishing this Branch of Revenue on a satisfactory Fopting.

Proceedings connected with the Revision of the Customs and Town Duties of the Madras Presidency.
9. It is satisfactory to us to find that, previously to Pidency." had determined in favour of the specific Course of Reform of the Inland Duties of the Madras Presidency which in that Letter we directed to be pursued.
10. The
$\therefore 10 ،$ The: Relief. which has been afforded to the Inland Trade of Madras consistsi in relinquishing the Duty on Salt Fish, Turmeric, and Garlice (all being Articles of Consumption with the poorest Classes, ) and also on all other Articles which did not yield an Average of 3,500 Rupees in the whole Presidency, or a larger Sum than 500 Rupees in any One District. By this Measure the List of Commodities subject to Duty (which formerly comprised almost every Article sold in the Bazars) is reduced to Thirty-five, which include all the staple Articles of Trade in the Country.
11. The estimated Loss of Revenue is about Six Lacs and a Half; but this cannot be taken as a Measure of the Relief which the People will obtain, not merely from the cheaper Rate at which they will be supplied with most Articles required for domestic Consumption, and by a Removal of a Portion at least of the Restrictions which have pressed upon their Industry, but also by obviating in some degree the Necessity for that constant and vexatious Interference on the Part of the inferior Customs Officers which cannot be altogether séparated from any System of Taxation on internal Commerce.
12. You have not yet proceeded beyond this Measure, which you observe "cannot be regarded as final," but only "as a Step in advance towards the "desired Assimilation with the State of Things in Bengal," in consequence of the unaccountable Delay of the Madras Government to furnish you with the Information necessary to enable you to decide on certain other proposed Changes principally affecting the Sea Customs of that Presidency, and with the Draft of Act required to carry them into effect, which were called for so long since as the 21st June' 1837, and which had not reached you on the 30th April 1839, the Date of the last Letter under Reply.

Letters dated
29 th March (No. 5.) 1837, Para. 14. 12th April (No. 6.) Para. 18. 23d Aug. (No. 13.) Para. 21 15th Nov. (No. 19.) Whole. 19th March (No. 3.) 1838, Para. 33.
Abstracts of the Proceedings of the Post Office and Customs Committee transmitted in dontinuation of those already sent Dissolution of the Committee on the 1st. December 1837 reported.
13. The Committee having nearly brought their important Labours to a Close, and Mr. Crawford's Services being required atl his own Presidency, in consequence of his Appointment to the important Office of Accountant General at Bombay, you resolved to dispense with their further Attendance at Calcutta, retaining how. ever the Services of Captain Taylor, the Secretary to the Committee, for the Purpose of arranging, under the Superintendence of the Secretary to Government in the General Department, the Returns still expected in regard to the Abkarree Revenue, and of assisting generally in carrying into execution the other Measures which have been introduced at the Suggestion of the Committee, or are still in progress in the Post Office and Customs Departments.

| $\text { Messrs Siddons - }{ }_{-}^{\text {Young }}=- \text { Bengal Establishment. }$ |  | 14. We approve this Arrangement; and |
| :---: | :---: | :---: |
|  |  | fully concur in the Acknowledgments |
|  |  | ich. you directed to be tendered to the |
| - - | Babington-Madras | Members of the Committee for the valuable |
|  | Craw | Reports which they had furnished, and for |
| the Assistance which they had rendered in the Revision of the important |  |  |
|  | ments submitted to thei | igation. |

14. We approve this Arrangement; and we fully cencur in the Acknowledgments which. you directed to be tendered to the Members of the Committee for the valuable Reports which they had furnished, and for the Assistance which they had rendered in the Revision of the important Departments submitted to their Investigation.

No. 17.
No. 17.
Expact Separate Letter from the Government of India, dated 4th December (No. 18.) 1839,
3. The Right Honourable the Governor General having suggested the Pro- Cons. 19th June priety of calling the Attention of the Governments of Fort St. George and 1839, Nos. S. to 5 Bombay to the Delay which had taken place in submitting their Reports and Inda sep. Letter Propositions on the further Measuresto be adopted in regard to the Systems of 12th September, Transit and Town Duties obtaining in those Presidencies, we addressed the Para. 25. to 29. Governments of Fort St. George and Bornbay on the Subject; and we at the India Sep, Letter, 202.

03
same 9th Nov. Para, 3.
same Time requested the Government of the North-western Provinces to "call the Attention of the local Authorities to the, Points remaining for Regulation. in connexion with the Transit. Duties of those Provinces, in order that theit Report might be laid before the Government of India with those from Madras and Bombay, so that the Measures instituted upon Receipt of the expected Reports from the last-named Governments might embrace the whole Subject in its Bearing on all the Presidencies.

## II.

## No. 18. <br> Letter from Lord.Ellenboroveh to the Chainman and Deputy Chairman of the East India Compant.

## Gentlemen,

India Board, 18th March 1835.
The Court of Directors and this Board have on more than One Occasion intimated to the Local Government their Wish that the People of India might be relieved from the Transit Duties; but that Measure has not hitherto been adopted.
The Report lately made by Mr. Trevelyan upon the Inland Customs and Town Duties of the Bengal Presidency enables us to estimate the whole Extent of the Injury which these Duties bring upon Trade, and at the same Time to calculate the immediate Effect which their Abolition would produce upon the Revenue.
To that Report 1 request that you will direct the Attention of the Court.
It would be impossible for me to kate in a Letter the Substance of that able Document, which contains a full Exposition of Facts, and a luminous Commentary upon them ; but it may be convenient that I should place before the Court some of the more important Particulars.

It is unnecessary for me to observe upon the extreme Importance to India of encouraging the Cotton Manufacture, which has of late Years been so nearly superseded by the Importation of British Cottons.
While the Cotton Manufactures of England are imported into India on Payment of a Duty of 'Two and a Half per Cent., the Cotton Manufactures of India are subjected to a Duty on the raw Material of Five per Cent, to a further Duty on Yarn of Seven and a Half per Cent., to an additional Duty upon the manufactured Article of Two and a Half per Cent., and, finally, to another Duty of Two and Half per Cent. if the Cloth should be dyed after the Rowannah has been taken out for it as White Cloth.

Thus altogether the Cotton Goods'of India-may pay Seventeen and a Half per Cent.

We have been endeavouring to improve the Leather Manufactures of India, but our Efforts are to no inconsiderable Extent counteracted by the Duties which have been suffered to remain.
The raw Hide pays Five per Cent., on being manufactured into Leather it pays Five per Cent. more, and when the Leather is made into Boots and Shoes a further Duty is imposed of Five per Cent. Thus in all there is a Duty of
Fifteen per Cent. Fifteen per Cent.

We desire thär, at the earliest Period consistent with the Safety of the West Indian Colonies, the Sugar of India may be admitted on Payment of the same Duty which may be imposed upon West Indian Sugar ; but in what Manner do we continue to treat our own Sugar? On being imported into a Town it pays Five per Cent. in Customs, and Five per Cent. in Town Duty, and when manufactured it pays on Exportation from the same Town Five per Cent. more ; in all Fifteen per Cent.

It is unnecessary to multiply Instances. The Effect of these and similar Duties is virtually to prohibit the Manufacture in Towns of all Articles not absolutely required for their own Consumption; to confine Manufactures to the Place where the raw Material, is produced; and by 'such Restrictions, much more than by any Tax actually levied, to depress the productive Industry of the People.
420.
11. The India Boa and The Court ol Directors.

No. 18.

No. 18

Not less than 235 separate Articles are subjected to Inland Duties; the Tariff includes almost every thing of personal or domestic Use; and its. Operation, combined with the System of Search, is of the most vexatious and offensive Character, without materially benefiting the Revenue.
The Power of Search, if really exercised by every Custam House Officer, would put a Stop to internal Trade, by the Delay it must necessarily occasion. It is not exercised, except for the Purpose of Extortion. The Salary of the Officers employed is too small to secure their Honesty. The System gives Advantages to the great Capitalist over the small Trader. The small Trader cannot afford the necessary Bribes: the Capitalist employs an Agent to negociate the undisturbed Passage of his Goods.

The Effect upon national Morals is yet more serious than the Effect upon national Wealth. Every Merchant, every Manufactürer, and every Traveller, is, as it were, compelled, for the Security of his Property, or the Protection of his personal Comfort, and not unfrequently for that of the Feelings of the Females of his Family, to enter into unlawful Collusion with the Officers of Government.
It is a System which demoralizes our own People, and which appears to excite the Aversion of all the Foreign Traders of Asia.

All the Maritime Imports of the Presidency of Bengal, having once paid the Import Duty, may by Law be taken Duty-free throughout the Interior. But the Practice is widely different. Exposed, like other Articles, to the Power of Search, they are in fact subjected to whatever Duty the Custom House Officers may impose in redemption of the Delay they may inflict. This was not always so. Under the Government of Lord Cornwallis the Intercourse was free; these Duties were imposed at a subsequent Period of financial Difficulty, and I am disposed to think that the best thing we can do for the Relief of present financial Difficulty is to remove them.

You will find, on Investigation, that the Revenue actually produced by Duties strictly internal is far from considerable, and certainly not such as to be deemed a Compensation, if indeed any thing could be so, for the Vexation occasioned by the System of the Transit Duties, and for their injurious Effect upon the Morals and Industry of the People.

Duties levied upon the Import and Export of Goods across the Land and Sea Frontiers are totally distinct from Duties levied in the Interior. It is from the last Brapch of Duties that the Evils to which I have adverted are derived.

Both Branches produced in the Year 1830-31 the following Sums:


In order to show the Receipt from Duties strictly internal, the following Deductions must be made from the above total Produce Duty levied on Goods
which crossed the

Rupees.


To which may be added the extra Duty levied on Salt at Allahabad, as that Duty forms Part of a Tax it is necessary to maintain, and which is mamaged by separate Officers. That extra Duty amounted in. 1830-31 to $4.15,009 \mathrm{Rs}$.,
making a total Receipt of $40.60,400$ Rs., which , deducted from the total Sum stated above leaves $6.81,126$ Rs. as the Amount of Duties strictly internal.
.The Expense of collecting these Duties appears to have amounted to $4.06,986$ Rupees, making their net Produce only 2.74,140. Rupees:

The Report' contains, Suggestions for the Improvement of the Mode of collecting the Public Dues from the Meerut and Agra Salt Manufactares, and of realizing the extra Duty on Salt at Allahabad, and the Forest Revenue.

It is not improbable that the Deficit above stated to arise by the Abolition of the Internal Duties may be more than coyered by these suggested Improvements; but I admit that I look to the Compensation for this first apparent Loss, not so much in these or any other' improved Modes of collecting the Revenue, as in the Freedom of internal Trade, and in the Impulse which that Freedom will give to productive Industry. It is from these Sources alone that we can reasonably expect the Recovery of the Land Revenue now diminishing, and a profitable Export of the raw Produce and Manufactures 'of India; Results essential to the Maintenance of our Public Credit. It is probable that the Funds for the Purposes to which the Town Duties are now applied could be much more advantageously raised, where necessary, in a different Manner.

These Duties, partial in their Operation, tend to repel Commerce, from the very Marts to which it would most naturally direct itself.
I am far from thinking that, concurpently with the Abolition of the Internal Duties, it may not be necessary to revise and strengthen the Custom House Establishments upon, the Land Frontier, which fortunately in its whole Extent presents ;unusual Facilities for the Enforcement of a strict System for the Prevention of illicit Trade.
The River Jumna, the Delhi Canal, the Mujjuffghur Lake, the Rewah Hills, the Soud Hill, and the River Chumbul, all contribute their Obstacles, and enable us to form a preventive Line of Demarcation between Countries of great Extent, which, differing inaterially from each other in their Products, afford almost unlimited Means of Conmercial Intercourse.

The levying of Duties on the Export of the Produce of India by Sea is a Subject for separate Consideration. My Impression is, that in the increased Facility of Remittance, and in the general Benefit their Removal would confer upon Trade, we should even financially be Gainers by their Abolition.

We are in a Position in which we cannot remain. We cannot proceed much further in Reductions of Expense otherwise than by a minute and watchful Attention to all the Details of our Establishments, by which ultimately I trust we may affect a large Saving; but at the present Moment we cannot by any sudden Stroke materially diminishi our Charges.
To increase Taxation is impossible. It already presses but too heavily upon the People, 'aggravatēd, as it seems to be, by' a Deficiency of Circulating Medium.
To remain without àn Effort to redeem ourselves from the financial Difficulties which the recent Measure of the Legislature has either occasioned or increased would be at once unworthy and ruinois. We have but One Course; that of relieving the People from undue Pressure, by giving Freedom to internal Trade.
${ }^{\prime}$ If is in the improved Cordition 'of' the Country, and in' that alone, that we can find the Resources which will preserve us from Bankruptcy.
We may at once by our own Authority give entire Liberty to the internal Communication of Sixty Millions of People. Industrious, possessing a fertile Country traversed in its whole Extent by a navigable River, inaccessible to Foreign War, and protected in their Property by an impartial Administration of the Laws, the Inhabitants of Bengal would thus obtain, by the enlightened Policy of their Gobvernment, more extensive Means of public Prosperity than are enjoved by any other Nation in the World; but I trust that nollengthened Period will elapse before, by the Influence of our: Example, we shall induce the, neighbouring States within and beyond the Indus to adopt similar Measures...
I look forward, sanguinely perhaps, but' yet confidently, to the Time when the whole Peninsula of India will, without Detriment to the Indépendence of any State : within its Limits, be, as regards the Commercial Intercourse of its Population, One great Empire.

But
II.

The
India Board
and
The Court of Directors. $\overline{\text { N: } 18 .}$

No. 19.

But before we cari proceed to advise other Nations to reform their System of internal Taxation we must at least reform our own, and make e that perfect which appears at present to be inferior to the System of every State in Asia, with the single Exception of Lahore.

I am very desirous that the Court should take immediate Steps with a view to the Commencement of this great Work; and I request that you will move them to direct the Government of Bengal to repeal at once all the strietly internal Duties to which I have particularly drawn your Attention.
It is very desirable that this should be the first Act of Lord Heytesbury's Government. I feel convjnced that it would materially assist his Lordship in all his future Measures, not merely by its direct Operation upon the Prom sperity of the People, but by the Satisfaction which it would give to the whole Country.
I have confined myself in this Letter to recommending the immediate Abolition of the Transit Duties in Bengal only, because I am not yet in possession of the full Information I require with respect to the Nature and Operation of similar Duties in the Presidencies of Fort Saint George and Bombay ; but the Principle applies to all India, and I regret every Hour whch passes over the Head of this recognized Abuse.

I have, \&c.' $\because$
(Signed) Ellenbiorough.

No: 19.
Letter from the Secretary of the East India Company to the Secretary to the India Board.

Sir,
East India House, 2d April 1835.
I am commanded by the Court of Directors to communicate, through you, to the Board of Commissioners for the Affairs of India, that the Letter of the President of the Board of the 18th ultimo to the Chairman and Deputy Chairman, relative to the Subject of Transit Duties in India, has been laid before them, and that in their Opinion it would not, under present Circum. stances, be expedient to take the Question out of the Hands of the Government of India.
2. The President of the Board remarks, that the Indian Government is well aware of the Opinion entertained by the Home Anthorities of the injurious Effects which attend the levying of this Impost, and their Desire to see it abolished whenever it can be considered safe to do so. The Court think it would be premature and inexpedient to go further than this, by giving peremptory Instructions on such a Subject to the Local Government.
3. Moreover, the Court are not yet in possession of the Document particularly referred to in the Letter of the President (the Paper drawn up by Mr. Trevelyany, though it is mentioned in a Minute of the Governor General, dated 15th July 1834.
4. A still stronger Reason, in their Opinion, for suspending active Interference here at the present Moment, is the Information they have received that the Supreme Government, under a strong Sense of the Evils to which the Court have formerly called their Attention, have actually taken up the Subject, and have resolved to explore it fully, añd to adopt whatever Course may appear the most expedient for the Removal of any existing Evils incidental to the System under which the Transit Duties are at present collected.
5. By a Letter from the Supreme Government ${ }_{2}$ recently received, the Court find it has been resolved, "that the entire Question of the Customs and Duties "s shall be taken up immediately by the Council of India; that in aid of this "Design a Commtitee shall be formed, conṣisting of an Officer from each Pre"sidency; and that the necessary Communications have been made.to the - Presidencies of Fort Saint George and Bombay."

9 i $\quad \therefore$. In

## SEA AND LÁND' CÜŚTOMMS, INDIA.

6. In these Circumstances it does not appear to the Court that it would be safe or expedient to do more than to convey without Delay their Authority to the Indian Government to carry into immediate Effect whatever Measures may appear to them, after full Inquiry, most fit to be adopted to deliver the internal Traffic of India from any Inconveniences or Obstructions to which it may be exposed under the present System of taxing it by means of Custom House or Transit Duties.

IL.
The
India Board
and
The Court of
Directors.
$\overline{\text { No. } 19 .}$

Secretary.
W. M. Praed, Esq.
\&c. \&c. \&c.

## ACCOUNTS

07
THE QUANTITY AND VALUE

OF
O'PIUM, WOOLLENS, COTTON GOODS, AND ALL OTHER ARTICLES

IMPORTED INTO CANTON,

AND or
TEA, AND ALL OTHER ARTICLES, AND OF TREASURE, EXPORTED FROM CANTON,
by The East india company and private traders
respectively:
also 07
All Bruss drawn upon India and London by the
Select Committee at Canton;
and atso on
Thie Exports and Imports of Foreign Nations at the
Port of Canton;
In each Year from 1820, inclusivp.

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Page.

No. 1.-An Account of the Quantity and Julue: Of Oium, Woollens, Cotton Goods, and other Articles, imported into Canton by the East India Company and Private Traders respectively, in each Year, froni 1820 inclusive to the datest Time to which the samecan be made out.
 Treasure, exported from Canton by the East India Company and Private Traders, in each Year, from 1820 inclusive to the futest Dime the sapue can be made out. T

No. 3.-An Account of all Bills drawn uponi Indiäad London by the Select Committee at Canton, in each Year, from 1820 inclusive to the latest Time to which the same can be made.out.

No.4.-An Account of the Exports and Imports of Foreign Nations at the Port of Canton, in
 and Bills, and all other Articles, as far as the samee can be made out.

## ( 115 )

No. 1.
An Account of the Quantity and Valde of Opium, Woollens, Cotron Goods, and other Articles, imported into Canton by the East Inda Company and Private Traders respectively, in each Year, from 1820 inclusive to the latest Time to which the same can be made out.

| Deseription of A | 1820-21. |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | East India Company. |  | Private Traders. |  | Totaz. |  |
| Cutton | Quantity. <br> Peculs, 75,595 | $\underset{1,341,150}{\text { Dollars. }}$ | Quantity <br> Peculs, 118,255 | $\begin{gathered} \text { Dolurrs. } \\ 1,898,781 . \end{gathered}$ | $\begin{gathered} \text { Quantity. } \\ \text { Pecul., 193,850 } \end{gathered}$ | $\begin{gathered} \text { Dolluars. } \\ 3,239,931 \end{gathered}$ |
| Opiun | - . - | - - | Chestr: 3,337 | 6,486,000 | Chests, 3,337 | 6,486,000 |
| Tin | - - - | - - | Peculs, 4,162 | 83,240 | Peculs, 4,162 | 83,240 |
| Iron | Peculs, 10,103 | - 47,990 | - 4,012 | 18,054 | 14,115 | 66,044 |
| Lead | - 14,613 | 95,400 | 100 | 600. | 14,713 | 96,000. |
| Steel | - - - |  | - 1,185 | 5,917 | 1,185 | 5,917 |
| Cutlery | - | - | - | - | - | - |
| Pepper | - 7,586 | 91,030. | 35,967 | 395,637. | - 43,553 | 486,667 |
| Spices | - . . - | - - | 100 | 8,800 | - . 100 | 8,800 |
| Rattans | - - - | - | 10,196 | 45,882 | $-10,196$ | 45,882 |
| Betel Nut | - - - | - - | 50,914 | 127,285. | - 50,914 | 127,285 |
| Putchuck | - - - |  | 5,520 | 162,840. | 5,520 | 162,840 |
| Sharks Fine, Fish Maws, and Stuck Fish. | - - - |  | - 3,730 | 138,785 | 3,730 | 318,785 |
| Sandal Wood | Peculs, 9,959 | 139,430 | 4,403 | 57,239. | - 14,362 | 196,669 |
| Black and Red Wood | - - - | - - | - 824 | 5.356 | 324 | 5,356 |
| Saltpetre | - - | - | 2,376 | 15,444 | 2,376 | 15,444 |
| Ivory . | - - - |  | 1,551 | -119,427 | 1,551 | 119,427 |
| Quicksilver | * * |  | 1,941 | 98,991 | 1,941 | 98,991 |
| Pearls, Corneliank, Coral, and Ainber. | - - . |  | Value, | 236,316. | Value, | 236,136 |
| Glass Ware and Window Glass | - | - | $\square$ | - - | - | - |
| Broad Cloth - . | Fieces, 12,171 | 1,141,706 | - - - |  | Pieces, 12,171 | 1,141,706 |
| Long Ells and Worleys | .129,400 | 1,398,470 | - - . | - - | - . 129,400 | 1,398,470 |
| Camlets - | - 15,830 | 601,540 | - - |  | - 15,830 | 601,540 |
| Sundry Woollens | - | - | - | - | - | - |
| India Piece Goods | - | - | - | - | - | - |
| Cotion Goods | Pieces, 4,925 | 11,840. | Pieoes, 1,740 | - 12030 | 6,665 | 30,870 |
| Cotton Yara |  | - | - | - - | - | - |
| Handkerchiefs | - - |  | 811 | - 2,838 | - 811 | 2,838 |
| Skins and Purs | - . |  | No. 7,800 | 3,900. | No. 7,800 | 3,900 |
| Flints - - |  | - - | Peculs, 7,559 | 5,670 | Peculs, 7,559 | 5,670 |
| Myrrb - . |  |  | 216 | 5,400 | 216 | 5,400 |
| Olibanum •.. | - • - |  | 2,131 | 19,179 | - 2,131 | 19,179 |
| Prussian Blue |  |  |  | - |  | - |
| Smalte | - . . |  | 540 | 30,030. | - 54i | 30,030 |
| Cutch - . |  |  | - | - |  | - |
| Cochineal - |  | - |  | - |  | - |
| Camphor . .- | - . |  | - . 5 | 11,000 | 5 | 11,000 |
| Stick Lac - | $\cdots$ | -. | - | - | - | - |
| Cudbear - - | - - - |  | $108$ | 2,700 | 108 | 2,700 |
| Dregons Blood, Gum Gogal, Birds Nests, Ginseng, Beche de Mer, and Teak. |  | - | - | - | 7 | - |
| Rice - - | - • - |  | 9,351 | 23,37 | 9,351 | 23,377 |
| Clocks and Watches - - |  |  | - |  |  |  |
| Straits Produce, \&ec. (not separated). |  | $\cdots$ | - | $\cdots$ |  | - |
| Sundry Articles (not enumes rated). |  |  |  | 100,000 |  | 100,000 |
| Dollars - - | Value, | 2,754,083 |  |  |  | 2,754,083 |
|  | Sp. Drs. | 7,622,639 | Sp. Drs | 10,127,718 | Sp. Dro | 17,750,357 |

( 116 )
No. 1.-Quantity and Value of Opium, \&c. imported into Canton by the East India Company, \&c.-montinued.

| Description of Articles. |  | 1821-22. |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | East Yndia Company* |  | 'Private Traders. |  | Total: |  |
| Cotton |  | $\begin{aligned} & \text { Quantidy. } \\ & \text { Peculs, 147,838 } \end{aligned}$ | $\begin{gathered} \text { Dollary. } \\ \mathbf{1 , 8 9 0 , 4 0 0} \end{gathered}$ | Quartity. <br> Peculs, 242,618 | Dollara. 3,113,942 | - Quantíy. Peculs,390,456 | $\begin{gathered} \text { Doliar. } \\ 5,004,432 \end{gathered}$ |
| Opium .- - |  | - - * |  | 2,744 | 4,166,250 | 2,744 | 4,166,250 |
| Tia. |  | 2,060 | 43,257 | 8,087 | 161,740 | 10,147 | 204,997 |
| Iron |  | - 24,817 | 68,247 | 2,020 | 6,060 | 26,837 | 74,307 |
| Lead - |  | 8,393 | 50,361 | 3,29t | 19,746 | 11,684 | 70,107 |
| Steel |  | - - - | - | $\cdot 96$ | 624 | 96 | 624 |
| Cutlery |  | - | - |  | - | - | - |
| Pepper |  | - 7,894 | 102,624 | '19,928 | 278,992 | - 27,822 | 381,6160 |
| Spices - |  | - | - | - | - | - | - |
| Rattans |  | - - |  | 18,627 | 69,851 | - 18,627 | 69,851 |
| Betel Nut |  | - - |  | 17,999 | 62,997 | - 17,999 | 62,997 |
| Putchuck |  | - - - |  | 3,979 | 119,370 | 3,979 | 119,370 |
| Sharks Fins, Fish Maws, Stock Fish. |  | - - - | - - | -. 3,806 | 155,097 | - 3,806 | 155,097 |
| Sandal Wood - | $\therefore$ | - - . |  | - 2,761 | 35,893 | 2,761 | 35,893 |
| Black and Red Wood | - | - - - |  | - 3,906 | 22,485 | 3,906 | 22,485 |
| Saltpetre - |  | - - - | - - | 3,205 | 22,435 | 3,205 | - 22,435 |
| Ivory |  | - - : |  | 549 | 41,175 | 549 | 41,175 |
| Quicksilver |  |  |  | - | - |  | - |
| Pearls, Cornelians, Coral, Amber. |  | - - - |  | Value, | 265,380 | Value, | 265,380. |
| Glass Ware and Window |  | - | - | - | $\cdots$ | - | - |
| Broad Cluth r - | - | Pieces, 13,320 | 1,012,523 | - - - |  | Pieces, 13,320 | 1,012,529 |
| Long Ells and Worleys |  | 139,980 | 1,472,471 | - - - | - . - | - 139,980 | 1,472,471 |
| Camlets |  | 19,000 | 494,000 | - - | - - | - 19,000 | - 494,000 |
| Sundry Woollens |  | - | - | - | - | - | - |
| India Piece Goods |  | - - - |  | Pieces, 300 | 2,400 | ${ }^{3} 300$ | 2,400 |
| Cotton Goods . | - | Cases, 129 | 13,620 | - - - |  | Cases, 129 | 13,620 |
| Cotion Yarn | - | - | $\cdots$ | - | - | - | $\cdots$ |
| Handkerchiefs |  | - - - |  | $\dot{-} \quad 5,170$ | 23,265 | Pieces, 5,170 | 23,265 |
| Skins and Furs |  |  |  | - | - | - - | - |
| Flints |  | - - - |  | Peculs, 792 | 1,584 | Peculs, 792 | 1,584 |
| Myrrh - |  | = - - |  | 134 | 4,020 | 134 | 4,020 |
| Olibanum - |  | - |  | -6,297 | 59,321 | 6,297 | 59,82I |
| Prossian Blue |  | $\cdots$ |  |  | - | - | - |
| Smalts |  | - | - |  |  | - | - |
| Cutch |  | - - |  | - 2,168 | - 10,840 | - 2,168 | 10,840 |
| Cochineal * |  | - - |  | - - 35 | 28,800 | - 36 | 25,800 |
| Camphor - |  | Peculs, 7 | 18,687 | - , 12 | 4,050 | 81 | 22,737 |
| Stick Lac - |  | - |  |  | - - |  | $\cdots$ |
| Cudbear - |  | - | - |  | - - | - |  |
| Dragons.Blood |  | - - |  | $\cdots 30^{\circ}$ |  | -. 30 | 360 |
| Gum Gogal * . |  | - - - |  | 600 | - 2,100 | - 600 | 2,100 |
| Birds Nests |  | - - - |  | 12 | 36,000 | $-12$ | 36,000 |
| Ginseng - |  | - |  | -2 | 130 | 2 | 130 |
| Bêche de Mer |  | - | - | - | - |  | - |
| Teak - |  | - |  |  | - | - |  |
| Rice - - |  |  |  | - 1,161 | - 2,900 | - 1, 1,61 | 2,900 |
| Clocks and Watches |  | $\square$ |  |  |  |  | 2, |
| Straits Produce, \&c. (no parated). |  |  | - |  | - |  | - |
| Sundry Articles (not en rated). |  |  |  | Value, | - $401_{1} 987$ | Value, | 404,987 |
| pollars . . - |  | : . |  |  | 47,000 | - - | 47,000 |
|  |  | Sp. Drs. | 5,166,285 | Sp. Drs. | 9,170,294 | Sp. Drs. | 14,336,579 |

(117)

Non 1,-Quantity and Value of Opium, \& $\mathrm{c}_{4}$ imported into, Canton by the East India Company, \&c.-continued

（ ${ }^{2} 118$ ）
No．1．－Quantity and Value of Opium，\＆e．imported finto Canton by the East India Company，\＆ce，eontinued．

| Description of Articles， | 1823－24． |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | East India Company． |  | ：Private Traders． |  | Total． |  |
| Cotton＊＊ | Quantily． <br> Peculs，117，530 | $\begin{gathered} \text { Dollars. } \\ 1,796,825 \end{gathered}$ | ＂Quantity： <br> Peculs，137，013 | $\underset{2,283,550}{\substack{\text { Dolars. }}}$ | Quantily． Peculs，254，543 | $\begin{gathered} \text { Dollars. } \\ 4,080,375 \end{gathered}$ |
| Opium－ | －－．－ | －－ | Chestr，5，930 | 7，288，600 | Chests，5，930 | 7，288，600 |
| Tin． | 486 | 10，696 | Peculs，4，234 | 105，850 | Peculs，4，720 | 116，546 |
| 1ron | 19，134 | 86，104 | －2，413 | 12，065 | －．21，547 | 98，169 |
| Lend | －15，708 | 116，541 | 723 | － 5,061 | －16，431 | 121，602 |
| Steet | － | －＊ | － | － | － | － |
| Cutieity | $\rightarrow$ | － | － | － |  | －． |
| Pepper | 8，578 | 89，353 | 21，862 | 218，620 | －30，440 | 307，975 |
| Spices | －．． | －－ | 291 | － 23,280 | 291 | 23，280 |
| Rattans | －－ | －－ | 20，886 | 62，658 | －20，886 | 62，658 |
| Betet Nut | －－－ | －－ | 36，316 | 181，580 | －36，316 | 181，580 |
| Patchuck | －－＂ | －－ | 2，774 | 51，319 | －2，774 | 51，319－ |
| Sharks Fins，Fish Maws，and Stock Fish． | －－－ | －－－ | 4，171 | 137，160 | 4，171． | 137，160 |
| Sandal Wood－ | －5，605 | 72，858 | 3，093 | 37，116 | 8，698 | 109，974 |
| Black and Red Wood－ | －： |  | 3，741 | 14，964 | 3，741 | 14，964 |
| Saltpetre | 7 －－ | －－ | 885 | 4，867 | 885 | 4，867 |
| Ivory－－ | －＊－ |  | － 574 | 37，310 | 574 | 37，310 |
| Quicksilver | －－． |  | 1，157 | 68，263 | 1，157 | 68，263 |
| Pearls，Cornelians，Coral，and Amber． | －－ |  | Value， | 88，000 | Value， | 88，000 |
| Glass Ware and Window Glass | － | － | － | － | － | － |
| Broad Cloth | Pieces，12，430 | 872，172 | －－－ | －－ | Piecer，12，430 | 872，172 |
| Long Ells and Worleys | 157，703 | 1，475，228 | －，－ | －－ | －157，703 | 1，475，228 |
| Camlets | 11，986 | 275，998 | －－－ | －－ | －11，986 | 275，998 |
| Sunidry Woollens | V e | 478，002 | $=-$ |  | Value， | 478，002 |
| India Piece Goods | － |  | －＊ | － | － | － |
| Cotton Goods | 2，700 | 24，057 | －－－ |  | 2，700 | 24，057 |
| Cotton Yarn－ | $\rightarrow$ | － | － | － | － |  |
| Handkerchiefs | － |  |  | － |  |  |
| Skins and Furs | $\rightarrow$ |  |  |  |  | － |
| Fliuts－ | －－－ |  | Peculs，2，331 | 2，331 | Peculs，2，331 | 2，331 |
| Myrrh－ | － | － |  | － | － | － |
| Olibanum－ | －－ | －－ | －1 2，007 | 11，038 | 2，007 | 11，038 |
| Prusisian Blue－ | － | － | － | －： | － | － |
| Smalts－－ | －－ |  | 35 | 11，934 | 351 | 11，934 |
| Cutch | －－ |  | 908 | －3，842 | 908 | 3，842 |
| Cochineal | －－ |  | 29 | 21，025 | 29 | 21，025 |
| Camphor－ | －－． |  | －：$\quad \frac{1}{1}$ | 1，550 | $\frac{1}{2}$ | －1，550－ |
| StickLac－－ | － |  | － |  |  | － |
| Cudtear－ | － | $\stackrel{-}{2}$ |  | －＊ |  | － |
| Drağons Blood－－ | $\sim$ | － | － | － | $\cdots$ | － |
| GumTogal－－ | － | － |  |  |  |  |
| Birds Nests－－ | －－． | ．－． | －14⿺⿻⿻一㇂㇒丶𠃌⿴囗十力 | 50，750 |  | 50，750 |
| Ginseng－ |  | － | ， | － |  |  |
| Behte de Mer－ | － | －－ | $7$ | 287 | $\therefore \quad 7$ | 287 |
| Teak－ |  | － |  |  |  |  |
| Rice－－ | $+$ |  |  | － |  |  |
| Clocks and Watches－ |  |  |  | － |  |  |
| Stratts Produce，\＆ec．（not ge－ parated）， |  | － | － | － |  | － |
| Sundry＇Artictes（not enume－ rated）． |  |  | Value | 230，822 | Value， | 230，822 |
| Dollars ．．．－ | Value， | 957，2i8 |  | 119，168 | －$\quad$－ | 1，076，386 |
|  | \＄p．Drs． | 6，255，054 | ＂Sp．Drs． | 11，073，010 | Sp．Drs． | 17，328，064 |

119.)

No. 1.-:Quantity and Value of Opium, \&c. imported into Canton by the East India Company, \&c.-continued.

| Description of Articles. | 1824-25. |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | East Indiạ Company. |  | Private Traders |  | Total. |  |
| Cotton | Quantùy. <br> Peculs, 102,892 | $\begin{aligned} & \text { Dollarvor } \\ & 1,796,471 \end{aligned}$ | Quantity. <br> Peculs, 194,591 | $\begin{gathered} \text { Dollars. } \\ 3,378,315 \end{gathered}$ | Peculs, 297,483 | 5,174,786 |
| Opium |  |  |  |  | Peculs, 297,483 | 5,174,786 |
| Tin | - |  | Peculs, 18,726 | 5,515,000 | Chests, 7,170 | 5,515,000 |
| Iron | 25,025 |  |  | 374,520 | Peculs, 18,726 | 374,520 |
| Lead | - 15,941 |  | - 1,417 | 63,349 | - 26,436 | 147,250 |
| Steel |  | 132,839 | - ,414 | 9,469 | - 17,055 | 142,308 |
| Cutlery | - |  |  |  |  |  |
| Pepper | - - |  |  |  |  |  |
|  |  | 62,244 | 29,000 | 261,000 | 35,384 | 323,244 |
| Spices - | - - - | - - | 700 | 53,000 | 700 | 53,000 |
| attans | - - |  | 14,000 | 56,000 | 14,000 | 56,000 |
| Betel Nut | - |  | 29,834 | 119,336 | 29,334 | 119,336 |
| Putchuck | - - | - | 10,000 | 170,000 | 10,000 | 170,000 |
| Sharks Fins, Fish Maws, and Stock Fish. | - - |  | - 3,40́0 | 103,600 | 3,400 | 103,600 |
| Sandal Wood | - 3,642 | 56,447 | - 10,000 | 110,000 | 13,642 | 166,447 |
| Black and Red Wood - | - |  |  | - | - |  |
| Saltpetre :- | - - |  | 2,529 | 11,380 | 2,529 | 11,380 |
| Ivory - | - - |  | 920 | 29,500 | - 920 | 800 |
| Quicksilver - - - | - - |  | 344 | 18,920 | 344 | 18,920 |
| Pearls, Cornelians, Coral, and Amber. | - - - |  | Value, | 315,170 | Value, | +315,170 |
| Glass Ware and Window Glass |  |  |  |  | T |  |
| Broad Cloth | Pieces, 13,701 | 973,824 | - - - | - - | Pieces, 13,701 | 973,827 |
| Long Ells and Worleys | - 153,000 | 1,474,028 | - - - | - - | - 153,000 | 1,474,023 |
| Camlets | - 12,000 | 276,000 | - - - | . | 12,0 | 276,000 |
| Sundry Woollens |  | , | - | - | - |  |
| India Piece Goods | - - |  | 1'ieces, 530 | 7,950 | 530 | 7,950 |
| Cotion Goods |  |  | , | . | - |  |
| Cotton Yara |  |  |  |  |  |  |
| Handkerchiefs | - | - |  | - |  |  |
| Skins and Furs | Skins, 26,963 | 115,483 | - - - |  | Skius, 26,968 | 115,483 |
| Flints | - - - |  | Peculs, 1,397 | 2,095 | Peculs, 1,397 | 2,095 |
| Myrrb | - - . | - - | 92 | 2,760 | 92 | 2,760 |
| Olibanum - | - - |  | 600 | 3,600 | 600 | 3,600 |
| Prussian Blue | - |  | $\rightarrow$ | - |  |  |
| Smalts * - | r . - |  | - 14 | 50 | - 14 | 350 |
| Cutch . - | . . . |  | 652 | 2,934 | 65 | 2,934 |
| Cochineal - |  |  |  |  |  |  |
| Camphor - - | $\cdots$ |  | (lies, 260 | 9,100 | Catues, 260 | 9,100 |
| Stick Lac | -' |  |  |  |  |  |
| Cudbear -* |  |  |  |  |  | - |
| Dragons Blood - | - - - |  | culs, 100 | 5,000 | Peculs, 100 | 5,000 |
| Guni Gogal - |  |  |  | - |  | - |
| Birds Nests | - - . | - - | ties, 718 | 21,540 | Catties, 718 | 21,549 |
| Ginseng . - | - |  |  | - |  | - |
| Bêche de Mer , - - | - |  |  | - | - | - |
| Teak - |  |  | Value, | 5,535 | Value, | 5,535 |
| Rice | - - - |  | Peculs, 5,000 | 10,000 | Peculs, 5,000 | 10,000 |
| Clocks and Watches |  |  | - |  |  |  |
| Straits Produce, \&c. (oot separated). | - |  |  |  | - | - |
| Sundry Articles (not enumerated). | - - - |  | lue, | 271,480 |  | 271,48 |
| Dollars | . - - |  | - - - | 63,356 |  | 63,356 |
|  | Sp. Drs. | 4,971,249 | . Sp, Drs. | 11,024,559 | Sp. Drs. | 15,995,799 |

No. 1.-Quantity and Value of Opium, \&c, imported into Canton by the East India Conipahy, \&ch-continued

| Description of Aricles. | 1825-26. * |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | East India Company. |  | Private Traders, ${ }^{\text {\% }}$ |  | Total. |  |
| Cotton | Quantity. <br> Peculs, 98,235 | $\begin{gathered} \text { Dollars. } \\ 1,771,792 \end{gathered}$ | $\therefore$ Quantity. Peculs, 270,286 | $\xrightarrow[4,275,826]{\text { Dollars. }}$ | Quantity. <br> Peculs,368,521 | $\begin{gathered} \quad \begin{array}{c} \text { Dollars. } \\ 6,047,618 \end{array} \end{gathered}$ |
| Opium - * ${ }^{\text {a }}$ | - - '- |  | Chests, 11,050 | 9,782,500 | Chests, 11,050 | 9,782,500. |
| 'lin . | : $\cdot \cdots \quad$. |  | Peculs, 17,000 | -357,000 | Peculs, 17,000 | 357,000 |
| Iron. | - 37,929 | 123,835 | d . - |  | - 37,929 | 123,835 |
| Lead .. | 26,161 | 183,914 | Reculs, 888 | 7,548 | 27,049 | 191,462 |
| Steel - - | - | - | - | - | - | -. |
| Cutiery | - - - | - | lue, | 2,175 | Valu ${ }^{\text {, }}$ | 2,157 |
| Pepper | 7,681 | 60,128 | - 27,800 | - 236,300 | - 35,481 | 305,428. |
| Spices . | - . - | - - | $\div \quad 470$ | 37,600 | 470 | 37,600 |
| Rattans | - - - |  | -16,744 | 58,604 | 16,744 | 58,604 |
| Betel Nut | - - - | $\cdots \quad-$ | $\pm$ 27,161 | 108,644 | - 27,161 | 108,644 |
| Putchuck | - - - | - - | + 9,000 | 135,000 | - 9,000 | 135,000 |
| Sbarks Fins, Fish Maws, and Stock Fish. | - - - |  | - 5,491 | 156,270 | 5,491 | 156,270 |
| Sandal Wood - - | - - | - - | +. 6,000 | 72,000 | 6,000 | 72,000 |
| Black and Red Wood | - - - |  | 2,000 | 10,000 | - 2,000 | 10,000 |
| Saltpetre - | - - - | - - | 3,300 | 19,800 | 3,300 | 19,800 |
| Ivory - | - - | - - | 760 | 60,800 | 760 | 60,800 |
| Quicksilver | : - - | - - | 420 | 25,200 | 420 | 25,200 |
| Pearls, Cornelians, Coral, and Amber. | - - - |  | Value, | 162,000 | Value | 162,000 |
| Glass Ware and Window Glass | - |  | - - - | 3,500 | - - - | 3,500 |
| Broad Cloth | Pieces, 19,266 | 1,296,868 | Yards, 28,810 | 57,620 $\{$ | $\left.\begin{array}{l}\text { Pieces, 19,266 } \\ \text { Yards, 28,810 }\end{array}\right\}$ | 1,354,488 |
| Long Ells and Worleys | - 176,080 | 1,693,300 | $\stackrel{-}{-}$ |  | Pieces, 176,080 | 1,693,300 |
| Camlets - - - | - . 17,000 | 449,000 | $\cdots$ - |  | 17,000 | 449,000 |
| Sundry Woollens - | :- | - | - |  |  | ع- |
| India Piece Goods - |  | - | - | - |  | - |
| Cotton ${ }_{\text {Goods }}$ - | 658 | 28632 | lue, | - 18,000 | Value, | 20,632 |
| Cotion Yarn and Handkercliefs |  | - |  | - | - | - ; |
| Skins and Furs - - | Skins, 23,820 | 119,666 | alue, | 8,890 | Value, | 128,556 |
| Flints - - | - -- |  | Peculs, 1,250 | 1,875 | Peculs, 1,250 | 1,875 |
| Myrrh - - |  |  |  | -- | - | - |
| Olibanum - | $\pm$ | - - | - 800 | 4,000 | 800 | 4,000 |
| Prussian Blue - | - |  | - | - | - | - . |
| malts - - | - - - |  | - 50 | 90 | 50 | 900 |
| atch*: | $\cdots$ - . | - --. - | 650 | 2,92 | 650 | 2,925 |
| 'ochinea |  |  | . - | - | - | - |
| Jamphor | - - - |  | Catties, 850 | 31,450 | Catties, 850 | 31,4.50 |
| fiek Lac - | - |  |  | - |  |  |
| Sudbear - - - | - |  |  | $\rightarrow$ |  |  |
| Dragons Blood - | - |  |  | - |  |  |
| Gum Gogal - . | - |  |  | - |  |  |
| Birds Nests - - | + - |  | 400 | 14,000 | 400 | 14,000 |
| Ginseng - - - | - |  |  | - |  | - |
| Béche de Mer - - | $+\quad-\quad-$ |  | $\text { Peculs, } 11$ | 451 | Peculs, - 11 | 451 |
| Teak - - - | Value, | 16,6 | - - - |  | Value, | 16,684 |
| Rice. ' - ' - . |  |  |  |  |  |  |
| Clocks and Watches - - |  | - | - | - |  | - |
| Straits. Produce, Rc. (not separated). |  | - |  | - |  |  |
| Sundry Articles (not enumerated). | ¢ $\quad$ : $=$ |  |  | 50,000 |  | 50,000 |
| Dollars - | , , - . |  |  | - |  |  |
| ... . . ! | - Sp. Drs. | 5,726,819 | $\ldots$. Sp. Drs. | 15,700,878 | Sp: Drs. | 21,427,697 |

(. $\left.121^{\circ}\right)$

No. 1.-Quantity, and Value of Opiums, \&e, imported into Canton by the East India Company, \&c.--continued:


No. 1.w-Quantity and Value of Opium, \&cc. imported into Canton ly the East Iudia, Company \& \& ancontinuedr:-

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- Noi' 1L-Quantity and Value of Opium, \&ece imported into Canton by the East India Company, \&c.r-continued.


No.1.-Quantity and Value of Opium, \&ce juported into Canton by the East Iadia Company, \& E - - continued:

(125.)

No.1.-Quantity and Value of Oyium, \&c, imported into Canton by the East India Company, \&c.-continued.

| Destiption of Arrictam | 1830-31. |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Eath Indis Cormpany. |  | Private Traders, |  | Total. |  |
| Cotios | Prevanity. | $\underset{1,821,276}{ }$ | $\begin{gathered} \text { Ounathy. } \\ \text { Peeuls, } 351,409 \end{gathered}$ | $\begin{gathered} \text { Dollar. } \\ 3,796,288 \end{gathered}$ | $\begin{array}{\|c} \text { Quantity. } \\ \text { Peculs, } 498,197 \end{array}$ | $\begin{array}{\|c} \text { Dollars. } \\ 5,617,564 \end{array}$ |
| Opiun |  |  | $\left.\begin{array}{l}\text { Chents, } 17,458 \\ \text { Peculs, } 243\end{array}\right\}$ | $12,222,525$ | $\left\{\begin{array}{l} \text { Chests, } 17,458 \\ \text { Peculs, 24, } \end{array}\right.$ | $\}_{12,222,585}$ |
| Tin | - - - | - | $\left\{\begin{array}{l} \text { Peculs, }, 4,395 \\ \text { Boxes, } \\ 880 \end{array}\right\}$ | 89,6\%0 | $\left\{\begin{array}{l} \text { Pecul, }, 4,395 \\ \text { Boxer,, } \end{array}\right.$ | 89,670 |
| Iron | 25,152 | 75,455 | Peouls, 4,510 | 18,040 | Peenls, 29,662 | 93,495 |
| Lead | - 14,589 | 68,892 | 971 | 5,340 | - 15,560 | 74,232 |
| Steel |  |  | 318 | 3,498 | 318 | 3,498 |
| Cutery $\quad$ : | - | - | - | - | - | - |
| Pepper | - - |  | - 12,651 | 88,557 | - 12,651 | 88,557 |
| Spices | - . |  | - 1,265 | 43,010 | 1,265 | 43,010 |
| Rattans | - - - |  | - 8,924 | 26,772 | 8,924 | 26,772 |
| Betel Nut | - - |  | - 22,380 | 83,925 | - 22,380 | 83,925 |
| Putceuck | - . - |  | - 1,866 | 22,392 | - 1,866 | 22,392 |
| Sharks Fine, Fish Maws, and Stock Fish. | - - |  | - 7,605 | 152,170 | - 7,605 | 152,170 |
| Sandal Woad |  |  | - 11,100 | 144,300 | - 12,100 | 144,300 |
| Black and Red Wrod |  |  | - | - | - | - |
| Saltpeatre | - - - |  | - 8,595 | 62,314 | - 8,595 | 62,314 |
| Ivory - | - - |  | 86 | 6,020 | 86 | 6,029 |
| Quicksilver | - | - | 178 | 12,816 | 178 | 12,816 |
| Pearls, Corneliana, Coral, and Amber. | - - - | - | Value, | 111,469 | Value, | 111,469 |
| Glass Ware and Window Glans | - - | - | - | - | - | - |
| Broad Cloth | Pieces, 15,585 | 901,438 | Pieess, 1,886 | 29.212 | Pieces, 17,471 | 980,650 |
| Lang ENs aud Worleys | $-150,100$ | 1,146,827 | - 200 | 1,600 | - 150,300 | 1,148,427 |
| Camlets - | - 12,000 | 258,000 | 4,080 | 89,760 | - 16,080 | 347,760 |
| Sundry Woollens |  | 二 | - | - |  |  |
| India Piece Goods | - |  | - | - |  | - |
| Cotton Goods | $\cdot 30,000$ | 150,000 | - 16,936 | 99,181 | - 46,936 | 249,748 |
| Cotton Yarn | Peculs, 2,250 | 81,000 | Peculs, 267 | 11,748 | Peculs, 2,517 | 92,181 |
| Handkerchiefa |  |  | - | - | - | - |
| Skins and Furs | - - - |  | Skins, 13,300 | 6,650 | Skins, 13,300 | 6,650 |
| Fliats | - | - | - | - | - | - |
| Myrrb | - - . |  | Value, | 4,400 | Value | 4,400 |
| Olibanum | - - |  | Peculs, 1,895 | 7,580 | Peculs, 1,895 | 7,580 |
| Prusian Blue | - | - |  | - | - | - |
| Smalts and Cutch | - | - | - | - |  | - |
| Cochineal - | - - - |  | - 67 | 26,800 | -67 | 26,800 |
| Camphor - | - - . |  | Catties, 134 | 3,032 | Catties, 134 | 3,059 |
| Stick Lac and Cudbear |  | - | $\rightarrow$ | - | - |  |
| Dragons Bloed | - | - | $\rightarrow$ | - |  |  |
| Gum Gogal | - | - | - | - | - |  |
| Birds Nests | - |  | $\cdots$ | - | - |  |
| Ginseng - | - | - | - | - | $\sim$. | $\rightarrow$ |
| Bêche de Mer | $\rightarrow$ |  |  |  |  | $\cdots$ |
| Teak | $\rightarrow$ | - |  |  | - | - |
| Rice - |  |  | Peculs, 24,322 | 60,805 | Peculs, 24,322 | 60,805 |
| Clocks and Watcles | $\cdots$ | - | - | - | - | - |
| Straits Produce, \&ce, (not separated). | $\rightarrow$ | - | - |  | - | - |
| Suadry Articles (not enumerated). |  |  |  | 112,718 | Value, | 112,718 |
| Dollars - | - - - |  | - " - | 55,000 | - - - | 55,000. |
|  | Sp. Drs. | 4,502,888 | Sp. Drs. | 17,447,642 | Sp. Drs. | 21,950,530 |

No. 1.-Wuancity and Value of Opium, \&ce. Imported into Čantori by tbe East İndia Conimany; \&e.-continuèd.

| Description of Artiolen | 1831-32. |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Easi India Company. |  | $\because$ Private Traders. |  | Total. |  |
| Cotton | $\begin{aligned} & \text { Quanticy, } \\ & \text { Peculs, } 91,974 \end{aligned}$ | $\begin{gathered} \text { Dollary. } \\ 1,086,840 \end{gathered}$ | $\begin{array}{r} \text { Quantity. } \\ \text { Peculs, } 351,206 \end{array}$ | $\underset{3,842,935}{\substack{\text { Dollars. }}}$ | $\begin{gathered} \text { Quantity. } \\ \text { Pecula, 443,180 } \end{gathered}$ | $\begin{gathered} \text { Dollare } \\ 4,929,775 \end{gathered}$ |
| Opium |  |  | Chests, 13,946 | 11,304,018 | Chests, 13,946 | 11,304,018 |
| Tin - | - - - | $\because \quad-\{$ | Peculs, 5,032 <br> Boxes, 2,525 | \} 110,163 | $\left\{\begin{array}{l} \text { Peculs, 5,032 } \\ \text { Boxes, } 2,525 \end{array}\right.$ | $\}$ 110,163 |
| Iron | 25,189 | 68,012 | Peculs, 13,482 | 47,187 | Peculs, 38,671 | 115,199 |
| Lead | - 28,528 | 126,794 | - 1,398 | 6,965 | - 29,926 | 133,759 |
| Steel |  |  | 2,101 | 15,758 | - 2,101 | 15,758 |
| Cutlery | - |  | - | - | - . |  |
| Pepper |  |  | 15,771 | 110,397 | - 15,771 | 110,397 |
| Spices | - |  |  | - |  |  |
| Rattans |  |  | - 6,349 | 17,459 | 6,349 | 17,459 |
| Betel Nut |  |  | - 6,691 | 20,073 | 6,691 | 20,073 |
| Putchuck |  |  | - " 460 | 5,980 | 460 | 5,980 |
| Sharks Fins, Fish Maws, and Stock Fish. | - - |  | - 4,085 | 136,740 | - 4,085 | 136,740 |
| Sandal Wood | - - |  | 6,338 | 74,471 | 6,338 | 74,471 |
| Black and Red Wood |  |  | - | - | - . | -. |
| Saltpetre | - - | - - | 7,068 | 49,476 | 7,068 | 49,476 |
| Ivory - | - - |  | - 368 | 26,913 | 368 | 26,913 |
| Quicksilver |  |  | 178 | 12,460 | -178 | 12,460 |
| Pearls, Cornelians, Coral, and Amber. |  |  | Value, | 215,475 | Value, | 215,475 |
| Glass Ware, and Window Glass | - | - | - | - | - | - |
| Broad Cloth | Pieces, 15,594 | 836,570 | Pieces, 7,816 | 242,296 | Pieces, 23,410 | 1,078,866 |
| Long Ells and Worleys | - 140,300 | 1,052,292 | * - |  | - 140,300 | 1,052,292 |
| Camlets - | - 12,040 | 234,868 | - 2.621 | 70,767 | - 14,661 | 305,635 |
| Sundry Woollena | - |  |  | - | - |  |
| India Piece Goods |  | - |  | - |  |  |
| Cotto | - 30,500 | 132,883 | Value, | 174,459 | Value, | 307,342 |
| Cotton Yarn | Peculs, 3,600 | 146,886 | Peculs, 1,252 | 52,584 | Peculs, 4,852 | 199,470 |
| Handkerchiefs | - | - - | - | - | - | - |
| Skins and Furs | - - - |  | Skins, 20,580 | 9,850 | Skins, 20,580 | 9,850 |
| Flints, - | - | - | - | - | - | - |
| Myrrh - | - - |  | Value, | 7,212 | Value, | 7,212 |
| Olibanum | - . - |  | Peculs, 550 | 2,750 | Peculs, 550 | 2,750 |
| Prussian Blue | - |  | - | - | - |  |
| Sualts and Cutch | - | $\cdots$ |  | - | - |  |
| Cochineal | - - . |  | 46 | 14,444 | 46 | 14,444 |
| Camphor | - |  |  |  |  |  |
| Stick Lac | - |  |  |  |  |  |
| Cudbear - | - |  | - |  |  |  |
| Dragons Blood | - |  |  |  |  |  |
| Gum Gogal | - |  |  |  |  |  |
| Birds Nests | - |  |  |  |  |  |
| Ginseng | - |  |  |  |  |  |
| Bêche dẹ Mer |  |  |  |  |  |  |
| Teak -- |  |  |  |  |  |  |
| Rice |  |  | Peeuls, 51,496 | 128,740 | Peculs, 51,496 | 128,740 |
| Clocks and Watches .- |  |  | Value, | 11,785 | , Value, | 11,785 |
| Straits Produce, \&c. (nof separated). |  |  |  | 11, |  |  |
| Suńdry Articlea (not enumerated). |  | 6,543 | Value, | 120,996 | alu | : 127,539 |
| Dollars -- |  |  |  | 16,200 | - | 16,200 |
|  | Sp. Drs. | 3,691,688 | Sp. Dro. | 16,848,553 | Sp. Drs. | 20,540,241 |

( 127 )
'No.i_-Quantity and Valse of Opium, \&ec; imported into Canton by the East India Company, \&c.-continued,

( ${ }^{1288}$ )
No. 1.-Guantity and Value of Opium, \&ce imported into Cauton by the Fast India Company, \&ocmmontinued.

| Description of Articles. | 1833-34. |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | East India Company. |  | Private Tradera. $\therefore$, |  |  |  |
| Cotton | Qwantity. <br> Peculs, 116,246 | $\begin{aligned} & \text { DDollare. } \\ & 1,842,333 \end{aligned}$ | Quantity. Heculf, 326,393 | $\begin{array}{\|c\|} \substack{\text { Dollaras } \\ 4,884,407 \\ 11,618,716} \end{array}$ | Quantity. |  |
|  |  |  | Chests, 17,613 ${ }^{\text {r }}$ |  | Chests, 17,613 ${ }^{\frac{1}{2} \text { 2 }}$ | 11,618,716 |
| Opiluas - Tia |  |  | Peculs, 5,762 | 92,192 | Peculs, 5,762 | 92,192 |
| $\begin{aligned} & \text { Tia - } \\ & \text { Irọn _ - } \end{aligned}$ | - 20,203 | 32,324 | - 9,735 | 26,285 | - 29,938 | 58,609 |
| Lead " | - 15,454. | 66,539 | - 3,893 | .15,572 | - 19,347 | 82,111 |
| Steel ' | - - | - | - 1,486 | 7,058 | - 1,486 | 7,050 |
| Cuttery |  |  |  | - |  | $\rightarrow$ |
| Pepper | - - - |  | $\therefore \quad 23,122$ | - 190,757 | - 23,122. | 180,757 |
| Spices | - * |  | 629 | 16,846 | - 629 | 16,846 |
| Rattans | - - |  | - 13,052 | 39,156 | 52 | 39,156 |
| Betel Nut | - - . | $\sim$ - b | - 67,025 | 142,562 | - 57,025 | 142,562 |
| utchuck |  |  | - 2,105 | 28,417 | - 2,105 | : 28,417 |
| Sharks Fins, Fish Maws, Stock Fish. | - - |  | - 6,820 | 216,132 | 6,820 | 216,332 |
| Sandal Wood | - - - |  | - 3,680 | 41.400 | - 3,680 | 41,400 |
| Black and Red Wood | 141 | 75 | - 2,634 | 7,902 | - ${ }^{2,775}$ | 7,977 |
| Saltpetre | - * - |  | - 6,044 | 54,396 | - 6,044 | 54,396 |
| Ivory -- | - - - |  | $\rightarrow-84$ | 6,210 | - 84 | '6,218' |
| Quicksilver |  |  |  | - |  | $\longrightarrow$ - |
| Pearls, Cornelians, Coral, Amber. | - - - |  | Vilue, | 312,767 | Value, | 312,767 ${ }^{\text {, }}$ |
| Glass Ware and Window Gl | - - - |  | - - - | 12,508 | - - - | 12,508 |
| Broad Cloth | Pleces, 17,640 | 873,212 | Piȩces, 9,574 | 268,072 | Pieces, 27,214 | 1,141,284. |
| Long Elis and Worleys | $-124,400$ | 881,166 | 10,239 | 108,468 | - 134,639 | 989,634 |
| Cambets - | .4,960 | 84,320 | . 571 | 13,418 | - ${ }^{5} \mathbf{5} 531$ | 97,738 ${ }^{\text {' }}$ |
| Stundry Woollens | $\cdots$ | - | - | - |  |  |
| India Piece Goods | - | - |  | - |  | - |
| Cotton Goods | - 30,000 | 175,000 | Value, | 298,197 | - Valuet, | 473,197 |
| Cotton Yarn | Peculs, 1,800 | 91,800 | Peculs, 1,344 | 53,760 | Peculs, 3,144 | 145,560 |
| Handkerchiefs | - : | - . |  | - | - | - - ${ }^{\text {a }}$ |
| Skins and Furs | - - - |  | Skins, 18,069 | 17,305 | Skins, 18,069 | 17,306 |
| Flints: | - |  | - | - |  | - |
| Myrri | - | - | - | - | - |  |
| Olibanum | - - - |  | Peculs, 4,444 | 17,775 | Peculs, 4,444 | 17,776 |
| Prussian Blue' | - |  |  | - | - | - |
| Smalts | - - - |  | 325 | 25,025 | 325 | 25,025 : |
| Cutch | - |  |  | - |  |  |
| Cochineal | * - - |  | 42 | 14,280 | 42 | 14,280 |
| Camphor, Stick Lac, Cudbe Dragons Blood, and G Giogal. | - . | - | - | - | - | - |
| Birds Nests | - - - |  | 630 | 13,230 | 630 | 13,230 |
| Ginseng . - | - | - |  | - | - |  |
| Bêche de Mer | - |  |  | - |  |  |
| Teak | - |  |  | - |  |  |
| Rice | $\cdots$ - |  | - 158,822 | 412,937 | - 158,822 | 412,937 |
| Clocks and Watches | - - - |  | Value, | 58,713 | Value, | 50,713: |
| Straits Produce, \&c. (not parated). | - | - |  | - |  | $\cdots$ - |
| Sundry Articies (not enum rated). | - - |  | Value, | 92,169 | Value, | ${ }^{*} 92,169$ |
| Dollars-- | - ${ }^{-} \cdot$ |  | Value, | 20,500 | Value, | 20,500 |
| - | Sp. Drs. | 4,046,769 | - Sp: Drs. | 19,119,140 | Sp. Dra | 23,165,909 |
| East India House, 17th March 1840.$\}$ | $\mathbf{E r r}$ | rs excepted. |  | JAN | S C. MELVI | retary. |

No. 2.
An Account of the Quantity and. Values of Tea, and of all other Articles, and of Treasure, exported from Cantor by the East Indu Company and Peivate Traders, in each Year, from 1820 inclusive to the latest Time the same can be made out.

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( 130 )
No. 22-Account of the Quantity and Value of Tea, and other Articles, \&c., Exported from Canton; \&ce-continuedt

| Description of Articles. | 1821-22. |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | East India Company. |  | Private Traders. |  | Total. |  |
|  | Quantity. | Dollars. | Quantity. | Dollars.', | Quantity. | Dollars, |
| Tea | Peculs, 195,081 | 7,318,504 | Peculs, 20,826 | 1,037,380 | Peculs, 215,907 | 8,355,884 |
| Raw Silk | - 802 | 398,044 | - 5,940 | 1,576,955 | - 6,742 | 1,974,999 |
| Nankeens - - - | Pieces, 153,000 | 130,898 | Pieces, 506,300 | - 385,564 | Pieces, 659,300 | 516,462 |
| Sugar and Sugar Candy | Peculs, 300 | 5,250 | Peculs, 100,259 | 746,230 | Peculs, 100,559 | 751,480 |
| Cassia and Cassia Buds | - - - | - ${ }^{\text {a }}$ | - 5,037 | 133,816 | - 5,037 | 133,816. |
| Drug̨ (China Root, Gamboge, Gallingal, \&ce.) | - - - | - | - - Val | ue, 21,938 | - | 21,938 |
| Silk l'ièce Goods - - | Pieces, 100 | 1,300 | - - . | -515,764 | - - - | 517,064 |
| Fortoise Shell and Scrap * | - - - |  | Peculs, 89 | 75,650 | Peculs, 89 | 75,650 |
| Pearls, False Pearls, and Glass Beads. | - - - |  | - 1,960 | 37,240 | - 1,960 | +37,240 |
| China Ware - - - | - - - | - $\quad$ | - 5,004 | 50,040 | - 5,004 | 50,040. |
| Writing Paper, Kitisöls, Toys, and Eireworks. | - - |  | - - Val | e, 139,750 | - - Value | , 139,750. |
| South American Copper | - - - | - : | Peculs, 2,060 | 47,380 | Peculs, 2,060 | 47,380 |
| Cotton Yarn - - | - | $\pm$ | - | - | - | - |
| Opium, Quicksilver, Tin | - | - | - | - | - | - |
| Camphor - | - |  | - 963 | 34,668 | 963 | 34,668 |
| Cochineal | - | - | - | - | - | - |
| Vermilion , - - | - - - | - - | Peculs, 2,146 | 150,220 | Peculs, 2,146 | 150,220 |
| Mother of Pearl Shells | - - - | - - | - * 2,112 | 63,360 | - 2,112 | $63,360$. |
| Rhubarb - - | - - - | - - | 757 | 37,760 | 757 | 37,760 |
| Alum - | - - - | - - | - 8,830 | 30,905 | - 8,830 | 30,905 |
| Canes . - | - - - |  | No. 196,000 | 5,880 | No. 196,000 | 5,880 ${ }^{\circ}$ |
| Mats + - | - | - | - | - | - | - |
| Adiseed - | - - - |  | Peculs, 272 | 2,720 | Peculs, 272 | 2,720 |
| Nutmegs and Clóves | - | - | - | - | - | - |
| Tutenague - | - - - |  | - 9,228 | 129,192 | - 9,228 | 129,192. |
| Saltpetre - - | - | - | - | - | - | - |
| Tobacco and Cigars | - | - | - | - | $\square$ | - |
| Cotton Goods - - | - | - | - | - | - | ー |
| Brass Leal or Foil * | - - - |  | -- 549 | 30,195 | $\rightarrow .549$ | 30,195 |
| iapan Wood * | - . | - | ـ | - | - |  |
| Sundries | - . - | Value, 900 | - - *ali | e,436,866 | - - - | 437,76 |
| Bullion |  | - | - - - | 480,560 | - - - | 480,560 |
| - | Sp. $\mathrm{Dr}^{\text {m }}$ | 7,854,896 | Sp. Drs | 6,170,033 | $\mathrm{S}_{3} \cdot \mathrm{Dr}^{5}$ | 14,024,929 |

( 131:)
No. 2m Account of the Quantity and Value of Tea, and other Articles, \&c., exported fron Canton, \&c.-continued,


No. 2-Account of the Qumatity and Value of Tean and other Articles, \& cu, exported from Canton, \&ca-continued.


No. 2.-Account of the Quantity and Value of Tea, and other Âricles, \&c., exported from Canton, \&e. -continued.

( 134 )
No. 2.-Account of the Quansity and Value of Tea, and other Articles; \&c.; Exported from Canton, \&e. - continued.

| Description of Articles. | 1825-26. |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | East India Company. |  | Private Traders. |  | Total. |  |
|  | Quantity. | Dollars. | Quantity. | Dollars. ${ }^{\text {' }}$ | Quantity. | Dollars. |
| Tea - - | Pecula, 209,779 | 7,251,869 | Peculs, 19,229 | 873,96! | Peculs, 229,008 | 8,125,830 |
| Raw Silk | - - - |  | - 6,985 | 2,068,250 | - 6,985 | 2,068,250 |
| Naukeens | Pieces, 7,000 | 7,198 | Pieces, 489,000 | 509,375 | Pieces, 496,000. | 516,573 |
| Sugar and Sugar Candy | - - - | - .- | Peculs, ${ }^{\text {89,000 }}$ | 679,000 | Peculs, 89,000 | 679,000 |
| Cassia and Cussia Buds | - - - | - - | - 7,025 | 204,905 | - 7,025 | 204,905 |
| Drugs (Gallingal, Gamboge, Turmeric), \&c. | - - - | *- | - - Val | e, 16,624 | - - Val | ue, 16,624 |
| Silk Piece Goods - - | - - - | - | - - | 269,694 | $\bullet$ | 269,694 |
| Tortoise Shell and Scrap -- | $\cdots$ | - - | 59 | 59,000 | - 59 | 59,000 |
| Pearls. Falsф Pearls, and Glass Beads. | - - - | - - | - 1,530 | 30,000 | - 1,530 | 30,000 |
| China Ware - | - - - | - - | - - - | 50,000 | - - - | 50,000 |
| Writing Paper, Kitisols, Toys, and Firetrorks. | - | - | - | - | - . | - |
| South American Copper - | - | - | - | - | - | - - |
| Cotton Yarn, Opium, Quicksilver, and Tin. | $\square$ | - | - | - | - | - |
| Camphor -- | - * - | - - | 2,310 | 80,850 | - 2,310 | 80,850 |
| Cochineal - | - - - |  | 230 | 138,000 | 230 | '138,000 |
| Vermilion | $\therefore \quad-\quad$. |  | Boxes, 286 | 24,310 | Boxes, 286 | 24,310 |
| Mother of Pearl Shells | - - - | - - | Peculs, 2,100 | 31,500 | Peculs, 2,100 | 31,500 |
| Rhubarb ; | - - |  | 273 | 19,110 | - * 273 | 19,1io |
| Alum - | - - - | $\cdots \quad-$ | - 11,436 | 40,026 | - 11,436 | 40,026 |
| Canes | - | - | - | - | - | - |
| Mats - | - | - | - | - | - - | - |
| Aniseed | - - - | - - | - 572 | 5,148 | 572 | $\cdot 5,148$ |
| Cloves and Nutmegs - | - - - | - - | 600 | 45,000 | - 600 | 45,000 |
| Tutenague | - - - | - - | - 300 | 3,900 | - 300 | 3,900 |
| Saltpetre - - | - | - | - | - | - | - |
| Tobacco and Cigars | - - | - | - | - | - | - |
| Cotton Goods | - | - | - | - | . $i$ |  |
| Brass Leaf or Foii - : | - - | - - | 206 | 11,948 | - 206 | 11,948 |
| Sapan Wood - | - - | - - | - 496 | 1,488 | - 496 | 1,488 |
| Sundries | - - - | Value, 996 | - - Valu | , 102,000 | - . Val | c, 102,996 |
| Bullion - | - - |  | - - - | 4,341,000 | $\cdots \quad$ | 4,341,000 |
|  | Sp, Dre | 7,260,063 | Sp. $\mathrm{Dr}^{\text {r }}$ | 9,605,089 | . . . Sp. Dr | 16,365, 152 |

( 135 )
No. 2.-Account of the Quantity and Value of Tea, and other Articles, \&ce, exported from Canton, \&c., - continued.

| Description of Articles. | 1826-27. |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | East India Company |  | Yrivate Traders: |  | Totar. |  |
|  | Quantity. | Dellara, | Quantity. | Doilars. | Quantity. | Dollars |
| 'Tea | Peculs, 300,738 | 9,927,058 | Peculs, 26,516 | 1,073,905 | Peculs, 327,304 | 11,000,963 |
| Raw Silk - - | - - - |  | - 3,131 | 1,064,920 | - 3,131 | 1,064,920 |
| Nankeens - | Pieces, 5,000 | 4,964 | Pieces, 265,300 | 201,623 | Pieces, 270,300 | 206,492 |
| Sugar and Sugar Candy | Peculs, 50 | 824 | Peculs, 136,093 | 1,045,930 | Peculs, 136,143 | 1,046,754 |
| Cassia and Cassia Buds |  |  | - 5,031 | 93,073 | - 5,031 | 93,073 |
| Drugs (China Root, Gallingal, Turneric)- | - - - |  | - Val | e, 23,066 | - - Vill | lue, 23,066 |
| Silk Piece Goods - - | - - - | - - | - - | 256,140 | - - | 256,140 |
| Tortoise Shell aud Scrap | - - | - - | Peculs, 18 | 18,000 | Peculs, 18 | 18,000 |
| Pearls, False Pearls, and Glass Beads. | - |  | - 1,420 | 28,400 | - . 1,420 | 28,400 |
| China Ware - | - - - | - - | - - - | 30,000 | - - - | 30,000 |
| South American Copper - | - | - | - | - | - | - |
| Witing Paper, Kitisols, Toys, and Fireworhs. | - - - |  | - - - | 35,000 | - - - | 35,000 |
| Cotion Yarn, and Opium | - | - | - | - | - | -. |
| Quicksilver, and Tin | - | - | - | - | - | - |
| Camphor . | - - - |  | Peculs, 1,020 | 33,150 | Peculs, 1,020 | 33,150 |
| Cochịneal - | - - . - |  | 137 | 82,200 | 137 | 82,200 |
| Vermilion | - - - |  | 580 | 52,200 | 580 | 52,200 |
| Mother of Pearl Shells | - - - | - - | $\cdots \quad 2,000$ | 30,000 | - 2,000 | 30,000 |
| Rhubarb . | - - . |  | 318 | 31,800 | 318 | 31,800 |
| Aluno | - - - |  | - 15,884 | 55,594 | - 15,884 | 55,594 |
| Cages | - | - | - | - | - | - |
| Mats - - | - | $\rightarrow$ | - | - | - | - |
| Aniseed . : | - - - |  | 587 | 10,566 | 587 | 10,566 |
| Cloves and Nutmegs | - - |  | - 400 | 30,000 | 400 | 30,000 |
| Tutenague - | - | - | - | - | - | - |
| Saltpetre - - | - | - | - | - | - | $\checkmark$ |
| Tobacco aud Cigars, and Cotton Goods. | - - | - | - | - | - . | - |
| Brass Leaf or Foil - | - - - |  | - 210 | 12,180 | 210 | 12,180 |
| Sapan Wood - | - - - | - - | - 500 | 1,500 | 500 | 1,500 |
| Sundries | - Valu | ue, 1,739 | - Value | , 98,000 | - Val | e, 99,739 |
| Bullion - | - - - | - * | - - - | 4,019,000 | - | 4,019,000 |
| - | $\cdots \mathrm{Sp} \cdot \mathrm{D}^{\mathbf{m}}$ | 9,934,485 | Sp. $\mathrm{D}^{\mathbf{m}}$ | 8,326,252 | Sp. $\mathrm{D}^{\text {m }}$ | 18,260,737 |

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(136)
$$

No. 2.-Account of the Quentity and Value of Tea, and other Articles, \&c., exported from, Canton, \&c. - continued.

| Description of Articles. | - 1827-28. |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | East India Company. |  | Private Traderso' |  | Total. |  |
|  | Quantity. | Dollars. | Quantity. | Dollars. ${ }^{\text { }}$ | Quantits. | Dollars. |
| Ter - - | Peculs, 250,916 | 8,745,148 | Peculs, 16,070 | 692,767 | Peculs, 266,986 | 9,437,915 |
| Raw Silk |  | - - | - 3,570 | 1,145,220 | - 3,570 | 1,145,220 |
| Nankeens :- | Pieces, 3,500 | $\begin{array}{r} 3,063 \\ 522 \end{array}$ | Pieces, 758,000Peculs, 43,559 | 649,898 | Pieces, 761,500 | 653,501 |
| Sugar and Sugar Candy | Peculs, 37 |  |  | 317,874 | Peculs, 43,596 | 318,396 |
| Cassia and Cassia Buds | - - | - - | - 3,648 | 72,960 | - 3,684 | 72,960 |
| Druge (China Root, Gallingal, Turmeric). | - - - | - - | $\text { - } \quad \text { Value, } 22,902$ |  | - - ${ }^{\text {- }}$ - ${ }^{\text {alue }}$, 22,902 |  |
| Silk. Piece Goods - | - - - | - - | - - - 280,925 |  | - - | 280,925 |
| Tortoise Shell and Scrap - |  | - - | - 56 | 56,000 | - 56 | 1 |
| Pearls, False Pearls, and Glass Beads، |  | - - | -. 800 | 16,000 | - 800 |  |
| Chine Ware |  | - -- | $\left\{\begin{array}{cc} -\quad \text { Value } 49,100 \\ & -\quad 1 \quad- \end{array}\right.$ |  | - . Value, 49,100 |  |
| South American Cepper |  |  |  |  | -* | - |
| Writing Paper, Kitisols, Toys, and Hireworks. | - - - | - - | - - - 38,086 |  | - * | -38,086 |
| Cotton Yarn - |  |  | -. |  |  | - |
| Opium - |  |  | - | - | - | - |
| Quicksilver and Thn |  |  | - | - | - | - |
| Camphor | - - - |  | - 885 | 26,550 | - 885 | 26,550 |
| Cochineal | - - - | - - | - 147 | 73,500 | - | . 73,500 |
| Vermilion | - - | - . - | -Boxes, 460 | 20,240 | Boxes, 460 | 20,240 |
| Mother of Pearl - | - - | - - | Peculs, 275 | 4,125 | Peculs, 275 | 4,125 |
| Rlubarb - | - - - | - - | - 262 | 17,030 | - 262 | 17,030 |
| Alum - - |  | - | - | - | - |  |
| Canes. - - |  | - - | No. 241,000 | 3,615 | No. 241,000 | 3,615 |
| Mats - ". | - - |  | - - Value, 3,554 |  | - . Value, 3,584 |  |
| Aniseed, Cloves, and Nutmegs | - $\begin{array}{r}- \\ - \\ -\end{array}$ |  | $\cdots-1-$ |  |  |  |
| Tutenague - - - |  |  | - | $\cdots$ | - |  |
| Saltpetre |  | - | - | - | - |  |
| Tobacco and Cigars, and Cotton Goods. | - - | - | - | - | - |  |
| Brass, Leaf or Foil - | - - - |  | Peculs, 265 | 15,370 | Peculs, 265 | 15,370 |
| Sapan Woed - . - |  |  | - |  | - |  |
| Sundies | $\mathrm{Sp} . \mathrm{D}^{*}$ | Value, 866 | $\begin{aligned} & -\quad-\quad \text { Value, } 48,875 \\ & -\quad-\quad-6,102,146 \end{aligned}$ |  | - - Value, 49,741 |  |
| Bullion |  |  |  |  | $=\quad-\quad-6,102,14 \pi$ |  |
|  |  | 8,750,139 | - Sp. $\mathrm{D}^{\sim} \mathbf{9 , 6 5 6 , 7 6 7}$ |  | Sp. D | 18,406,900 |

No. 2.-Account of the Quantity and Value of Tea, and other Articles, \&ce, exported from Canton, \&cc-meontinued


| No. 2,-Account of the Quan | tity and Value of | Tea, and o | ) | exported fro | m Canton, \& C. | continutd |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Description of Articles | 1829-30. |  |  |  |  |  |
|  | East India Company. |  | Private Tradersa ${ }^{\text {a }}$ |  | Total. |  |
|  | Quantity. | Dollara | Quantity. | Dollars, | Quantity. | Dollars. |
| Tea | Yeculs,230,184 | 7,752,422 | $\begin{array}{cr} \text { Peculs, } & 22,398 \\ -\quad 5,990 \end{array}$ | 706,092 | Peculs, 252,582 | $8,458,514$ |
| Raw Silk |  | $\begin{aligned} & 1,544 \\ & 1,028 \end{aligned}$ |  | 1,879,880 | - 5,990 | 1,879,880 ${ }^{\circ}$ |
| Naikeeas | $\begin{array}{\|lr} \text { Pieces. } & 1,500 \\ \text { Peculs, } & 100 \end{array}$ |  | $\begin{aligned} & \text { Pieces, 703,4;0 } \\ & \text { Peculs, 172,195 } \end{aligned}$ | 492,415 | Pieces, 704,950 |  |
| Sugar and Sugar Candy - |  |  |  | 1,439,737 | Peculs, 172,295 | 1,440,765 |
| Cassia and Cassia Buds |  | - - | - 11,207 | 146,29] | - 11,207 | 146,291 |
| Drugs (Turmeric, Gnllingal, Musk, \&c.) | Pieces, $\quad 75$ | - - | - - Value, 38,170 |  | - - Value, 38,170 |  |
| Silk Plece Goods - - |  | $630$ | - - - 439,675 |  | - - - - | 440,305 |
| Tortoise Shell and Scrap - | - - | - .- - | Peculs, $26 \frac{3}{4}$ | 29,425 | Peculs, $26^{3}$ | 29,425 |
| Yearls, Fulse Pearls, and Glass Beads. | - . - - | - - |  | - 30,129 | ${ }^{\prime} \text { - - Value, } 92,553$ |  |
| China Ware | - - - |  | $-\quad \cdot \frac{1}{1} \cdot 30,129$ |  | - - - - 30,129 |  |
| Writing Paper, Kitisols, Toys, and Firewbrks. | - - |  | - - 228,015 |  |  | 228,015 |
| South American Copper | $\begin{array}{ll}- & - \\ . & -\end{array}$ |  | $-\quad-\quad-1$ | 87,396 | - - - - | 87,396 |
| Cotton Yara - - |  |  |  | - | - | - |
| Opium - - - | $\cdots \rightarrow$ | - | - | - | - | - |
| Quicksilver - - | - | - |  | - | - | - |
| Tin - - | - - |  | Peculs, 500 | 9,572$\cdots$$\cdots$90,321 | Peculs, 500 | 9,572 |
| Camphor | - - |  | - 3,542 |  | - 3,542 | 90,321 |
| Cochineal - | $\cdots \quad . \quad-$ |  | - 57 | 19,950 | 57 | 19,9.50 |
| Vermilion . - | - - * | - * | Boxes, 2,509 | 115,414 | Boxes, 2,509 | 115,414 |
| Mother of Yearl Shells | - - * | - - | Peculs, 1,559 | 27,282 | Peculs, 1,559 | 27,282 |
| Rhubarb * - | - - - | - - | - 1,032 | 67,080 | - 1,032 | 67,080 |
| Alum. - | - - | - | - 9,359 | 18,718 | - 0,359 | 18,718 |
| Canes | - - . | - - | No. 365,750 | 7,578 | No. 365,750 | 7,578 |
| Mats | - - - | - . ${ }^{-}$ | - 13,500 | 4,650 | - 13,500 | 4,650 |
| Aniseed, Cloves, Tutenague, and Saltpetre. | - | - | - | - | - | - |
| Tobacco and Cigars |  | - |  | - | - | $\cdots$ |
| Cotton Goods | - | - |  | - | - | - |
| Brass Leaf ofr Foil - |  | - - | Peculn, 182 | 10,920 | Peculs, 182 | 10,920 |
| Sapan Wood |  |  | - | - | - | - ' |
| Sundries |  |  | $-\quad-\mathrm{Val}$ |  | - - - Value, 204,960 |  |
| Bullion |  | $92,726$ | $-\quad-\frac{1}{6 ; 735,100}$ |  | - - - 6, 227,826 |  |
| - - | - . $\mathbf{S p}^{\text {P }}$. ${ }^{\text {Dim }}$ | 7,848,520 | - Sp. Dm | 12,921,153 | Sp. $\mathrm{D}^{\mathrm{m}}$ | $20,769,673$ |

( 139 )
'No. 2.-Aecount of the Qunitity and Value of Tea, and other Articles, \&c., exported from Canton, \&c.-coutinued.

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( 141 )
No. 2.-Account of the Quantity and Value of Tea, and other Ariclen, \& $c_{\text {, }}$ exported from Canton, \&o-mentinued


No. 2.-Account of the Qnantity and Value of Tea, and other Articles, \&cc, exported from Canton, \&c, continued

$\left.\begin{array}{l}\text { East India House, } \\ \text { 17th March 1840. }\end{array}\right\}$
(Errors excepted.)

## ( 143 )

No. 3.
An Account of all Bills drawn upon India and London by the Select Commitree at Canton, in each Year, from 1820 inclusive to the latest Time to which the same can be made out.

No. 3.
$\dot{A}_{n}$ Account of all Bills drawn upon India and London by the Sllect Comintere at Canton,


There have not been any Bills drawn from Canton on Madras and Prince of Walea Island in the ubove Period. :-... N
East India House, 17th March 1840.

No. 3.
in each Year from 1820, inclusive, to the latest Time to which the same can be made out.


No. 4.
An Account of the Exports and Imports of Foreign Nations at the Port of Canton; in each Year fro: 1820 inclusive; distinguishing Woollen, Cotron Goods, Tea, Treasure and Bills, and all othe Armicles, as far as the same can be made out.

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No. 4.-An Account of the Exports and Imports of Foreign Nations at the Port of Canton \&c.-continued.


No. 4.-An Accbunt of the Exports and Imports of Foreign Nations at the Pory of Cantom, \&x-continued.:


No.4.-An Account of the Expurts and Imports of Foreign Nations at the Port of Canton, \&ce-continued.

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$\mathbf{U}$
( 150 )
No. 4.-An Account of the Exports and Imports of Foreign Nations at the Port of Cantony \&ce-continued.
AMERICAN TRADE.-EXPORTS.


No Accounts of the American Trade since the Year 1832-33 have been received at the East India House."

No. 4.-An Acequpt of the Fxports and Imports of Foreign Nations at the Port of Canton, \&e.-continuef

| Description of Articles | 1820-21. |  | 1821-22. |  | 1822-23. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Opium |  | Dollara | Quantily. <br> Peouls, 383 | Dollars. <br> 383,0u0 | Owancity, |  |
| Ginseng | Peculs, 2,016 | 171,360 | - 2,466 | 209,610 | Peculs, 5,144 | 231,480 |
| Quicksilver | - 3,938 | 216,590 | 4,324 | 224,848 | - 2,859 | 180,117 |
| Metals. | - 10,514 | 77,291 | 22,069 | 296,940 | 19,297 | 200,650 |
| Spelter and Tin Plates - |  |  |  |  |  |  |
| Skius . - - - | Now : 44,580. | 202,496 | No. 160,009 | 471,187 | Nu. $\quad \mathbf{i 9 , 9 3 2}$ | 319,234 |
| Cotton | Peculs, 3,782 | 37,820 | Pecule, 3,660 | 36,600 | Peculs, 888 | 9,876 |
| Cotton Goods | Pieces, 6,161 | 59,688 | Piecer, 18,030 | 146,860 | Pieces, 38,976 | 179,858 |
| Cotton Yars |  |  |  |  |  |  |
| Woollens | - 23,564 | 458,564 | - 31,599 | ; 803,105 | 21,401 | 483,586 |
| inens. |  |  |  |  |  | 8,789 |
| Spices and Pepper. | Peculf, 3,755 | 26,285 | Peculs, 247 | 25,015 | Peculv, 331 | 26,480 |
| Rice and Paddy | - 7,518 | 15,036 |  | - |  |  |
| Sandal Wood | - 6,005 | 60,050 | 26,822 | 268,220 | - 20,653 | 139408 |
| Sapand Woad | - . 2,245 | 6,735 | 1,214 | 3,642 | $\cdots$ |  |
| ${ }_{\text {- Betel Nut }}$ - | - ${ }^{20}$ | 40 |  | - |  |  |
| - Betel Nut | - 14,442 | 28,884 |  |  |  |  |
| Cudbear | 100 | 3,000 |  |  |  |  |
| Tortoise Shell | 21 | 21,000 | 17 | 8,500 | 7 | 910 |
| Brandy and Wine | $\begin{array}{lr}\text { Pipes, } & 124 \\ \text { Peculs }\end{array}$ | 24,000 |  |  | Pipes, 1,563 | 31,260 |
| Coral and Amber | Peculs, 33 | 1,245 |  |  |  |  |
| Rattans - - ${ }^{-}$ | 188 | -6,580 | 019 | 24,566 | Peculs, 2,250 | 7,3,12 |
| Mother of Pearl Shells | 25 | 500 |  | - |  |  |
| Cochineal |  |  | - 68 | 57,800 |  | 172,500 |
| Clocks and Watches | $\cdots \quad 1-$ |  | No. 620 | 18,600 | No. 314 | 9,420 |
| Birds Nests - |  |  | Peculs, $\quad 3$ | 9,000 |  |  |
| Tobacco |  |  | , 300 | 3,010 | Peculs, 792 | 9,404 |
| Snalts - - |  |  | V17 | 18,095 |  |  |
| Glass and Glass Ware | - - $\quad=$ | - | Value, | 32,068 | Value, | 25,000 3,400 |
| Bėche de Mer Sundries |  | - ${ }_{48,336}$ |  |  | - 170 | 3,400 |
| Sundries - |  | $\begin{array}{r}48,336 \\ \hline 2569500\end{array}$ | ue, | 34,085 | Value, | 4,877 |
| Dollars - ${ }^{\text {Bills of Exchange }}$ |  | 2,569,500 |  | 5,125,000 | - - | 6,292,840 |
| Bills of Exchange |  |  | $\text { Sp. } \mathrm{D}^{\mathrm{n}}$ |  | $\mathrm{Sp} . \mathrm{D}^{\mathrm{rs}}$ |  |
|  | Sp. $\mathrm{Dr}^{\text {r }}$ | 4,035,000 |  | Sp. ${ }^{\text {n }}$ - 8,199,741 |  | 8,339,393 |
| Description of Articless. | 1823-24. |  | 1824-25. |  | 1825-26. |  |
|  | Quantity. <br> Peculs, 140 | Dollars. $133,000$ | Quantity. <br> Peculs, 411 | Dollars. $287,700$ | Quantity. | Dollars. |
| Opium | - 427 | 29,890 | - 6,039 | 181,170 | Peculs, 3,357. | 100, 710 |
| Quicksilver | 8,210 | 492,600 | - 6,452 | 374,216 | - 3,738 | 224,280 |
| Metals - | 19,248 | 201,702 | - 23,569 | 208,053 | - 24,616 | 231,231 |
| Speiter and Tin Plates | No. 169,734 | 271,274 |  |  |  |  |
| Skins | No. 168,734 | 271,274 19,260 | No. 100,794 | 270,669 | No. 65,958 | 258,235 |
| Cotton | Peculs, 1,070 | 19,2 | Peculs, 1,575 | $31,500$ | Bales, 195 | 3,802 |
| Cotton Goods | ces, 34,469 | 157,190 | Pieces, 34,534 | 89,786 \{ | Pieces \& Dozens, $\mathbf{3 9 , 0 7 0}$ | \} 107,096 |
| Cotton Yara |  | 8 |  |  |  | 642 |
| Woollens | - 41,629 | 698,810 | - 23,109 | 640,126 | Pieces, 26,977 | 674,632 |
| Linens - : |  | 4,723 | - 7,619 | 64,602 | - 21,885 | 133,640 |
| Spices and Pepper |  |  | Peculs, 3,856 | 60,010 |  |  |
| Rice and Paddy |  | - $67 \times$ | - 18,927 | 37,854 | Peculs, 49,893 | 99,986 |
| Sandal Wood w | Peculs, 8,404 | 67,232 | - 7,438 | 66,942 | , 3,097. | 32,5:8 |
| Sapan Wood, - | -230 |  | 222 | 6 | - | - |
| ${ }_{\text {Ebony }}$ Betel Nut and Cudbear |  |  |  |  | 二 |  |
| Betel Nut and Cudbear Tortoise Shell | 37 | 5,550 |  | 2,400 |  |  |
| Brandy and Wine | Pipes, 840 | 14,000 | Pipes, 705 | 11,280 | Pipes, 270 | 4,320 |
| Coral and Amber | $\cdots$ | - | - |  | - |  |
| Rattans ${ }^{\circ}{ }^{-}$ | Peculs, - 300 | 1,050 | - | - | - | $\cdots$ |
| Mother of Pearl Shells |  | - |  |  |  |  |
| Cochineal - | - val 16 | 88,000 | Peculs, $157 \frac{1}{2}$ | 86,625 | Peculs, 255. | 146,623 |
| Clocks and Watches Birds Nests | - Value, | $-^{600}$ | $\sim^{\text {Value, }}$ | $\xrightarrow{3,004}$ |  |  |
| Birds Nests <br> Tobacco | - ${ }^{-1,082}$ | - 8,65 | $72^{\prime}$ |  | 16 |  |
| Smalts - ${ }^{\text {a }}$ |  |  | - | - |  | - |
| Gilass and Glass Ware | ${ }_{2}$ | 9,840 | - - ${ }^{*}$ | 15,000 | - 180 | - |
| Bêche de Mer |  | 1,850 | 299 | 870 | 186 | 2,790 |
| Sundries - - | Value, | . 11,119 | Value. | 4,5,568 | Value, | 29,296 |
| Dollars - |  | 4,096,000 |  | 6,524,500 |  | 5,205,200 |
| Bills of Exchange |  | - |  | $\stackrel{-}{ }$ |  | - |
| $\cdots$. | Sp. ${ }^{\text {m }}$ | 6,313,126 | Sp. ${ }^{\text {ms }}$ | 8,962,045 | Sp. $\mathrm{Drs}^{\text {rs }}$ | 7,756,081 |

No. 4.-An Account of the Exports and Imports of Foreign Nations at the Port of Conlon, Bucmeomtinued.


No．A．r－A Account of the Exports and Imports of Foreigy Nations at the Poit of Cantons erencontinued


NETHERLANDS TRADE．－EXPORTS．

| Deseription of Amicles， | 1820－21 to，1823－24． |  | 1824－25． |  | 1825－26． |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Qwantity． | Dollars． | Quantity． <br> Chests 323 |  | Chests，33，308 | Dollare． |
| Nankeens ${ }^{\text {a }}$ | － | －－ | Pieces，138，800 |  |  |  |
| Manufactured Silks＋${ }_{\text {－}}$ |  |  | － 220 | －－ | Hieces，2，421 |  |
| Raw Silk－${ }^{\text {a }}$ ， | － | － | Peeuls， 25 | Valuenot | Peculs，$\quad 2 \frac{2}{2}$ |  |
| Cassia and Cassin Buds | － | －－ | － 450 | specitied． | 525 |  |
| Sugar and Candy Cbina Ware | －－ | － | －－ | ${ }_{\text {apeciied．}}$ | $\begin{array}{lr}\text { Pieces，} & 123\end{array}$ | lue not |
| Puper－ | － | －－ | Peculs，i＇91 |  |  |  |
| Linen ，\％ | －－ | －－ | Pieces，10，000 | － |  |  |
| China Root ${ }^{\text {i }}$ | －－ | －－ |  |  | Peculs， 351 |  |
| Gallingal－． | No | for | －－－ | －－ | － 201 |  |
| Ginger－ | or | for these |  |  |  |  |
| Dellars．＊ |  | ears． | －－ |  | Value， | 264，000 |
| Quicksilver－－ | $\pm$ | － | － |  |  |  |
| Rluubarb－ | ．+ |  | － | － | － |  |
| Aniseed－ |  |  | － | － | － |  |
| Vernilion |  |  | － |  |  |  |
| Umbrellas |  |  |  | 二 | － |  |
| Trunks－ | 二 | 二 | 二 | 二 | － |  |
| Opium <br> Sundies | － | －二 | － | － |  |  |
| Remittancesto Europe and Jdva |  |  |  |  | －－ |  |
| Cloth（White）－$\quad$. |  |  |  | －${ }^{-1}$ | － | － |
| Cigars 4 － |  |  |  |  |  |  |

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No. 4e-An Account of the Exports ana Imports.on forelgn Nanons at the rort of Lanton, \&ecmentinued

( 155 )
No. 4-An Account of the Exports and Imports of Foreign Nations at the Port of Canton, \&c.-continued.


No. 4-An Account of the Exports and Imports of Foreign Nations at the Port of Canton, \&c. - continued


In Season 1832-83 Thirteen Dutch Ships, and in Season 1833-34 Eight Dutch Ships, arrived in China, but no Particulars have been received respecting their Import or Export Cargoes:

## SPANISH TRADE TP CHINA.



In 1826-27 One Dánish and Tpro French Ships are stateф to have been in China. No Particulars whatever are given respecting the Cargoes of these Ships,
In 1828-29 One Prussian, One Danish, Three French Twenty-three Spanieh, and Eighteen Portuguese Ships are stated to have been in China. No Particulars whatever are given respecting the Cargqes of these Ships, excepting the Value of Spanish Trade stated above.
|In 1839-30 Four French, Seven Danish, One Prussian, Thirty-one Spanish, and Twenty-two Portuguese Ships, and Three. Ships from the Sandwich Islands are stated to have. been in China No Particulars whatever are given respecting the Cargoes of these Ships, excepting the Value of Spanish Trade stated above.
In $1830 \rightarrow 31$ One Danish, One Sardinian, Twenty-six Spanish, and Fifteen Portuguese Ships are stated to have been in China. No Particulara whatever are given .respecting the Cargoes of these Ships. Also Five French Ships, the Tonnage of which is stated at 2,004 , One of which exported a Cargo valued at 20,000 Dollars.
In 1831-32 Thirty-four Spanish, Nineteen Portuguese, Seven Danish, Two Prussian, and One French Ships arrived in China. No Particulars whatever are given respecting the Cargoes, of these Ships.
In 1832-33 Forty-seven Spanish, Thirteen Portuguese, .Five Danish, Three French, One Hambargh, and One Mexican Ships arrived in China. No Particulars whatever are given respecting the Cargoes of these Ships. In 1833-34 Forty-one Spanish, Nineteen Portuguese Four Danish, One Prussian, Eight French; Four Hamburgh, One .. Belgic, and One Mexican Ships arrived in China. . No Particulars whatever are given respecting the Cargoes of these Ships.-
(Errors excepted.)
JAMES C. MELVILI,
Secretary.

Copy of a Despatch of the Court of Directors of the East India' Company in the Revenue Department, dated 15th March 1839, on the rmprovén Cultivation of Cotton in India:

AND ALso
Copy of a Minutr of the Governor Grneral of India on the Cultivation of Cotton in the East Indies, dated Simla, the 14th August 1839.

## I.

(Revenue Department.)
15 th March (No. 4.) 1839. Out Governor Generax of India in Council.
Para. 1. From the Correspondence which has passed with your Government, as well as with the Governments of Madras and Bombay, you are fully sensible of the Interest we have taken in the Cultivation of Cotton, Sugar, and other Articles of Commerce suited to the Eüropean Markets.
2. The full and interesting Information which we have from Time to Time received from our respective Goyernments. has satisfied us that they are as deeply impressed with the Importance of this Subject as ourselves. And it has been very gratifying to us to find that the Efforts which have been made in the Formation of Roads, the Construction of Canals of Irrigation, and the Alteration in the Mode of Assessment, have been felt and acknowledged by the Agricultural Community, and have, to a considerable Extent, especially in the Article of Sugar, been attended with encouraging Success.
i3. With regard to Cotton, although the Exertions have not been less unremitting, we are aware that the Success which has attended the Cultivation of this Article has not been so great as could be wished.
4. With a view to extend, improve, and encourage the Cultivation of Cotton, experimental Farms, and Farms subsidiary, wete established, pecuniary Advances made to Individuals, and Rewards granted to such Natives as evinced. Zeal and Ingenuity in the Prosecution of the Object; Seed in considerable Quantities was procured from Egypt, Bourbon, the Brazils, and from North America; Saw Gins, used with so much Success in the latter Country, and in the West Indies, were sent to India, and a Gentleman * who resided for some Years in Georgia and New Orleans was deputed to superintend the working of them.
5. From the best Information we have obtained from your Records; and from other Sources, there appears no Reason to doubt, although this' great Desideratum has not yet, been obtained, that, under proper Management and Superintendence, India is capable of producing Cotton in Quantity and Quality to compete' with the Cotton 'from 'North America, which the best Bombay Cotton (Surat), cleaned by the Chirka, often rivals; but that to accomplish this the following essential Points have still to be gained; videlicet, more full Information as to the most approved Mode of Culture, with reference especially to the Selection of Soil and Climate best suited to the several Yarieties *of the Plant, and most genial to it ; more complete Information and Instruction

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with
with regard to the Time and Manner of gathering the Cotton from the Pod, and cleaning it by means of Machinery sufficiently rapid to produce the Article in large Quantities without Injury to the Staple.
6. Referring to your Proceedings, and to the Instructions which have from Time to Time emanated from us, and with reference especially to our Despatch dated 28th March 1838, we are not aware that any further Instructions for your Guidance are necessary.
7. The great Importance, however, which we attach to the Acquirement of the Knowledge above referred to by the Natives of India, and the right Application of it by them to the Attainment of the Objects contemplated, have induced us to take:into consideration the Propriety' of deputing Persons to North America, with Instructions to obtain full Information on the Subject, and, if possible, to engage Parties willing to proceed to India, and duly qualified, for the Purpose of instructing and superintending the Natives in the Cultivation of the Cotton, and the proper Mode of cleaning it by means of Machinery. And we rely on your Exertions for adopting effectual Measures and affording Facilities for promoting and extending throughout India any Plans which may seem best suited to the Attainment of the important Objects contemplated in this Despatch, so soun as you may receive the necessary Information.
8. Should you be of opinion that the important Objects we have in view will be further promoted by the Offer of a Reward at each of the Presidencies for the Exhibition of a certain Quantity of Cotton properly cleaned, we authorize you to offer Rewards of such an Amount as you may consider sufficient to stimulate Parties engaged in the Production to exhibit Cotton of good Growth, and cleaned by Machinery. We are of opinion, however, that the Quantity of Cotton so exhibited should not be less than 300 Bales.
9. We transmit for your Information Copies of Memorials we have recently received from the Chambers of-Commerce at Glasgow and Manchester, and from the East India Associations of Liverpool and Glasgow, on the Subject of cultivating Cotton in India.
10. You will perceive that many of the Statements in these Memorials have been made in the Absence of correct Information regarding the Measures which have already been..adopted with a view to encourage the Growth in India of various Staple Articles of Commerce, including that of Cotton. We have informed the respective Parties that the Subject would continue to receive our attentive Consideration.
11. In the Memorial from the East India Association at Glasgow our Attention has been drawn to an improved Machine for cleaning Cotton on the Principle of the Churka, Three of which are about to be forwarded by the Society to 'Bombay. We have requested the Association to procure for us Four additional Machines, Two of which we propose forwarding to Bengal, and Two to Madras.
12. This Machine, it will be observed, is stated "to clean most satisfactorily "the Kupass sent from Bombay." The Experiment, however, being as yet confined to this Country, we shall not be justified in giving the Reward alluded to by the Society until the Power of the Machine has been fully proved by being successfully, applied near the Place of Growth, and soon after the gathering of the Cotton.

We are, \&c.

London, 15th March 1839.

## (Signed) : J. L. Lushington. R. Jeninins.

\&c. \&c.

## II.

## Mineta by the Right Honourable the Governor General.

Para. 1. I have retained this Despatch for some Times, in order that I might examine with Attention the Information which has been published from different Quarters on the Result of past Proceedings in regard to the highly important Subject to which it relates. All the Value of Success in introducing in India a better Produce of Cotton, suited for the immense Manufactures of England, is fully appreciated by me; and it is fitting, that; renewed and special Exertions being again directed to the Prosecution of this national Object, our Measures in furtherance of them should be well considered, and be as complete and effectual as Circumstances will admit. We are simultaneously labouring, with fair Hopes, to secure the Establishment of a profitable Tea Culture in India; and it will be one fortunate Consequence of the State of our Chinese Relations, if, in respect to the Production for the European Market of Two such valuable Articles as Tea and Cotton, it should give, as seems probable, an active Stimulus to the Agriculture and Commerce of this Country. In no other Channel can the Capital and Enterprise which have at Bombay been heretofore employed in the Trade in Opium be now turned, with better Prospect of Advantage, than to the Amelioration of the Cotton Produce of that Presidency, which already commands some partial Sale among the English Manufacturers, and affords a very promising Encouragement to further persevering Experiment.

[^5]2. The Authorities which I have consulted on the Subject are named in the Margin*, and they appear to supply full and accurate Information on the Condition of the Cotton Cultivation, and of the Success or Failure of the Attempts made for its Improvement at the several Presidencies.'
3. Before, however, I proceed to notice the Conclusions which may be deduced from those Authorities, it may be convenient that I should first briefly allude to the general Principles by which I think that a Government should be carefully guided in its Efforts to fix in its Territories the Growth of any better Articles of Produce, of whatever Interest or Importance, with reference particularly to some of the Propositions which have been and are likely to be urged upon us by Parties laudably eager for the Accomplishment of the great Ends in view.
4. The following are the chief Propositions of this Nature which I find in the Papers and Publications before me:

- First, That there be an Alteration in the Rate and Mode of taxing Cotton Lands, the Rate being erroneously supposed to be a Maximum one, and the Amount often. taken in Kind, thereby " $\dagger$ inducing the Grower "to produce Quantity or Weight, without regard to Quality or
-Secondly, That $\ddagger$ Encouragement or reasonable Inducement be afforded to the Influx of Capital, and to its Application to this particular Cultiva-- tion. A special Mode of Encouragement is indicated in " $\$$ the Offer of "، a fitting Bounty, either by reducing the Assessment on Lands on "which Foreign Cotton Seed is grown, or by stimulating Industry by " large Grants as Prizes."
Thirdly, That experimental Farms be-instituted, and Rewards given for improved Produce, or for improved Machines for cleaning the Cotton,
(Revenue
Department.)
Despatch of the. Honourable Court, of 15th March of 15th March
1839 , on the im1839, on the im-
proved Cultivation proved Cultivation of Cotton in India.
this last being the great Desideratum, especially as regards the Cotton of Bombay. Seeds to be also procured of the best Foreign Cottons, and freely distributed.
Fourthly, That the Transport of Produce be facilitated by the Formation of Roads, and its Preservation and Shipment by the Erection of suitable Warehouses or Sheds, and of Quays at the Ports of Despatch.'

5. Of the first of these Recommendations I need say little, as it is now the general Rule and Practice throughout India that the Assessment on Land cultivated with superior Products shall be nq higher than the average Rate of Land of similar Quality, whatever the Crop reared on it; and the Custom of taking Revenue in Kind is nowhere retained. It is to be observed, however, that it is stated by Sir John Malcolm, in bis Work before noted ${ }^{\bullet}$, that when the System of taking the Revenue of Cotton in Kinddid exist in the Guzerat Districts, under the Bombay. Government, its Effect was, not to deteriorate, but, from the steady Attention given to the Subject (the Government Share of the Crop being taken at a Valuation in proportion to the Care with which it was gathered), greatly to improve, the Quality of the Cotton ; there having been a decided falling off in Cleanness since the Abolition of the System. The same Remark has,been conveyed to me in a private Communication with which I have been very recently favoured by a Correspondent of bigh Authority at Bombay. "I believe," he says, "that it is the general Opinion that Cotton " is very rarely obtained now in a State of Cleanness and of Fibre equal to "that which long ago was received by the Honourable Company as Revenue " in the Baroach Districts." (The Purchases of the "Merchants of Bombay are, it is added, chiefly made at that Place, and the Agency which is in contact with the Cultivators in the Interior is almost wholly that of Natives, uninstructed, and thinking only of what may seem best for their immediate Interests. A laudable Instance is, however, mentioned, in the same Letter,' of Exertions made within the last Year or Two for the Introduction of a better System in this respect by a Parsee Merchant of Enterprise (named Merwaniee Hormajee) : some Bales of Baroach and Surat Cotton sent home by whom last Year were valued at 1d. a Pound above the usual, Quality of good Baroach Catton, and $\frac{1}{2} d$. above the best which had been known to have been before imported from India.
6. In respect to the Second of the Recommendations also I need not, affer

+ Note. - In 1856 and 1837 on the Remissions of Assessment on Ground planted with Mauritius Sugar Cane, Bic. in Bombay. the Minutes recorded $\dagger$ by me on other Occasions; dwell at any Length on the conclusive Objections which $I$ feel tơ all artificial Fosterings of the Devotion of Capital to particular Employments by the Remission of ordinary Rates of Assessment, or by any other Systems of Bounties. Such Plans lead to improvident and unsafe, Speculations: they make the Government in a Manner responsible for the Fortunes of Individuals, and they are unjust to Enterprize in every other Department of Exertion. It will suffice to say, that my Objections to Schemes of this Description are as strong as they have always been.

7. The Third Mode suggested for assisting the Object by experimental Farms, or other Expedients of a like strictly experimental Character, by a few well arranged, honorary, or pecuniary Rewards, and by the Importation and Distribution of Seeds, appears to me to comprise some of the most legitimate Means of a special Kind which the Government can use in aid of the Proceedings of private Parties or Associations. - I have no goad Opinion, especially with such limited and transient Agency as we possess in India, of experimental Farms, where the Cultivation is to be conducted entirely by-Goverument Superintendents and Servants; but an experimental Superintendence and Encouragement, on a carefully regulated and measured Plan, of the Efforts of private Cultivators may, doubtiess, under different Circumstances, be pruductive of important Benefit. To suitable Measures of the Character here referred to I would do all in my Power to secure a consistent and effective Support. I shall hereafter propose to consider whether any such Measures are now neces-

[^6]sary on the Part of the Government in India in addition to those previously adopted, and in advertence to those specifically referred to in the present Despatch of the Honourable Court.
8. As to the Formation of Roads, I fear, that however valuable a really permanent and good Road unquestionably is for all Purposes of National Improvement, the Hope of maintaining such Roads on an extensive Scale in the vast and poor Territory and unfavourable Climate of India, is not, for yet many Years, to be entertained on 2 sober Estimate of our Difficulties and Means. Unmetalled Roads in this Country, though they may be a Convenience at other Times, are yet duting the Season of the heavy Rains nearly useless, while the Expense of forming and keeping up metalled Roads throughout our Territories must be so enormous, and can so little be relieved by any Possibility of Repayment, as to be apparently beyond the Limits of all prudent Qutlay on the Part of the State. The main practicable Facilities for Communication in India, excepting as regards a few great and permanent Lines of Intercourse between Capital Cities, to which the Application of a large Outlay has already been sanctioned or is conternplated, must, I fear, for a long Period be principally found in general Protection against Violence, in the building of Bridges, in the regular Establishment and Management of Ferries, or other Measures for assisting the Passage of Streams, in the clearing of Hill or Jungle Passes, and in other like Works of local Convenience. Happily, however, any Impediments
-Note-The Cireumstances to which $I$ hasse referged in this Paragraph, affecting the Formation of Roads in India, and partuculariy Roads to the Cotton Districts, appear to have been in some macasure overtookod in the following introduced sfter a Passage pointing out the Importance of Roads for the Advancement of Indian Commerce, "- Good Roads (he says) "would be " practicuble at all Periods of the Fsas, and in every Part of the Country.

* This impruvement is especially peeded in the Cotton-vjelding Districts, where
"the present expensive Mode of Conveyance upon the Backs of Oxea aets " mast injuriously."
It will at the same Time be very proper that the several Goveroraents whould be called on ta state, in furnishing the Reports whieh I shall hereafte indicate, whether there be any Road to their Cotton Districts the Construction or Impovement of which deserves particular Consideration.
I wowld add, on the Subject of Roads, that in the Reveruse Settlement of he Nortu-western Provinces of the Bengal Presidency a systematic ArrangeIntarior of Distriets, by a Cess of One per Cerats on the Amopunt of the Goveroment Jumma or Tax levied and appropriated exclusively for that Rurpose. The Disbursement of this Cess is roanaged by a local Committec; and it has been gratifyitg 60 me to hearn that in aome Distariets the Application of these Funds is giving to Natives of Influeura a marra Faeling af Interest,sand a Habi of Co-operation for the general Improvement of the Country in which they which can arise from the Want of good Roads will for the present* apply only partially to the Detriment of our Cotton Produce; for the best Indian Cotton, that of Surat and Baroach, is grown in Districts close to the Sea, while in the Upper Provinces of Bengal the Cotton of the Dooab and Bundlecund can readily be transported by our great Rivers. In respect to Warehouses or Sheds and Quays at the Ports of Despatch, they are doubtless very desirable, if not necessary; for it is remafked by Sir John Malcolmt, that in the Guzerat Districts there is a very short Period between the Date of plucking and that of shipping the Cotton for Bombay, and "it is believed the Erection of Buildings calculated to preserve "the Cotton not exported during the Monsoon would give great Encourage" ment, and increase Production;" but the building of Warehouses seems rather the Province of the private Merchant than of the Government. It'may, however, be very proper to inquire from the Government of Bombay whether there are any local Reasons which in Guzerat would render the Iaterference of the State useful and expedient for such a.Purpose, as well as' whefher there is a Want of suitable Quays at any of the Ports

9. In the Remarks in the preceding Paragraph I would by no means be understood to discourage a serious Attention to the Subject of the Improvement of our hoads generally, but rather only to lament the Obstacles which are opposed to Success in such Undertakings. I would here, however, refer with Gratification to the great Facility which has been extended to all internal Intercourse by the Abolition of Transit Duties throughout the Presidencies of Bengal and Bombay; a Boon, I trust, to be soon also conferred on the Territories of Madras. From this Measure we may look for the best Effects io the quickening of every Enterprize, which may seem to rest apon really
solid Foundations.
10. I may now go on to remark the Results of past Endeavours to improve the Quality of Indian Cotton in the several Presidencies.
11. 

## ÇORRESPONDENCE RESPECTING THE

11. The Cotton of Commerce consists of Two great Varieties; ..one, the Black Seed, or long Staple, of which Description are the American Sea Island, the West India, the South American; the Bourbon, and the Egyptian* Cottons, bearing a

* Note--Understood to have been introduced from Pernambuco Seed. See p. 280, Report on Cbiton Wool higher Price in the Market than other Cottons, but in comparatively restricted Demand; the other, the Green Seed or short Staple, of which Kind are the Upland Georgia and New Orleans (these forming the main Source of Supply to our English Manufacturers), and the great Bulk of the indigenous Cottons of India: Of the general Value and Use of these different Varieties in Commerce a Paper in my Possession gives the following Information: "The Cotton in greatest "Demand for the larger Portion of the Manufacture in England is the bowed "Georgia Cotton, which sells for $7 d$. to $9 d$. per Pound in the Market. The " India Cotton, which most nearly approaches to it, is that which sells in its " present unclean State at about $5 \frac{1}{2} d$. ; and if it could be delivered as clean as " the bowed Upland Georgia Cotton, with a little Improvement in the Stople, " it would sell in England, at about 7d. per Pound, to the Extent of several " Millions Sterling. Fine Cotton, producing a higher Price, is only of limited "Demand." The Modes of separating the Two Kinds of Cotton from the Seed are dissimilar. The Upland Georgia and New Orleans Cottons are so cleaned by the Machine called "Whitney's Saw Gin," which is considered to have been "hardly $\dagger$ of less Importance generally thian Arkwright's Machinery." This Machine appears to occasion some Injury even to the short Staple of these Cottons, but the Loss on that Account is more than counterbalanced by the Gain in Tïme to the Process of cleaning. To the long Staple Cottons, however, this Instrument is destructive, by the Manner in which it cuts them, and other Means are employed for the Purpose, those Cottons separating from the Seed with much greater Facility than the Green Seed Species. A Machine called a Roller Gin $\ddagger$ is employed for the American Sea Island Cotton ; and the Egyptian Cotton is described to be "s separated \|f from the Seeds " by means of a Machine worked by manual Labour, such as is made use of " in South America for cleaning long-Staple Cotton." The Indian Cotton is generally cleaned by an Instrument called a "Churka," which answers the
§ Note.-"The Process of cleaning
" by the. Saw Gin is Four or Five
" Times more rapid than by the com-
" mon Churka." Sir J. Malcolm's
"Work, p. 123. Purpose sufficiently well, but is comparatively slow and expensive.§. Whitney's Saw Gin, so successful in America, might naturally be thought to be adapted to this short Staple Cotton, but it has been unfortunately found at Bombay, from some Cause, "whether the Method of working it, or the "Weakness of the Fibre of the Cotton $\pi$," to injure the Staple seriously; and some. Modification of this, or an altogether new Machine, appears consequently to be absolutely required. The Honourable Court, in a Despatch to Bombay of 6th March 1832, have suggested that* the Saw Gin, notwithstanding its Unsuitableness to the indigenous Cottons, might be used for cleaning Cotton raised in India from American Seeds. In Bengal, the Saw Gin, for Cotton of a generally-similar Character, has been favourably ** reported of at Calcutta, and unfavourably at Calpee. It is with the view of overcoming the Difficulty occasioned by the presumed Inapplicability of the Saw Gin that the East India Association at Glasgow have recommended their improved Machine for cleaning Cotton (referred to in the concluding Paragraphs of the Court's present Despatch), "on the Principle of the Indian Churka," and stated "to
"clean most satisfactorily the Kupass $\dagger \dagger$ sent Home from
" clean mos

12. The total Importation of Cotton into England, taking the Three $\ddagger$ Years, 1831, 18:32, and 1833, varied from 288 Millions to above 300 Millions of Pounds in each Year, and of this Quantity the Cotton of India furnished not more in any

[^7]> *Note- In 1836 the total Quantity imported was $406,959,059$, of which from the East Indies and Mauritius 75,746,226.-Official Tables published for Parliament, 1838, p. 14.

Year than 38 Millions of Pounds *, a large Proportion of which was to be re-exported. to the Continent, where there is some Sale for inferior Cotton. In the Years 1818 and 1819 the Importation of Indian Cotton into Englañd had reached as high as 86 Millions and 62 Millions of Pounds, but this may probably have proceeded from some merely temporary Causes.
13. The great Export of Indian Cotton to England is from Bombay, to which Port the Cotton from Oomrawattee and the Deccan, which was formerly brought to Calcutta viâ Mirzapoor h is now carried. Of the Bombay Cottons, $_{\text {no }}$ Of those from Baroach and Surat are used, though inferior, in consequence of the foul State in which they are transported, in the English Manufactories $\dagger$, and the rest are almost entirely sent Abroad again to the Continental Markets. The following is a general Account of the Indian Cottons as saleable for working $\ddagger$ up in England. "The Bengal $\|$ may "، be fairly considered to be out of Use with the " British Manufacturer. Surat Cotton, such as a
$\therefore \|$ This includes the Cotton of Bundlecund and the Dooab. " good Portion of the Imports of 1817 to 1826 consisted of, (that is good, § Note.-This signifies,-I be- "c clean, bright-coloured Thomil § Cotton,) would lieve, Cotton of the first picking " always find a Consumption to a certain Extent, of the Crop. "Staple could be a little improved by coure would "t particularly from New Orleans. The best Quality of the Bombay Cottons
c: have always been considered to be the Baroach and the Surat, which in
" good Seasons are equal in Staple to middling-bowed Georgia."
14. The first Efforts of the Home Authorities were particularly directed to the Cultivation of the Bourkon Cotton, but this was checked by the Circumstance that $\mathbb{T}$ "the Consumption. of Cotton having a long silky Staple is " very limited, and that the Demand of the British or Foreign Manufacture "does not require a large Supply of such Cotton.". A Gentleman named Mr. Fischer seems to have, at a recent Period, found it profitable to cultivate Bourbon Cotton in the Salem ** District of the Madras Territories, but this can only be regarded as the Experience of a single Speculator. Mr. Bernard Metcalte, who was employed by the Court to conduct the Experiments in the Madras Presidency in 1815, recorded some Remarks which may be useful at $\ddagger \ddagger$ Note-These it will be this Time. $\dagger \dagger$ "The Greorgia, Sea Island, the Surinam $\ddagger \ddagger$ nuticed are. long-stapled " and Demerara are all grown on the Border of the Cottons. "Sea, and the prime Qualities oply as far Inland as " the Influence of the. Sea Air and Tide-waters extend. In the Delta of " the Sunderbund, and particularly the Provinces adjacent, might perhaps be " produced Cottons of an equally fine Texture with those above mentioned, " and which in England always bear so high a Price. The Presumption is,
" the Attempt. would be successful provided the Black Seed was procured "' from Demerara or Georgia."
-15. In 1828 \|ll the further Prosecution of Experiments was urgently pressed by Lord Ellenborough, then President of the Board of Control, and was warmly entered on by the Honourable Court, the particular Object being to see by Trial, "in many different Parts of India, whether it might not be possible to "raise some of the superior Sorts of Foreign Cotton," while at the same Time the utmost possible Care should be given to procuring the best Specimens of the indigenous Cottons. To Bengal $\$ \$$ the Court specially pointed. out that some Cotton produced in the Tenasserim Provinces was "considered to be "superior, to any Cotton that has been imported from Bengal, and if in a "perfect Condition would rank in the London Market with very good Surat "Cotton, and with middling North American Upland."

[^8]the Bombay and Bengal Presidencies, Rewards were authorized and F ed in Seeds of different Descriptions were largely imported, and distributed in different Quarters.
17. The Result of these Trials has certainly been attended with much Encouragement. " Most" of the Specimens which were the Produce of " indigenous Seed, and had been carefully cleaned in the Native Manner, "proved of Qualities which are desirable for Manufacture in England. Some "Fine Samples were also raised from the Foreign Seeds." The favourable Impression produced by the Trials on the Honourable Court is stated in their Despatch now before us.
18. In Bombay an experimental Farm, with some smaller ones subsidiary to it, was $\dagger$ established in Guzerat ; but the Superintendent soon reported that " no Improvement was to be expected from any Alteration in the Mode oy "cultivating Cotton" in that Province; and the Plan adopted was to let ouf, in the Manner which I have before said that I was most disposed to approve, Parts of the Government Farm to Native Farmers, to be cultivated under his general Direction, he reserving only a small Portion of the Land for the Purpose of being cultivated entirely by himself with Foreign Seeds exclusively. The chief Point of Importance was soon seen to be, a greater Care in the first, gathering of the Cotton. To this Object almost alone the Attention of the Government was directed in the Experiments made in the Southern. Mahratta Country. The Superintendent in that Quarter reported $\ddagger:$-" The Presence " of the Leaf which grows under the Cotton Pod is the main Cause of the " Inferiority of our Indian Cottons in the English Market; this, with other " Impurities, gets into the Mass of Cotton in the Act of picking in the Field, " and, under ordinary Circumstances, cannot afterwards be got rid of. The " radical Remedy for this is to pick the Cotton in the Field with greater Care, " as is done in America, by carefully pulling the Cotton out of the Pod, and " not snatching at the Pod itself, and separating the Cotton picked into Two "Portions, one of the first Quality, free from Leaf and Dirt, and the other "such as may be entangled, with the Leaf and other Impurities." The strongest Evidence to the same Effect is given by all Authorities. || Mr. Hunt, an English Dealer, says §, "It appears to me that the Cause of the Depreciation " (of the Surat Cotton) is principally owing to the very slovenly Way in which " the Crop is gathered from the Plant, and without a thorough Reform in "'that Particular it will be of little Use introducing new Seed, or increasing the "Expense of Cultivation in other respects." This Point being so material, it is' especially to be regretted that the Superintendent in the Southern Mahratta Territory experienced great Difficulty 9 in persuading the Ryots to follow a better System respecting it. And it is remarkable, that though it must have been well known at Bombay that it was by Attention in gathering ** the Cotton that the Government, while it received a Revenue in kind in this Article in Guzerat, had so considerably improved its Quality, the Object appears, as has been before said, scarcely ever to have been thought worth the Care of private Capitalists. Mr. Lush; the Superintendent above referred to, was 'ultimately authorized by the Bombay Government to establish an Agency near Dharwar, with a view to the purchasing, as an Inducement to the Ryots, their well-gathered clean Cotton, with what Effect I have not the Means of ascertaining.
19. Details of the Valuation Prices, both of the indigenous and. Foreign. Seed Cotton, raised and sent home upon these Experiments, are given in Pages 272 and 280 of the Report on Cotton Wool, \&c.; and although the Injury, before alluded to, from the Use of the Saw Gin, was very considerable, it will, be observed that the Prices are rated generally above the $7 d$. per Pound, which in a preceding Extract is mentioned as a Sale Value, at which several Million

[^9]Sterling might be expected to be disposed of. Some Cotton from Egyptian Seed is noted as worthy of particular Attention (it being added respecting this Quality, that it should be well cleaned in the Native Manner), and the same as regards Encouragement to Production, is said of the Cotton from New Orleans Seed, and of some White-seeded peremial Cotton grown in a small experimental Farm under Mr. Lush in Dharwar.
20. A fresh Supply of Egyptian Seeds, and of the Machines used in that Country for the cleaning of the Cotton, was sent to Bombay in the course of $1836^{*}$, but the Result is not reported in the Papers in my Possession.
21. It inay be regarded, I think, as probable, from the foregoing Summary, that by Inventions such as may be reasonably expected from European Mechanical Skill the Means of quickly and safely cleaning the indigenous Cottons of Bombay, in so far as regards the Separation from the Seed after gathering, may be attained, and that for the Improvement which may be desired in the Staple of the Cotton of Bombay we may look with fair Hope to the Growth of the Article from the best Foreign Seeds.
22. In Bengal the Result of the Experiments made has also been en. couraging $\dagger$; though it is to be remembered, regarding such Results in all the Presidencies, that the Growth of mere Specimens is far from being a Test of Success in Attempts to rear the Produce of extensive Cultivation. The Cotton of the Akra experimental Farm, the Maintenance of which did not extend beyond Three Years, was in England, partly by actual Sale, and partly by Valuation, above the specified Rate of 7 d . per Pound, and good Specimens from various Kinds of Seed have been also produced in different other Parts of the Presidency. The Conclusion arrived at in the Paper of the Secretary of the Agricultural Society is, that the ${ }^{5}$ Upland Georgia and Egyptian is the "Seed best calculated for Introduction into the Interior and Upland Parts of " India; while the Pernambuco, Peruvian, Lechelles, Bourbon, and Sea Island " may suit hest along the Line of Coast."
23. The Seed sent to Madras appears generally not to have succeeded $\dagger$, chiefly from a very unfavourable Season, yet the Valuation at home of some small $\|$ Samples of American Seed Cotton raised in the Madras District is satisfactory.
24. The Monourable Court have now determined to procure from America, and send to India, Persons "duly qualified for the Purpose of instructing and "s superintending the Natives in the Cultivation of the Cotton, and the proper "Mode of cleaning it by means of Machinery;" and they "rely on our " Exertions for adopting effectual Measures and affording Facilities for pro" moting apd extending throughout India, any Plans which may seem best " suited to the Attainment of the important. Objects contemplated as soon as "we may receive the necessary Information." They empower us also to "offer "Rewards at each of the Presidencies of such an Amount as we may consider " sufficient to stimulite Parties engaged in the Production to exhibit Cotton of " good Growth, and cleaned by Machinery; the Quantity so exhibited not "being less than 300 Bales."
25. It behoves us to prepare for the Arrival of the Individuals to be brought from America, who will be conveyed to India, if possible, by December next; and in this View, and that we may be ready to acquit ourselves of the further Responsibility imposed on us by the preceding. Instructions, I have endeavoured briefly to abstract what has seemed to me most material in the Reports of past Proceedings. I shall be glad if I shall have succeeded (though I cannot* hope to have done so otherwise than very imperfectly) in assisting the Collection of Materials' which may enable the Governments in India to decide upon a proper

- Course in regard to this important Question. I would now suggest that a Copy of the Court's Despatch, and of this Minute, with such further Observations as

[^10]II. may occur to his Honour the President in Council, be furnished to each of the

Mante by
the
Governor General.

Presidencies, and that the several Governments be requested to report their Opinions, on a Review of the Facts above detailed, and after consulting the Individuals or Boides most likely to afford useful Advice, as to the best Means of carrying on future Experiments with the Aid* of the American Workmen to be now employed, and how the Knowledge in which those Persons must be deficient, of the Languages, Seasons, and

* Note.-Thess Mon will be directed to hring with them large Quantities of the best Descrip-
tions of American Seeds. Agricultural IIabits of India, may best be supplied. The particular Districts the most suited for their Employment should also be named, and the Description of Foreign Seed Cultivation most likely to succeed in each District. ${ }^{3}$ The Lengtb of Time for which an Experiment should be persevered in should likewise be well considered; for such partial Results as, for instance, were derived from the Akra Farm near Calcutta, may not lead to any satisfactory Conclusions. The several Governments should further report what Amount and Manner of Reward they would propose to confer for Cotton well gathered and well cleaned by Machinery, under the Discretion which has been confided to the Government of India. The local Governments may, at the same Time, inform us how far the Arrangements actually in force, whether by public or by private Meapus, for disseminating the best Foreign Seeds throughout the Country, are effective. In Bengal I believe this Object to be well provided for by the excellent Measures and admirable Zeal of the Agricultural Society of India. To that Society I consider the Government and the Community to be under the highest Obligations; and I would here say that I would, with perfect Confidence and Satisfaction, intrust the Employment of the expected Workmen, with the Application of any Expenditure which may be sanctioned by the Government, and the Guidance of the further Experiments to be now entered on, to their general Superintendence. I would only on this Point repeat my Opinion, that Experiments in the Improvement of Cultivation should be chiefly by Instruction and Assistance to a select Number of Native Cultivators, instead of by any Attempt to cultivate by Government Agents, although a limited Extent of Government Cultivation may perhaps be found unavoidable, with a view to the rearing of Produce from Foreign Seeds, to which the Ryots may be unaccustomed, and the Risks of which they may be unwilling to incur.

26. Upon the Details of future Operations I would only here state that I would be inclined to appropriate, if Mr. Blundell, on a Reference which should at once be made to him, should recommend the Measure, a Portion of the American Workmen or Instructors to the Tenasserim Provinces, and that I would extend the Experiments beyond Bengal (where the peculiar Cottons which, as has been seen, flourish best near the Sea Coast, might continue to be tried,) to our more distant Cotton Provinces, as Bundlecund and the Dooab, where but little Effort has yet been made by the Government to ameliorate the Produce.
27. It is in my Recollection that Mr. Blundell has in some private Communication referred to the heavy and long-continued Rains of the Tenasserim Coast, as very prejudicial to the Growth of Cotton; and I would wish that the Opinion of competent Persons should be taken at all the Presidencies as to the Effect of a regular Alternation of dry and rainy Seasons on the Plant and its Produce.
28. Reports should of course be furnished, as soon as practicable, from each Presidency, of the Success or Failure of the Machine for cleaning Cotton which has been invented by the East India Association of Glasgow, and has been before referred to in this Minute. Three of these Machines are said to be coming to Bombay, Two to Bengal, and Two to Madras.
29. Of the Honourable the Governor in Council of Bombay I would specially request, that he should submil a succinct Report of the Progress and Result of the Experiments established for the Improvement of the Cotton of that Presidency since the Beginning of 1836, to which my Summary has traced the Subject, and that he should particularly notice the following Points :

First, The Success of the Measures adopted under Mr. Lush, or by any
Successor to him, in the Southern Mahratta Country, for inducing the
Ryots

## CULTIVATION OF COTTON IN INDIA.

 167Ryots to sell to him cleanly-gathered Cotton, and for the Cultivation of the perennial or other Kinds of Cotton in his experimental Farm at Seegee Hulle in Darwar.
Secondly, The Reasons which may have led to scarcely any Measures being apparently taken by private Capitalists for the desired Improvement in the Mode of gathering the Cotton in the Guzerat Districts, in which, on due Attention being paid to this Point, a good merchantable Produce for the Euglish Market might with so much Certainty be expected.
Thirdly, The Result to the latest Period of the Introduction of the Foreign Seeds into the Guzerat Cotton Districts; whether the Seeds obtained from Plants raised in the first Place from such Foreign Seeds yield an equally good Description of Produce as the original Seeds, and whether the Application of the Saw Gin to Produce of such Growth has any different Effect from its Application to the indigenous Cotton.
Fourthly, The Result from the Egyptian Seed introduced in 1836, and the Value of the cleaning Machine sent from. Egypt for the Purpose of separating the Seed of Cottons of a long Staple.
Fifthly, The State of the Ports in Guzerat as respects Warehouses and Quays, and the Occasion which may exist for any Aid in regard to such Buildings on the Part of the Government.
30. I conclude that Information on

- Note.-I have been happy to observe, from a Report of the Suxteenth Anniversary Meetung of the Royal Asiatic Society in London, that this Subject has attracted the spectare Notice of the Commitee of Commerce and Agri-
culture of that Body. "The first Article" (it is stated) It to which Attention had been directed was Cotton;** and,
after alluding to the Details which bad been collected and after alluding to the Details which bad beem collected and
arranged on the Subject it is added, -"T The Committee arranged on the Subject it is added, -"The Committee
" lcoked forward to a Tume when they shoold be able to " tooked forward to a Time when they shoold be able to
"place within the Reach of the practical Agricultorist such "equal to that of any Part of the World."
the Prospects of an improved Cotton Cultivation is generally diffused among the Commercial Communities of all the Presidencies. If there should be doubt on this Point it will deserve Consideration* in what Manner the Government can aid in spreading correct Knowledge on the Subject.

31. I will only add that in order to save Time it will be convenient that I should transmit direct to Bombay a Copy of the Court's Despatch and of these Remarks, and I propose accordingly to adopt that Course.
Simlah, 14th August 1839. . (Signed) Auckland.

## AN ACCOUNT

or

## THE IMPORTS

FROM

The Territories under the Government of the East India Company, and from the United Kingdom, respectively, into the British Colonies;

AND FROM
The British Colonies into the United Kingdom, and the Territories under the Government of the East India Company, respectively, in each Year, from 1828 to 1838;

SHOWING, IN ALL CASES

THE RATE OF DUTY LEVIED UPON EACH ARTICLE.

## Return to an Order of the Honourable House of Commons, dated 14th April 1840,

## FOR

An Account of the Iqports from the Terrifories under the Government of the East India Company, and from the United Kingdom, respectively, into the British Colonies, and from the British Colonies into the United Kingdom, and the Territories under the Government of the East India Company, respectively, in each Year, from 1828 to 1838 ; showing in all Cases the Rate of Daty levied upon each Article.

The following Statement kembodies in its Three Dipisions (marked A. B. and C. respectively) all the Particulars required by the Honourable House regarding the 'Trade between' the British Colonies and the United Kingdom, and regarding the Rates of Customs Duties levied in' the Ports' of either; and, in conjunction with the Accdunts rendered by the Eact India Compary of the Trade between the Colonies aud the Company's Territories, it will be found to constitute a full Keturn to the Order above recited. In respect to the Forn in which the Inforanation is exhibited, a Deviation from the literal Tenor of the Requisition has of neceissity been admitted, in consequence of this Department not baving in its Possession any uniform or complete Series of local Documents from which the Imports and Exports of the Coloniés could be ascértained for the Period embraced by the present Inquiry. This Circumstance has rendered it necessenty, in tratiog thê Trude between the Colonies and the Mother Cotorry, to draw the Materials for both Sides of the Return frdm the Records of the British Custon House; and with respect to the Trade between the Colonies and British India, to refer solely to the general Account of the Commerce of the Three Presidencies presented by the East India Company, in which Account the Trade with the various Possessions of Great Britain is included and distinguished.

The subjoined Memorandiam will more clearly explain in what Manner the several Points of the Order have beea fulfilled anc


## (171)

Section A.
An Account of the Exports of Britisu and Ibisu Propyce and Manupacturrs from the United Kinadom to the Britisu Colonifs in Aprica, Asia, and America, respeotively, in each Year, from 1828 to 1838 inelusives, specifying the Quantities of the principal Articles, with their separate and collectivo Valuea.

| Years | Declared Value of British and Lrish Produce and Manufacturea exported from the United Kingdom to the British Colonies in |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | AFRICA. |  |  | ASIA. |  | america. |  |
|  | $\begin{gathered} \text { Sierra Leone } \\ \text { Rind } \\ \text { River Gambia } \end{gathered}$ |  | Mauritime | Ceylon. | Autralian Settligments. | British West Indies (including Honduras). | British Prbvinces <br> in <br> North America |
| , | $\underline{L}$ | $\pm$ | $\pm$ | £ | 2 | 2 | $\underbrace{\infty}$ |
| 1828 | 62,100 | 218,049 | 185,972 | 45,110 | 443, 839 | 3,289,704 | 1,691,044 |
| 1829 | 85,750 | 257,501. | 205,558 | 46,380 | 310,681 | 3,612,085 | 1,581,723 |
| 1830 | 87,144 | 330,036 | 161,029 | 22,621 | 314,677 | 2,838,448 | 1,857,133 |
| 1831 | 85,192 | 257,245 | 148,475 | 28,648 | 398,471 | 2,581,949 | 2,089,327 |
| 1832 | 69,255 | 292,405 | 163,191 | *33,517 | 466.238 | 2,439,808 | 2,075,725 |
| 1833 | 58,336 | 346,197 | 83,424 | 58,849 | 558,372 | 2,597,589 | 2,092,550 |
| 1834 | 86,432 | 304,382 | 149,319 | 50,182 | 716,014 | 2,680,024 | 1,671,069 |
| 1835 | 75,388 | 326,921 | 196,559 | 59,187 | 696,345 | 3,187,540 | 2,158,158 |
| 1836 | 108,978 | 482,315 | 260,855 | 129,175 | 835,637 | 3,786,453 | 2,732,291 |
| 1837 | 109,597 | 488,814 | 349,488 | 84,894 | 921,568 | 3,456,745 | 2,141,035 |
| 1838 | 134,471 | 623,323 | 467,342 | 107,444 | 1,336,662 | 3,393,441 | 1,992,457 |

For a Specification of the various Articles constituting the Aggregates exhibited above, see the following Pages.
$\left.\begin{array}{c}\text { Inspector General's Office, } \\ \text { Custom House, London, }\end{array}\right\}$
$\left.\begin{array}{l}\text { istom House, London, } \\ \text { 14th April 1840. }\end{array}\right\}$
202.

Section A.-continued.
Exports of Britisu and Irise Produce and Manufactures from the United Kingdom to the British Colonies in'Africa.

| articles. | Years. | To Sierra Leone and River Gambia. |  | Cape of To Good Hope. |  | To Mauritius. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 'Quantity. | Value. | Quantity. | Value: | Quantity. | Value. |
| APPAREL, SLOPS, and HABERDASHERY |  |  | $\pm$ |  | $\mathscr{L}$ |  | 2 |
|  | 1828 |  | 5,516 | - - | 18,873 |  | 3,458 |
|  | 1829 | - | 7,064 | - - | 22,345 | - $\cdot$ | 8,498 |
|  | 1830 | - - | 5,624 | - - | 20,064 | - - | 4,540 |
|  | 1831 | - | 8,596 | - - | 14,571. | - - | 3,423 |
|  | 1832 |  | 4,583 | - - | 19,536 | - - | 4,526 |
|  | 1833 |  | 4,364 | - - | 21,124 | - - | 2,483 |
|  | 1834 | - | 6,459 | - - | 23,369 | - - | 6,829 |
|  | 1835 | - | 5,912 | - - | 21,063 | - - | 9,121 |
|  | '1836 | !- - | 7,208 | - - | 42,419 | - - | 17,506 |
|  | 1837 | - - | 6,217 | - - | 44,438 | - - | 12,443 |
|  | . 1838 | - - | 7,259 |  | 48,920 | - * | 24,582 |
|  |  |  |  |  |  |  |  |
| $\underset{\text { TION }}{\text { ARMS }} \text { and AMMUNI- }$ |  |  | - 2 |  | $\pm$ |  | $\underline{2}$ |
|  | 1828 | - - | 13,332 |  | 741 | - - | 355 |
|  | 1829 |  | 22,546 | - - | 1,716 | - - | 708 |
|  | 1830 |  | 19,168 |  | 1,478 | - - | 770 |
|  | 1831 |  | 17,136 | - - | 2,264 | - - | 730 |
|  | 1832 | - - | 15,232 | - - | 2,821 | - - | 4,529 |
|  | j833 |  | 14,017 | - - | 5,266 | - - | 3,280 |
|  | 1834 |  | 23,495 | - . | 3,298 |  | 808 |
|  | 1835 | - | 16,136 | : | 4,281 | - - | 549 |
|  | 1836 | - ' | 27,121 | - - | 5,130 | - . | 920 |
|  | 1837 | - - | 28,407 |  | 14,863 | - - | 1,137 |
|  |  | - - | 32,062 |  |  | - - | 945 |
| BACON and HAMS |  | Cows. | $\pm$ | Cwts. |  | Cuts. | 2 |
|  | 1828 | 30 | 120 |  | 391 | 370 | 1,471 |
|  | 1829 | 32 | 118 | 119 | - 415 | 493 | 1,904 |
|  | 1830 | 33 | 124 | 456 | 1,235 | 364 | 1,203 |
|  | 1831 | 32 | 122 | 154 | 437 | 194 | 654 |
|  | 1832 | 56 | 194 | 77 | 275 | 271 | 990 |
|  | 1833 | '18 | 57 | 291 | 920 | 29 | 130 |
|  | 1834 | 40 | 119 | 176 | 472 | 310 | 869 |
|  | 1835 | 24 | 74 | 215 | 545 | 388 | 1,165 |
|  | 1836 | 43 | 149 | 218 | 696 | 540 | 1,807 |
|  |  | 31 62 | 111 228 | 230 333 | 745 1,079 | 510 928 | 1,686 3,180 |
|  |  |  |  |  |  |  |  |
| BEEF and PORK |  | Barrels, | E | Barrels. | $\pm$ | Barrels. | $\mathscr{L}$ |
|  | 1828 | 99 | 353 | 73 | 279 | 144 | 523 |
|  | 1829 | 142 | 536 | - 377 | 1,133 | 1,338 | 3,837 |
|  | 1830 | 176 | 539 | 584 | 1,515 | 1,315 | 3,279 |
|  | 1831 | 336 | 914 | 196 | 577 | 861 | 2,227 |
|  | 1832 | 81 | 318 | 40 | 120 | 659 | 2,080 |
|  | 1833 | 163 | 565 | 630 | 1,609 | 1,312 | 3,273 |
|  | 1834 | 180 | 553 | 789 | 2,050 | 2,384. | 5,743 |
|  | 1835 | 114 | 291 | 1,078 | 3,510 | 3,542 | 8,215 |
|  | 1836 : | 52 79 | 181 | 172 | 510 | 2,334 | 7,388 |
|  | 1837 1838 | 79 135 | 303 532 | 33 136 | 150 533 | 1,342 $\mathbf{2 , 7 3 5}$ | 4,508 $\mathbf{8 , 7 1 3}$ |
|  |  |  |  |  |  | 2,735 | 8,2 |

( 173 )
Section A.-Exports of British and Irish Produce, \&ce to the British Colonies in Africa - continued



| Artiches. | Years | To Sierra Leone and River Gambia. |  | To <br> Cape of Good Hope. |  | To Mauritius. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Quansity. | Value. | 'Quantity. | Value. | Quantity | Value. |
| CORDAGE |  | Curts. | 2 | Cuts. | 2 | Cowts. | $\boldsymbol{L}$ |
|  | $1828^{\circ}$ | 51. | 1,141 | 450 | 1,019 | 204 | 477 |
|  | 1829 | 272 | 635 | 1,083 | 2,507 | 523 | 1,266 |
|  | 1830 | 422 | 1,009 | 592 | 1,439 | 732 | 1,757 |
|  | 1831 | 273 | 605 | 247 | 551 | 947 | 2,137 |
|  | 1832 | 238 | 466 | 879 | 1,628 | 1,030 | 2,028 |
|  | 1833 | 95 | 165 | 1,466 | 2,315 | 1,201 | 2,041 |
|  | 1834 | 529 | 765 | 968 | 1,364 | 822 | 1,231 |
|  | 1835 | 239 | 381 | 864 | 1,322 | 1,311 | 1,977 |
|  | 1836 | 96 | 151 | 574 | 919 | 827 | 1,286 |
|  | 1837 | 49 | 84 | 317 | 531 | 193 | 317 |
|  | 1838 | 453 | 819 | 690 | . 1,271 | 151 | 208 |
| $\begin{aligned} & \text { COTTON MANUFAC- } \\ & \text { TURES, viz.- } \\ & \text { Calicobs, MUSLINs, Fus* } \\ & \text { tians, \&c. } \end{aligned}$ |  | Yards. |  | Yards. ${ }_{\text {2,353,346 }}$ | $\stackrel{\sim}{2}$ | Yards. | 2 |
|  | 1828 | 271,724 | 12,070 | 2,353,346 | 74,929 | 1,477,886 | 57,253 |
|  | 1829 | 558,187 | 22,061 | 2,520,127 | 75,310 | 1,658,937 | 53,150 |
|  | 1830 | 888,767 | 31,927 | 3,973,967 | 115,487 | 1,875,762 | 64,914 |
|  | 1831 | 786,737 | 24,918 | 2,904,106 | 83,612 | 2,432,894 | 65,185 |
|  | 1832 | 1,218,273 | 21,814 | 3,464,586 | 93,710 | 2,365,555 | 68,973 |
|  | 1833 | 739,646 | 17,120 | 4,536,727 | 115,567 | 794,562 | 22,582 |
|  | 1834 | 963,850 | 24,492 | 4,006,311 | 100,328 | 2,496,345 | 70,453 |
|  | 1835. | 972,553 | 27,926 | 4,123,145 | 113,360 | 2,343,161 | 70,430 |
|  | 1836 | 1,613,372 | 42,900 | 6,935,352 | 182,904 | 2,541,072 | 80,090 |
|  | 1837 | 1,699,819 | 42,397 | 5,430,879 | 135,050 | 5,291,497 | 151,951 |
|  | 1838 | 2,369,920 | 57,372 | 7,612,698 | 193,224 | 6,794,553 | 158,727 |
|  |  |  |  |  |  |  |  |
| $\begin{aligned} & \text { HOSIERY, LACE, and } \\ & \text { SMALL WARES } \end{aligned}$ |  |  | 2 |  | $\pm$ |  | 2 |
|  | 1828 | * * | 170 |  | 4,780 | - | 5,337 |
|  | 1829 |  | 116 | $\because \quad:$ | 6,368 | $\cdots$ | 7,845 |
|  | 1830 |  | 205 |  | 6,758 |  | 3,031 |
|  | 1831 | - $\quad$ - | 410 | - ${ }^{\text {a }}$ | 3,807 | - - | 3,400 |
|  | 1832 | - - | 301 | - * | 6,065 | - $\quad$ | 3,925 |
|  | 1833 | - - | 308 | - - | 9,882 | - | 3,524 |
|  | 1834 | $\cdots$ | 266 | - | 9,527 | - - | 6,671 |
|  | 1835 |  | 362 |  | 9,357 |  | 7,092 |
|  | 1836 |  | 738 | - . | 10,762 |  | 7,637 |
|  | 1837 | - | 354 |  | 9,389 | - | 7,749 |
|  | 1838 |  | 270 |  | 12,800 |  | 11,259 |
| COTTON TWIST and |  |  |  | ${ }^{268 .}$ | ${ }_{3}{ }^{\text {a }}$ | lbs. | $\pm$ |
|  | 1829 |  |  | 3,331 | 339 | 二 |  |
|  | 1830 | - ${ }^{-}$ |  | 19,860 | 1,296 | 56 | 7. |
|  | 1831 | 280 |  | 193 | 19 | - |  |
|  | 1832 | 150 | 10 | 1,355 | 126 | 2,500 | 126 |
|  | 1833 | 300 |  | 1,164 | 80 | - | - |
|  | 1834 | - - |  | 2,370 | 174 | 340 | 34 |
|  | 1835 | . 97 |  | 12,512 | 780 | 35 | 11 |
|  | 1836 | - 1.83 |  | 22,572 | 1,207 | - |  |
|  | 1837 1838 | 1,832 |  | 9,314 34,650 | 899 584 | 10,400 | 468 |
|  |  | 705 | 81 | 34,600 | 584 |  | - |
|  |  |  |  |  |  |  |  |
|  |  | Pieces. |  | Pieces. | 2 | Pieces. | $\mathcal{L}$ |
|  | 1828 | 64,323 89,395 | 865 | 227,466 | 2,495 | 139,650 | 1,637 |
|  | 1830 | 115,150 | 1,333 | 552,732 | 6,358 | 202,900 | 2,467 |
| EARTHENWARE of allSorts | 1831 | 142,176 | 1,693 | 236,500 | -2,417 | 147,269 | 1,150 |
|  | 1832 | 87,455 | 1,111 | 360,150. | 4,034 | 323,362 | 3,380 |
|  | 1833 | 74,330 | 798 | 919,385 | 8,094 | 180,006 | 2,100 |
|  | 1834 | 131,975 | 1,018 | 266,410 | 3,671 | 140,700 | 2,074 |
|  | ${ }_{1836}^{1835}$ | 113,350 226,030 | 1,214 1,571 | 203,878 305,863 | 3,117 | 103,212 | 1,533 |
|  | 1837 | 125,834 | 1,35i | 423,856 | 3,809 5,499 | 297,315 283,972 | 4,077 3,667 |
|  | 1838 ${ }^{\circ}$ | 91,646 | 1,108 | 948,940.5 | 10,267 | 385,300 | 4,789 |
|  |  |  |  |  | ! |  | -- |

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Sectisa A-Exparts of British end Lrish Rroduce, Esco to the British Colunies in Africe Tcontinued.

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Section A:-Exporte of British and Irish Produce, \&c. to the British. Colonies in Africa - continued.

| articles. | Yeara. | To Sierra Leone and River Gumbia. |  | Cape of $\stackrel{\text { To }}{ } \quad$ Good Hope. |  | 'To Mauritius. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Quantity. | Value. | Quantity | Value. | Quantity. | Value. |
| $\left.\begin{array}{c}\text { IRON and STEEL, } \\ \text { AVROUGHT and Un- } \\ \text { Wbovght - }\end{array}\right\}$ |  | Tens. | $\pm$ | Tons. | $\notin$ | Tons. | 2 |
|  | 1828 | 517 | 6,067 | 658 | 8,152 | 1,042 | 17,575 |
|  | 1829 | 528 | 6,367 | 838 | 9,826 | 1,246 | 20,828 |
|  | 1830 | 453 | 5,288 | 938 | 11,299 | 807 | 14,255 |
|  | 1831 | 449 | 5,753 | 885 | 12,008 | 650 | 12,273 |
|  | 1832 | 614 | 4,904 | 1,003 | 12,477 | 484 | 6,908 |
|  | 1833 | 558 | 5,337 | 1,106 | 14,833 | 211 | 2,757 |
|  | 1834 | 796. | 8,108 | 1,359 | 17,394 | 261 | 4,362 |
|  | 1835 | 332 | 4,357 | 2,203 | 19,756 | 622 | 10,157 |
|  | 1836 | 489 | 7,096 | 1,477 | 19,259 | 1,073 | 17,821 |
|  | 1837 | 472 | 6,171 | 1,855 | 25,008 | 1,446 | 23,592 |
|  | 1838 | 668 | 8,570 | 2,094 | 30,877 | 1,587 | 30,503 |
|  |  |  |  |  | , |  |  |
| LEAD and SHOT - |  | Tons. | $\pm$ | Tons. | $\pm$ | Tons. | 2 |
|  | 1828 | 13 | 254 | 59 | 1,116 | 40 | 764 |
|  | 1829 | 8 | 138 | 103 | 1,767 | 110 | 1,758 |
|  | 1830 | 15 | 222. | 133 | 1,901 | 78 | 1,128 |
|  | 1831 |  | 96 | 194 | 2,126 | 34 | 599 |
|  | 1832 | 7 | 109 | 85 | 1,187 | 139 | 1,874 |
|  | 1833 | 3 | 51 | 135 | 2,032 | 25 | 329 |
|  | 1834 | 5 | 79 | 38 | 703 | 28 | 549 |
|  | 183.5 | 6 | 124 | 32 | 589 | 112 | 2,073 |
|  | 1836 | 5 | 134 | 21 | 543 | 66 | 1,457 |
|  | 1837 | 3 | 69 | 274 | 5,652 | 182 | 3,463 |
|  | 1838 | 18 | 341 | 427 | 8,759 | 282 | 5,655 |
| LEATHER, Wrovgat;and Unwaougr |  | ${ }^{\text {llbs. }}$ |  | lbs. 18,668 | $\stackrel{2}{2}$ | ${ }^{1688}$ | ${ }_{15}^{2}$ |
|  | 1829 | 7,184 | 2,154 | 20,303 | 6,576 | 1,592 | 634 |
|  | 1830 | 3,900 | 1,267 | 17,903 | 6,416 | 542 | 139 |
|  | 1831 | 5,380 | 1,620 | 16,286 | 5,356 | 845 | 483 |
|  | 1832 | 4,632 | 1,185 | 39,626 | 9,633 | 3,273 | 840 |
|  | 1833 | 3,268 | 794 | 30,595 | 7,650 | 1,073 | 211 |
|  | 1834 | 4,248 | 942 | 34,453 | 6,640 | 1,908 | 340 |
|  | 1835 | 4,686 | 789 | 23,432 | 4,475 | 2,652 | 550 |
|  | 1836 | 7,570 | 1,400 | 49,788 | 9,142 | 2,176 | 449 |
|  | 1837 | -7,948 | 1,415 | 62,785 | 12,324 | 4,266 | 1,008 |
|  | 1838 | 8,080 | 1,253 | 77,472 | 13,450 | 6,540. | 1,400 |
| SADDLERY and HAR-NESS |  |  | $\pm$ |  | ${ }^{2}$ |  | 2 |
|  | 1828 |  | 133 |  | 1,869 | - - | 2,143 |
|  | 1829 | , | 61 | - | 3,904 | $\cdots$ | 3,288 |
|  | 1830 | - - | 123 | - - | 4,201 | - - | 3,247 |
|  | 1831 | - | 198 | - - | 3,402 | - - | 2,305 |
|  | 1832 | - . | 175 | - - | 3,057 | -. | 483 |
|  | 1833 | - - | 55 | - - | 3,762 | - - | 403 |
|  | 1834 | - * | 112 | $\cdots \quad-$ | 2,585 | - - | 985 |
|  | 1835 |  | 90 | - | 3,815 | - - | 1,417 |
|  | 1836 <br> 1837 | $\square$ | 129 102 |  | 7,061 11,322 | $\cdots$ | 1,563 2,813 |
|  | 1838 | - | 113 |  | 15,247 | - - | 5,288 |
| LINEN MANUFACTURES, entered by the $\{$ Yard |  |  |  |  |  | Yards. | R |
|  | 1828 | 34,320 | 1,705 | 163,738 | 6,341 | 121,738 | 5,614 |
|  | 1829 | 36,503 | 1,657 | 327,759 | 11,374 | 117,554 | 4,975 |
|  | 1830 | 32,167 | 1,437 | 459,767 | 15,749 | 119,289 | 4,908 |
|  | 1831 | 49,915 | 2,065 | 273,477 | 11,850 | 54,213 | 2,147 |
|  | 1832 | 33,310 | 1,371 | 120,516 | 5,987 | 148,196 | 5,703 |
|  | 1833 | 34,702 | 1,228 | 159,752 | 7,126 | 71,539 | 3,893 |
|  | 1834 | 80,962 45.888 | 3,109 1,948 | 242,226 | 8,046 17 | 66,769 | 3,609 |
|  | 1836 | 45,004 | 2,193 | 662,874 | 17,814 | 140,481 243,052 | 6,239 11,460 |
|  | 1837 | 122,350 | 4,088 | 300,510 | 13,132 | 172,022 | 7,907 |
|  | 1838 | 75,766. | 2,698 | 574,248 | 24,734 | 338,753 | 14,535 |
|  |  |  |  | ! | , |  |  |

Section A．－Exports of Briubsh and Irish Produce，\＆c．to the British Colonies in Africa－continued．．－

| articles． | Years． | To Sierra Leone aud River Gambia． |  | Cape of Good Hope. |  | To Mâuritius． |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Quandity． | Value | Quantity． | Value | Quanity | Value |
|  | $\begin{aligned} & 1828 \\ & 1829 \\ & 1830 \\ & 1831 \\ & 1832 \\ & 1833 \\ & 1834 \\ & 1835 \\ & 1836 \\ & 1837 \\ & 1838 \end{aligned}$ |  | $\left(\begin{array}{c} 2 \\ 12 \\ 42 \\ 42 \\ 59 \\ 12 \\ 50 \\ 122 \\ 93 \\ \hline \\ \hline 31 \\ 50 \\ 50 \end{array}\right.$ |  |  |  | 2 <br> 224 <br> 245 <br> 311 <br> 65 <br> 40 <br> 406 <br> 2115 <br> 372 <br> 259 <br> 186 |
| LINEN YARN－ | 1828 1829 1830 1831 1833 1833 1833 1834 1833 1836 1837 1838 | $=$ $=$ $=$ $=$ | $\pm$ $\pm$ $=$ $=$ $=$ $=$ | $=$ $=$ $=$ $=$ $=$ | $\begin{aligned} & = \\ & \pm \\ & \pm \\ & \pm \end{aligned}$ | $\begin{aligned} & \bar{Z} \\ & \bar{Z} \\ & \bar{Z} \\ & = \end{aligned}$ | $=$ 二 二 二 $=$ |
| $\underset{\text { WORK }}{\text { MACHINERY and MILL }}$ | 1823 1829 1893 183 1832 1832 1833 1834 1835 1836 1837 1838 |  | $\begin{gathered} 2 \\ 89 \\ 48 \\ 666 \\ 660 \\ 160 \\ 220 \\ 211 \\ 111 \\ \hline 88 \\ 1486 \\ 196 \end{gathered}$ |  | $\begin{gathered} \boldsymbol{x}^{99} \\ 194 \\ 391 \\ 212 \\ 212 \\ 836 \\ 441 \\ 440 \\ 2,066 \\ 290 \\ 625 \\ 1,648 \end{gathered}$ |  |  |
| painters colours | 1828 1829 1830 1831 1832 1833 1834 1833 1836 1837 1838 | $\begin{array}{ll}\square & \vdots \\ \vdots & \vdots \\ \vdots & \vdots \\ \vdots & \vdots \\ \vdots & \vdots\end{array}$ | $\begin{aligned} & \ell \\ & 342 \\ & 2466 \\ & 266 \\ & 2957 \\ & 201 \\ & 677 \\ & 416 \\ & 332 \\ & 495 \\ & 649 \\ & 563 \end{aligned}$ |  | 2 <br> 2,151 <br> 1,814 <br> 1,654 <br> 2,021 <br> 1,021 <br> 1,379 <br> 1,176 <br> 2,940 <br> 4,208 <br> 2,999 <br> 4,448 |  | t 1,756 1,888 1,441 1,615 1,885 576 908 1,738 2,638 2,707 4,944 |
| $\begin{gathered} \text { PLATE, } \begin{array}{c} \text { PLATED } \\ \text { WARE, } \\ \text { SERY, and } \\ \text { WATCHES } \end{array} \end{gathered}$ | 1828 1829 1830 1831 183 1832 1833 1834 1835 1835 1836 183. 1838 |  | $\begin{gathered} x_{87} \\ 894 \\ 462 \\ 101 \\ 436 \\ 169 \\ .743 \\ 432 \\ 320 \\ 1,130 \\ 328 \\ \hline 28 \\ \hline \end{gathered}$ |  | $\begin{aligned} & \boldsymbol{x} \\ & 2,987 \\ & 3,758 \\ & 7,131 \\ & 6,948 \\ & 3,899 \\ & 4,342 \\ & 2,405 \\ & 3,609 \\ & 4,002 \\ & 5,839 \\ & 6,871 \end{aligned}$ |  |  |

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Section A.-Exponti of British and Irish Produce," \&c. tỏ the British Colonies in Africn - continued.

| ARTICLES. | Years. | To Sierra Leone and River Gambia. |  | To Cape of Good Hope. |  | To Mauritius. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Quantity. | Value. | Quantity. | Value. | Quantity. | Value. |
| SALT | 1828 | Bushels. 65,905 | $\stackrel{\mathscr{L}}{1,410}$ | Bushels. . 8,070 | $\stackrel{2}{230}$ | Bushels. 3,664 | ${ }_{97}$ |
|  | 1829 | . 38,440 | 424 | - 4,365 | 165 | 6,680 | 148 |
|  | 1830 | . 61,370 | 1,291 | 3,670 | 95 | 7,710 | 117 |
|  | 1831 | . 60,400 | 1,129 | 8,750 | 162 | 6,412 | 182 |
|  | 1832 | 88,960 | 1,569 | -9,243 | 235 | 21,180 | 335 |
|  | . 1833 | 39,610 | 523 | . 27,122 | 457 | 15,440 | 187 |
|  | 1834 | 16,065 | 312 | .13,362 | 574 | 1,478 | 34 |
|  | 1835 | 41,212 | 893 | - 9,020 | 259 | 4,724 | 106 |
|  | 1836 | 45,280 | 1,125 | 12,884 | 354 | 21,240 | 432 |
|  | 1837 | 41,946, | 980 | 26,160 | 425 | 3,078 | 130 |
|  | 1838 | 34,280. | 1,247 | . 11,310 | 249 | 6,486 | 242 |
|  | - |  |  |  |  |  |  |
| SILK MANUFACTURES | 1828 |  | 146 | - - | 1,882 | - - | 3,070 |
|  | 1829 |  | 86 | - - | 4,619 | - - | 1,828 |
|  | 1830 |  | 175 | - - | 6,748 |  | 2,602 |
|  | 1831 |  | 347 | - - | 8,967 | - | 1,313 |
|  | 1832 |  | 156 | - - | 11,080 |  | 2,658 |
|  | $18: 33$ | - - | 34 |  | 8,292 | - - | 1,610 |
|  | 1834 |  | 184 | - - | 10,995 | - - | 2,590 |
|  | 1835 | - - | 140 | - - | 8,931 | - - | 2,473 |
|  | 1836 | - - | 110 | - - | 17,633 | - - | 2,216 |
|  | 1837 | - - | 25 |  | 22,707 32,434 |  | 3,303 10,508 |
|  | 1838 | - - | 135 | - - | 32,434 | - - |  |
| SOAP and CANDLES |  | 1 bs. | 2 | ${ }^{\text {lbs. }}$. | ${ }^{\mathbf{E}}$ |  |  |
|  | 1828 | . 45,587 | 1,823 | J00,829 | 3,149 | 2,434 | 168 |
|  | 1829 | .56,105 | 1,670 | 335,122 | 8,601 | 9,258 | 454 |
|  | 1830 | 62,242 | 1,638 | 581,032 | 14,737 | 4,460 | 409 |
|  | 1831 | 38,684 | 2,384 | 508,771 | 11,657 | 16,551 | 928 |
|  | 1832 | 53,450 | 1,334 | 145,440 | 3,591 | 3,084 | 218 |
|  | 1833 | 32,221 | 842 | 426,927 | - 9,294 | 5,437 | 320 |
|  | 1834 | 39,223 | 872 | 319,599 | 5,411 | 52,480 | 1,276 |
|  | 1835 | 45,126 | 1,006 | 256,372 | 4,410 | 17,730 | 603 |
|  | 1836 | 63,520 | 1,455 | 496,132 | 9,619 | 11,689 31,202 | 622 2,022 |
|  | 1837 1838 | 58,536 $.50,591$ | $1,34)^{+}$ 1,109 | 450,247 <br> 565,046 | 7,875 9,072 | 31,202 56,018 | 2,022 3,336 |
|  |  |  | 1,109 | 565,046 | 9,072 | 56,018 | 3,336 |
| $\underset{\text { Sorts }}{\text { STATIONERY }}$ of all $\{$ |  |  | E |  | $\mathscr{L}$ |  |  |
|  | 1828 |  | 927 | - $\quad$ | 3,255 | - | 1,925 |
|  | 1829 |  | 958 | - - | 4,524 | - | 2,430 |
|  | 1830 | - | 684 |  | 5,329 | - - | 439 |
|  | 1831 | - | 581 | - - | 2,940 | - - | 1,299 |
|  | 1832 | - | 695 | - | 6,074 | - - | 1,558 |
|  | 1833 | - : | 574 | - | 4,056 |  | 1,900 |
|  | 1834 | - : | 526 | - $\quad$ - | 5,754 |  | 2,210 |
|  | 1835 | - - | 696 | - - | 6,816 |  | 3,582 |
|  | 1836 | - | 986 | - ${ }^{-}$ | 13,229 |  | 2,103 |
|  | 1837 | - 6 | 664 | $\cdots$ | 5,516 6,511 | $\square$ | 2,058 3,418 |
|  | 1838 | - | 1,072 | - | 6,511 | - - | 3,418 |
| SUGAR, REFINED |  | Cwis. | 2 | Cwts. | 2 | Cwts. | $\pm$ |
|  | 1828 | 213 | 478 | 741 | 2,171 | 37 | 110 |
|  | 1829 | 199 | 435 | 461 | 1,286 | 112 | 305 |
|  | 1830 | 439 | 368 | 336 | 935 | 115 | 315 |
|  | 1831 | 219 | 569 | 180 | 518 | 49 | 132 |
|  | 1832 | 104 | 297 | 214 | . 600 | 130 | 348 |
|  | 1833 | 131 | 340 | 529 | 1,373 | 382. | 948 |
|  | 1834 | 192 $-\quad 92$ | 243 | 602 | 1,601, | 461 | 1,242 |
|  | 1835 | 193 <br> 140 | 551 437 | - 106 $-\quad 319$ | 313 | 199 | 570 |
|  | 1836 1837 | 198 .141 .18 | 437 437 4 | $\begin{array}{r}\text { a } \\ \hline\end{array}$ | 996 2,194 | 107 962 | 309 $\mathbf{2 , 5 4 6}$ |
|  | 1838 | 186 | 461 | 1,653 | 3,869 | 687 | 1,409 |
|  |  | . |  |  |  |  | - |

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Section A.-Exports of British and Irish Produce, \&e. to the British Coloniea in Africa - contanued


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Section A.-Exports of British and Irish Produce, \&c. to the British Colonies in Africe - continued.


Exports of British and Irish Produce and Manuractures from the United Kingdom to the British Colonies in Asia.

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Section A.-Exports of British and Irish Produce, \&c, to the British Colonies in Asia - continued.

| ARTICLES- | Years. | To Ceylon. |  | To <br> Australian Settlements. |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Quantity. | Value: | Quantity. | Value. |
| ARMS and AMMUNITION |  |  | $\pm$ |  | $\stackrel{\underset{2,760}{e}}{\substack{2, \\ \hline}}$ |
|  | 1828 1829 | $\cdots \quad-$ | 228 | - |  |
|  | 1830 | - | 536 | - | 6,190 |
|  | 1831 | - - | 57.6 | - | 9,360 10,421 |
|  | 1832 | $\cdots \quad-$ | 386 |  | 9,913 |
|  | 1833 |  | 340 | - | 3,110 |
|  | 1834 | $\cdots \quad-$ | 270 | - | 4,692 |
|  | 1835 | - - - | $90^{-}$ |  | 5,145 |
|  | 1836. |  | 576752904 | - | 8,115 |
|  | 1837 | - - |  | - | 8,5988,905 |
|  |  |  |  |  |  |
| B.ACON and HAMS |  | Cuts. | £ | Cwts. |  |
|  | 1828 | 96 | 416 |  | 233 |
|  | 1829 | 37 | 189 | 130 | 489 |
|  | 1830 | 16 | 59 | 71 | 237 |
|  | 1831 | 86 | 295 | 210 | $\begin{aligned} & 645 \\ & 335 \end{aligned}$ |
|  | 1832 | 8149 | 295200 | 110 |  |
|  | 1833 |  |  | 222 | 335 703 |
|  | 1834 | 51 | 200 158 | 383 | 1,067 |
|  | - 1835 | 60 | 158 219 | 300 | 7614,106 |
|  | 1836 | 4012 | 138 | 1,396 |  |
|  | 1837 |  | 52 | 1,137 | 4,106 3,147 |
|  | 1838 | 56 | 204 | 1,329 | 4,222 |
| BEEF and PORK |  | Barrels. |  | Barrels. | $\sum^{2}$ <br> 5,078 |
|  | . 1828 | - - - |  | 1,507 |  |
|  | 1829 | 18 | - ${ }^{-}{ }^{-}$ | 2,942 | 5,078 $\mathbf{9 , 7 2 4}$ |
|  | 1830 | - ${ }^{-18}$ | - $8^{-}$ | 1,258 | $3,456$ |
|  | 1831 |  |  | 769 | $2,427$ |
|  | 1832 | 491 | 1,689111 | 759 | $2,562$ |
|  | 1833 | 37 |  | 2,266 | 6,564 |
|  | 1834 | 50 | 120 | 4,472 | 11,090 |
|  | 1835 | 105525 | 240 | 4,935 | 12,35527,708 |
|  | 1836 |  | $\cdots \quad \begin{gathered}1,625 \\ \\ 33\end{gathered}$ | $\begin{aligned} & 7,566 \\ & 6,301 \\ & 7,436 \end{aligned}$ |  |
|  | 1837 | - ${ }^{525}$ - |  |  | $\begin{aligned} & 27,708 \\ & 22,207 \\ & 27,279 \end{aligned}$ |
|  | 1838 |  |  |  |  |
| BEER and ALE - |  | Tons. | $\mathscr{E}$ | Tons. ${ }^{\text {- }}$ | $\stackrel{E}{28,626}$ |
|  | 1828 |  | $\begin{aligned} & 1,323 \\ & 4,764 \end{aligned}$ | 1,3221,370 |  |
|  | 1829 | 58 246 |  |  | $\begin{array}{r} 29,652 \\ -21,031 \end{array}$ |
|  | 1830 | 246 91 | $\begin{aligned} & 4,764 \\ & 1,900 \end{aligned}$ | -993 |  |
|  | 1831 | 122 | 2,001 | 6301,532 | 10,345 |
|  | 1832 | 133136 | 2,439 |  | 24,110 |
|  | 1833 |  | 2,5462,055 | 1,532 $\mathbf{1 , 5 7 3}$ | $\begin{aligned} & 26,467 \\ & 24,364 \end{aligned}$ |
|  | 1834 | 110 |  | 1,573 1,422 |  |
|  | 1835 | 71 | 2,055 1,323 | 2,166 | 35,78633,572 |
|  | 1836 1837 | 141 | 2,760 | 1,921 |  |
|  | 1837 1838 | 141191 | $\begin{aligned} & 2,423 \\ & 3,280 \end{aligned}$ | 2,440 3,828 | $42,603$ |
|  | 1838 |  |  | 3,828 | $\begin{aligned} & 42,603 \\ & \mathbf{6 5 , 0 5 7} \end{aligned}$ |
|  |  | Covts. | $\mathcal{E}$ | Cupts. | $\stackrel{\mathcal{L}}{3,708}$ |
|  | 1828 | 37 | 883 | 138110 |  |
|  | 1829 |  |  |  | 2,251 |
|  | 1830 | 29 | 725 | 140 | 3,065 |
|  | 1831 | 39 | 915 | 199 | 4,726 |
|  | 1832 | 91 | 2,028 | 183 | 4,084 |
| BOOKS, PRINTED | 1833 | 61 | 1,557 | 245 | 5,576 |
| - - | 1834 | 56 | 1,187 | 323 | 6,963 |
|  | 1835 | 44 | 1,366 | 381 | 7,378 |
|  | 1836. | . 64 | 1,459 | 886 | 16,499 |
|  | 1837 | +63 | 1,362 | 999 | 18,685 |
| . , | 1838 | 89 | 2,160 | 784 | 14,278 |

## ( 182 )

Section A.-Exports of British and Irish Produce, \&c, to the British Colonies in Asia-continued.

| ARTICLES. |
| :---: |

( 189 )
Section A,-Exports of British and Irish Produce, \&c. to the Bricish Colonies in Asia - continued.

202.
( 184 )
Section A.-Exports of British and Irish Produce, \&c. to the British Colonies in Asia - continued.


## ( 185 )



Section A.-Exports of British and Irish Produce, \&ce to the British Colonies in Asia menninued.

| ARTICLES. |
| :---: |

(187) )

Section A'meximorta of British and Irish Produce, \&cei to the British Colotiee in Avia -mentinued

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Section A.-Exports of British and Irish Produce, \&c. to the British Colonies in Asia - continued,


Section-A.-Exports of Britimh and Irish Produce, \&c, to the British Colonies in Asiá - costinzed.


Exports of British and Irish Produceiand Manufactures from the United Kingdom to the British Colonies in America.


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ection $A_{i}$-Exporis of British and Irish Produce, \&co to the British Colonias in Anierica merontinuedr



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Section A.-Exports of British and Irish Produce, \&c. to the British Colonies in Anmerica - continued.

( 193 )
Section A:-Exports of British and Irish Produce, \&e. to the British̄̆ Colonies in America - continutd.



| ARTICLES. | Yeara، | Ta British West Indies (including Honduras). |  | To British Colonies in North America. |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Quantity. | Vaque. | Quantity. | Value. |
| LINEN MANUFAC- <br> TURES, entered by the  <br> Yard - | 1828 | $\underset{\text { Yards. }}{\text { 11,975,436 }}$ | $\begin{gathered} \& \\ 402,372 \end{gathered}$ | Yards. 2,834,642 | $\stackrel{\mathscr{L}}{109,537}$ |
|  | 1829 | 11,854,207 | 380,523 | 1,954,944 | 73,802 |
|  | 1830 | 10,436,909 | 322,837 | 2,215,109 | 81,960 |
|  | 1831 | 11,029,191 | 345,866 | 3,309,165 | 117,333 |
|  | 1832 | 8,541,110 | 304,604 | 2,131,706 | 89,029 |
|  | 1833 | 10,734,860 | 319,121 | 2,339,778 | 88,628 |
|  | - 1834 | 10,510,954 | 329,726 | 1,452,442 | 61,224 |
|  | 1835 | 11,676,821 | 362,823 | 2,885,264 | 103,033 |
|  | 1836. | 11,226,000 | 401,463 | 2,897,031 | 107,504 |
|  | 1837 | 12,391,446 | 370,144 | 2,367,428 | 88,017 |
|  | 1838 | 11,775,148 | . 348,105 | 2,640,283 | 93,476 |
|  |  |  |  |  |  |
|  |  |  | \& |  | 2 |
|  | 1828. |  | 10,363 |  | 9,409 |
|  | 1829 | - $\quad$, | 4,781 | - | 7,325 |
|  | 1830 | - | 2,786 | $\cdots$ | 4,99y |
|  | 1831 | $\cdots$ | 4,577 | $\cdots$ - | 57076 |
|  | 1832 | $\cdots \quad 7$ | 2,861 | + ${ }^{+}$ | 8,670 |
|  | 1833 | $\cdots \quad-$ | 4,281 | $\cdots$ | $8,001$. |
|  | 1834. | - $\quad \cdots$ | 5,269 | - | 8,358 |
|  | 1835 | $\cdots$ | 7,311 | $\cdots$ | 10,606 |
|  | 1836 | , | 3,378 | - | 13,264 |
|  | 18837 | - | 4,493 | $\cdots$ - | 8,459 |
|  | 1838 | - - | 4,365 | - - | 11,356 |
| LINEN YARN | 1828 | $\cdots \stackrel{l o r s}{\square}$ | - ${ }_{-}$ |  |  |
|  | 1829 1830 | - . . | $\square$ | -96 | $-6$ |
|  | 1831 | - 1,800 ${ }^{-}$ | ${ }^{-135}{ }^{\text { }}$ | 960 | 40 |
|  | 1832 | 1,280 | 93 | 1,352 | 70 |
|  | 1833 | 2,706 | 176. | I,248 | 55 |
|  | 1834 | - | $\square 10$ | - | 55 |
|  | 1835 | 300 | 10 | 1,028 | 55 |
|  | 1836 1837 | 2,011 | 20 n. |  | $\underline{3} 8$ |
|  | 1837 1838 | - ${ }^{2,200}$ | ${ }^{170 .}$. | 5,695 $.40,756$ | $\begin{array}{r} 338 \\ 1,838 \end{array}$ |
|  |  |  |  |  |  |
| MACHINERY and MILLWORK - |  |  | \% |  | 2 |
|  | 1828 | - | 42,293 | - | 2,288 |
|  | 1829 |  | 75,613 | - | 3,217 |
|  | 1830 | - $\quad$ - | 50,744, | - | 3,839 |
|  | 1831 | $\cdots$ | 15,033 | $\cdots$ | 4,290 |
|  | 1832 | $\cdots$ - | 9,661 | - | 1,002 |
|  | 1833 | - - . | 10,214. | - | 1,833 |
|  | 1834 | $\cdots \quad-1$ | 18,738 | - - | 1,716 |
|  | 1835 1836 | $\because \quad . \quad-$ | 31,785 40,177 | $\square=$ | 4,181 3,751 |
|  | 1837 |  | -57,892 | - | 11,467 |
|  | 1838 | $\cdots \quad-$ | 42,858 | - - | 4,936 |
|  |  |  |  |  |  |
| PAINTERS COLOURS |  |  | ${ }^{2}$ |  | 2 |
|  | 1828 | - - - | 21,090 | - ${ }^{\text {- }}$ | 14,501 |
|  | 1829 | - - - | 30,042 | - | 15,307 |
|  | 1830 | - : | 18,464 <br> 18,004 | $\cdots$ | 14,843 12,987 |
|  | 1832 |  | 15,112 | $\cdots$ | 12,987 |
|  | 1833 | $\cdots-$ | 12,294 | - | 20,086 |
|  | 1834 | $\cdots \quad-$ | 16,277 | - - | 14,594 |
|  | 1835. |  | 20,755 | - | 16,578 |
|  | 18837 |  | $\begin{array}{r}\text { - } 34,127 \\ \hline 25,153\end{array}$ | $\cdots=$ | 28,984 |
|  | 1838 | - $\mathrm{l}^{-}$- | - 23,971 | - | 17,968 |
|  |  |  | --. |  |  |

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Section A.-Exports of Britigh and Irish Produce, \&o. to the Britieh Colonies in Amorica -ucontinued.

| ARTICLES. | Years, | To British West Indies (including Honduras). |  | To British Colonies in North America. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Quantity. | Value. | Quantity | Value. |  |
|  |  |  | $\mathcal{E}$ |  | $\not \pm$ |  |
|  | 1828. | - | 30,516. | - - | 4,514 |  |
|  | 1829. | $-0$ | 29,500 |  | 6,311 |  |
|  | 1830. | - - - | 33,059 | - - | 6,363 |  |
|  | 1831. | - - - - | 21,122 | - $\quad$ | 7,694 |  |
|  | 1832, | $\cdots \quad-1$ | 12,842 | - | 8,168 |  |
|  | 1833 | - | 14,912 | $\cdots$ | 7,435 |  |
|  | 1834 | - - $\quad 1$ | 14,954 | - - | 7,470 |  |
|  | 1835 | - - - | 21,424 | - - | 7,288 |  |
|  | 1836 | $=-\quad+$ | 41,662. | - - | 9,565 |  |
|  | 1837. | - - - ${ }^{\text {a }}$ | 40,416 |  | 10,635 |  |
|  | 1838. | - - - 4 | . 35,263 | - * | 12,173 |  |
| SALT |  | Bushels.  <br> 51,011  <br> 53,977  <br> 66,037  <br> 58,747  <br> 83,294 1 <br> 94,923  <br> 88,733 1 <br> 60,020 1 <br> 58,735  <br> 115,767 1 <br> 79,522  | -6. | $\begin{array}{r} \text { Bushels. } \\ 1,301,200 \\ 1,472,290 \\ 1,331,564 \\ 1,559,684 \\ 1,655,137 \\ 1,647,171 \\ 1,970,236 \\ 1,514,604 \\ 1,293,560 \\ 1,398,166 \\ 1,191,612 \end{array}$ | $\begin{gathered} \mathcal{E} \\ 22,023 \\ 23,754 \\ 21,941 \\ 25,422 \\ 21,494 \\ 24,976 \\ 25,676 \\ 24,211 \\ 21,793 \\ 25,506 \\ 21,149 \end{gathered}$ |  |
|  | 1828 |  | 2,936 |  |  |  |
|  | 1829 |  | 2,986 |  |  |  |
|  | 1830. |  | 3,269 |  |  |  |
|  | 1831 |  | 2,513 |  |  |  |
|  | 1832 |  | 3,287 |  |  |  |
|  | 1833 |  | 3,032 |  |  |  |
|  | 1834 |  | 2,925 |  |  |  |
|  | 1835 |  | 2,441 |  |  |  |
|  | 1836 |  | 3,004 |  |  |  |
|  | 1837 |  | 3,847 |  |  |  |
|  | 1838 |  | 3,590 |  |  |  |
|  |  |  |  |  |  |  |
| SILK MANUFACTUR |  |  | $\begin{gathered} \& \in \\ 10,106 \\ 19,383 \\ 28,729 \\ 27,508 \\ 22,896 \\ 35,012 \\ 33,424 \\ 31,242 \\ 32,884 \\ 36,916 \\ 36,548 \end{gathered}$ |  | $\begin{gathered} \mathscr{E} \\ 14,860 . \\ 16,686 \\ 71,613 \\ 93,013 \\ .90,665 \\ 94,304 \\ 69,063 \\ 85,179 \\ 90,106 \\ 76,598 \\ 74,561 \end{gathered}$ |  |
|  | 1828 |  |  |  |  |  |
|  | 1829 |  |  |  |  |  |
|  | $1830^{\circ}$ |  |  |  |  |  |
|  | 1831 |  |  |  |  |  |
|  | 1832 |  |  |  |  |  |
|  | 1833 |  |  |  |  |  |
|  | 1834 |  |  |  |  |  |
|  | 1835 1836 |  |  |  |  |  |
|  | 1836 1837 |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| SOÁ́ and CANDLES |  | $\|$$16 s$.  <br> $\mathbf{5 , 5 6 0 , 4 8 7}$  <br> $\mathbf{4 , 6 0 4}, 760$ 1 <br> $\mathbf{4 , 7 3 7 , 0 9 1}$ 4 <br> $4,389,968$ 1 <br> $5,286,810$  <br> $5,571,671$  <br> $4,821,647$  <br> $\mathbf{6 , 1 4 6 , 8 9 0}$  <br> $5,871,433$  <br> $5,134,900$ 4 <br> $7,278,715$  | 1137,834117,768114,305110,941123,666122,35896,100118,928122,643104,168140,562 | $\begin{gathered} l b s . \\ 1,506,012 \\ 1,297,314 \\ 1,157,667 \\ 1,267,683 \\ 2,108,530 \\ 2,438,622 \\ 1,983,869 \\ 2,280,708 \\ 2,173,063 \\ 2,408,091 \\ 3,476,288 \end{gathered}$ |  <br> 38,375 <br> 30,163 <br> 27,603 <br> 32,139 <br> 50,622 <br> 54,855 <br> 35,653 <br> 39,227 <br> 41,985 <br> 39,931 <br> 58,773 |  |
|  | 1828 |  |  |  |  |  |
|  | 1829 |  |  |  |  |  |
|  | 1830 |  |  |  |  |  |
|  | 1831 |  |  |  |  |  |
|  | 1832 |  |  |  |  |  |
|  | 1833. |  |  |  |  |  |
|  | 1834 |  |  |  |  |  |
|  | 1835 1836 |  |  |  |  |  |
|  | 1836 1837 |  |  |  |  |  |
|  | 1837 |  |  |  |  |  |
|  | 1838 |  |  |  |  |  |
|  |  |  |  |  |  |  |
| STATIONERY of all Sorts |  |  |  |  | $\begin{gathered} 2 \\ 27,594 \\ 26,349 \\ \mathbf{3 4 , 2 9 6} \\ 35,285 \\ 33,623 \\ 40,850 \\ 32,051 \\ 31,726 \\ 46,340 \\ 27,463 \\ 27,434 \end{gathered}$ |  |
|  | 1828 |  |  |  |  |  |  |
|  | 1829 1830 |  |  |  |  |  |  |
|  | 1830 |  |  |  |  |  |  |
|  | 1831 |  |  |  |  |  |  |
|  | 1833 |  |  |  |  |  |  |
|  | 1834 |  |  |  |  |  |  |
|  | 1835. |  |  |  |  |  |  |
|  | 1836 1837 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

( 196 )
Section A-Exports of British"̈nd Irish Produce, Rec. to the British Colonies in Americs mécontinuèd.


## ( 197 )

Section A-Exporta of British and Irisls Produce, \&c. to the British Colonies in America - continued.


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(198)
$$

Section $B$.
An Account of the Imports into the United Kingion from the Bertish Colonirs in Africa, Asts; and America respectively, in each Year, from 1828 to 1838, inclasive; specifying the Quantities of all Articles of a similar Description to those usually imported from the Territories tinder the Goyernient of the East India Company,

| Years. | Official Value of the Inports into the United Kingdom from the British Colonies in |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\left\{\begin{array}{c} \text { Sierta Leone } \\ \text { and } \\ \text { Rivet Gembia. } \end{array}\right.$ | $\begin{gathered} \text { Cape } \\ \text { of } \\ \text { Good Hope. } \end{gathered}$ | Mauritius, | Ceylon. | Australiant Settlements. | British West Indies (including Honduras). | British Province in North Americe |
|  | $\mathscr{E}$ | $\not{ }^{2}$ | 2 | t | E | $\mathscr{}$ | $\&$ |
| 1828 | 47,285 | 191,259 | 616,107 | 181,483 | 79,50\$ | 9,496,950 | 1,052,961 |
| 1829 | 58,108 | 238,133 | 451,998 | 202,668 | \$25,720 | 9,087,924 | 1,149,146 |
| 1830 | 50,076 | 131,572 | 67\%5,345 | 180,491 | 117,559 | 8,599,091 | 1,265,850 |
| 1831 | 53,988 | 183,482 | 724,285 | 148,621 | 191,841 | 8,447,761 | 1,532,583 |
| . 1832 | 66,415 | 143,353 | 725,143 | 232,852 | 201,932 | 8,138,669 | 1,399,443 |
| 1833 | 45,568 | 233,128 | 721,800 | 212,339 | 236,527 | 8,008,248 | 1,402,542 ${ }^{\text { }}$ |
| 1834 | 84,405 | 248,760 | 782,148 | 289,017 | 247,459 | 8,411,115 | 1,167,823 |
| 1885 | \$5,816 | 293,066 | 790,244 | 273,639 | 304,654 | 7,541,010 | 1,280,361 |
| 1836 | 65,968 | 225,311 | 687,10 | 509,286 | 327,436 | 8,072,048 | 1,162,991 |
| 1837 | 89,504 | 232,407 | 764,693 | 770,165 | 閨1,966 | 7,255,162 | 1,337,827 |
| 1838 | 77,642 | 184,463 | 843,535 | 501,628 | 459, 447 | 7,680,273 | 1,266,262 |

( 199:)
Section BroAn Account of the Imports into the United Kingdom from the British Colonies, \&c.ucontinuedt

| articles. | years. | QUANTITLES IMPORTED, INTA THE YNTTED FIZGDQM FROM THE BRITISH COLONIES IN |  |  |  |  |  |  | Ratiza or Duty chargeable on Importation from the British Colonies. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | AFRICA. |  | ASTA. |  | America, |  |  |
|  |  |  | Cape <br> of <br> Hope. | Mauritins. | Ceglon. | Australian Settlementa. | $\begin{gathered} \text { British } \\ \text { Weast Indien } \\ \text { including } \\ \text { Hapdurai. } \end{gathered}$ | $\begin{aligned} & \text { British } \\ & \text { Proviseen } \\ & \text { in North } \\ & \text { Ampriga. } \end{aligned}$ |  |
| borax | $\left\{\begin{array}{l}1828 \text { ta } 1881- \\ 1898 \\ 1898 \\ 1884 \\ 1894 \\ \text { ¢ } 1838\end{array}\right.$ | - |  | - 2 <br> - $:$ <br> - - | $\begin{array}{ll}-1 & - \\ - & - \\ - & - \\ - & -1\end{array}$ | - <br> - <br> - <br> - <br> - | $\begin{array}{ll}- & - \\ - & - \\ - & - \\ - & -\end{array}$ | - |  |
| $\begin{gathered} \text { CANES, , wix } \\ \substack{\text { RuTrane } \\ \text { ground) }} \\ \hline \text { not } \end{gathered}$ |  | $\begin{array}{ll}\square & \vdots \\ \vdots & \vdots \\ \vdots & \vdots \\ \vdots & \vdots \\ \vdots & \vdots\end{array}$ |  | $\begin{aligned} & \text { Nzmber: } \\ & 263,321 \\ & 165,528 \\ & 259,844 \\ & 665,685 \\ & 4,408 \\ & 12,109 \\ & 247,928 \\ & 168,704 \end{aligned}$ | Numberit <br> - <br> $*$ <br> -58,519 <br> 49 |  | Number. 57 $\qquad$ $\begin{array}{r} 50 \\ 100 \\ -\quad= \\ -24= \\ =\quad= \\ -\quad= \\ 7 \quad= \end{array}$ |  | $\left\{\begin{array}{l} \text { 2l par 1,000, } \\ 5 . \\ 5 \text { s. per 1,000. } \end{array}\right.$ |
| :ARDAMOMS | $\left\{\begin{array}{l}1828 \\ 1829 \\ 1899 \\ 1830 \\ 1831 \\ 1832\end{array}\right)-\vdots$ | $\vdots$ $\vdots$ <br> $\vdots$ $\vdots$ <br> $\vdots$ $\vdots$ <br> $\vdots$ $\vdots$ <br> $\vdots$ $\vdots$ | llas. |  |  |  |  |  | $\left\{\begin{array}{l} 2 s . \operatorname{per}!\mathrm{lc} . \\ 1 \mathrm{~s} . \operatorname{per}!\mathrm{b} . \end{array}\right.$ |
| -. |  | $\vdots$ $\vdots$ <br> $\vdots$ $\vdots$ <br> $\vdots$ $\vdots$ <br> $\vdots$ $\vdots$ <br> $\vdots$ $\vdots$ |  |  | los. |  | $\begin{array}{r}\text { llas. } \\ \\ \vdots \\ \hline\end{array}$ |  | 1s. per 1b. <br> 6d, per 1b. |
| IINNAMON |  | $\begin{array}{cc}\square & \vdots \\ \vdots & \vdots \\ \vdots & \vdots \\ \vdots & \vdots \\ \vdots & \vdots\end{array}$ |  | $\begin{array}{ll}\square \\ - & \vdots \\ \vdots & - \\ \vdots & \vdots \\ \vdots & 5 \\ \vdots & \vdots\end{array}$ |  | $\begin{array}{cc}\square & \vdots \\ \vdots & \vdots \\ \vdots & \vdots \\ \vdots & \vdots \\ \vdots & \vdots \\ \square & \vdots\end{array}$ |  |  | 2s. 6d. per ib, <br> 6d. per lb |
| 2loves : |  |  |  |  | (bat |  |  |  |  |



\begin{tabular}{|c|c|c|c|c|c|c|c|c|c|}
\hline \multirow{3}{*}{articles.} \& \multirow{3}{*}{years.} \& \multicolumn{7}{|r|}{QUUANTITIES IMPORTED INTO THE UNITED Kingdom ffrom the british colonies in} \& \multirow{3}{*}{Rates of Duty chargeable on Importation from the British Colonies.} \\
\hline \& \& \multicolumn{3}{|c|}{africa.} \& \multicolumn{2}{|r|}{ASIA.} \& \multicolumn{2}{|r|}{america.} \& \\
\hline \& \&  \& \[
\begin{gathered}
\text { Cape } \\
\text { Cof } \\
\text { Good } \\
\text { Hope. }
\end{gathered}
\] \& Mauritius. \& Ceylon. \& Anstralian
Settlemerits \& \[
\begin{aligned}
\& \text { British } \\
\& \begin{array}{c}
\text { West Indies } \\
\text { incliding } \\
\text { Honduras. }
\end{array}
\end{aligned}
\] \& \(\left\{\begin{array}{l}\text { British } \\ \text { Provines } \\ \text { in North } \\ \text { Americy }\end{array}\right.\) \& \\
\hline ofree \&  \&  \& \begin{tabular}{r}
168. \\
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\\
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\end{tabular} \&  \& \(u_{s,}\)
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\(\vdots\)
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\(\vdots\)
\(3,465,822\)
\(7,37,571\)
\(4,946,006\) \&  \&  \&  \&  \\
\hline \begin{tabular}{l}
offee \\
British from British Posses-
sions within the Limits of the East India Company's lificd as the Pro nuct thereof
\end{tabular} \& 1828
1829
1899
1890
1839
1893
1894
1854
1855
1836
1897
1888 \& \(\vdots\) \&  \&  \&  \&  \&  \&  \& 9ad. per lib. \\
\hline  \&  \&  \&  \& 'Qrs. 668 \&  \&  \& \({ }^{4} \mathrm{Cr}\). \&  \&  \\
\hline \(\underset{\text { Wreat Plouz }}{\text { Corne iz }}\) \&  \&  \& Cutat.
\(\therefore\)
\(\therefore\)

$\therefore 9$
$\therefore 17$ \&  \& $\square$
$\vdots$
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$\vdots$
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$\vdots$
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$\square$
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$\square$ \&  \& Ceots. - 2 8
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8 11
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1
1
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2
125 125
$\qquad$ \&  \&  <br>
\hline
\end{tabular}

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Section B.-An Account of the Imports into the United Kingdom from the British Colonies; \&c,-continued.


## ( 802 )

Séction B.-An Account of the Imports into the United King don from the British Colonies, ec. -continued.


| ARTICLES. | QUANTITIES IMPORTED INTO THE UNITED KINGDOM from the british colonies in * |  |  |  |  |  |  |  | Rates op Duty chatgeable on Importation from the British Colonies. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | years | AFRICA. |  |  | ASIA. |  | AMERICA, |  |  |
|  |  | $\left\|\begin{array}{c} \text { Sierra } \\ \text { Leome and } \\ \text { River } \\ \text { Garabin. } \end{array}\right\|$ | $\begin{gathered} \text { Cape } \\ \text { of } \\ \text { ofopd } \\ \text { Hope. } \end{gathered}$ | Mauritius. | Ceylon. | Australian <br> Settlements. | British West Indiess ineluding Honduras | British - in North Americ |  |
| JTMEGS |  |  | $\begin{array}{r} 1 \\ 9,52 \\ 10,519 \\ 5 \\ 6 \\ 9,864 \\ 116,618 \\ 95,484 \\ 139,102 \\ 59,268 \end{array}$ |  |  |  | las. $-\quad 1$ $\vdots$ $\vdots$ 2 2 4 10 5 27 18 |  |  |
| L, Castor |  | $=$ $=$ $=$ $=$ $=$ $=$ $=$ $=$ | Cutr. - - $\square$ $=$ $=$ $=$ $=$ $=$ $=$ $=$ |  | $=$ $=$ $=$ $=$ $=$ $=$ $=$ $=$ |  | $\begin{gathered} C \text { wota. } \\ 165 \\ 81 \\ 42 \\ 18 \\ 18 \\ 21 \\ 17 \\ 71 \\ 11 \\ 16 \\ 16 \\ 9 \\ 8 . \end{gathered}$ |  | $\left\{\begin{array}{l} \left\{\begin{array}{l} \text { 1i. 8ą. per Cwt. } \\ \text { 2s. } 6 d, \text { per Cwt. } \end{array}\right. \\ \text { 1s. } 3 d . \operatorname{per} \mathrm{Cwt} . \end{array}\right.$ |
| libanum | $\left\{\begin{array}{l}1828 \text { to } 1891 . \\ 1892 \\ 1838 \\ 1834 \\ 1895 \\ 1895 \\ 1897 \\ 1888\end{array}\right.$ | $\square$ $\vdots$ $\vdots$ $\square$ $\square$ |  |  |  | $=$ $\vdots$ $\vdots$ $\vdots$ $\vdots$ $\vdots$ $\vdots$ | $\vdots$ $\vdots$ $\vdots$ $\vdots$ $\vdots$ $\vdots$ $\bar{z}$ $\bar{y}$ |  | $\left\{\begin{array}{l} \text { 2l. per Cwt. } \\ \text { 6s. per Cwt. } \end{array}\right.$ |
| EPPER | $\left\{\begin{array}{l}1828 \\ 1829 \\ 1830 \\ 1830 \\ 1831\end{array}\right)-\vdots$ |  |  |  |  |  |  |  | On the Produce of British Pos sessions, or imported from an British Possession within th Coms of the East Ind Company's Charter . is per lb. <br> However imported, 6d. per lb. |
| ICE, Clrambd |  | $\begin{array}{r}\text { Cwte. } \\ \hline \\ \hline\end{array}$ |  |  |  | Cwla <br> 1 <br> - <br> - |  |  | On' the Produce of Britisl Possessions: <br> 14. per Citt. |
| 202. |  |  |  |  |  |  |  |  |  |

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## $\left(205^{\circ}\right)$

Section B:An-Account of the Inforta Into the Unlted Kingion from the Brijide Colonieh \&e-continuech


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(206)
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Section $B_{4}-$ An Account of the Imports into the United Kingdom from the British Colonies, \&comentinued.


## ( $207{ }^{\circ}$ )

Section C.
Statement of the Rates of Customs Duty levied in the several British Colonies since the Year 1828, on all Articles of the Growth or Manufacture of the United Kingdom, and on all Articles of the Growth or Manufacture of the Tearitories of the East India Company, respectively.


In the other Colonies under the Customs British Goods and Goods of the Territories of the East India Company are Duty free.

## Plantation Accounts Office, <br> 14th April 1840.

J. WOODHOUSE

## EAST INDIA IMPORTATIONS.

RETURN to an Order of the Honourable The House of Commone,<br>dated \& August 1853 :-for,

RETURNS '"showing the Quantities of the under-mentioned Articlas Importrd into the Uniten Kinadom, from Places within the Limits of the East India Company's Chartrr, and from other Parts, in the Year 1833; also, the Quantities of the same Articles Re-exported, and the Quantities Entered for Home Consumption in the said Year, together with the Rate of Customs Duty chargeable on the several Articles in 1833, and any Alterations of the Rates that may have taken place in the Interval between 1833 and the Close of 1852 :"
"Showing also, in respect to each Article individually upon which the Rates may have been Altered, the Imports, Re-exportations, and Consumption as before, for the Year immediately preceding and the Year immediately succeeding that in which such Alterations occurred; and further showing the like Particulars for each successive Year, from the Date of the last Alteration of the Rates to 1852, inclusive ; viz., Aloes, Borax, Camphor, 'Canes (Rattan), Columba Root, Cowries, Cubebs, Elephants' Teeth, Gamboge, Gum Ammoniacum, Gum Arabic, Assafoetida, Shellac, Seedlac, Sticklac, Lac Dye, Gutta Percha, Hemp (Rough), Hides, Horns, Horn Tips and Pieces of Horns, Oil (Castor), Rhubarb, Rice, Safflower, Sago, Saltpetre, Sanguis Draconis, Seeds (Aniseed, Flaxseed, and Linseed), Rapeseed, Senna, Silk (Raw and Waste) ; Silk Manufactures, viz. Bandannoes and other Silk Handkerchiefs, Silks and Crapes in Pieces, Crape Shawls, Scarfs, and Handkerchiefs; Spices, viz. Cassia Lignea, Cassia Buds, Cinnamon, Cloves, Ginger, Mace, Nutmegs, Pepper; Terra Japonica and Cutch, Turmeric, Tin, Wax (Bees'), Wood, Teak Wood."
(Mr. Gregson.)

[^11]Statement of Imports of certain Articles from Places within the Limits of the East India Company's Cearier (viz. from Cape of Good Hope inclusive, Eastwards to the Straits of Magellan), and from other Parts, with the Re-exportation and Consumption of the same Articles: 1833 to 1852.

| articees.* | Years. | Quantities Imported into the Uuited Kingdom : |  |  | Quantities <br> Re-exported <br> from the <br> United <br> Kı̈ngdom. | Quantities (of Articles chargeable with Duty) entered for Home Consumption in the United Kingdom: |  |  | RATESOPDUTY. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \text { From Places } \\ \text { within } \\ \text { the Limits } \\ \text { of } \\ \text { the East India } \\ \text { Company's } \\ \text { Charter. } \end{gathered}$ | Other Parts. | All Parts. |  | Imported from Praces withat the Lithits of the Eant ITydia Compan's Charter. | Imported from other Parts. | Total Quantities entered for Home Consumption. |  |
| Aloes - - - | 1833 | $\underset{207,669}{\boldsymbol{L} b_{s} .}$ | $\underset{68,263}{\text { Lbs. }}$ | $\underset{275,932}{\text { Lbs. }}$ | $\underset{113,599}{L b s_{1}}$ | $\begin{aligned} & \text { Lbs. } \\ & 99,169 \end{aligned}$ | Lbs. 65,240 | $\underset{154,409}{L b s .}$ | From 5 January 1833 to 9 July 1842: |
|  | 1941 1843 | 364,522 $\mathbf{7 3 6 , 4 1 1}$ | 47,854 134,811 | $\begin{aligned} & 402,376 \\ & 871,222 \end{aligned}$ | $\begin{aligned} & 217,415 \\ & 394,817 \end{aligned}$ | $\begin{aligned} & 109,318 \\ & 140,603 \end{aligned}$ | $\begin{array}{r} 41,108 \\ 151,761 \end{array}$ | $\begin{aligned} & 150,426 \\ & 292,364 \end{aligned}$ | $\left\{\begin{aligned} & \text { From } 9 \text { July } 1842 \text { to } 19 \text { March } 1845: \\ & \text { Of British possessions }-2 \frac{1}{5} d . \text { per lb. } \\ & \text { Not of British possessions }-2 \frac{1}{10} d . \end{aligned}\right.$ |
|  | 1844 <br> 1845 <br> 184 | 480,831 <br> 405,498 | 131,732 70,442 1082 | 612,363 <br> 475,888 | 404,031 <br> 851,288 | 148,384 | 83,000 | 231,384 | From 19 Marct 1845 , daty free. |
|  | 1846 1847 | 216,135 $-240,128$ | 130,695 34,895 | 346,830 275,323 | 145,801 254,891 | - |  |  |  |
|  | 1848 | 296,008 | 82,287 | 378,295 | 160,418 | - |  |  |  |
|  | 1849 1850 | 231,048 288,043 | 71,572 80,426 | 303,120 378,469 | 327,840 $\mathbf{2 5 6 , 9 6 1}$ | 二 |  |  |  |
|  | 1851 | 252,631 | 71,186 | 323,817 | 190,366. | - |  |  |  |
|  | 1852 | 172,810 | 36,249 | 200,059 | 200,504 | - |  |  |  |
| Barax, refined - | 1833 | Crots. 344 | $\begin{aligned} & \text { Cnots. } \\ & 117 \end{aligned}$ | Cnts. 461 | Cwts. 434 | Crots. 72 | Cwts. $31$ | Crots. 103 | From 5 January 1833 to 9 July 1842, 10 s. per cwt., subject to an additional duty of $\$$ per cent. from 15 May 1840. |
|  | 1841 1843 | - 191 | - - | - 191 | - 807 | $\cdots$ | - - |  | \}From 9 July 1832 to 19 March 1845, 5 s. 3 d. per cwt. |
|  | 1844 1845 | 1 56 | - ${ }_{27}{ }^{-}$ | 1 83 | 1 5 | - | - | - - | Froun 19 March 1845, duty free. |
|  | 1846 1847 | - | ${ }^{13}$ |  | - |  |  |  |  |
|  | 1848 | 362 | - - | 382 | - | - |  |  |  |
|  | 1849 | 129 | - ${ }^{-}$ | 129 | 44 | - |  |  |  |
|  | 1850 1851 181 | 2,174 1,870 | ${ }^{855}$ | 2,529 $\mathbf{1 , 8 7 0}$ | $\begin{aligned} & 92 \\ & 87 \end{aligned}$ | - |  |  |  |
|  | 1852 | 1,758 | - - | 1,758 | 228 | - |  | 1 |  |


| ${ }^{\text {Borax orTincal，unrefined }}$ | 1833 | 619. | － | 519. | 13 | 817 | － | 717 | From 5 January 1833 to 9 July 1842，4s．per cwt．，sabject to an additional duty of 5 per cent．from 15 May 1840. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\stackrel{\infty}{\infty}$ | ${ }_{\substack{1841 \\ 1843}}$ | ${ }_{888}^{3,874}$ | ${ }^{-}{ }^{-}$ | ${ }_{8,878}^{8,874}$ | 202 13 | \％，114 | .$^{10}$ ． | $\begin{gathered} 4,124 \\ 3,832 \end{gathered}$ |  |
|  | 1844 <br> 1845 | 1，426 2,878 | －： | 1，428 2,679 | 139 108 | ${ }^{3,008}$ | －－ | 3，008＊ | From 19 March 1845，duty free． |
|  | ． 1848 | ${ }^{3,341}$ | ：： | ${ }_{872}^{8,341}$ | 459 48 | ＝ |  |  |  |
|  | $\begin{gathered} 1848 \\ 1899 \end{gathered}$ | 6，481 <br> 3,764 | ${ }^{-73}{ }^{-}$ | 6，481 8,887 | 30 709 70 | 二 |  |  |  |
|  | 1850 1851 185 | （7，740 | ：： | （7，740 | 252 197 | 二 |  |  |  |
|  | 1852 | 6，700 | 16. | 6，716 | 316 | － |  |  |  |
| Camplor，refined－ | 1838 | － | 279 | ＊ 279 | 294 | － | 22 | 22 | From 5 January 1833 to 9 Jaly 1842，21．per cwt．，subject to an additional duty of 5 per cent．from 15 May 1840. |
|  | $\left\lvert\, \begin{gathered} 1841 \\ 1843 \end{gathered}\right.$ | －： | ${ }_{66}^{33}$ | ${ }_{66}^{33}$ | 10 20 | －－ | 83 | ${ }_{33}^{7}$ | \}From 9 July 1842 to 19 March 1845， 10 s． fd ．per ewt． |
| $\stackrel{\rightharpoonup}{N}$ | ${ }_{1}^{1844} 18$ | ：－ | 16 22 | 18 22 | ${ }^{15}$ | －： | ：： | $\begin{aligned} & 11 \\ & 15 \end{aligned}$ | From 19 March 1845， 5 s．per cwt． |
|  | ${ }_{1847}^{1846}$ | －$\quad$. | 12 16 | ${ }_{14} 14$ | 4 | ： | ：： | $\begin{aligned} & 10 \\ & 19 \end{aligned}$ |  |
|  | $\begin{array}{\|c} 1848 \\ 1849 \\ 18 \end{array}$ | －： | 12 24 | 12 <br> 24 <br> 1 | － 4 | ：： | $\therefore:$ | 12 20 |  |
|  | $\begin{array}{\|l\|l\|} 1850 \\ 1851 \end{array}$ | － | ${ }^{21}$ | $\begin{array}{r}21 \\ \hline \\ \hline 1 \\ \hline 1\end{array}$ | 1 | ：$:$ | ：： | $\begin{aligned} & 20 \\ & 57 \end{aligned}$ |  |
|  | 1852 | － | 198 | 198 | 16 |  | ： | $162$ |  |
| Camphor，unrefined | 1838 | 3，211 | 5 | 3，216 | 3，140 | 631 | 3 | 634 | From 5 January 1833 to 19 March 1845， 1 s．per cwt．，subject to an additional duty of 5 per cent．from 15 May 1840. |
|  | $\left\lvert\, \begin{aligned} & 1844 \\ & 1845 \end{aligned}\right.$ | $\begin{gathered} 10,441 \\ 18,975 \end{gathered}$ | －： | $\begin{gathered} 10,441 \\ 15,875 \end{gathered}$ | $\begin{aligned} & \mathbf{5 , 7 2 6} \\ & \mathbf{6 , 7 4 1} \end{aligned}$ | 1，508 | －－ | 1，508 | From 19 March 1845，duty free． |
|  | $\begin{array}{\|c\|c\|} 1846 \\ 1847 \end{array}$ | 8，8，278 | － $5^{-}$ | 8，278 | $\underset{\substack{11,44 \\ 6,108}}{\text { 2，}}$ | 二 |  |  |  |
|  | 1848 1849 189 | ＋1，762 | －： | $\begin{aligned} & 1,762 \\ & 4,151 \end{aligned}$ | $\begin{aligned} & \mathbf{4 , 7 0 8} \\ & \mathbf{3 , 1 4 0} \end{aligned}$ | － |  |  |  |
|  | $\begin{aligned} & 1850 \\ & 1851 \\ & 1850 \end{aligned}$ | $\begin{gathered} 2,317 \\ \left.\begin{array}{c} 243 \\ 243 \\ 102 \end{array}\right) \end{gathered}$ | $\begin{aligned} & \text { } \\ & 113 \end{aligned}$ | $\underset{880,04}{9,004}$ | 2,148 <br> 1,101 <br> 90 | 二 |  |  |  |

A Statember of Imports of certain Articles from Places within the Limits of the East India Company's Charter (from Cape of Good Hope inclusive), \&c.-continued.



| Articles． | Yeara． | Quantities Imported into the United Kingdom： |  |  | Quantities－ <br> Re－exported <br> from the <br> United <br> Kingdom． | Quantities（of Articles chargeable with Duty）entered for Home Consumption in the United Kingdom： |  |  | RAtESOFDUTY． |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Other Parts． | All Parts． |  | $\begin{array}{\|c\|} \text { Imported } \\ \text { from Places } \\ \text { the Lithin } \\ \text { thita of } \\ \text { the Eamit India } \\ \text { Compan's } \\ \text { Cranter. } \end{array}$ | Imported <br> from other <br> Parts． | Totar Quantities entered for Home Consamption． |  |
| Gamboge－－ | 1833 | Cwts． 197 | Crots． | Crots． 198 | Cnts． 240 | Cnts． 96 | Crots． | Crots． 97 | From 5 January 1833 to 9 July 1842，4s．per ewt．，subject to an additional duty of 5 l ．per cent．from 15 May 1840. |
|  | 1841 | 90 286 | － 19 | 109 286 | $\begin{aligned} & 105 \\ & 164 \end{aligned}$ | 47 185 |  | $\begin{array}{r} 47 \\ 135 \end{array}$ | From 9 July 1842 to 19 March 1845 ，1s． $0 \frac{6}{10}$ d．per cwt． |
|  | 1844 | 224 | 4 | 228 | 128 | 112 | －－ | 112 | From 19 March 1845，duty free． |
|  | 1845 1840 | 606 <br> 649 <br> 6. | －－ | 606 549 | $\begin{aligned} & 348 \\ & 217 \end{aligned}$ | － |  |  |  |
|  | 1847. <br> 1848 <br> 18 | $\begin{array}{r} 289 \\ 1,204 . \end{array}$ | 4 6 6 | 203 1,209 | $\begin{aligned} & 203 \\ & 459 \end{aligned}$ | 二 |  |  |  |
|  | 1849 1850 | 675 561 | － 10 | 685 661 | $\begin{aligned} & 536 \\ & 426 \end{aligned}$ | 二 |  |  |  |
|  | 1851 | 1,470 553 | 20 148 | 1,490 701 | $\begin{aligned} & 153 \\ & \mathbf{8 3 5} \end{aligned}$ | － |  |  |  |
| Gum Ammoniacum | 1833 | －－ | －．－ | $\bigcirc \cdot$ | 44 |  | － | －－ | Entered as gum unenumerated previously to 1 September 1833. From 1 September 1833 to 9 July 1842，6s．per cwt．，subject to an additional daty of $5 l$ ．per cent．from 15 May 1840. |
|  | $\begin{aligned} & 1841 \\ & 1843 \end{aligned}$ | $\begin{aligned} & 285 \\ & 707 \end{aligned}$ | －－ | $\begin{array}{r} 285 \\ 707 \end{array}$ | 149 341 | 37 -72 | $\overline{2}$ | $\begin{aligned} & 87 \\ & 74 \end{aligned}$ | \}rom 9 July 1842 to 19 March 1845， 1 s． $0 \frac{6}{10}$ d．per cwt．． |
|  | 1844. | 86 | －－ | 86 | 269 | 95 | －－ | 95 | From 19 March 1845，duty free． |
| － | $\begin{aligned} & 1845^{\circ} \\ & 1846 \end{aligned}$ | 358 .393 | 12 2 | 870 <br> 895 <br> 8. | $\begin{aligned} & 68 \\ & 98 \end{aligned}$ | － |  |  |  |
|  | 1847 | $\begin{aligned} & 284 \\ & 307 \end{aligned}$ | $-\quad-$ | $\begin{aligned} & 284 \\ & 307 \end{aligned}$ | $\begin{aligned} & 298 \\ & 280 \end{aligned}$ | $\square$ |  |  |  |
|  | 1848 1850 | 1,184 832 | 2 <br> $-\quad-$ | 1,186 -832 | 720 -705 | 二 |  |  |  |
|  | 1851 1852 | 391 304 | －．－－ | $\begin{array}{r}891 \\ +804 \\ \hline 80\end{array}$ | $\begin{aligned} & 222 \\ & 319 \end{aligned}$ | － |  | ． |  |



A Statsuint of Imports of certain Articles from Places within the Limits of the East India Company's Charter (frou Cape of Good Hope inclusive), \&cc.-continued.

|  |  | Quanli | ess Imported nited Kingdom |  | Quantitiea | $\begin{aligned} & \text { Quantities } \\ & \text { with } \frac{\text { Duty) ent }}{\text { in the }} \end{aligned}$ | (of Articles red for Home United Kingdo | chargeable <br> Consumption <br> m: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Articles. | Years. | $\begin{gathered} \text { From Places } \\ \text { within } \\ \text { the Limita } \\ \text { of } \\ \text { the East India } \\ \text { Company'\& } \\ \text { Charter. } \end{gathered}$ | Other Parts. | AMParts. | from the <br> United <br> Kingdom. | Imported from $P$ laces within the Limits of the East Indıa Charter. | 1mported <br> froin other <br> Parts. | Totax Quantities entered for Home Consumption. | Rates of duty. |
| Gum Seedlac - | 183318411843184418451846184718481849185018511852 | Coves. | Crots. | Cnts. | Conts. | . Cnts. | Conts. | Crots. |  |
|  |  | Included | nder the ge | al head o | " Gum un | umerated," | until 9 Jul | 1842. |  |
|  |  |  |  |  | 63 |  |  |  | From 9 July 1842 to 19 March 1845, 1 s. 0 石 ${ }^{\text {d }}$ d. per cwt. |
|  |  | - - |  | - |  | 337 | - - | 337 | From 19 March 1845, duty free. |
|  |  | 418 | - - | 418. | 356 | - |  |  |  |
|  |  | 1,953 | - - | 1,953 | 287 | - |  |  |  |
|  |  | 34 | - - | 84 | 379 | - |  |  |  |
|  |  | 60 | - - | 60 | 571 | - |  |  |  |
|  |  | 809 | 715 | 1,524 | 1,253 | - | - |  |  |
|  |  | 3,659 | 162 | 3,821 | 3,547 | - |  |  |  |
|  |  | 931 | 8 | 934 | 1,554 | - |  |  |  |
|  |  | 190 | 212 | 402 | 602 | - |  |  |  |
| Gum Sticklac. - |  | 1 |  |  |  | 88 |  |  | .. |
|  | 1833 | 1,439 | - . - | 1,439 | $2,086$ |  | - - | 88 | From 5 January 1833 to 9 July 1842, 1 s. per ewt., subject to an additional duty of $\bar{\delta} l$. per cent., from 15 May 1840. |
|  | 1841 | 2,340 | - - | 2,340 | $\mathbf{2 , 3 4 4}$ | $284$ | - - | * $\quad 284$ |  |
|  | 1843 | 733 | - - | 733 | 2,007 | 313 | - - | - 313 | \}From 9 July 1842 to 19 March 1845, $1 \frac{1}{81}$ d. per cwt. |
|  | $\begin{aligned} & 1844 \\ & 1845 \end{aligned}$ | $\begin{array}{r}1,194 \\ -187 \\ \hline\end{array}$ | - : | 1,194 | $\begin{array}{r} \mathbf{6 5 0} \\ \mathbf{1 , 5 4 9} \end{array}$ | $ـ^{99}$ | 47 | 146 | From 19 March 1845, duty free. |
|  | $\begin{aligned} & 1846 \\ & 1847 \end{aligned}$ | $\begin{aligned} & 293 \\ & 622 \end{aligned}$ |  | $\begin{aligned} & 293 \\ & 622 \end{aligned}$ | $\begin{aligned} & 697 \\ & 232 \end{aligned}$ | - |  |  |  |
|  | $\begin{aligned} & 1848 \\ & 1849 \end{aligned}$ | $\begin{array}{r} \mathbf{9 5 8} \\ \mathbf{2 , 6 7 0} \end{array}$ | $\begin{array}{r} - \\ -\quad 25 \end{array}$ | $\begin{array}{r} 358 \\ \mathbf{2 , 6 0 5} \end{array}$ | $\begin{aligned} & 1,040 \\ & 2,087 \end{aligned}$ | - |  | . |  |
|  | 1850 1851 | $\begin{aligned} & 9,164 \\ & 5,261 \end{aligned}$ | $\begin{aligned} & 25 \\ & 56 \end{aligned}$ | $\begin{aligned} & 9,189 \\ & 8,317 \end{aligned}$ | $\begin{gathered} 4,423 \\ 3,332 \end{gathered}$ | $=$ |  |  |  |
|  | 1852 | 8,054 | - . | 3,054 | 2,778 | - |  | . | ; |





A Statenent of Imports of certain Articles from Places within the Limits of the East India Company's Charter (from Cape of Good Hope inclusive), \&ec.-continued.

| articles. | Years. | Quantities Imported into the United Kingdom : |  |  | Quantities <br> Re-exported <br> from the <br> United <br> Kingdom. | Quantities (of Articles chargeable with Daty) entered for Home Consumption in the United Kingdom : |  |  | Rates ofeduty. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | From Places <br> withan <br> the Limits <br> of <br> the East India <br> CCmpany's <br> Charter. | Other Parts.: | ${ }_{\text {All Parts. }}$ |  | Imparted Irou Places nithin the Limits of the Easis Indat Compan's Charter. | Imported <br> from other <br> Parts. | $\begin{gathered} \text { Torat } \\ \text { Quanthles } \\ \text { entered for } \\ \text { Home } \\ \text { Constumption. } \end{gathered}$ |  |
| Rice, not rough, or in the husk. | 1833 | $\begin{aligned} & \text { Cwts. } \\ & \mathbf{1 9 9 , 9 8 8} \end{aligned}$ | $\begin{aligned} & \text { Cwis. } \\ & 18,948 \end{aligned}$ | Cnts. <br> 218,886 | $\underset{64, \dot{9} \cdot 4}{C}$ | Cnts. <br> 117,353 | Cwots. 6,408 | Cwits. 123,761 | From 5 January 1838 to 9 July 1842, subject to an additional duty of 5 l. per cent. from 15 May 1840 : <br> f. s. d. <br> Of British possessions - . - . . -. - 1 - per ewt. <br> Not of British possessions |
|  | 1841 | 48厄̆, 160 | 1,559 | 486,719 | 229,164 | 245,134 | 755 | 245,889 | From 9 July 1842 to 9 March* 1846 : |
|  | 1843 | 442,900 | 14,139 | 457,039 | 207,329 | 254,930 | 4,325 | 259,255 | $\} \quad \begin{aligned} & \text { Of British possessions - - - - - } \\ & \text { Not of British possessions }\end{aligned}$ |
|  | 1845 | 516,567 | ${ }^{-26,593}$ | 542,160 | 352,515 | 298,590 | 836 | 297,426 | From 9 March 1846: - |
|  | 1846 | 700,282 | 62,227 | 762,509 | 328,720 | 396,976 | 49,985 | 446,961 | Of British possessions - - - - - - 6 |
|  | 1847 | 1,833,073 | 227,328 | 1,580,402 | 588,708 | 1,445,903 | 247,733 | 1,693,636 | Not of British possessions - - - - 1 - \% |
|  | 1848 | 981,842 | 65,030 | 096,372 | 213,125 | 472,806 | 50,059 | 522,865 |  |
|  | 1849 | 895,103 | 81,093 | 976,196 | 290,732 | 474,849 | 61,604 | 636,453 |  |
|  | 1850 | 697,267 | 88,184 | 785,451 | 248,135 | 376,386 | 59,575 | 435,961 |  |
|  | 1851 | 713,599 | 31,248 | 744,847 | 396,842 | 360,821 | 38,349 | 399,170 | , |
|  | 1852 | .896,560 | 01,253 | 987,813 | 450,979 | 524,938 | 50,449 | 575,387 |  |
| Rice, rough, and in the hask. | 1883 | $\underset{1,573}{\text { Qrs. }}$ | $\underset{24,186}{\text { Qrs. }}$ | $\underset{25,759}{Q_{5} .}$ | Qrs. 353 | $\begin{aligned} & \text { Qrs. } \\ & \mathbf{1 , 0 9 8} \end{aligned}$ | Qrs. 23,824 | $\begin{aligned} & \text { Qrs. } \\ & 24,922 \end{aligned}$ | From 5 January 1833 to 9 July 1842, sabject to an additional duty of 51 per cett from 15 May 1840 : |
|  |  |  |  |  |  |  |  |  | £. s. d. <br> Of Britigh possessions - . . . . . - - 1 per quarter. <br> Not of British possessions |
|  | 1841 | 169 | 40.750 | 40,919 | 300 | 48 | 45,958 | 46,006 | From 9 July 1842 to 9 March 1846 : |
|  | 1843 | 1,013 | 18,953 | 19,966 | 315 | 745 | 18,407 | 19,152 |  |
|  | 1845 | - 13 | 45,274 | 45,287 | 5 | 13 | 44,562 | 44,575 | Frome 9 March 1846: . |
|  | 1846 | 172 $.2,028$ | 32,209 40,952 | 32,381 | - sio | ${ }_{2}^{172}$ | 33,713 | 33,885 | Of British possessions - - . . - - 1 " |
|  | 1847 <br> 1848 | -2,028 18 | 40,962 34,609 | 42,980 84,627 | 810 1,819 | 2,028 13 | 41,093 $\mathbf{3 3 , 4 4 7}$ | 43,121 $\mathbf{3 3 , 4 6 0}$ | Not of British possessions . $-\cdots-1-\%$ |
|  | 1848 1889 | 5 | 34,608 31,828 | 81,828 | - 1,819 | 13 1 | $\mathbf{3 3 , 4 4 7}$ $\mathbf{3 0 , 6 8 0}$ | $\mathbf{3 3 , 4 6 0}$ $\mathbf{3 0 , 6 6 1}$ |  |
|  | 1850 | 8 | 37,147 | 87,150 | - 5 | 8 | 36,427 | 36,430 |  |
|  | 1851 <br> 1852 | $\stackrel{65}{-}$ | 81,418 23,670 | $\mathbf{8 1 , 4 8 1}$ $\mathbf{2 3 , 6 7 0}$ | 53 5 | 4 60 | 28,287 28,283 | 28,281 29,343 |  |
|  |  |  |  |  |  |  |  |  |  |



| abticies． | Yeara． | Quantities Imported into the United Kingdom ： |  |  | QuatiicesReesportedfrom theUnitedKingdom． | Quantitien（of Articles chargeable with Duty）entered for Home Consumption in the United Kingdom： |  |  | hategofdety． |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | From Places within the Limits of the East Iudia Company＇s Charter． | Other Parts． | ${ }_{\text {Al }}$ Al Pars． |  |  | Imported from olher Parts． |  |  |
| Seeds ： <br> Aniseed <br> Flax Seed and Lin－ seed． | 1833 | $C_{\text {cwlts. }}^{47}$ | $\underset{\substack{\text { Cott. } \\ 1,818}}{ }$ | $\underset{\substack{\text { Cnts. } \\ 1,83}}{ }$ | $C_{0515}$ | $C_{v x t s .}$ | $\underset{843}{C \text { cots. }}$ | $\underset{843}{C_{n t s}}$ | From 5 January 1833 to 9 July 1852， 5 s．per cwt．，subject to an ad－ ditional duty of 5 l ．per cent．from 15 May 1840. |
|  | $\begin{aligned} & 1841 \\ & 1849 \end{aligned}$ | $\begin{array}{r} 700 \\ 1,587 \end{array}$ | ${ }_{228}^{228}$ | 1,026 1,825 | 769 832 | ${ }_{6}^{11}$ | 337 685 | ${ }_{541}^{348}$ |  |
|  | $\begin{array}{\|c\|} 1844 \\ 1845 \end{array}$ | 1,669 261 | 261 432 | 1,930 693 | 1，416 | $-^{3}$ | 329 | 332 | From 1 Jane 1845，duty free． |
|  | 1846 1847 | －${ }^{121}$ | 242 477 | 363 477 | $\begin{aligned} & 487 \\ & 302 \end{aligned}$ | 二 |  |  |  |
|  | $\begin{gathered} 1848 \\ 1849 \end{gathered}$ | ${ }_{-1100}^{180}$ | 1,098 498 | 1,258 809 | 398 <br> 738 <br> 78 | 二 |  |  |  |
|  | $\begin{aligned} & 1850 \\ & 1851 \end{aligned}$ | $\begin{gathered} 268 \\ 263 \end{gathered}$ | ${ }_{673}^{938}$ | $\begin{gathered} 1,206 \\ , 936 \end{gathered}$ | － $\begin{array}{r}714 \\ \hline 688 \\ \hline\end{array}$ | ＝ |  |  |  |
|  | 1852 | 201 | 1，507 | 1，708 | 759 | － |  |  |  |
|  | 1833 | $\underset{270}{\text { Qrs. }}$ | $\underset{272,122}{\text { Qrs. }_{2}^{2}}$ | $\begin{gathered} \text { Qrs. } \\ 272,392 \end{gathered}$ | $Q_{81}$ | $Q_{271}$ | $\underset{278,095}{\substack{\text { Qrs. }}}$ | $\underset{278,666}{\text { Qrrs. }_{6}}$ | From 5 January 1833 to 9 July 1842， 1 s．per quarter，subject to an additional duty of 5 l ．per cent．from 15 May 1840. |
|  | $1841$ $1843$ | $\begin{gathered} -24,998 \\ 8,003 \\ \hline \end{gathered}$ | $\begin{aligned} & 358,522 \\ & 462,550 \end{aligned}$ | $\begin{aligned} & 863,460 \\ & 470,539 \end{aligned}$ | $\begin{gathered} \mathbf{c} \\ 17,82023 \end{gathered}$ | $\begin{gathered} 16,473 \\ 8,446 \end{gathered}$ | $\begin{aligned} & 323,514 \\ & 481,8865 \end{aligned}$ | $\begin{aligned} & 339,987 \\ & 469,881 \end{aligned}$ | FFrom $\theta$ July 1842 to 1 June 1845， 1 fold $d$ per quarter． |
|  | $\begin{array}{\|l\|l\|} 1844 \\ 1845 \end{array}$ | $\begin{gathered} 24,7458 \\ 29,785 \end{gathered}$ | $\begin{aligned} & 587,202 \\ & 632,430 \end{aligned}$ | $\begin{aligned} & 616,947 \\ & 656,79 a \end{aligned}$ | $\begin{aligned} & 24,082 \\ & 32,486 \end{aligned}$ | $28,707$ | 580，834 | 600，541 | From 1 June 1845，duty free． |
|  | $\begin{aligned} & 1846 \\ & 1847 \end{aligned}$ | $\begin{aligned} & 11,876 \\ & 15,695 \end{aligned}$ | $\begin{aligned} & 494,265 \\ & 423,80 \end{aligned}$ | 506，141 | $\begin{aligned} & 29,803 \\ & 10,169 \end{aligned}$ | － |  |  |  |
|  | $\begin{gathered} 1848 \\ 1848 \end{gathered}$ | $\underset{26,442}{26,781}$ | $\begin{aligned} & 773,869 \\ & 600,353 \end{aligned}$ | $\begin{aligned} & 799,650 \\ & 626,495 \end{aligned}$ | $\begin{gathered} 9,274 \\ 16,076 \end{gathered}$ | 二 |  |  |  |
|  | $\begin{array}{\|c\|c} 1850 \\ 1851 \end{array}$ | $\begin{gathered} 26,988 \\ 98,814 \end{gathered}$ | $\begin{aligned} & 582,001 \\ & 536,657 \end{aligned}$ | $\begin{aligned} & 608,984 \\ & 630,471 \end{aligned}$ | $\begin{aligned} & 14,780 \\ & 12,247 \end{aligned}$ | 二 |  |  |  |
|  | 1853 | 284，778 | 814，630 | 799，402 | 34，781 | － |  |  |  |



A Statrment of Imports of certain Articles from Places within the Limits of the East India Company's Charter (from Cape of Good Hope inclusive), \&c.-continued.

| Articles. | Years. | Quantities Imported into the United Kiagdom : |  |  | Quantities <br> Re-exported <br> from the <br> United <br> Kingdom. | Quantities (of Articles chargeable with Dyiy) entered for Home Consumption in the United Kingdom: |  |  | rates off duty. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | From Places within the Limits the East India Company's Charter. | Other Parts. | all Parts. |  | Imparted from Places withn the Limits of the East India Company's Charter. |  | Total Quantities entered for Home Consumption |  |
| Silk Manufactures; viz. |  | Pieces. | Pieces. | Pieces. | Pieces. | Pieces. | Pieces. | $\boldsymbol{p}_{\text {ieces. }}$ |  |
| Bandannoes and other silk Handkerchiefs. | 1833 | 295,110 | 50 | - 295,160 | 174,314 | 114,622 |  | 114,622 |  |
|  | 1841 | 877,176 | 1,110 | 378,286 | 392,127 | 62,148 | 204 | 62,352 |  |
|  | 1843 | 438,074 | 2,270 | 440,344 | 360,623 | 97,885 | $\begin{array}{r}765 \\ \hline 159\end{array}$ | 98,590 |  |
|  | 1845 | 741,813 633,655 | 12,857 | 754,170 641,864 | 414,933 471217 | 172,815 | 15,432 2,043 | 188,247 |  |
|  | 1847 | 548,837 | 32,408 | 581,245 | 384,408 | 187,647 | 2,38 3,780 | 181,427 |  |
|  | 1848 | 303,096 | 5,490 | 308,586 | 302,363 | 150,915 | 1,974 | 152,889 |  |
|  | 1849 | 500,926 | 8,822 | 518,748 | 440,108 | 131,027 | 2,921 | 133,848 |  |
|  | 1850 | 702,220 | 15,224 | 717,444 | 410,578 | 217,591 | 3,885 | 221,476 |  |
|  | $1851$ | 429,278 | 15,453 38,001 | 444,731 511,043 | 877,752 | 128,546 | 3,440 | 131,986 |  |
|  |  | 473,042 | 38,001 | 511,043 | 344,121 | 125,977 | 13,353 | 188,330 |  |
| Silks and Crapes in Pieces. | 1833 | 3,898 | 17 | 3,915 | 5,861 | 4,623 | - | 4,623 | From 6 January 1838 to 9 July 1842, subject to an additional duty |
|  | 1841 | 34,194 | 334 | 34,528 | 34,295 | 1,244 | 105 | 1,349 | of 5 l. per cent., from 15 May 1840: |
|  | 1848 | 25,047 | 495 | 25,542 | 27,418 | 8,445 | 12 | 2,457 | Of British possessions - £.20-per centum ad valorem. |
|  | 1845 | 20,046 | 830 | 20,976 | 20,689 | 4,201 | 14 | 4,215 | Not of British possessions $30-\ldots$ |
|  | 1846 | 12,920 | 4,229 | 17,149 | 10,369 | 2,369 | - 592 | 2,961 |  |
|  | 1847 <br> 1848 | 17,386 15,582 | $\mathbf{5 , 6 5 8}$ $\mathbf{8 , 0 8 2}$ | 28,044 <br> 18,864 <br> 1 | 21,103 <br> 18,858 | 2,068 2,888 2,78 | 853 779 | $\mathbf{3 , 0 1 9}$ $\mathbf{3 , 3 6 7}$ | From 9 July 1842 to 19 March 1846:. |
|  | 1848 | 12,180 | 1,887 | 14,067 | 17,153 | 1,745 | 622 | 2,367 | Of British possessions - $\mathbf{2 . 5} 5$-per centum ad valorem. |
|  | 1850 | 30,088 | 4,548 | 34,836 | 20,179 | 2,911 | 588. | 8,499 | Not of British possessions 3110 - " \# |
|  | 1851 | 41,579 | 4,968 | -46,547 | 25,487 | 3,088 | 1,223 | 4,311 |  |
|  | 1852 | 19,739 | 8,266 | 25,000 | 23,182 | 4,925 | 742 | 5,667 | From 19 March 1846: Of British possessions - 8.5 - - per centum ad valorem. |
|  |  | Number. | Number. | Number. | Number. | Value. | Value. |  | possessions 15 - " " |
| Crape Shawls, Scarfs, and Handkerchiefs. | 1833 | 18,087 | 218 | 18,285 | 17,182 | £. 2,812 | £.18 | £.2,628 |  |
|  |  |  |  |  |  | Number: | Number. | Number. |  |
|  | 1841 | 10,403 | 1,019 | 21,422 | 8,280 | 118 | - - | 118 |  |
|  | 1843 1845 184 | $\begin{aligned} & 8,278 \\ & 8,970 \end{aligned}$ | $\begin{array}{r} 276 \\ 1.202 \end{array}$ | 8,551 7,574 | $\begin{array}{r}\text { 4,683 } \\ \mathbf{1 5 , 0 7 5} \\ \hline\end{array}$ | 180 1,060 | 18 | 193 <br> 1,088 |  |
|  | 1846 | 14,810 | 3,032 | 17,842 | 13,162 | 831 | 83 | $\begin{array}{r}1,084 \\ \hline 864\end{array}$ |  |



| articles. | Years. | Quantities Imported into the United Kingdom: |  |  | Quantities <br> Re-exported <br> from the <br> United <br> Kingdom. | Quantities (of Articles chargeable <br> with Daty) eatered for Home Consumption <br> in the United Kingdon: |  |  | ratesotiduty. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Other Parts. | All Parts. |  |  | Imported from other Parts. |  |  |
| lpices-continued. <br> Cinnamon - | 1838 | $\begin{gathered} \text { Libs. } \\ \text { 101,226 } \end{gathered}$ | $\begin{aligned} & \text { Lbs. } \\ & 1,176 \end{aligned}$ | $\int_{1092,402}^{L b s}$ | $\underset{447,855}{\text { Lbs: }}$ | $\underset{14,258}{ } \quad \begin{gathered} \text { Lbs. } \end{gathered}$ | $L b s$ | $\begin{gathered} \text { Lbs. } \\ 14,258 \end{gathered}$ | From 5 January 1833 to 9 July 1842, subject to an additional duty of 5 l. per cent. from 15 May 1840 : <br> Of British posseesions - - - - - - $\boldsymbol{i d}$. per lb. <br> Not of British possessions |
|  | ${ }_{1842}^{1842}$ | 410,869 <br> 196009 | 7,861 27 27,097 | $\underset{\substack{418,730 \\ 223,166}}{ }$ | 514,479 888,554 | $\underset{\substack{16,624 \\ 16,973}}{ }$ | 1 39 | $\underset{\substack{15,625 \\ 17,012}}{ }$ | From 9 July 1842: <br> Of British possessiong |
|  | ${ }_{1843}$ | ${ }_{370,100}$ | ${ }_{36,287}^{28,087}$ | ${ }_{406,387}$ | 422,505 | 17,277 | 328 | 17,605 |  |
|  | 1844 | 032,662 | 18,558 | 951,220 | 661,634 | 18,386 | 223 | 18,619 |  |
|  | 1845 | 624,856 | 11,003 | 686,759 | 688,809 | 23,469 | 38 | 23,507 |  |
|  | 1848 | 401,277 <br> 382,601 <br> 23 | 7,328 | ${ }_{\text {8 }}^{483,642}$ | ${ }_{\substack{435,971 \\ 416,698}}$ | 23,829 17,872 | -51 204 | 23,880 18,078 |  |
|  | 1848 | 237,154 | 110,214 | ${ }_{\mathbf{3 4 7 , 8 8 8}}^{38,64}$ | ${ }_{611,888}$ | 30,950 | 1,782 | ${ }_{32,732}$ |  |
|  | 1849 | 690,837 | 68,751 | 759,08s | 623,935 | 62,621 | 45 | 62,666 |  |
|  | 1850 | 688,237 | ${ }^{11,858}$ | ${ }^{7000095}$ | - 610,485 | $\underset{\substack{27,784 \\ 39715}}{ }$ | ${ }_{137}^{664}$ | ${ }^{28,448}$ |  |
|  | 1851 1652 | 608,481 | 22,845 | ¢ $\begin{gathered}630,828 \\ 641,853\end{gathered}$ | 559,109 400,684 | $\underset{\substack{39,715 \\ 35,098}}{\text { a, }}$ | 137 1,227 | 39,832 36,325 |  |
| Cloves | 1833 | 100,814 | 164,801 | 265,415 | 144,787 | 63,511 | 1,956 | 65,467 | From 5 January 1833 to 13 August 1836: <br> Of British possessions - - - - . . . . 2s. per lb. <br> Not of British possessions - . . . . . . . 3s. , |
|  | 1835 | 118,073 | 8,851 | 124,924 | 301,554 | 98,325 | ${ }_{383} 210$ | ${ }^{\text {93,535 }}$ | From 13 Angust 1838, subject to an additional duty of. 51. per cent. |
|  | 1838 1837 | (r, $\begin{array}{r}8,772 \\ 27,740\end{array}$ | 17,113 157,887 | - ${ }_{\text {25,885 }}^{185,127}$ |  | 882,818 | [4,313 | 117,423 87,131 |  |
|  | 1838 | ${ }_{47,844}$ | 184,886 | ${ }_{182,210}$ | 125,487 | ${ }_{84,985}$ | 23,118 | 108,103 | From all parts - - - - - - - 8d. perili. |
|  | 1899 | 278,262 | 91,279 | ${ }^{367,581}$ | - 65,704 | 89,703 77,764 | 12,636 | 102,339 |  |
|  | 1840 | 57,38 40,653 | 21,670 | 69,710 71,223 | ${ }_{26,745}^{20,10}$ | 72,316 | $\underset{8,119}{8,194}$ | 8, <br> 78,9855 |  |
|  | 1842 | 8,171 | 24,250 | 82,421 | 54,556 | ${ }^{78,109}$ | 12,644 | 90,653 |  |
|  | 3843 <br> 1844 | 220,622 | $\underset{\text { 42,657 }}{ }$ | ${ }_{263,778}$ | 70,003 | 92,301 | ${ }_{38,083}^{40,42}$ | ${ }_{128,384}$ |  |


| - |  | $\begin{aligned} & 1845 \\ & 1846 \\ & 1847 \end{aligned}$ | 409,162 00,112 $1,009,032$ | $\begin{array}{r}\text { 6,824 } \\ \begin{array}{r}\text { b } \\ 10,700 \\ 32,189\end{array} \\ \hline\end{array}$ | 414,488 100,812 $1,041,171$ | 844,538 1120002 588,536 | 101,503 126,041 125,894 | 11,203 6,308 7,200 | 112,706 138,249 133,094 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 1848 1849 1850 | $\begin{aligned} & 110,245 \\ & 184,878 \\ & 608,651 \end{aligned}$ | $\begin{array}{r} 7,188 \\ 79,885 \\ 145,995 \end{array}$ | $\begin{aligned} & 117,438 \\ & 274,718 \\ & 749,646 \end{aligned}$ | 178,259 98,219 215,442 | 118,929 117,362 140,762 | $\begin{array}{r} 6,776 \\ 17,519 \\ 19,194 \end{array}$ | $\begin{aligned} & 126,705 \\ & 184,881 \\ & 169,956 \end{aligned}$ |  |
|  |  | 1851 | 211,221 262,834 | $\begin{gathered} 42,217 \\ 51,616 \end{gathered}$ | $\begin{aligned} & 253,438 \\ & \mathbf{3 1 8 , 9 5 0} \end{aligned}$ | $\begin{aligned} & \mathbf{3 4 6 , 9 4 2} \\ & 200,188 \end{aligned}$ | $\begin{array}{r} 92,134 \\ 129,376 \end{array}$ | $\begin{aligned} & 45,998 \\ & 45,911 \end{aligned}$ | $\begin{gathered} 138,132 \\ 176,287 \end{gathered}$ |  |
|  | Ginger - - - | 1833 | $\begin{gathered} \text { Cnts. } \\ \text { Co,049 } \end{gathered}$ | $\begin{aligned} & \text { Crots. } \\ & 6,167 \end{aligned}$ | $\begin{array}{r} \text { Cnts. } \\ \mathbf{1 6 , 2 0 6} \end{array}$ | $\begin{gathered} \text { Cnts. } \\ 5,871 \end{gathered}$ | $\underset{\mathbf{1 , 0 9 8}}{\boldsymbol{C}, 0 t s .}$ | $\underset{6,661}{C n t s .}$ | $\begin{gathered} \text { Cnts. } \\ \mathbf{7 , 7 6 0} \end{gathered}$ | From 5 January to i September 1833: <br> £. a. d. <br> Of British possessions. - - - - . - - 116 per cwt. <br> Not of British possessions - - - - 213 - " |
|  |  |  |  |  |  |  |  |  |  | From 1 September 1839 to 9 July 1842, subject to an additional duty of $5 i$. per cent. from 15 May 1840: <br> e. s. d. <br> Of British poseessions - |
|  |  | 3841 <br> 1842 <br> 8 | 6,654 $\mathbf{3 , 6 9 9}$ | 6,186 $\mathbf{6 , 5 6 8}$ | 10,839 <br> 10,257 | 5,448 $\mathbf{6 , 8 4 4}$ | 1,177 1,904 | 6,288 6,506 | 7,465 8,500 | From 9 July 1842: <br> Of British possessions - - . - . - - 5 s |
|  |  | 1843 | 4,100 | 5,655 | ${ }_{9,664}$ | 7,941 | 3,313 | 7,407 | 10,720 | Not of British possessions - . - - 10 0 " |
| $\theta$ |  | $\begin{aligned} & 1844 \\ & 1845 \\ & 1846 \end{aligned}$ | $\begin{array}{r}7,791 \\ \mathbf{1 4 , 1 2 9} \\ 8,503 \\ \hline\end{array}$ | $\begin{array}{r} 5,585 \\ 10,241 \\ 11,507 \end{array}$ | $\begin{aligned} & 18,388 \\ & 24,870 \\ & 20,010 \end{aligned}$ | $\begin{aligned} & \mathbf{3 , 1 2 4} \\ & \mathbf{6 , 7 1 2} \\ & 9,669 \end{aligned}$ | $\begin{aligned} & 7,476 \\ & 7,683 \\ & 7,208 \end{aligned}$ | $\begin{aligned} & 7,788 \\ & 8,867 \\ & 8,708 \end{aligned}$ | $\begin{aligned} & 16,264 \\ & 16,550 \\ & 16,917 \end{aligned}$ |  |
|  |  | $\begin{aligned} & 1847 \\ & 1848 \\ & 1849 \end{aligned}$ | 2,752 6,994 15,436 | $\begin{gathered} 10,243 \\ 6,754 \\ 12,579 \end{gathered}$ | $\begin{aligned} & 12,095 \\ & 13,748 \\ & 28,015 \end{aligned}$ | $\begin{gathered} 8,974 \\ 0,091 \\ 12,001 \end{gathered}$ | $\begin{aligned} & \mathbf{3 , 5 8 9} \\ & 2,974 \\ & 4,457 \end{aligned}$ | $\begin{aligned} & 6,630 \\ & 7,969 \\ & 9,054 \end{aligned}$ | 10,219 10,943 13,511 |  |
|  |  | 1850 1851 | 21,294 18,715 | $\begin{gathered} 12,659 \\ 16,963 \end{gathered}$ | $\begin{gathered} \mathbf{3 3 , 9 6 8} \\ \mathbf{8 5 , 6 7 8} \end{gathered}$ | $\begin{array}{r} 12,205 \\ 4,762 \end{array}$ | $\begin{aligned} & \mathbf{7 , 7 3 9} \\ & \mathbf{8 , 1 7 8} \end{aligned}$ | $\begin{array}{r} 9,688 \\ 12,025 \end{array}$ | 17,427 <br> 21,203 |  |
|  |  | 1852 | 4,687 | 15,610. | 20,297 | 5,477 |  |  | 20,200 |  |
|  | Mace - | 1833 | $\underset{11,455}{L b s .}$ |  | $\underset{20,380}{\substack{\text { 2 } \\ \hline}}$ | $\underset{10,564}{L \delta s .}$ | $\underset{14,920}{\text { Lbs. }}$ | $L b s .$ | $\underset{15,021}{ \pm b 8 .}$ | From 5 January 1833 to 13 August 1836: |
|  |  |  |  |  |  | 10,604 |  |  |  | Imported from any British possession within the s. d. <br> limits of the East India Company's charter - 36 per lb. <br> The produce of, and imported from, any other <br> British possessions - . . . . . . . 3 " <br> Imported from other parts . . . . . . . 40 " |
|  |  | 1835 | 10,219 | 10,422 | 20,641 | 17,210 | 18,666 | 169 |  | From 13 Augueft 1836: |
|  |  | 1838 | 48,519 | 40,736 | 84,255 | 25,322 | ${ }_{22,539}$ | 6 | $22,545$ | From all parts $\square$ |
|  |  | 1837 | 35,114 | 2,972 | 38,086 | 8,300 | $\mathbf{1 7 , 4 7 7}$ | 1,004 | 18,481 | (Subject to an additional duty of 51 . per cent. from 15 May 1840.) |
|  |  | 1838 1839 1840 | 20,264 <br> 22844 <br> 18370 | 6,638 <br> 4,163 <br> , 088 | 25,902 27,007 21, | 7,228 4,073 178073 | $\begin{gathered} 18,550 \\ 20,229 \end{gathered}$ | $\begin{array}{r} 1,868 \\ \mathbf{9 5 6} \end{array}$ | $\begin{aligned} & 20,418 \\ & 21,185 \end{aligned}$ |  |
|  |  | 1840 | 18,370 | 3,083 | 21,403 | 17,873 | 16,579 |  |  | (continued) |




| ARTICLES． | Years． | Quantities Imported into the United Kingdon： |  |  | Quantities <br> Re－exported <br> from the <br> United <br> Kingdom， | Quautities（of Articles chargesble with Duty）entered for Home Consumption in the United Kingdom： |  |  | rates of duty． |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \text { Fron Places } \\ \text { within } \\ \text { the Limits } \\ \text { oit } \\ \text { the Eatitndia } \\ \text { Compandia } \\ \text { Charter. } \end{gathered}$ | Other Parts． | All Parts． |  | Imported from Ptaces within the the Limitsof the East India Company＇i Charter． | Imported <br> from other <br> Parts． | Total Quantitie： entered for Home Consumption． |  |
| Terra Japonica and Cutch | 1833 | Tons． | Tons． 5 | Tons． 6 | Tons． 28 | Tons． 57 | Tons． | Tons． 58 | From 5 January 1833 to 9 July 1842， 1 s．per cwt．，subject to an additional duty of $5 l$ ．per cent．from 15 May 1840. |
|  | $\begin{aligned} & 1841 \\ & 1843 \end{aligned}$ | $\begin{gathered} 6,018 \\ 7,529 \end{gathered}$ | － $6^{-}$ | $\begin{aligned} & \text { 6,618 } \\ & \mathbf{7 , 5 3 4} \end{aligned}$ | 1,312 914 | 2，681 | $12$ | $\begin{array}{r} 2,681 \\ 6,374 \end{array}$ | \}From 9 July 1842 to 19 March 1845， 5 s． 3 d．per ton． |
|  | $\begin{aligned} & 1844 \\ & 1845 \end{aligned}$ | $\begin{aligned} & 5,376 \\ & \mathbf{7 , 6 2 1} \end{aligned}$ | $\begin{aligned} & \mathbf{6} \\ & \mathbf{8} \end{aligned}$ | $\begin{aligned} & \mathbf{5 , 3 8 2} \\ & \mathbf{7 , 6 2 9} \end{aligned}$ | 902 | $\underline{6,621}$ | －－ | 6，621 | From 19 March 1845，daty free． |
|  | $\begin{aligned} & 1840 \\ & 1847 \end{aligned}$ | $\begin{aligned} & \mathbf{3 , 4 2 7} \\ & 8,651 \end{aligned}$ | $-26$. | $\begin{aligned} & 8,453 \\ & 8,651 \end{aligned}$ | $\begin{array}{r} 678 \\ 1,173 \end{array}$ | 二 |  |  |  |
|  | $\begin{aligned} & 1848 \\ & 1849 \end{aligned}$ | $\begin{aligned} & 6,808 \\ & 8,457 \end{aligned}$ |  | $\begin{aligned} & 6,808 \\ & 8,457 \end{aligned}$ | $\begin{array}{r} 942 \\ 2,218 \end{array}$ | 二 |  |  |  |
|  | $\begin{aligned} & 1850 \\ & 1851 \end{aligned}$ | 5，757 $\mathbf{7 , 1 2 4}$ | －${ }_{98}{ }^{-}$ | $\begin{aligned} & \mathbf{5 , 7 5 7} \\ & \mathbf{7 , 2 2 0} \end{aligned}$ | 1,315 733 | 三 |  |  |  |
|  | 1852 | 5，260 | 219 | 6，479 | 768 | － |  |  |  |
| Tin，in blocks，ingots， bars and slabs． | 1833 | $\begin{aligned} & \text { Cwits. } \\ & 29,927 \end{aligned}$ | Cwts． B,198 | Cwis． 35，125 | $\begin{gathered} \text { Cwits. } \\ \mathbf{3 9 , 6 5 0} \end{gathered}$ | Cwis． 8 | Cwts. | Cwts． 8 | From 5 January 1833 to 16 August 1838，2l． 10 s ，per cwt |
|  | $\begin{aligned} & 1887 \\ & 1839 \end{aligned}$ | $\begin{array}{r} 18,878 \\ \quad 15,646 \end{array}$ | $\begin{aligned} & 9,924 \\ & 2,595 \end{aligned}$ | $\begin{aligned} & 29,102 \\ & 18,241 \end{aligned}$ | $\begin{aligned} & 29,216 \\ & 2,768 \end{aligned}$ | $\begin{array}{r} 2 \\ 29 \end{array}$ | $\overline{8}$ | $\begin{array}{r} 2 \\ 37 \end{array}$ | From 16 Augast 1838 to July 184． 15 s ．per cwt．，subject to an \} additional duty of 5 l．per cent．from 15 May 1840 ． |
|  | $\begin{aligned} & 1841 \\ & 1842 \\ & 1843 \\ & 1844 \end{aligned}$ | $\begin{array}{r} 27,722 \\ 9,692 \\ 80,854 \\ .11,885 \end{array}$ | $\begin{array}{r} 713 \\ 1,420 \\ 832 \\ 100 \end{array}$ | $\begin{aligned} & 28,435 \\ & 11,112 \\ & 1,188 \\ & 12,095 \end{aligned}$ | $\begin{aligned} & 25,345 \\ & 12,412 \\ & 18,007 \\ & 10,154 \end{aligned}$ | $\begin{array}{r} 145 \\ 460 \\ 2,058 \\ 2,011 \end{array}$ | $\begin{array}{r} 3 \\ 1 \\ 63 \\ 67 \end{array}$ | $\begin{array}{r} 148 \\ 461 \\ 2,121 \\ 2,078 \end{array}$ | From 9 July 1842： |
| ＊ | $\begin{aligned} & 1845 \\ & 1846 \\ & 1847 \\ & 1848 \end{aligned}$ | $\begin{array}{r} 23,632 \\ \mathbf{1 7 , 0 2 6} \\ 22,905 \\ 3,181 \end{array}$ | $\begin{aligned} & 1,836 \\ & 3,280 \\ & 2,02 \\ & 2,784 \end{aligned}$ | $\begin{array}{r} \mathbf{2 5 , 5 0 8} \\ 20,308 \\ 23,307 \\ 6,975 \end{array}$ | 18,347 21,039 11,471 8,341 | 8,091 7,721 8,260 4,254 | $\begin{array}{r} 94 \\ 113 \\ 0,263 \\ 444 \end{array}$ | $\begin{aligned} & 8,765 \\ & 7,834 \\ & 9,529 \\ & 4,698 \end{aligned}$ |  |
|  | $\begin{aligned} & 1849 \\ & 1850 \\ & 1851 \\ & 1852 \end{aligned}$ | $\begin{aligned} & 82,718 \\ & 20,229 \\ & 259,368 \\ & 19,821 \end{aligned}$ | $\begin{array}{r} 8,114 \\ 13,482 \\ 26,389 \\ 27.822 \end{array}$ | $\begin{aligned} & 85,827 \\ & \mathbf{3 , 7 1 1} \\ & 51,747 \\ & 47,443 \end{aligned}$ | $\begin{aligned} & 8,940 \\ & 8,795 \\ & 4,909 \\ & 8,663 \end{aligned}$ | $\begin{aligned} & 16,781 \\ & 17,780 \\ & 18,490 \\ & 16,438 \end{aligned}$ | $\begin{array}{r} 948 \\ 9,708 \\ 19,237 \\ 15,362 \end{array}$ | $\begin{aligned} & 16,679 \\ & 21,778 \\ & 37,727 \\ & 81,800 \end{aligned}$ |  |


| $\begin{aligned} & 0 \\ & 0 \\ & 0 \end{aligned}$ | 1833 | Tons. | Tons. | Tons. 260 | Tons. 240 | Tons. | $-^{\text {Tons. }}$ | Tons. 55 | From 5 January 1838 to 9 July 1842, subject to an additional duty of 5 l . per cent. from 15 May 1840: <br>  <br> Not of British possessions |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1841 | 495 | - | 495 | 218 | 269 | 8 | 277 | From 9 July 1842 to 19 March 1845: , es. d. |
|  | 1843 | 982 | - - | 982 | 294 | 545 | - | 545 |  |
|  | 1844 | 1,308 | 1 | 1,309 | 390 | 620 | - | 620 | From 19 March 1845, duty free. |
|  | 1845 1846 | 609 224 | - $\quad 1$ | 609 225 | 344 388 | 二 |  |  |  |
|  | 1847 | - 171 | 2 | 173 | 24 | - |  |  |  |
|  | 1848 | 29 | 1 | 30 | 49 | - |  |  |  |
|  | 1849 | 841 | - | 341 | 106 | - |  |  |  |
|  | 1850 | 1,030 | 25 | 1,055 | 534 | - |  |  |  |
|  | 1851 | 1,421 | 2 | 1,423 | 503 | - |  |  |  |
|  | 1852 | 1,249 | 3 | . 1,252 | 683 | - |  |  |  |
| Wax, Bees', bleached | 1838 | Cwts. 20 | Crots. 988 | $\underset{\substack{\text { Cnots. } \\ 1,008}}{ }$ | $\begin{gathered} \text { Crots. } \\ 1,018 \end{gathered}$ | Crots. 20 | Cnts. 63 | Conts. 83 | From 5 January to 1 September 1833: |
| $\begin{gathered} \theta \\ \omega \end{gathered}$ |  |  |  |  |  |  |  | . | Imported from any British possession in Asia, e. s. d. Africa, or Americe - - . - - 210 - per cwt. Otherwise imported |
|  | 1834 | 74 | 587 | 661 | 532 | - | 76 | 76 | From 1 September 1838 to 9 July 1842, subject to an additional duty of 5 l. per cent. from 15 May 1840: |
|  |  |  |  |  |  | , |  |  | Imported from any British possession in Asia, f. s. d. Africa, or America - - - - - 1 - - per cwt. Otherwise imported <br>  |
|  | 1841 | 56 | 297 | 353 | 274 | 63 | 6 | 69 | From 9 July 1842 to 19 March 1845: e. s. d. $^{\text {d }}$ |
|  | 1843 | 80 | 283 | 368 | 533 | 75 | 98 | 173 |  |
|  | 1844 | 40 | 11 | 51 | 18 | 79 | 31 | 110 | From 19 March 1845, duty free. |
|  | 1845 | 120 | 185 | 305 | 126 | - |  |  |  |
|  | 1846 <br> 1847 | 505 | 76 160 | ${ }_{181}^{581}$ | 463 524 | - |  |  |  |
|  | 1848 | 22 | 13 |  | 285 | - |  |  |  |
|  | 1849 | 99 | 243 | 342 | 180 | - |  |  |  |
|  | 1850 | 355 | 269 | 624 | 154 | - |  |  |  |
|  | $\begin{aligned} & 1851 \\ & 1852 \end{aligned}$ | $\begin{array}{r} 376 \\ 2,406 \end{array}$ | $\begin{array}{r} 947 \\ 1,210 \end{array}$ | $\begin{aligned} & 1,323 \\ & 8,616 \end{aligned}$ | $\begin{aligned} & 225 \\ & 264 \end{aligned}$ | - |  |  |  |
|  |  |  |  |  |  |  |  |  | (continued) |




## EAST INDIA IMPORTATIONS.

STATEMENT of Imports of certain Articles from Places within the Limits of the East India Company's Chartzr (viz. from Cape of Good Hope inclusive, Eastwardo to the Straits of Magellan), and from other Parts, with the Rz-exportation and Congumption of the same Articles, 1833 to 1852.
(Mr. Gregson.)
rdered, by The House of Commons, to be Printed,
13 August 18 83.
928.

Under 4 oz.


[^0]:    

[^1]:    i.

    The Governmet of India of indi
    and The Court of Directors. No 9.

[^2]:    pre-existing

[^3]:    '18. From

[^4]:    - Mr. Metcalfe.

[^5]:    *For India generatly.- - Reports on the Culture and "M Manufacture of Cotton Wool, Raw Silk, and Indigo 21st December 1836, p. 1 to 481 .
    For the Bombay Presidency specially.--" The Government the Bombay Presidency specially.-" The Government
    "of India." By Sir John Malcolm, p. 108 to 138s
    For the Bengal Presidency specially. - Summary by the of India, dated 10th Juna 1889, in "C Proceedings for "June 1839," p. 38 to 59.

[^6]:    *See p. 118 to 116, for Details on this Point.

[^7]:    7 Report on Cotton Wool, scc., see p. 9
    $\ddagger$ Sir J. Malcolm's Work, p. 122.
    il Sir J. Malcolm's Work, p. 122.
    9I Report on Cotton Hiool, \&cr, P. 268, and see Page 214, Sir J. Malcolm, p. 123.
    ** Report on Cotton Wool, \& c., Pp. 197. and 227 to 231.
    $\ddagger \ddagger$ Report on Cotton Wool, \&c., p. 19.

[^8]:    See Notes to pp. 111 and 127 to Sir J. Malcolm's Work.
    $\ddagger$ See Notes to pp. 111 and 127 to Sir J. Malcolma Work.
    $\ddagger$ Paper by Mr. Hunt, Report on Cotto
    Report on Cotton Wool, \&c., p. 120.
    IReport on Cotton Wool, \&c., p. 120
    ** As above, p. 246; Report of Principal Col
    t+ Report on Cotton Wool; \&c.; pp. 417, 418.
    ||l| See Report as above, pp. 133 to 136. Letter of 7th October 1828: \$\$ Report, \&c., p. 147. 202.
    $\times 4$
    16. With

[^9]:    * Report qn Cotton Wool, \&c., pp. 21 and 12.
    + See Report on Cotton Wool, \&c. pp. 252 to 269.
    See for Guzerat Report, pp. 253 and 256 , and Sir John Malcolm, p. 112.
    See for Guzerat Report, pp. 253 and 256, and Sir John Malcolon, p. 112.
    Report, p. 423.
    \& Report, p. 262.
    Sterling

[^10]:    * See Reports, \&cc., pp. 883 to 2 g 2.
    - Summary by the Secretary to she Agricultural Society.

    Heport on Cotton Wool, pp- 237 to 251.
    || Report on Cotton Wool, de., pp. 271 and 272.

[^11]:    Ordered, by The Honse of Commons, to be Printed, 13 August 1853.

