

14251

SERVANTS OF INDIA SOCIETY'S LIBRARY
POONA 4.

FOR INTERNAL CIRCULATION

To be returned on or before the last date stamped below

7 JUL 1912		
34 AUG 1912		

REPORT

FROM

THE SELECT COMMITTEE OF THE HOUSE OF LORDS

APPOINTED TO CONSIDER OF

THE PETITION OF THE EAST INDIA COMPANY
FOR RELIEF;

AND TO REPORT THEREON TO THE HOUSE.

WITH

THE MINUTES OF EVIDENCE

TAKEN BEFORE THE COMMITTEE,

AND

AN APPENDIX AND INDEX.

Ordered to be printed 2d March 1840.

THE REPORT	-	-	-	-	-	-	-	p. iii.
MINUTES OF EVIDENCE	-	-	-	-	-	-	-	p. 3
APPENDIX	-	-	-	-	-	-	-	p. 161
INDEX	-	-	-	-	-	-	-	p. 187

THE REPORT.

BY THE LORDS COMMITTEES appointed a SELECT COMMITTEE to consider of the PETITION of the EAST INDIA COMPANY (presented to the House on the 14th of February 1840), complaining of many Grievances set forth in their Petition, and praying for Relief; and to report to the House; and to whom were referred certain Petitions and several Papers in relation to the Inquiry before the Committee :

ORDERED TO REPORT,

THAT the Committee have met, and, in the Execution of the Duty intrusted to them by the House, the Committee have examined several Witnesses in elucidation of the Matters referred to in the Petition, or in support of the Statements contained in it, and of its Prayer. They have likewise examined other Witnesses connected with the Cultivation of the Sugar Cane in the West Indies, with a view of ascertaining what Effect a Compliance with the Prayer of the Petition would have upon their Interests.

The Committee think that it may be convenient to the House that they should first place before it the Substance of what appears to them to be the most important Part of the Evidence they have received, and some of the more material Facts which it seems to be necessary to consider with reference to the Allegations and Complaints of the Petitioners.

It appears from the Evidence of Mr. Melvill, Secretary to the Court of Directors of the East India Company, that the average Amount of Payments necessarily made every Year in this Country by the Court of Directors on account of the Territory of India is about 8,200,000*l.*, and that there is no material Reason to expect that this Charge will either be much increased or much diminished. 2. 31.

In addition to this Sum, the Impression, both of Mr. Melvill and of Mr. Larpént, is, that about 500,000*l.* a Year may be the Amount of private Fortunes transferred from India to this Country. 62. 166.

An Individual desirous of so transferring his Property would probably, except under particular Circumstances, not transfer it in One Year, unless the Exchanges were favourable for such a Transmission; but the 3,200,000*l.*, which, on the Average of Years, the Company demand in this Country, must be furnished, no Matter what the Cost at which it is transmitted. 63. 65.

If the Company begin the Year with an affluent Cash Balance, that Balance will admit of some Reduction on the Termination of the Year, and to that 69.

70. Extent may supply a Deficiency in the Remittances from India. If a Disappointment occurred to the Extent of Half a Million, more or less, in one
 74. Year than another, it would not put the Company to any great Inconvenience. They have likewise the Power of issuing Bonds in this Country to the Extent of 7,000,000*l.*, a Power at present exercised only to the Extent of about
 75. 72. 1,700,000*l.*; but an Increase of their Debt in this Country is the last Measure
 45. which the Company would willingly adopt. There is only One Year (since the Termination of the last Charter) in which the Remittances from India have been less than the Expenditure, viz. 1834-35, and in that Year the
 46. Amount taken from the Assets was 2,188,000*l.*

The Proceeds of the Company's Commercial Assets have now been entirely appropriated.

The Items of Remittance for the Years subsequent to 1834-35 have been as follow :—

	1835-36.	1836-37.	1837-38.	1838-39.
	£	£	£	£
Bills on India - -	2,045,253	2,042,232	1,706,185	2,346,591
Advances in China - -	957,738	968,236	297,852	394,396
Advances in India - -	1,099,017	1,052,573	990,655	630,915
Sales of Silk - -	284,516	56,292	122,038	66,833

86. 87. The average Rate at which the Company have realized all their Remittances during the whole Period of Five Years is 2*s.* per Company's Rupee; including the Remittance of Silk, and excluding that Remittance, 1*s.* 11.761*d.*
 88. per Rupee, the Bullion Value of that Rupee at the Market Price of Silver in
 82. London (from 4*s.* 11½*d.* to 5*s.* an Ounce) being 1*s.* 10½*d.*
 80. In calculating these Rates the Interest is left out.
 83. The Company have had no Difficulty whatever in realizing the Demand which this Country has had upon India during the last Five Years; but the Circumstances of the Exchange are more unfavourable at present than the Average of those Years; the Exchange is now only 1*s.* 11*d.* the Company's
 113. Rupee.
 114. The Variations during the last Year have been, from 2*s.* 1½*d.* the highest, to 1*s.* 11*d.* the lowest, the Exchange at the present Moment, which it is apprehended must be affected by the State of our Relations with China.
 115. Mr. Melvill is of opinion that the present Interruption of the Trade at Canton must affect all Remittances from India to the Extent of One Third, and materially embarrass the Company, should it continue, in the Remittance
 116. of the Sum necessarily paid in this Country; for the Imports from China to this Country have been very considerably greater in Value than the Imports into China from this Country in the course of the last Twenty Years, the Difference having been supplied by Imports into China from India.
 139. It will be seen, on referring to the Statement in the Appendix showing the Imports and Exports of Treasure at each of the Presidencies of India from 1814-15 to 1836-37, that in the Years from 1814-15 to 1830-31, both inclusive, the net Import of Treasure into Bengal amounted to 28,49,89,370
 140. Rupees,
 137.
 138.

It will be seen, on referring to the Statement in the Appendix showing the Imports and Exports of Treasure at each of the Presidencies of India from 1814-15 to 1836-37, that in the Years from 1814-15 to 1830-31, both inclusive, the net Import of Treasure into Bengal amounted to 28,49,89,370 Rupees,

Rupees, being a Sum of more than 28,500,000*l.*; that in the succeeding Two Years there was a net Export from Bengal of 1,05,63,090 Rupees, being a Sum of about 1,056,000*l.*, that is, about One Twenty-seventh Part of the Treasure imported into Bengal in the previous Seventeen Years; and yet Mr. Trevelyan observes, "about the Year 1832 such Quantities of Silver had been remitted to England, to supply the great Remittances which the Company was making at that Time, that there really was no Silver left in Bengal to pay the Land Tax; and in several Districts the Zemindars told us that they should be very happy to pay it in Copper or in Produce, but that they had no Silver to pay it in."

804.

Again, Mr. Trevelyan says, "For several Years previous to the last Renewal of the Charter extraordinary Demands were made upon India for Remittance by the Company. Great Sums were remitted to England over and above what had been usually remitted, and I attribute to that the remarkable Way in which the Country was drained of Silver. This was productive of serious Effects; Money became much scarcer and more valuable; the Price of Grain and other Articles for Home Consumption fell in an extraordinary Degree; and the Land Tax, which is payable in fixed Sums of Money, was felt for a Time as a most oppressive Burden, even where it was not, in an ordinary State of Things, heavier than it ought to be."

812.

During the Two Years above referred to, 1831-32 and 1832-33, there was a net Import of Treasure at Bombay of 84,12,069 Rupees, or 841,200*l.*, and a net Export at Madras of 46,46,325 Rupees, or 464,600*l.*, and the total net Export from the Three Presidencies was 67,97,346 Rupees, or only about 679,734*l.*; the total net Import into all India during the preceding Seventeen Years having been 43,91,70,155 Rupees, or about Forty-four Millions Sterling, a Sum nearly Sixty-five Times greater than that of which the Export in Two Years produced so great a Fall in Prices, and so much Difficulty in paying the Revenue.

The Cause of these Results is to be found principally in the great Consumption of the Precious Metals which takes place in India.

The Natives of India have always been in the habit of hoarding the Precious Metals, and of using them profusely in Ornaments. There is also great unnecessary Waste in the Coinage of the Native States. It is to be remembered too, that in India a temporary Deficiency of Metallic Currency is not supplied, as in this Country, by an Issue of Paper. An Export of Treasure is a net Diminution of the Circulating Medium; and, while the Habits of the People remain what they are, and the Monetary System what it is, any considerable Export of Treasure must produce Embarrassments similar to those which have been described by Mr. Trevelyan.

813.

It is therefore upon the Import of the Produce and Manufactures of India, and upon that alone, that the Government of India must rely for realizing every Year in this Country the Sum of 3,200,000*l.*, required to meet the Territorial Payments.

They advertise the Terms and Conditions upon which Advances will be made under Hypothecation, and specify the Rate of Exchange at which they are proposed to make such Advances.

92.

If they find that they cannot procure the Sums they must necessarily send to England at the Rate of Exchange so mentioned, inasmuch as at that Rate of Exchange it is not profitable for a Merchant to remit Goods, they raise the

93.

Rate of Exchange until they effect their Purpose; that is, they give more and more Rupees for the Pound Sterling until they make it profitable to remit Goods hypothecated to them for the Purpose of realizing that Sum in England.

95. The Allegation of the Representations made to the Court of Directors is, that, by the System of advancing Monies in India upon Goods undue Encouragement is given to Speculation, which deranges the Calculations of Merchants; and the Committee cannot but admit the Correctness of the Allegation, and see, in all the Facts they have detailed, the most urgent Reasons for giving to the Export Trade of India the utmost possible Freedom, for the common Benefit of India and England.

The Petition.

The first Complaint of the Petitioners is, that although the Sugar of Bengal is now subjected to the same Amount of Duty as that of the West Indies and the Mauritius, and the same Principle has been applied to Coffee the Produce of the British Possessions in India, yet in both Instances the Admission is fettered by Restrictions which diminish its Value. They say that the Means prescribed by the 1 & 2 Vict. c. 33. for extending to the other Parts of the British Territories in India the same Advantages which were conceded to Bengal by the 6 & 7 W. 4. c. 26. are circuitous, tardy, and uncertain. "Evidence is to be produced to satisfy the Privy Council that the Importation of Sugar into any particular District is prohibited, and then it is declared to be lawful for Her Majesty in Council to issue an Order allowing the Importation of Sugar from such District into Great Britain at the lower Rate of Duty." In support of this Complaint, Mr. Larpent, the Chairman of the East India and China Association, stated, that "the Parties in India think that the Proof of such Prohibition should be left to the Authorities in India, and not reserved, as it were, for the Satisfaction of the Privy Council here, which would raise open Questions as to the Nature and Extent of the Prohibition to import Sugars, and would, perhaps, throw Obstacles in the Way of these Presidencies of India (which, by their own Authority, prohibit the Importation of Sugar) benefiting by the Advantage of being placed on an equal Footing of Duty with the West Indies."

Sugar.

220.

By the 6 & 7 W. 4. c. 26. (passed on the 4th of July 1836) it was enacted, that after the 1st of December in that Year it should not be lawful to import into any Part of Bengal, or of any Dependency thereof, being a British Possession, any Foreign Sugar, nor any Sugar the Growth of any British Possession into which Foreign Sugar could be legally imported.

A Power was however given to the Governor General in Council to except from this Prohibition any of the Districts or Dependencies of Bengal, with the Proviso that Sugar the Produce of the Districts or Dependencies so excepted should not be admitted into the United Kingdom at the lower Rate of Duty.

The Act likewise required, before the Entry of any Sugar at the lower Rate of Duty, a Certificate under the Hand and Seal of the Collector and Assistant Collector of Land or Custom Revenue of the District within which such Sugar was produced, that such Sugar was of the Produce of the District, and that the Importation into such District of Foreign Sugar, or of Sugar the Growth

Growth of any British Possession into which Foreign Sugar can be legally imported, is prohibited; and such particular and minute Provisions are made with respect to this Certificate as seem calculated to effect the evident Purpose of the Act, that the Privilege of Import at the lower Rate of Duty should be strictly confined to Sugar bonâ fide the Produce of a British Possession.

The Act of the 1 & 2 Vict. c. 33. (passed on the 4th of July 1838) provided, that if at any Time satisfactory Proof shall have been laid before Her Majesty in Council that the Importation of Foreign Sugar into any British Possession within the Limits of the East India Company's Charter is prohibited, it shall be lawful for Her Majesty in Council to allow the Importation of Sugar the Growth of any such British Possession at the lower Rate of Duty specified in the before-recited Act, subject to the same Restrictions and Conditions as Sugar the Growth of Bengal may be imported under the Provisions of that Act.

In the first of these Acts, Parliament, assured that Bengal was under such Circumstances as enabled it at once to prohibit the Importation of Foreign Sugar, and to commence the Exportation of Sugar the Produce of its own Soil, made Provisions for the Purpose of effecting such Prohibition, and of encouraging such Exportation.

In the Second Act, desirous of extending a similar Advantage to all British Possessions within the Limits of the East India Company's Charter at the earliest Period consistent with their several Circumstances, it left to the local Legislative Authorities the Power of determining the Period at which the System of Prohibition, with its concomitant Benefits, should commence, reserving only to Her Majesty in Council, not unreasonably, the Power of judging whether the Prohibition as enacted by such local Legislative Authorities was in fact efficient for the Purpose of satisfying the Condition upon which alone the Entry of Sugar at the lower Rate of Duty had been conceded.

It was not probable that a local Legislature would, without ample Notice to the Dealers in Foreign Sugar, pass a Law prohibiting its Importation; and in fact it appears that in Madras such Prohibition now enacted by Law is not to take effect till next June; so that, as might be expected in all Cases, it appears that in the Case of Madras ample Time is afforded to the Parties interested to lay before Her Majesty in Council the Act of Prohibition, and to obtain an Order in Council permitting the Importation of Sugar at the lower Rate of Duty from the Date at which the Prohibition shall take effect.

223.

The Petitioners next submit, that with regard to Coffee great Uncertainty and Inconvenience have arisen from the Ambiguity of the Words "British Possessions;" that the strictest Interpretation of the Words, notwithstanding the earnest Remonstrances of the Court of Directors, has been in some Cases adopted; and this has not only excluded those Native States with which the British Government has subsidiary Alliances, but also Mysore, where the Government is actually administered by the British Authorities, and where all the Resources of the Country are under its Control.

Coffee.

On the Subject of the Relations subsisting between the British Government in India and the Native Powers, the Committee examined Mr. C. E. Trevelyan, who lately held the Situation of Deputy Secretary in the Political Department to the Indian Government.

That Gentleman stated,—“Mysore is a Portion of the British Dominions in every thing but in Name. The Government is administered by us in every respect. The Country is divided into Districts, which are managed by English

736.

Collectors and Magistrates on the System of our own Provinces; and these Officers are superintended by a Commissioner residing at Bangalore, and are guided by a Set of Regulations based on our general System."

738. It appears, further, by the Evidence of Mr. Trevelyan, that at the present Time a Certificate of Origin can be obtained from the authorized Officers in the Territory of Mysore, upon the Export of any Goods from Mysore, just the same as if it was an Export from our own Territories. That our Occupation of the Country is in effect permanent; that the Tenure is the continued Incapacity of the Rajah; and that in the event of the Rajah's Decease the Government would revert to us; the Country originally belonged to us, and it would lapse to us as a matter of course.

740. 741.

742.

743.

744.

752.

755. 756.

758.

It appears, further, from that Gentleman's Evidence, that the State of our Relations with Travancore, the Territory of the Nizam, the Rajah of Berar, the Chiefs of Bundelcund, and generally of Central India, is that of supreme Political Control on our Part, and dependent Alliance on their Part. Internally they are independent, but externally their Relations are managed by us. We impose Duties upon the Import of their Commodities, and they impose Duties on ours, unless there are special Reasons for leaving the Trade free on our Side. We never interfere with their Power of levying Duties; but when we do not think it worth while to keep up our own preventive Line, we leave the Trade, as far as we are concerned, free; and that is the Case with respect to the Trade with Lucknow (Oude) and Nepaul, and all the States on that Frontier of India. It is evident, therefore, there is no Territory in all India, except our own and the Territory of Mysore, in which a Certificate of Origin can be obtained under the Act of Parliament.

250.

With regard to the Coffee from Mysore, Mr. Larpent says, that Merchants always considered that there was practically so little Distinction, if any, between dependent States, entirely surrounded by the East India Company's Territories, and in fact almost identified with them, that Coffee from thence should be imported as if the Produce of a British Possession. Mr. Larpent says, in illustration, that, at the Time there was a discriminating Duty upon Pepper, Pepper was exported from Alepe, upon the Coast of Malabar, a Port of Travancore, subject to a Rajah politically dependent upon the East India Company. An Application was made to the Treasury, he believes, in 1833, for the Admission of Pepper from Alepe at the then low Duty of 1s.; and the Order from the Treasury, dated the 14th of December 1833, gave Permission for Pepper from Alepe to be imported into the United Kingdom on the same Terms as from a British Possession within the Limits of the East India Company's Charter.

The Committee understand that the Facts were as follow:—Pepper, the Produce of Travancore, having been imported from Alepe in 1833, the Merchants Importers applied for the Sanction of the Treasury to allow of its Entry for Home Consumption at the lower Rate of Duty. The Relief applied for was granted on the Recommendation of the Board of Trade, so far as related to the Pepper actually on hand; and this Indulgence was subsequently extended by a further Order. But it is under the Authority of the 6 & 7 Will. 4. c. 60. that the Duty on all Pepper has been reduced and equalized, the Distinction between Pepper the Produce of British Territories and of Foreign Countries having been altogether repealed.

Spirits.

The Petitioners next complain, that "Spirits the Product of any British Possession in America are subject to an Import Duty of only 9s. a Gallon, and

and Spirits the Produce of the British Possessions in India are subject to an Import Duty of 15s. per Gallon; an Excess of 66 per Cent. over the former."

Mr. Larpent says, on the Part of the East Indians, that Rum is a component Part of the Cane Manufacture; and that when Sugar was placed on the same Footing in the East and West Indies, East India Rum should have been considered, as the Mauritius Rum has been, entitled to all similar Advantages; that the Manufacturer of Sugar in the East Indies has no Inducement to send Rum to this Country, and in fact the Use of his Rum in this Country is actually prohibited by the Rate of Duty. He observes, too, that the Import of East Indian Rum is not allowed in any British Colony, except Canada, without an extra Duty. The Importation of Sugar from Bengal has materially improved since the Equalization of the Duty. In 1834 the Quantity imported was very little more than 3,800 Tons, and in 1839 it was about 26,000 Tons; but Mr. Larpent is of opinion that the Export of India is very much dependent upon the State of Prices here, and that no very large Quantity (unless our Prices be high here) will come from India.

The Effect of recent Measures in the West Indies has been, to diminish the general Supplies of Sugar from 232,000 Casks, in the Year 1835, down to 178,000 Casks in 1839, and there is no Surplus. The Prices have therefore considerably advanced,—nearly 20 per Cent.—and they are considerably higher, 12s. to 15s. and more, than the Prices of Sugar of similar Quality used on the Continent.

Mr. Larpent further states, that the Introduction of Rum, so as to bring it into Home Consumption, is essentially necessary; that in point of fact the Exclusion of Rum from the Home Market makes the Cost of Sugar dearer; and, consequently, if he is right in his Views, that it is nothing but the high Price of Sugar here from the diminished Quantity from the West Indies that is likely to lead to any larger Exportation of Sugar from the East Indies. He considers it very desirable to give the Benefit of the Home Market to all the Produce of the Cane. Mr. Sym, a Gentleman very largely interested in Land in the District of Goruckpore, and engaged in the Cultivation of the Sugar Cane upon an Estate of 25,000 Acres, states, that since the Alteration of the Duty his Shipments of Sugar to this Country have largely increased; that before that he shipped almost none; that in this Year he shall ship 20,000 Maunds; that the Export of Sugar has been of late Years a profitable Transaction; that various Circumstances have combined to render it so; the high Prices here, and the low Rate of Freight. The Ships taking out Emigrants to New South Wales come on to India for Return Cargoes, and the Freights have fallen to Three Guineas a Ton for Sugar. He intends to persevere in the Extension of the Cultivation, but has now got to a Point that renders it difficult to get rid of the Molasses. Hitherto he had been able to sell it the Native Confectioners, to make Sweetmeats; now the Quantity is so great that he finds the greatest Difficulty in getting rid of it at any Price at all. He does not know that this Year he has been able to sell it all. Last Year he had great Difficulty in getting 18d. for 82 lbs. Weight. He adds, that unless he entertained the Prospect of being able to export to this Country a considerable Quantity of Rum, made from this cheap Molasses, he certainly should not be induced to extend very much his Manufacture of Sugar; the not having a Market for the Molasses is becoming a serious Grievance. He further says, that being unable now to sell the Molasses at all, whatever he

277.

277.

264.

279.

496.

493.

497.

501.

503.

509.

581.

got for his Rum, after deducting the Expense of making it, and the Freight, would be Profit.

1103. Mr. Benjamin Greene has made a Calculation, that, assuming 82 lbs. of Molasses to cost in India but 18*d.*, it could be manufactured into Rum and landed in England for 1*s.* a Gallon, and would now sell for 3*s.* 6*d.* to 3*s.* 8*d.* a Gallon.
561. The Sugar Cane upon the Estate in which Mr. Sym is interested is cultivated with the Plough. The daily Wages of Labour are 1½*d.* or 2*d.* a Day. The Soil is a sandy Soil, but very retentive of Moisture; it is not manured. The Sugar Cultivation is not allowed to last more than Three Years in general, and Sugar ought not to be cultivated again for Three Years. The Land is not in Fallow during that Period, but cultivated with some light Grain Crop. His Land he should think very inferior in Richness to the rich Lands of Bengal; it would not stand the excessive cropping that the Bengal Lands would stand, but it is not so liable to Inundation. He should think the alluvial Deposit left by the Ganges Manure sufficient in Bengal. Mr. Trevelyan says, that the Increase which might take place in the Production of Sugar if the Encouragement were given as prayed for by the Petition is quite unlimited. The Valley of the Ganges is a Tract of alluvial Country of extraordinary Fertility, about 1,000 Miles long, and from 150 to 300 Miles broad; and if perfect Freedom of Trade prevailed, and the necessary Degree of Capital and Skill were applied to the Production of Sugar, it might grow Sugar sufficient for the Consumption of the whole World. By "perfect Freedom of Trade" he means no more than the Admission into this Country of East Indian Produce at the same Duty as the West Indian Produce. The Machinery by which the Sugar is made is of a very rude Description. Mr. Sym has One Cattle Mill, but not a very good one; and the other Machinery is the common Pestle and Mortar of the Natives. Mr. Gouger is concerned in an extensive Establishment near Calcutta, where Sugar has been made to a small Extent, and where Rum has been made to a considerable Extent with Machinery imported from England. The Rum has been made both from Goor and from Molasses; Goor being the entire Product of the Cane,—the Sugar as well as Molasses. He states that the Molasses have been rather the reverse of cheap; they have been rather in greater Request for the Manufacture of Rum, which is increasing materially in India, for Export to this Country, for Home or Indian Use, and for Export to the Colonies. He thinks, that if Sugar were manufactured more extensively he should be able to produce Goor at such a Price as to enable him to manufacture it into Rum at a Profit, for the Cultivation of the Sugar Cane is very general throughout the Upper Provinces, and the Natives boil the Juice into Goor in very small Quantities where it would not answer their Purpose to refine it into Sugar. But if there were a great Demand for Sugar the Natives would manufacture Sugar, and only leave to him the Molasses to make into Rum at a Profit, and he has found that the Case already for Goor is of late much increased in Price. His Position, and that of a Gentleman residing at Goruckpore, are very different. At Goruckpore the whole of the first Juice of the Cane would be used for the Purpose of making Sugar in the first instance, and then the Molasses would be converted into Rum; but where there was no Demand for the making of Sugar, or an inferior Demand, the Goor would be used, which contains both Sugar and Molasses; and Mr. Gouger thinks that the Person who made Rum from Molasses alone would make it much cheaper than the Person who made it from Goor.
562. 564.
699. 701.
- 700.
- 710.
- 712.
- 777.
- 778.
- 511.
- 1011.
880. 941.
884. 915.
- 898.
899. 900.
- 934.
- 935.
- 936.

On a subsequent Examination Mr. Gouger stated, that it appeared to him to be so far from the Fact that the Market for Rum was a glutted Market, that he considered Rum to be the only Article of Indian Produce imported into this Country the Supply of which was quite inadequate to the Demand. He made this Observation, not as to Indian Rum only, but as to Rum generally. The Importation, taking a considerable Average of Years, had fallen off; but it had been during the last Three Years rather on the Increase, so that with an increasing Import we had still advancing Prices. From 1837 to 1839 inclusive the Advance of Price had been from about Thirty to Thirty-five per Cent.

1041.

1042.

1044.

1045.

AN ACCOUNT of the QUANTITY of RUM imported into the United Kingdom entered for Home Consumption and exported in each of the Years ending on the 5th January from 1834 to 1840, both inclusive, and of the Quantity of Rum remaining in Bond on that Day in each of the above Years, distinguishing in each Case East India from West India Rum.

		RUM.				
		Years.	Of the British Possessions in the East Indies.	Of the British Possessions in the West Indies, &c.	Other Sorts.	TOTAL.
		Gallons (including Over-proof.)				
Quantities imported	1833	26	5,140,878	5,973	5,146,877	
	1834	515	5,121,185	36,789	5,158,489	
	1835	10,671	5,481,559	47,940	5,540,170	
	1836	37,864	4,885,526	70,552	4,993,942	
	1837	65,761	4,422,515	124,819	4,613,095	
	1838	45,212	4,644,203	222,812	4,912,227	
	1839	170,380	4,079,013	1,228,283	5,477,676	
Quantities entered for Home Consumption	1833	-	3,492,193	-	3,492,193	
	1834	-	3,345,156	21	3,345,177	
	1835	23	3,416,939	4	3,416,966	
	1836	-	3,324,744	5	3,324,749	
	1837	-	3,184,239	16	3,184,255	
	1838	-	3,135,631	20	3,135,651	
	1839	1	2,830,520	11	2,830,532	
Quantities exported as Merchandize	1833	1,031	1,772,029	9,045	1,782,105	
	1834	515	1,610,382	28,218	1,639,115	
	1835	6,061	1,652,512	39,214	1,697,787	
	1836	28,240	1,244,647	74,117	1,347,004	
	1837	63,985	1,064,436	129,113	1,257,534	
	1838	36,598	1,064,358	161,151	1,262,107	
	1839	59,086	659,528	572,779	1,291,393	
Quantities delivered for Ship's Stores for the Use of the Navy, &c.	1833	-	800,850	-	800,850	
	1834	-	790,398	-	790,398	
	1835	-	672,661	-	672,661	
	1836	-	815,928	-	815,928	
	1837	-	707,746	-	707,746	
	1838	3,978	690,492	-	694,470	
	1839	87,998	634,470	-	722,468	

An Account of the Quantity of Rum imported into the United Kingdom, &c.—continued.

R U M.				
Years.	Of the British Possessions in the East Indies.	Of the British Possessions in the West Indies, &c.	Other Sorts.	TOTAL
Gallons (including Overproof).				
1833	1,005	5,359,489	16,608	5,377,102
1834	-	4,435,295	13,536	4,448,831
1835	-	3,810,544	22,086	3,832,630
1836	4,587	3,549,991	30,808	3,585,386
1837	14,211	3,050,198	27,238	3,091,647
1838	15,987	2,516,292	22,928	2,555,207
1839	20,623	2,270,014	84,569	2,375,206
1840	43,918	2,224,509	740,062	3,008,489

Inspector General's Office,
Custom House, London,
27th March 1840.

WILLIAM IRVING,
Inspector General of Imports and Exports.

1067. 1070.
1079.
1122.

Mr. Benjamin Greene, who is a large Proprietor of Estates in the West Indies, is extensively acquainted with the Manufacture of Rum, and has directed his Attention to the Question of the Equalization of the Duties on East Indian and West Indian Spirits. He is of opinion that the West Indians would not be able to stand the Competition (if the Duties were equalized); that it would ruin them entirely; that they could not carry on the Cultivation of Sugar if the Rum Market was taken from them. That it is from the present Price of Rum that they are enabled to pay the additional Expenses of Labour.

1246. 1245.
1242.
1216.
1239.
1240.

Those additional Expenses in St. Kitt's Mr. B. Buck Greene calculates to amount, on an Estate which had 270 Slaves, to nearly Three Times what it was. Formerly the Clothing, Herrings, and other Things for the Use of the Negroes on such an Estate might cost from 400*l.* to 500*l.* a Year; now the Expenses are increased altogether from 800*l.* to 1,000*l.*; yet on that Estate the Plough is used to reduce manual Labour, and Labour is reduced Three Fourths in the Ploughing Departments; for instance, in opening the Land. They are beginning to use the Plough for the Purpose of clearing the Land between the Cane Plants; and Mr. B. Buck Greene has sent out Implements to open the Land, to do away with the Necessity of the Hoe at all in planting the Cane.

1216.
1218. 1221.
1235. 1259.
1258. 1235.
1257.

In the West Indies, however, the Hoe is most used. There are some Soils on which the Plough could not be used. The Opinion begins to prevail that to plant Canes by the Use of the Plough is the most advantageous Mode, and it is coming more into Practice.

The Price of Black Labour is from 9*d.* to 1*s.* a Day; but continuous Labour cannot be obtained. There may be Fifty Labourers To-day, and To-morrow not Ten. To the White Labourers 45*l.* Sterling a Year is given; the Plough is used by them. They were introduced at the same Time the Emancipation took place; not altogether as a Substitute for other Labour, but to give additional Labour, as a sufficient Number of Labourers could not be obtained to do the Work without some such Assistance. They are employed as Head Men.

Mr.

Mr. B. Buck Greene had at One Time Eighteen Estates under his Direction, upon Twelve or Thirteen of which Rum was made; all in St. Kitt's. Last Year, out of 12,000*l.*, the Proceeds of the Sales that were paid to the Owner, 6,800*l.* and odd was for Rum alone. This is an Estate in Jamaica. Upon the other Estates he manages the Result would be nearly the same, or would rather show a larger Amount for Rum, the Proceeds of the Rum amounting to nearly Two Thirds of the Balance in favour of the Estate. 1150.

This Proportion is very different from what it used to be formerly. In 1837 the net Proceeds of that Estate were something like 17,000*l.*, and the Rum was only 4,000*l.* 1152.
1154.
1155. 1156.

He is not aware that more Rum is now produced in proportion to the Quantity of Sugar than was formerly the Case; but he has written out to alter the Proportions on One or Two Estates in Jamaica, and directed more Rum to be made and less Sugar, in consequence of the Rum being of greater Value than the Sugar from which it is made. If it became less profitable to introduce Rum into this Country, the greater Surplus of Molasses which remained at his Disposal would be sold to the Americans, or shipped to England for Sale; but the Effect would be so to reduce the Price of Molasses as materially to affect the Profits of a West Indian Plantation. The only Use that could be made of Skimmings, if they were not manufactured into Rum, would be to give them to the Stock; and they are not often required for that Purpose, or they might be boiled into Molasses. 1174.

The present Price of Rum is about 1*s.* a Gallon above the average Price. 1175.

Mr. Benjamin Greene states that Distillation from Rice had been carried on very profitably in London, for some Time past, by a Person who had taken out a Patent for it, until he was stopped by the Excise, on the technical Ground that Rice was not Grain. The Results of that Person's Experiments were, that upwards of 150 Gallons of Proof Spirit could be obtained from a Ton of Rice; and that from the Cost of Rice in Bengal, which is estimated at about 3*l.* per Ton, he could manufacture Proof Spirit, to be delivered in London at the Cost of 1*s.* 4*d.* per Gallon; and that, taking the Price of Rice in London at from 10*l.* to 13*l.* per Ton, (because the Rice which is used for Distillation does not require to be of the finest Quality, if it is discoloured it does just as well for the Purposes of Distillation,) he could extract 150 Gallons of Proof Spirit from a Ton of Rice, which could be manufactured in England at a Cost of 2*s.* 1*d.* a Gallon. The Cost, taking the present Price of Barley at 5*s.* a Bushel, of English Spirit at Proof, would be 2*s.* 8*d.* a Gallon; whilst the Spirit made from Rice, which costs but 2*s.* 1*d.* a Gallon, sells, in consequence of its Quality, for 9*d.* a Gallon more in the English Market; therefore the Distiller from Rice, who makes his Spirit at the Cost of 2*s.* 1*d.*, has the Advantage of 7*d.* a Gallon plus 9*d.*, the higher Price arising from its Quality; making 16*d.* by which he could undersell the Distiller of Grain; the Rice Spirit would be 9*d.* better and 7*d.* cheaper. This Calculation is made on the Assumption that the Duty on Rice is 1*s.* a Hundred Weight. 1176. 1177.
1182.
1183.
1202.
1078.
1079.
1082.
1083.

Mr. B. Greene is of Opinion, that the Combination of Molasses and Rice is the best Material for Distillation, that combined they are the best, but that Rice is the next best. He considers Rice to be the best and cheapest Grain with which he is acquainted, and that a larger Quantity and a better Quality of Spirit can be produced from Rice than can be obtained from an equal Weight of any other Corn.

1087. 1088. In a Sample of Spirit (which he produced), which came over under the Denomination of East Indian Rum, Mr. B. Greene thought he discovered a Portion of Rice. With Maple Rum or Date Rum he was not acquainted; but he said that Spirit, when it is distilled up to anything above Fifty per Cent. over Proof, is almost tasteless Spirit with regard to Flavour, and you may colour it, or give it almost any Flavour you please; and he thinks, that if judiciously done, it would be impossible to find out what it was distilled from.
1090. 1091.
- Mr. Dehany gives Evidence to the same Effect.
507. On the other hand, Mr. Sym says, that Spirit is not made from Rice in any Part of India in which he has been, but he has heard that it is made from Rice in Ceylon; and it appears by Mr. B. Greene's Evidence already referred to, that from Molasses at the Price mentioned by Mr. Sym, 1s. 6d. for Eighty-two Pounds, Rum could be made and landed in England for 1s. a Gallon, while Rum made from Rice costing 2l. 18s. or 3l. 2s. a Ton could be made and landed in England for 1s. 4d. a Gallon.
- 1100.
- 1107.
892. Mr. Gouger says, that he has seen Spirit made from Rice, but he imagines that it would be impossible so to adulterate that Spirit as to make it resemble and be mistaken for Rum, the Flavour being quite different. He says too, that a very small Quantity of the Products of any Palm mixed with Goor or Molasses will immediately deteriorate the Quality of the Rum; and his Distillery was stopped, rather than use Molasses in which a Mixture of Palm Product might be apprehended.
- 893.
- 889.
- 890.
- Mr. B. Greene having been asked, if the Mixture of Rice with Molasses made so perfect a Spirit, would not the West Indians have got into the Practice of importing the Carolina Rice, and mixing it with their Material, for the Purpose of improving the Spirit; he replied, that the Labour in any thing that requires Manufacture in the West Indies would amount almost to a Prohibition, besides the Expenses of Freight, and greater Cost of Carolina Rice, which appears however to be importable into the West Indies at not a high Duty, although Mr. Greene could not exactly speak to its Amount.
- 1100.
- 1099.
- Mr. James Macqueen states, that he understands a Maund of Molasses, equal to from Seven and a Half to Eight Imperial Gallons, can be obtained in the East Indies for 1s. 6d.; that the Price of Molasses in the West Indies is from 1s. 3d. to perhaps 1s. 6d. a Gallon; he estimates therefore the Price of Molasses in the West Indies as being fully Six Times greater than the Price in the East Indies. He says that the Maund of Molasses of Seven Gallons and a Half ought to produce Six Gallons and a Half of Proof Spirits, of which the current Price here would be from 3s. 9d. to 4s. 9d. the Gallon. The Mercantile Freight and Charges he calculates at 9d. a Gallon, the Cost of Production and Distillation 6½d., and the Value of the Molasses about 2½d., making together 1s. 6d. as the Cost of the Gallon delivered in England.
- 1331.
- 1332.
- 1333.
- 1339.
- 1340.
- 1382.
- 1383.
- Mr. Macqueen states, that the Price of Labour now varies from 8d. or 9d. a Day in the old Leeward Island Colonies to 1s. 6d. in Jamaica, and that it is even as high as 4s. in British Guiana and Trinidad; but it appears from his Evidence, that when the various Productiveness of these several Colonies is taken into Consideration, the various Price of Labour presses with equal Weight upon all.
- 1397.
1424. 1425. Mr. Macqueen entered into several Details to show that in consequence of the Deficiency of Labour in past Years a greatly deficient Produce might be expected in 1840 and 1841, and any present Increase of Labour would not
1426. 1427. be

- be shown in the Crops till 1842 or 1843. He is afraid that this Year and the next are the worst Days the West Indies have to see; after that, he hopes they will get better. 1432.
- He considers that the East Indian Sugar is introduced in a more refined State than the West Indian, and that consequently the Duty presses less heavily upon it. 1433.
1491. 1492.
1493.
- He considers too, that the West Indies are, as compared with the East Indies, subjected to a Disadvantage by being compelled to purchase Fish, Lumber, and certain other Articles from the British North American Colonies at a higher Price than they could obtain such Articles from the United States. 1448.
- He likewise gives Evidence as to the increased Expense of Cultivation since the Termination of the State of Slavery. 1458. and seq.
- The Petitioners next complain, that "Tobacco, the Produce of the British Possessions in America, pays a Customs Duty of 2s. 9d. a Pound; if raised in British India it is charged 3s. a Pound, the same as is paid on the Article when imported from Foreign States." Tobacco.
- It appears that this Distinction was made in 1825. It has become entirely inoperative with respect to the British Plantation in Canada, to which it was directed. The Export from Lower Canada in 1836 was 22,100 Pounds, whilst the Import was 92,326; practically, therefore, the Competition in the Article of Tobacco is between the United States of America and British India. 285.
- In a Report of the Chamber of Commerce of Calcutta, dated April 1839, it is stated, that, the Fact of East Indian Tobacco having been used in England during the Scarcity of American Tobacco at the Difference of 3d. is a Proof that the Article needs only the Reduction of Duty to bring it into regular Consumption. 286.
- The Quality of the East Indian Tobacco is admitted to be inferior to the Quality of that from the United States, but it is hoped that by Encouragement it might be improved and adapted to the English Market. 292.
- Mr. Trevelyan thinks that the Inferiority in the Tobacco of India is partly inherent in the Plant, and partly arises from the Circumstance that there is not so much Care given to its Manufacture as in America. 797.
- Mr. Larpent has never understood that there is any Reason to suppose that Tobacco could not be produced in the East Indies of as good a Quality as that which we derive from the United States; that there is nothing in the Nature of the Soil to prevent it. 294.
- It appears that the American Freights vary on Tobacco from 30s. to 70s. per Hogshead, or 40s. to 90s. per Ton of Fifty Cubic Feet. 295.
- The East India Freight is about 5l., but it varies from 3l. 10s. to 6l. 10s. in consequence of the Variation in the Quantity of Shipping. 288.
- The average Freight from the United States may therefore be considered to be lower than that from India; the Length of the Voyage from the United States is much less, and, as Mr. Trevelyan observes, East Indian Tobacco has to pay the same Duty as Virginian Tobacco, which is much more valuable; so that the Duty upon East Indian Tobacco is really much heavier than that on Virginian Tobacco. 289.
- The Petitioners next submit, that it is alike unnecessary and oppressive to aggravate the Difference between the British and the Indian Manufacturer by Cotton Goods.

unequal Duties, the Inequality being in favour of the former and at the Expence of the latter. They observe that the Cotton Piece Goods of England are imported into Calcutta at an ad valorem Duty of only Three and a Half per Cent. if in British Bottoms, and Seven per Cent. if in Foreign Bottoms; while the Cotton Piece Goods of India brought to an English Port pay an ad valorem Duty which is in no Case less than Ten per Cent.

362.

Mr. Larpent does not apprehend that if the Duty upon the Importation of Cotton Goods from India were lowered to the Amount of the Duty upon the Importation of British Cotton Goods into India, any considerable Importation of Indian Cotton Goods would take place; for, in point of fact, Bengal Cotton Goods have ceased to be an Article either for Home Consumption or for Export, our own Manufactures having superseded them in all the Markets to which they were formerly sent. Madras Cotton Goods, consisting of Salampores and Madras Handkerchiefs, are not at all used in this Country, except a few Bales of fine Longcloths and a few Madras Handkerchiefs too trivial to notice. They are exported from hence to our various Possessions in the West Indies, and wherever there is a Black Population, for whose Use they are destined. Mr. Larpent submits, that it would be better to put an end to the Inequality; no practical Evil can result from doing so, and it would be beneficial as a Matter of Feeling.

Silk.

The Petitioners next complain, that in regard to Silk Piece Goods the Inequality is still greater, they being subjected in British Ports to a Duty of Twenty per Cent., while British Silks are admitted into Calcutta at Three and a Half per Cent. if imported in British Bottoms, and Seven per Cent. if in Foreign.

366.

Mr. Larpent is of opinion, that if this Duty were reduced the Home Consumption would be materially increased, and the Trade benefited. He alludes particularly to the Article of Corahs, which is a White Silk Handkerchief, not printed; in fact, the raw Material for our Manufacture, inasmuch as it is to be printed here.

In 1839 the Quantity entered for Home Consumption was 38,000, and the Export was 352,000.

On a subsequent Examination, Mr. Larpent stated, that of the 352,000 Corahs exported, very much the largest Portion was taken out of Bond under Security; was printed here; was returned into Bond and exported, the Security being cancelled on Exportation.

It is considered that if the Duty did not operate so heavily, the Consumer here would purchase the Corah when printed, as well as the Foreigner; the Silk Printer would have a larger Quantity to print, and the Revenue would gain.

The Petitioners further complain, that while Articles which long formed the Staple Manufactures of India are not admitted into Great Britain at a less Rate of Duty than Ten per Cent., the Rate in many Instances, especially on Drugs and Spices, amounts to 100, 200, and 300 per Cent. on the Value of the Article.

379.

Mr. Larpent says, that it is the Opinion of the India Trade that the very high Duties do prevent the Introduction of Drugs and other Articles from India. The Indian Drugs are well known to be inferior to the Drugs produced from the other Parts of the World; and the great Object Merchants have in view is to encourage them in the English Market, and improve their Qualities. They are in a rude State now; and the Answer Merchants

384.

get,

get, when they urge their Correspondents to improve their Qualities, is, "Your Duties are so high that it is of no Use to attempt to improve them."

The Petitioners then suggest, whether it may not be deserving of Consideration,—whether it may not be politic,—to make some Difference in point of Duty between the Tea produced in British Possessions and that obtained from a Foreign Country. Tea from Assam.

It appears from the Evidence of Mr. Larpent, who is Chairman of the Company, that a Company has been formed in this Country for the Cultivation of Tea in Assam, and that a Company which it was attempted to establish in India for the same Purpose has joined the English Company; that the Capital which it is intended ultimately to invest in the Undertaking is 500,000*l.*, of which 5*l.* per Share has been already paid; and that confident Hopes are entertained that on raising 7*l.* 10*s.* more per Share the Company will be able to obtain an Act of Incorporation. Not less than 2,000 or 3,000 Coolies, and Sixty or Seventy Chinese, have already been or are about to be sent from Calcutta for Location upon the Land which the Indian Government is to make over to the Company upon the Dikho River, which communicates, through the Barhampoota, with the Delta of the Ganges. The Country is much covered with Jungle, and the Population scanty; in fact, the Company have to convey the Population into the Country, which is the chief Drawback upon the Progress of the Experiment. The Accounts which have been received here of the Cost of Production, with every Charge for Conveyance, are such as to render it likely that the Company will considerably undersell the Chinese; and it is considered that Assam Tea would probably be now classed with good and fine Congou Tea. It is declared by the most competent Persons to be a good, strong, and very useful Description; holding out the Expectation, that by continued Attention to the Culture, and improved Experience in the Manufacture, it will become a most valuable and important Article of Commerce, and gradually lessen the entire Dependence upon China which has hitherto prevailed.

The Petitioners further complain, that at Ceylon the Cotton Goods of Great Britain are charged with a Duty of Five per Cent., those of India with Duties varying from Ten to Twenty per Cent. Goods not specially enumerated in the published Table are directed to be charged Five per Cent. if the Growth or Manufacture of Great Britain, Ireland, or even any Part of Europe; but if the Growth or Manufacture of any other Place (India being included), they are subjected to a Duty of Ten per Cent.; so that not only Great Britain and Ireland, but the whole of Continental Europe, is placed in a better Condition than the Indian Portion of the British Empire. They add, that in the Australian Colonies, British Productions, with the Exception of Spirits, are admitted Duty free. The Goods of all other Countries, including British India, are charged with an ad valorem Duty of Five per Cent. Duties in Ceylon and Australia.

It appears that the Duty upon the Importation of the Manufactures of India into Ceylon did amount to from Twenty to Fifty per Cent., but that it has now been reduced to Ten per Cent.; and that the Wares and Merchandize imported from Great Britain into Ceylon are charged (not Five, but) Four per Cent. It is a Trade of no great Importance; there may be no very great practical Grievance; but there is apparently an Injustice upon the Face of it, of which the Petitioners complain.

474. They consider, likewise, that the Difference of Duty in Australia is, to the Extent of it, injurious; and it is, equally with the other, an unjust Preference given to the British Manufacturer. If the Goods of India are imported into Australia through Great Britain they pay Two and a Half per Cent. still more, therefore marking invidiously the Difference between British Goods and
476. Indian Goods. The most important Export from India to Australia is Grain, which is required only in Times of Drought; so that the Duty of Five per Cent. is practically imposed only when there is great Distress in that Country.

Seamen. ✓

The Petitioners lastly submit, that those Provisions of the Navigation Law which relate to Natives of the Territories in India, subject to the British Government, serving as Seamen, operate injuriously to the Interest of such Natives, and that the Policy of continuing the existing Restrictions is a fitting Subject for Consideration.

- s. 21. By the 4 Geo. 4. c. 80. Four British Seamen only are required for every 100 Tons of the registered Burthen of any Ship partly manned with Lascars, and if that Proportion of British Seamen should not be procurable the Governments of India, and the Governors of any of His Majesty's Possessions within the Limits of the East India Company's Charter, are authorized to permit the Ship to sail with a less Proportion; and within the Limits of the Charter no Number of British Seamen is required as Part of the Crew.
- s. 22.

478. The Inconvenience is, that a Vessel with a Lascar Crew from India to this Country cannot return but under the Provisions of the Law as applicable to all other British Vessels sailing from a British Port. Negroes, Natives of British Possessions, it appears, are deemed to be British Seamen, although the Natives of British Possessions in India are not so deemed; and there is a Feeling that the Natives of India are entitled to be considered in the same Light.

THE Committee cannot proceed to report to the House their Opinion with respect to the various Matters referred to in the Petition without first directing the Attention of the House to the very peculiar Position in which India is placed amongst all the other Dependencies of the British Crown, and to the peculiar Claims, arising out of that Position, which it appears to have upon the Justice and the Generosity, as well as upon the Policy, of Parliament.

Possessed of a Population Four Times greater than that of the United Kingdom and of all the rest of the British Empire in all Parts of the World, defraying from its own Resources the whole Charge of its Civil Government and of its Military Defence, subjected to the Rule of British-born Subjects in all the higher and more lucrative and honourable Offices of the State, India is further required to transmit annually to this Country, without any Return except in the small Value of Military Stores, a Sum amounting to between Two and Three Millions Sterling, of which by far the largest Portion must necessarily be transmitted in each and every Year without regard to the Cost at which such Transmission may be made, or to the Derangement of the ordinary Calculations of Merchants which it may occasion.

The Committee cannot doubt that Parliament will see in these Circumstances imperative Reasons for giving to the Prayers of the Petitioners, who approach it on the Part of the People of India, the most favourable and indulgent Hearing; and that it will be a Subject of Regret, if Circumstances of temporary Pressure

Pressure in other Dependencies of the Crown, or general Views of Policy embracing the whole Empire, should render it necessary to decline complying with any Part of the Claims which have been so strongly urged upon its Consideration.

It appears to the Committee that the general Principle upon which Commercial Regulations affecting the Intercourse between the United Kingdom and the Colonial Dependencies, and the mutual Intercourse of those Dependencies with each other should rest, should be that of perfect Equality, subject to Exception only where the permanent Interests of the whole Empire, or the temporary Circumstances of any Part of our Foreign Possessions, may seem to render such Exception necessary or expedient; that no partial Favour should grant to one Colony any Advantage over another either in the Colonial Ports or in those of the United Kingdom; still less that Parliament should partially secure for the Produce and Manufactures of the United Kingdom any Advantage in any Colonial Port over the competing Produce and Manufactures of its own Dependencies; for it is the firm Conviction of the Committee that Colonial Possessions scattered over the Four Quarters of the Globe, and legislatively dependent on the Acts of a distant Government, can only be maintained in peaceful and willing Obedience by making strict Justice and Impartiality the sole Guides of every Legislative Proceeding by which they may be affected.

In accordance with this Principle of Equality, the Committee first strongly recommend the immediate Removal of all those distinctive Duties in Australia and in Ceylon, by which Advantage is given to the Industry of the United Kingdom over that of India and of our other Colonial Dependencies.

In accordance with the same Principle, they should recommend that no Advantage be given in British Ports to the Tobacco of British America over that of British India.

To a certain Extent, East and West Indian Spirits are already placed on a Footing of perfect Equality. Both in respect to the Export of Spirits from the Bonded Warehouse and to the Victualling Contracts, no Distinction is made between the Two Descriptions.

It would have been very gratifying to the Committee, had they deemed themselves justified in recommending further, at the present Moment, that the Duty on East Indian Rum should be at once, and in all Cases, assimilated to that levied in British Ports on Rum the Produce of the Colonies in which Slavery has been recently abolished; but they are reluctantly compelled to admit, that the Circumstances detailed in the Evidence as to the State of Transition in which those Colonies now are, afford Grounds for excepting them at present from the rigorous Application of the general Principle of Equality. It has, however, been stated by one of the Witnesses, a Person well acquainted with the practical Working of the new System, that the West Indies have, in his Opinion, seen their worst Day as to the Difficulty with respect to Labour; and, taking into consideration the productive Powers of India, the Richness and Extent of its Soil, and the Cheapness of its Labour, as well as the present and probable State of the Market for Sugar in this Country, the Committee cannot but indulge the Hope that an Adherence for some further Period to the present Rate of Duty on Rum the Produce of the East and West Indies, while it affords to the West Indies present Relief and the Means of future Prosperity, will not diminish the Cultivation of the Sugar Cane in India, although it must have the Effect of withholding from those

engaged in its Cultivation a new Source of Profit, in which it is admitted that, on general Principles, they have a just Right to participate, and of postponing for a Period the important Relief which the Consumer in this Country would derive from the increased Cheapness of Sugar.

It is highly gratifying to the Committee to remark how considerable has been the increased Importation of East India Sugar, consequent upon the Equalization of the Sugar Duties. The State of this Branch of Trade for the Three Years antecedent and subsequent to the Equalization of these Duties is exhibited in the following Table :

YEARS.	East India Sugar unrefined, imported.	Rate of Duty.
	<i>Cwts.</i>	
1833	111,731	} £ s. d. 1 12 0 per Cwt.
1834	76,613	
1835	100,856	
1836	152,163	} 1 4 0 per Cwt.
1837	296,657.	
1838	428,854	

The Committee abstain from offering to the House any Opinion upon the Question which has been raised, whether Mysore and other Countries politically dependent upon the British Government in India be entitled to be considered as British Possessions under the Terms of the Act of Parliament, because that Question will probably be brought at an early Period before Her Majesty in Council, when Application shall be made for the Admission of Sugar the Produce of Madras and its Dependencies at the low Rate of Duty, in consequence of the Prohibition to import Foreign Sugar into those Territories, which is to take effect in June next, under a Law made by the Government of India.

It appears by the Schedules of Customs Duties leviable in the Ports of India, that the Government of India has set the Example of Liberality by the Admission of all the Produce and Manufactures of the United Kingdom at a very low Duty; and, as the Petitioners state, the Cotton Manufactures of England and Scotland have in a great Degree superseded those of India, even in India itself. As far as this is the Effect of the natural Course of Trade, it is not brought forward by the Petitioners as a Ground of Complaint; but it is natural that they and the People they represent should view with painful Feelings the continued Maintenance in this Country of a high Duty upon an Article of Import, which the British Manufacturer undersells in the very Country in which it is produced; and it would surely be well to remove from our Schedule of Duties an Inequality which serves no Purpose but that of marking the Political Dependence of the People against whose Industry it is directed.

It would appear from the Evidence that a Diminution of the Duty on the Import of Indian Silks might have more practical Effect, and enable India to extend the Sale of that Article of her Manufacture in the Market of the United Kingdom.

It has so long been the Policy of this Country to foster its own Silk Manufacture, and the Interests involved therein are so extensive, that there may be Reasons for declining to make any such Alteration in the Duty as might have the Effect of leading to any considerable Displacement of British Industry in that Branch of Manufacture; but one Amendment of the Law has been suggested, on the ground that its Effect upon the Import of the Article of Corahs would be not only to benefit the Manufacturer of India, but the British Manufacturer and Consumer also; and generally the Committee must observe that it would be perfectly consistent with the Principle upon which the Silk Manufacture in the United Kingdom is now protected, if some Advantage were given to our own Colonial Manufacturers of Silk Goods over the Foreign Manufacturer of such Goods more considerable than that which is enjoyed by a Reduction of the Duty now levied upon Silks the Manufacture of India. The Committee have to regret, however, that the actual State of the Revenue seems to oppose present Obstacles to the Alteration in the Rate of Duty both on Silk Goods and on Tobacco, which on general Principles they deem it expedient to recommend.

The Duties on Drugs and Spices have within the last few Years been largely reduced; the Revenue derived from them is not very important, however disproportioned it may still be to the Value of some of the Articles; and the Committee recommend a careful Re-consideration of those Duties, with the view of making in them any further Reduction which may appear to be required for the Purpose of affording adequate Inducements to the Producers to direct increased Care and Attention to the Cultivation of them.

In the present infant State of the Speculation for cultivating the Tea Plant in Assam, the Committee think that it would be premature for them to offer to the House any Opinion as to the Expediency of affording any Advantage in the Rate of Duty to Tea which may be exported from that Country, but the Government of India appears to them to have exercised a sound Discretion in giving Facilities to an Experiment which, if successful, would make an important Addition to the Commercial Resources of India, and confer a material Benefit upon the Consumers of Tea in the United Kingdom.

In the Provisions of the Navigation Laws relating to the Natives of India the Committee cannot recommend any Alteration. It appears to them that the Law, as it at present stands, affords to the Merchant Exporter from India every Indulgence which it is consistent with the general Interests of the Empire that he should possess; and they cannot but think that the Petitioners themselves will, on Consideration, reconcile themselves to Restrictions which, however occasionally inconvenient to Individuals, have for their Object and Effect the Maintenance and Extension of that hardy Race of Native British Seamen by which alone our Colonial Dependencies can be protected, and the Independence of the United Kingdom itself can be secured.

A P P E N D I X

TO THE

MINUTES OF EVIDENCE

TAKEN BEFORE

THE SELECT COMMITTEE OF THE HOUSE OF LORDS

APPOINTED TO CONSIDER OF

The PETITION of the EAST INDIA COMPANY for RELIEF;

AND TO REPORT THEREON TO THE HOUSE.

1840.

APPENDIX

CONTENTS OF THE APPENDIX.

	PAGE
No. 1.—Copy of the Petition of the East India Company presented to the House of Lords on the 14th of February 1840	163
No. 2.—Statement showing the Imports and Exports of Treasure at each of the Presidencies of India from 1814-15 to 1836-37 (the latest Period to which Accounts have been received)	165
No. 3.—Notification by the Governor in Council, declaring that the Territories of certain Native Chiefs shall be deemed Foreign Territory	168
No. 4.—Notification by the Governor in Council, declaring that the Territories of all Native Chiefs not subject to the Jurisdiction and Authorities of the Bombay Presidency shall be deemed Foreign as respects the Duties on Salt	ib.
No. 5.—Correspondence on the Subject of Indian Tobacco	ib.
No. 6.—Treasury Minute, dated 25th October 1833, respecting the Duty on Pepper imported from Aleppi	170
No. 7.—Act passed by the Right Honourable the Governor General of India in Council, 30th May 1836, respecting Imports and Exports	ib.
No. 8.—Act passed by the Honourable the President of the Council of India in Council, 3d January 1838, respecting Imports and Exports in the Presidency of Bombay	176

APPENDIX.

No. 1.

COPY of the PETITION of the EAST INDIA COMPANY presented to the House of Lords on the 14th of February 1840. Appendix, No. 1.

To the Right Honourable the Lords Spiritual and Temporal of the United Kingdom of Great Britain and Ireland in Parliament assembled :

The humble Petition of the East India Company,

Showeth,

That the Territories, the Government of which is committed by Act 3 & 4 Will. 4. c. 85. to your Petitioners, constitute a very large and important Portion of the British Empire, contributing greatly to its Power and Resources, and defraying the entire Charges of its own Government.

That in the Exercise of this Duty your Petitioners have long laboured to effect the Removal of every Impediment to the Exercise of the agricultural and manufacturing Industry of India, and to procure for the Products of that Country Admission into the Ports of Great Britain on the same Terms of Advantage as are granted to other Dependencies of the British Empire. The Justice of this Claim your Petitioners submit must be acknowledged by all who consider, not only that the Indian Empire has been founded and maintained without subjecting the People of Great Britain to any Expense whatever, but also that it contributes largely to the Wealth and Power of the Country by which it is governed. Your Petitioners, however, have to lament, that their Exertions have been attended by only partial Success. The Sugar of Bengal is now subjected to the same Amount of Duty as that of the West Indies and the Mauritius, and the same Principle has

* Sect. IV.—“ Provided always, and be it enacted, That if at any Time satisfactory Proof shall have been laid before Her Majesty in Council that the Importation of Foreign Sugar into any British Possession within the Limits of the East India Company's Charter is prohibited, it shall be lawful for Her Majesty, by and with the Advice of Her Privy Council, or by Her Majesty's Order in Council, to be published from Time to Time in the London Gazette, to allow the Importation of Sugar the Growth of any such British Possession at the lower Rate of Duty in the said first-recited Act specified, in like Manner, and under the same Restrictions and Conditions, as Sugar the Growth of the Presidency of Fort William in Bengal may be imported, subject to a lower Rate of Duty under the Provisions of the said first-recited Act.”

been applied to Coffee the Produce of the British Possessions in India; but in both Instances the Admission is fettered by Restrictions which considerably diminish its Value. The Means prescribed by the 1 & 2 Vict. c. 33.* for extending to the other Parts of the British Territories in India the same Advantages which were conceded to Bengal by 6 & 7 Will. 4. c. 26. are circuitous, tardy, and uncertain. Evidence is to be produced to satisfy the Privy Council that the Importation of Sugar into any particular District is prohibited, and then it is declared to be lawful for Her Majesty in Council to issue an Order allowing the Importation of Sugar from such District into Great Britain at the lower Rate of Duty.

Your Petitioners respectfully submit, that no valid Reason exists why the Governor General in Council, who is intrusted with the Power of suspending the Prohibition of Importation in Bengal, might not also be vested with the further Discretion of extending the Prohibition to any other District of India, when such District is capable of supplying its own Consumption of Sugar, and producing a Surplus for Exportation. That with regard to Coffee, great Uncertainty and Inconvenience has arisen from the Ambiguity of the Words “British Possessions,” and this Ambiguity it appears highly important to remove. The strictest Interpretation of the Words, notwithstanding the earnest Remonstrances of the Court of Directors, has been in some Cases adopted; and this has not only excluded those Native States with which the British Government has subsidiary Alliances, but also Mysore, where the Government is actually administered by the British Authorities, and where all the Resources of the Country are under its Control. The immediate Interest which Great Britain has in the Prosperity of States thus situated renders it most desirable that a more liberal Interpretation of the Words “British Possessions” than has heretofore prevailed should be adopted, and this can be effectually secured in no other Way than by a declaratory Enactment of the Legislature. That while, with regard to both the Articles in which some Relief has been afforded, that Relief has been imperfect, there are others in

Appendix, No. 1.

which the Inequality of Duty between the Products of India and those of other British Dependencies is still maintained. Spirits, the Produce of any British Possession in America, are subject to an Import Duty of only 9s. per Gallon; Spirits, the Produce of the British Possessions in India, are subject to an Import Duty of 15s. per Gallon; an Excess of Sixty-six per Cent. over the former. Tobacco, the Produce of the British Possessions in America, pays a Customs Duty of 2s. 9d. per lb.; if raised in British India, it is charged 3s. per lb., the same as is levied on the Article when imported from Foreign States.

Act of Govern-
ment of India,
No. XIV, of 1836.

That the Cotton Manufactures of England and Scotland have in a great Degree superseded those of India, even in India itself, and as far as this is the Effect of the natural Course of Trade it is not represented by the Petitioners as a Ground of Complaint, but they beg most respectfully to submit, that it is alike unnecessary and oppressive to aggravate the Difference between the British and the Indian Manufacturer by unequal Duties, the Inequality being in favour of the former and at the Expense of the latter. The Cotton Piece Goods of England are imported into Calcutta at an ad valorem Duty of only Three and a Half per Cent. if in English Bottoms, and Seven per Cent. if in Foreign Bottoms. The Cotton Piece Goods of India brought to an English Port pay an ad valorem Duty, which is in no Case less than Ten per Cent. In regard to Silk Piece Goods the Inequality is still greater, they being subjected in British Ports to a Duty of Twenty per Cent., while British Silks are admitted into Calcutta at Three and a Half per Cent. if imported in British Bottoms, and Seven per Cent. if in Foreign.

That these Inequalities are the more grievous from the Disadvantage being thrown on the poorer Country.

That while Articles which long formed the staple Manufactures of India are not admitted into Great Britain at a less Rate of Duty than Ten per Cent., the Rate in many Instances, especially on Drugs and Spices, amounts to One, Two, or Three hundred per Cent. on the Value of the Article.

That there is One Production for which a constant and increasing Demand exists in this Country, and which, though not hitherto forming Part of the regular Exports of India, may possibly at a future Period become an important Article of its Commerce. There appears some Reason to hope that India may in the Progress of Time supply a considerable Quantity of Tea for Consumption in Great Britain; and, with a view to the Encouragement and Improvement of its Cultivation, your Petitioners would suggest that it is deserving Consideration whether it might not be politic to make some Difference in point of Duty between the Tea produced in British Possessions and that obtained from a Foreign Country.

That it is not in Great Britain alone that India has to complain of a Want of Fairness in the Imposition of Duties upon its Productions, but that in other Parts of the British Dominions similar Inequalities exist. At Ceylon the Cotton Goods of Great Britain are charged with a Duty of Five per Cent., those of India with Duties varying from Ten to Twenty per Cent.; Goods not specially enumerated in the published Table are directed to be charged Five per Cent. if the Growth or Manufacture of Great Britain, Ireland, or even any Part of Europe, but if the Growth or Manufacture of any other Place (India being included) they are subjected to a Duty of Ten per Cent. Here not only Great Britain and Ireland, but the whole of Continental Europe, is placed in a better Condition than the Indian Portion of the British Empire.

That in the Australian Colonies British Productions, with the Exception of Spirits, are admitted Duty free. The Goods of all other Countries, including British India, are charged with an ad valorem Duty of Five per Cent.

That those Provisions of the Navigation Laws of this Country which relate to Natives of the Territories in India subject to the British Government serving as Seamen operate injuriously to the Interests of such Natives, and that the Policy of continuing the existing Restrictions is a fitting Subject for Consideration.

That the Facts to which brief Reference has been made furnish a Ground for the wise and beneficial Interference of the Legislature.

Your Petitioners therefore pray, That, in regard to these Premises, your Right Honourable House will be pleased to grant such Relief as may be effectual to remove the Grievances to which, under the existing Law, India is, in many Instances, subjected.

And your Petitioners will ever pray, &c.

(L.S.)

No. 2.

STATEMENT

SHOWING THE

IMPORTS and EXPORTS of TREASURE at each of the PRESIDENCIES of INDIA
from 1814-15 to 1836-37 (the latest Period to which Accounts have
been received).

No. 2. - - - - -

STATEMENT showing the IMPORTS and EXPORTS of TREASURE at each of the PRESIDENCIES

	BENGAL.				MADRAS.			
	Imports.	Exports.	Net Imports.	Net Exports.	Imports.	Exports.	Net Imports.	Net Exports.
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1814-15 -	1,06,86,444	1,54,625	1,05,31,819	—	10,08,970	1,00,649	9,08,321	—
1815-16 -	1,80,34,071	15,750	1,80,18,321	—	11,17,010	1,07,559	10,09,451	—
1816-17 -	3,18,51,985	1,69,000	3,16,82,985	—	17,42,272	2,44,169	14,98,103	—
1817-18 -	3,20,27,029	3,17,250	3,17,09,779	—	17,28,422	45,774	16,82,648	—
1818-19 -	4,71,92,494	2,79,538	4,69,12,956	—	23,79,668	98,087	22,81,581	—
1819-20 -	4,06,46,025	30,98,921	3,75,47,104	—	18,05,953	1,89,286	16,16,667	—
1820-21 -	2,36,17,241	11,39,363	2,24,77,878	—	23,92,462	14,250	23,78,212	—
1821-22 -	2,14,54,536	1,23,96,395	90,58,141	—	25,34,990	1,69,898	23,65,092	—
1822-23 -	1,70,68,452	15,945	1,70,52,507	—	31,21,737	1,52,860	29,68,877	—
1823-24 -	1,29,95,420	75,65,828	54,29,592	—	12,39,890	7,02,298	5,37,592	—
1824-25 -	94,02,249	16,09,497	77,92,752	—	43,01,554	21,76,819	21,24,735	—
1825-26 -	1,04,09,972	1,38,704	1,02,71,268	—	22,47,356	50,50,007	—	28,02,651
1826-27 -	1,22,88,328	11,15,032	1,11,73,296	—	28,31,624	7,02,230	21,29,394	—
1827-28 -	1,41,39,582	44,80,987	96,58,595	—	25,18,685	39,13,817	—	13,95,132
1828-29 -	65,58,526	17,63,193	47,95,333	—	14,78,895	11,03,083	3,75,812	—
1829-30 -	98,10,254	16,40,322	81,69,932	—	10,93,057	54,01,232	—	43,08,175
1830-31 -	60,12,147	33,05,035	27,07,112	—	11,37,557	11,27,762	9,795	—
1831-32 -	35,44,838	1,14,45,476	—	79,00,638	9,21,854	38,99,860	—	29,78,006
1832-33 -	51,71,083	78,33,535	—	26,62,452	13,46,370	30,14,689	—	16,68,319
1833-34 -	56,84,766	24,75,527	32,09,239	—	11,45,275	20,13,851	—	8,68,576
1834-35 -	64,62,248	6,65,549	57,96,699	—	15,31,150	10,64,776	4,66,374	—
1835-36 -	68,71,687	5,65,994	63,05,693	—	11,27,602	3,15,289	8,12,313	—
1836-37 -	61,25,274	16,13,164	45,12,110	—	7,59,580	7,26,158	33,422	—
	35,80,54,651	6,38,04,630	30,48,13,111	1,05,63,090	4,15,11,933	3,23,34,403	2,31,98,389	1,40,20,859

The Consignments of Treasure between the several Ports and

No. 2.

of INDIA from 1814-15 to 1836-37 (the latest Period to which Accounts have been received).

BOMBAY.				BENGAL, MADRAS, AND BOMBAY.				
Imports.	Exports.	Net Imports.	Net Exports.	Total Imports.	Total Exports.	Net Imports.	Net Exports.	
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	
29.71,700	6.51,680	23.20,020	—	1.46.67,114	9.06,954	1.37.60,160	—	1814-15
60.47,888	77,430	59.70,458	—	2.51.98,969	2.00,739	2.49.98,230	—	1815-16
80.12,743	42,163	79.70,580	—	4.16.07,000	4.55.332	4.11.51,668	—	1816-17
1.16.66,852	2.64,172	1.14.02,680	—	4.54.22,303	6.27,196	4.47.95,107	—	1817-18
1.83.14,090	57,635	1.82.56,455	—	6.78.86.252	3.35,260	6.75.50,992	—	1818-19
70.59.032	6.16,395	64.42,637	—	4.95.11,010	39.04,602	4.56.06,408	—	1819-20
67.02,319	4.66,244	62.36,075	—	3.27.12,022	16.19,857	3.10.92,165	—	1820-21
52.02,765	4.67,997	47.34,768	—	2.91.92,291	1.30.34,290	1.61.58,001	—	1821-22
56.05,933	3.90,148	52.15,785	—	2.57.96,122	5.58,953	2.52.37,169	—	1822-23
69.79,401	15.66,527	54.12,874	—	2.12.14,711	98.34,653	1.13.80,058	—	1823-24
71.57,033	6.52,352	65.04,681	—	2.08.60,836	44.38,668	1.64.22,168	—	1824-25
1.13.28,783	1.35,978	1.11.92,805	—	2.39.86,111	54.24,689	1.85.61,422	—	1825-26
96.45,945	2.66,192	93.79,753	—	2.47.65,897	20.83,454	2.26.82,443	—	1826-27
1.25.01,908	7.03,271	1.17.98,637	—	2.91.60,175	90.98,075	2.00.62,100	—	1827-28
1.27.04,920	20.00,940	1.07.03,980	—	2.07.42,341	48.67,216	1.58.75,125	—	1828-29
1.10.22,000	22,97,468	87.24,532	—	2.19.25,311	93.39,022	1.25.86,289	—	1829-30
1.01.53,128	16.19,385	85.33,743	—	1.73.02,832	60.52,182	1.12.50,650	—	1830-31
73.55,868	20.35,147	53.20,721	—	1.18.22,560	1.73.80,483	—	55.57,923	1831-32
49.49,618	18.58,270	30.91,348	—	1.14.67,071	1.27.06,494	—	12.39,423	1832-33
1.19.34,387	11.53,484	1.07.80,903	—	1.87.64,428	56.42,862	1.31.21,566	—	1833-34
1.17.72,307	3.24,601	1.14.47,706	—	1.97.65,705	20.54,926	1.77.10,779	—	1834-35
1.40.19,617	4.01,170	1.36.18,447	—	2.20.18,906	12.82,453	2.07.36,453	—	1835-36
1.34.76,818	3.00,018	1.31.76,800	—	2.93.61,672	26.39,340	1.77.22,332	—	1836-37
21.65.85,055	1.83.48,667	19.82.36,388	—	61.61.51,639	11.44.87,700	50.84.61,285	67.97,346	

Presidencies in India are excluded from the above Statement.

(Errors excepted.)

JAMES C. MELVILL,
Secretary.

No. 3.

Appendix, No. 3. **NOTIFICATION by the GOVERNOR in COUNCIL, declaring that the TERRITORIES of certain NATIVE CHIEFS shall be deemed Foreign Territory.**

Territorial Department Revenue.

NOTIFICATION.

The Right Honourable the Governor in Council is pleased, in conformity with the Provisions of Section VIII. Act I. of 1838, to declare that the Territories of the under-mentioned Native Chiefs shall be deemed Foreign Territory, and that Goods passing into or out of such Territory shall be liable to the Duty fixed for Foreign and British Bottoms, as follows:—

For Foreign Bottoms:

The Raja of Sawunt Warree.

For British Bottoms:

Angria Sirkheil;

The Hubshee, or Khan of Janjeera.

The Right Honourable the Governor in Council is also pleased, under Section X. of the said Act, to empower the Collector of Customs of Guzerat and the Konkan, the Principal Collector of Dharwar and the Collector of Belgaun, to levy the Duties above noticed, according as the Frontiers of the above-mentioned States may border on their Collectorates respectively.

By Order of the Right Honourable the Governor in Council.

(Signed) L. R. REID,
Acting Chief Secretary.

Bombay Castle,
31st January 1838.

No. 4.

Appendix, No. 4. **NOTIFICATION by the GOVERNOR in COUNCIL, declaring that the TERRITORIES of all NATIVE CHIEFS not subject to the Jurisdiction and Authorities of the BOMBAY PRESIDENCY shall be deemed Foreign as respects the DUTIES ON SALT.**

Territorial Department Revenue.

NOTIFICATION.

The Right Honourable the Governor in Council is pleased, under Section VIII. of the Act No. I, of 1838, to declare that the Territories of all Native Chiefs, not subject to the Jurisdiction of the Courts and Civil Authorities of the Bombay Presidency shall, so far as respects the Duties on Salt, be deemed to be Foreign Territories, and that Salt passing out of such Territories into those of this Presidency is liable to the Duty fixed for Foreign Bottoms by Schedule A. of the said Act.

Published by Order of the Right Honourable the Governor in Council.

(Signed) L. R. REID,
Acting Chief Secretary.

Bombay Castle,
25th April 1838.

No. 5.

Appendix, No. 5.

CORRESPONDENCE ON the SUBJECT OF INDIAN TOBACCO.

General Separate Department.

(No. 6. of 1839.)

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

Honourable Sirs,

We beg to solicit the Attention of your Honourable Court to the Letter recorded on the Proceedings of the annexed Date from the Chamber of Commerce relative to the Position of Tobacco as an Article of Export to Great-Britain from India.

2. The Chamber of Commerce state that the Duty, in England, on East Indian Tobacco is the same as that on Tobacco from the United States of America, viz. 3s. per Pound, while on Canadian it is only 2s. 9d.

3. The Chamber have remarked that if the Charge on East Indian Tobacco were brought to a Level with that imposed on Canadian, such a Stimulus would probably be imparted to its Cultivation here, and to its Export to Great Britain, as would be sufficient to ensure the

Trade

Letter from Secretary of Bengal Chamber of Commerce, dated 17th April 1839, Cons. 24th April 1839.

Trade being prosecuted to any Extent; but that being an Article peculiarly liable to Deterioration during a long Voyage, its Export; in consequence of the Discouragement of an enhanced Duty, was at present quite insignificant.

4. They add, in support of the Claim of this Article to Favour, that though a few small Parcels of Tobacco had been forwarded to England in the course of the last Eighteen Months, it had only been in consequence of the Failure of the Crop in America that they had fetched remunerating Prices, whereas Prices yielding a Profit would, without the Operation of such Failure, have been obtained for these Parcels had the Growth of India been allowed the Difference of 3*d.* per Pound, which the Canadian and other British Colonial Produce had enjoyed for some Years. The Fact also of East Indian Tobacco having been used in England during the Scarcity of American Tobacco, at a Difference of about 3*d.* per Pound in Price, is urged as affording a conclusive Argument that it only needed an equivalent Reduction of the Duty to introduce Indian Tobacco into regular Consumption.

5. On these Grounds the Chamber of Commerce requested us to solicit from your Honourable Court Support to their Application for an Abatement of the Duty on Tobacco produced within your Territories; and we confidently hope that when the Disadvantage this Article of Commerce labours under when conveyed from India as compared with other British Colonies is pointed out, the Equalization solicited will be granted, without Opposition, upon any Occasion offering for bringing forward the Question in England,

We have, &c.

(Signed) W. MORISON.
T. C. ROBERTSON.
W. W. BIRD.

Fort William,
30th April 1839.

From W. LIMOND Esq., Secretary Bengal Chamber of Commerce, to H. T. PRINSEP Esq., Secretary to the Government of India.

Sir,

Fort William, 17th April 1839.

I am instructed by the Chamber of Commerce respectfully to solicit the Attention of the Honourable the President of the Council of India to the Position of Tobacco as an Article of Export to Great Britain.

The Duty in England on East Indian Tobacco is the same as that on Tobacco from the United States of America, 3*s.* per Pound, while on Canadian it is only 2*s.* 9*d.*

Were the Charge on East Indian brought to a Level with that imposed on Canadian, such a Stimulus would probably be imparted to its Cultivation here, and its Export to Britain, as is required for prosecuting the Trade to any Extent; but without such Encouragement, being an Article peculiarly liable to Deterioration during a long Voyage, the Export at present is quite insignificant.

Though a few small Parcels have been forwarded to England in the course of the last Eighteen Months, it has only been in consequence of the Failure of the Crop in America that they have fetched remunerating Prices, while Prices likely to yield a Profit would, without the Operation of such Failure, have been obtained for these had the Growth of India been allowed the Difference of 3*d.* per Pound which the Canadian Produce has enjoyed for some Years.

The Fact of East Indian Tobaccos having been used in England during the Scarcity of American Tobacco, at a Difference of about 3*d.* per Pound of Price, may be received as Proof that it only needs an equivalent Reduction of the Duty to introduce it into regular Consumption.

The Chamber forbears dwelling here on the Fact, so well known as it must be to Government, that India presents a boundless Field for the Cultivation of Tobacco.

Sensible of the Importance of encouraging the Development of the Agricultural Resources of India, and of multiplying and extending the Elements of its Commerce, his Honour, the Chamber presumes to hope, will judge it to be expedient, and be pleased to take an early Opportunity to urge on the Authorities at home the Propriety of according the Abatement of Duty sought, of according it too, though not without Deliberation, yet without Delay, as an Act alike of Justice and of Policy.

Bengal Chamber of Commerce,
17th April 1839.

I have, &c.
(Signed) W. LIMOND, Secretary.

From H. T. PRINSEP Esq., Secretary to the Government in the General Department, to W. LIMOND Esq., Secretary to the Bengal Chamber of Commerce.

(No. 33.)

Sir,

Council Chamber, 24th April 1839.

I am directed to acknowledge the Receipt of your Letter, dated the 17th instant, soliciting that the Honourable the Court of Directors may be moved to obtain from the Government of England an Abatement of Duty on East Indian Tobacco from 3*s.* per Pound to that imposed upon the Canadian Tobacco, viz. 2*s.* 9*d.*

(43.—APP.)

X 4

2. In

Appendix, No. 5.

2. In reply I am directed to state, that the Government of India will forward the Representation of the Bengal Chamber of Commerce on this Subject, with a strong Recommendation in its Favour, to the Honourable Court of Directors.

I am, &c.
(Signed) H. T. PRINSEP,
Secretary to Government.

LETTER to INDIA in the Financial Department,

(No. 22.)

11th September 1839.

1. We have received from the Agricultural and Horticultural Society of India a Representation on the Subject of the Inequality of the Duties levied in this Country upon Tobacco and Rum, the Produce of the British Possessions in the East Indies, and similar Articles the Produce of the British Possessions in America and the West Indies.

2. We desire that in reply you will inform the Society that the Question has for some Time past occupied our Attention, but that an Application to Parliament on the Subject in the ensuing Session is contemplated.

No. 6.

Appendix, No. 6.

TREASURY MINUTE, dated 25th October 1833, respecting the Duty on PEPPER imported from ALEPPI.

(20,134.)

Read Report of the Commissioners of Customs, dated the 18th Instant, on a Memorial of Messrs. Brooke, Hulbert, Layton, and Hulbert, and others, Brokers and Dealers in Pepper, praying that the Duty of 1s. the Pound may be received on certain Quantities of that Article imported from Aleppi. The Commissioners report that Aleppi was, until very lately, deemed to be a British Possession within the Limits of the East India Company's Charter, but a Question having recently arisen how far Aleppi and Quilon on the Malabar Coast were British Possessions, it was stated that neither of these Possessions could be considered as such, being within the Possessions of the Rajah of Travancore, an independent Native Prince, and they directed their Officers to govern themselves accordingly in future Cases, and the Foreign Duty of 1s. 2d. was in consequence demanded upon the Pepper in Question; but as that Decision of the East India Company could not have been foreseen by the Importers of Pepper, they are of opinion that the Parties have an equitable Claim to the Admission of the Stock in hand at the Duties hitherto charged thereon; and they submit whether my Lords may not see fit to give further Directions in regard to future Importations from the Places in Question.

Give Authority to comply with the Parties Request, so far as relates to the Stock at present on hand.

Transmit to the Board of Trade for the Opinion of the Lords of that Committee with respect to the Mode in which this Trade ought hereafter to be conducted.

No. 7.

Appendix, No. 7.

ACT passed by the Right Honourable the GOVERNOR GENERAL of INDIA in COUNCIL, 30th May 1836, respecting IMPORTS and EXPORTS.

Act No. XIV. of 1836.

Regulations imposing Transit and Town Duties in the Interior, and fixing Rates of Import and Export Duty on Sea Goods, repealed; except as regards the Jumna Frontier Line,

and Duties on Western Salts.

Import Duties to be levied according to Schedule A. annexed.

I. It is hereby enacted, That from the First June next, such Parts of Regulations IX. and X. 1810, Regulation XV. 1825, and of any other Regulations of the Bengal Presidency as prescribe the Levy of Transit or Inland Customs Duties or of Town Duties, and likewise the Schedules of Duties and Provisions of any Kind contained in these, or any other Regulations for fixing the Amount of Duty to be levied upon Goods imported into or exported from the said Presidency by Sea, shall be repealed; provided, however, that nothing herein contained shall be construed to prevent the Levy of Duties at the Rates now in force at the Custom Houses and Chokies established on the Line of the Jumna, or on any Frontier Line, upon Goods crossing that Line for Import into or Export from the Territory of the East India Company by Land, nor to affect the Regulations in force for imposing and levying Duties on Salt the Produce of Western and Central India.

II. And it is hereby enacted, That Duties of Customs shall be levied on Goods imported by Sea into Calcutta, or into any other Place within the Provinces of Bengal and Orissa, according to the Rates specified in Schedule (A.) annexed to this Act, and with the Exceptions

Exceptions specified therein, and the said Schedule, with the Notes attached thereto, shall be taken to be a Part of this Act. Appendix, No. 7.

III. And it is hereby further enacted, That Duties of Customs shall be levied upon Country Goods exported by Sea from any Port of Bengal or Orissa according to the Rates specified in Schedule (B.) annexed to this Act, with the Exceptions therein specified, and the said Schedule, with the Notes attached thereto, shall also be taken to be a Part of this Act. Export Duties to be collected on Country Goods according to Schedule (B.) annexed.

IV. And it is hereby enacted, That no Goods or Articles whatsoever entered in either of the said Schedules as liable to Duty shall be exempted from the Payment of such Duty, or of any Part thereof, except under special Order from the Governor of Bengal: Provided, however, that it shall and may be lawful for the Collector of Customs, or other Officer in charge of a Custom House, to pass free of Duty as heretofore any Baggage in actual Use, at his Discretion; and in case of any Person applying to have Goods passed as such, the Collector, acting under the Orders of the Board of Customs, Salt, and Opium, shall determine whether they be Baggage in actual Use, or Goods subject to Duty, under the Rules of this Act. No Goods entered therein as liable to Duty to be exempted except by Order of Government; but the Collector may pass Baggage belonging to Passengers at his Discretion.

V. And it is hereby enacted, That the Rules and Regulations now established for the Levy of Duties of Customs on Goods imported into or exported from Calcutta, and other Ports of the Presidency of Fort William in Bengal, shall continue to be in force, and shall be observed and applied for the Levy of the Import and Export Duties imposed by this Act, unless repealed or altered, or repugnant to the Provisions thereof. Existing Rules to be enforced for levying the new Import and Export Duties.

VI. And it is hereby enacted, That it shall be lawful for the Governor of the Presidency of Fort William in Bengal, by an Order printed in the Calcutta Gazette, to fix a Place in any River or Port in Bengal or Orissa, beyond which Place it shall not be lawful for any inward-bound Vessel, save and except such Dhoonies and Country Craft as are referred to in Section XXII. of this Act, to pass until the Master or Commander shall have delivered to the Pilot on board, for the Purpose of being forwarded by the public Dawk or otherwise, as may be ordered by the Board of Customs, Salt, and Opium, a Manifest made out in the Form prescribed by Section 45, Regulation IX. 1810. And it is hereby enacted, That if the Manifest so delivered by the Master and Commander shall not contain a full and true Specification of all the Goods imported in the Vessel, the Master or Person in charge thereof shall be liable to a Fine of 1,000 Rupees; and any Goods or Packages that may be found on board in Excess of the Manifest so delivered, or differing in Quality or Kind, or in Marks and Numbers, from the Specification contained therein, shall be liable to be seized and confiscated, or to be charged with such increased Duties as may be determined by the Board of Customs, Salt, and Opium; and if any inward-bound Vessel shall remain outside, or below the Place so fixed by the Governor of Bengal, the Master or Commander shall in like Manner deliver to the Pilot, so soon as the Vessel shall anchor, a Manifest as above prescribed; and if any Vessel entering a Port for which there is a Custom House established shall lie at anchor therein for the Space of Twenty-four Hours, the Master and Commander whereof shall neglect to deliver the said Manifest to the Pilot on board, he shall for such Neglect be liable to forfeit the Sum of 1,000 Rupees, and no Entry or Port Clearance shall be given for such Vessel until the Fine is paid. Place may be fixed by the Governor of Bengal beyond which an inward-bound Vessel is not to proceed until a Manifest has been delivered to Pilot to be forwarded. Master to be responsible for its Correctness under Penalty of 1,000 Rupees. Goods in Excess, or not corresponding with Manifest, to be seized and confiscated, or charged with increased Duties. The Masters of Vessels lying below to deliver Manifests on coming to anchor; if remaining at anchor 24 Hours without sending Manifest to be subject to Penalty of 1,000 Rupees.

VII. And it is hereby enacted, That no Vessel shall be allowed to break Bulk until the Manifest described in the preceding Section of this Act, and another Copy thereof to be presented at the Time of applying for Entry inwards, shall have been received by the Collector of Customs, and Order shall have been given by the said Collector for the Discharge of the Cargo; and the said Collector may further refuse to give such Order, if he shall see fit, until any Bort Clearances, Cockets, or other Papers known to be granted at the Places from which the Vessel is stated to have come, shall likewise be delivered to him. No Vessel to break Bulk unless Two Copies of Manifest have been received; and Entry may be refused until Papers of the Places of Departure are delivered.

VIII. And it is hereby enacted, That it shall be competent to the Collector of Customs at any Port of Bengal or Orissa, at his Discretion, to send One or more Officers of Customs on board of any Vessel at any Time, and the Custom House Officer so sent shall remain on board of such Vessel by Day and by Night until the Vessel shall leave the Port, or until it be otherwise ordered by the Collector of Customs. Collector may send Custom House Officer on board any Vessel, to remain on board till she sails.

IX. And it is hereby enacted, That any Master or Person in charge of such Vessel, who shall refuse to receive a Custom House Officer on board when so deputed as above provided, or shall not afford such Officer suitable Shelter and sleeping Accommodation while on board, shall be liable to Fine not exceeding the Sum of 500 Rupees for each Day during which such Officer shall not be received and provided with suitable Shelter and Accommodation, which Fine shall be adjudged by and at the Discretion of the Board of Customs, Salt, and Opium at Calcutta; and the Vessel by the Master or Person in charge of which such Fine shall have been incurred shall not be moved until the same shall be paid. Persons refusing to admit Custom House Officers, or not giving them proper Accommodation, liable to Fines.

X. And it is hereby enacted, That whenever a Collector of Customs shall see Cause to direct that any Vessel shall be searched, he shall issue his Warrant or written Order for the same, addressed to the Custom House Officer on board, or to any other Officer under his Authority, Collector may order a Vessel to be searched.

Bulk Heads to be broken open if not opened on Requisition.

Any concealed Goods to be confiscated.

Resistance or Refusal of Masters punishable with Fine of 1,000 Rupees.

Goods not to be landed or put on board till Entry of the Ship is duly made.

Cargo to be sent ashore and laden outwards according to existing Forms.

Goods unmanifested not to be landed in ordinary Form; but to be seized on board.

Master to be answerable that all Goods manifested are forthcoming and duly passed.

Under Penalty of 500 Rupees for each missing Package of unknown Value, or double Duty if assessable.

Rule for presenting an amended or supplemental Manifest.

Custom House Officers taking unauthorized Fees or Bribes subject to Penalty of 500 Rupees.

Same Penalty on Persons offering.

Collector to investigate and adjudge Confiscation.

Board's Confirmation necessary.

Twenty or Thirty Days allowed to clear Inwards according to Tonnage;

after which the Master to pay Charges of the Custom House Officer.

Master to land Goods if Consignees do not; if these fail, Collector may land and warehouse;

Authority, and upon Production of such Order the Officer bearing it shall be competent to require any Cabins, Lockers, or Bulk-heads to be opened in his Presence, and if not opened upon his Requisition to break the same open, and any Goods that may be found concealed and that shall not be duly accounted for to the Satisfaction of the Collector of Customs shall be confiscated; and any Master or Person in charge of a Vessel who shall resist such Officer, or refuse to allow the Vessel to be searched when so ordered by the Collector of Customs, shall be liable, upon Conviction, for every such Offence to a Fine of 1,000 Rupees, to be adjudged by any Magistrate or Justice of the Peace of the Place.

XI. And it is hereby enacted, That no Goods shall be allowed to leave any Vessel or to be put on board thereof until Entry of the Vessel shall have been duly made in the Custom House of the Port, and Order shall have been given for Discharge of the Cargo thereof, as above provided; and it shall be the Duty of the Custom House Officer on board, and of all Officers of Customs, to seize as contraband any Goods which shall have been removed or put on board of any Vessel in contravention of the above Provision, or which any Attempt shall have been made to remove from, or to put on board of, any Vessel in contravention of the above Provision; and after Entry of the Vessel at the Custom House in due Form such Part of the Cargo as may not be intended and declared for Re-exportation in the same Vessel shall be sent to Land, and Export Cargo shall be laden on board thereof according to the Rules and Practice now in force; and if an Attempt be made to land or put on board Goods or Merchandize in contravention thereof, the Goods or Merchandize shall be liable to Seizure and Confiscation.

XII. Provided however, and it is hereby enacted, That no Goods shall be allowed to leave any Vessel under the said Rules unless the same be duly manifested; and any Goods found on board in excess of the Manifest, or not corresponding with the Specification and Description therein contained, shall be seized by the Custom House Officer on board, in order that they may be dealt with as prescribed in Section VI. of this Act; and if Goods entered in the Manifest shall not be found on board the Vessel, or if the Quantity found be short and the Deficiency be not duly accounted for, or if Goods sent out of the Vessel be not landed at the Custom House, or at such other Ghaut or Place as the Collector of Customs shall have prescribed or permitted, there to be passed in due Form, the Master or Commander shall be liable to a Penalty not exceeding 500 Rupees for every missing or deficient Package of unknown Value, and for twice the Amount of Duty chargeable on the Goods deficient and unaccounted for, if capable of being assessed therewith: Provided however, that nothing herein contained shall be construed to prevent the Collector of Customs from permitting the Master or Commander of any Vessel to amend obvious Errors or to supply Omissions from Accident or Inadvertence by furnishing an amended or supplemental Manifest, but the receiving of such shall always be discretionary.

XIII. And it is hereby enacted, That any Custom House Officer whatsoever, who shall demand or accept any Gratuity not authorized by any existing Regulation or Order of Government in consideration of doing, or of omitting to do, any Act in his official Capacity, shall forfeit for every such Offence the Sum of Five hundred Rupees, and any Person who shall offer a Bribe to any Custom House Officer in order to induce such Officer to act in a Manner inconsistent with his Duty, shall forfeit a like Sum; and these Penalties shall be adjudged on Conviction before any Magistrate or Justice of the Peace of the Town, District, or Place where the Custom House may be established by such Magistrate, and in default of Payment, any Person so convicted shall be committed to the Civil Gaol of the City or District until the Fine be paid, or for a Period not exceeding Six Months.

XIV. And it is hereby enacted, That when Goods shall be seized as contraband and liable to Confiscation the Collector of Customs shall investigate the Case, and, according to his Judgment, shall either release the Goods or adjudge them to Confiscation, and whenever he shall declare Goods to be confiscated he shall report his Proceedings for Confirmation and final Adjudication by the Board of Customs, Salt, and Opium; provided however, that nothing herein contained shall be construed to prevent the Governor of Bengal from ordering the Release of Goods seized, or from remitting any Penalty whatsoever that may be incurred for Contravention of the Customs Laws.

XV. And it is hereby further enacted, That Twenty Days, exclusive of Sundays and Holidays, shall be allowed for the Discharge of the Import Cargo of Vessels, not exceeding Six hundred Tons Burden, and Thirty Days, exclusive of Sundays and Holidays, for the Discharge of the Import Cargo of Vessels exceeding that Burden, and the said Periods shall be calculated from the Day of the Tidewaiter, or other Custom House Officer first going on board; and if the whole Cargo be not discharged by the Expiration of the above-stated Periods respectively, the Master or Commander shall be charged with the Tidewaiter's or other Officer's Wages and other Expenses for any further Period that he or they may be detained on board; and if the Owners, Importers, or Consignees do not bring their Goods to Land within the Periods above fixed, it shall be the Duty of the Master or Commander so to do; and if any Goods remain on board after the Time fixed as above for the Discharge of the Import Cargo, the Collector may order the same to be landed and warehoused for the Security of the Duties chargeable, and of any Freight and Primage and other Demands that may be due thereon, giving his Receipt to the Master for the same: Provided always, that

in

in all Cases it shall be lawful for the Collector, or other Officer in charge of the Custom House, with the Consent of the Master of the Vessel, to cause any Packages to be brought on shore and to be deposited in the Government Warehouse for the Security of the Duties and Charges thereon, although Twenty Days may not have expired from the Entry of such Vessel; and in case Goods so landed and warehoused, or any Goods brought to Land from any Vessel, be not claimed and cleared from the Custom House within Three Months from the Date of Landing, it shall be competent to the Collector to sell the same on account of the Duties, Freight, and other Charges incurred and due thereon.

and may land Packages before 20 Days with Consent of Master.

XVI. And it is hereby enacted, That a further Period of Fifteen Days, Sundays and Holidays excluded, shall be allowed for putting on board Export Cargo if the Vessel shall not exceed 600 Tons Burden, and Twenty Days if exceeding that Burden when the Lading and Unlading thereof shall be continuous, and the Master or Commander shall in such Case not be charged with the Wages and Expenses of the Custom House Officer on board until after the Expiration of such additional Periods respectively; and if a Vessel having discharged its Import Cargo shall be laid up, the Custom House Officer on board shall be withdrawn so soon as he shall certify that no Goods remain on board excepting necessary Stores and Articles for Use; and when a Vessel so laid up shall be entered at the Custom House for Receipt of Export Cargo, a Custom House Officer shall be sent on board, and if the said last-mentioned Officer shall certify that no Goods are on board saving as above excepted, Twenty Days, exclusive of Sundays and Holidays as above, shall be allowed from the Date of such Certificate for the Lading outwards of a Vessel not exceeding 600 Tons, and Thirty Days for Vessels exceeding that Burden, after which Periods respectively the Master and Commander shall be charged with the Wages and Expenses of the Custom House Officer on board to the Date of the Vessel's sailing from the Port.

Further Period of 15 or 20 Days for continuous Lading for Export.

If the Vessel be laid up, Tidewater to search and leave, certifying that it is empty.

20 and 30 Days, according to Tonnage, allowed for lading a Vessel outwards after being laid up, but Search and Certificate that nothing is on board necessary.

XVII. And it is hereby enacted, That if any Person in charge of a Vessel shall have become liable to any Penalty, Fine, or Demand on account of any Act or Omission relating to Customs, the Collector of Customs shall be competent, subject to the Orders of the Board of Customs, Salt, and Opium, to refuse Port Clearance to such Vessel until the Fine shall be discharged.

When Penalty has been incurred by a Master, the Collector may refuse Port Clearance of the Vessel till it be paid.

XVIII. And it is hereby enacted, That upon any Goods passed through the Custom House for Shipment, the Application for which shall be presented after Port Clearance shall have been taken out, double the prescribed Duty shall in all Cases be levied, and if the Goods be free Five per Cent upon the Market Value shall be levied thereon.

Goods shipped after Port Clearance to pay double Duty, and 5 per Cent. if free.

XIX. And it is hereby enacted, That when a Vessel having cleared out from any Port shall put back from Stress of Weather, or it shall for any Damage or from other Cause be necessary that the Cargo of the Vessel that has cleared out shall be unshipped or relanded, a Custom House Officer shall be sent to watch the Vessel and take charge of the Cargo during such Relanding or Removal from on board; and the Goods on board such Vessel shall not be allowed to be transhipped or re-exported free of Duty by reason of the previous Settlement of Duty at the Time of first Export, unless the Goods shall be lodged in such Place as shall be allowed by the Collector of Customs, and shall remain while on Land or while on board of any other Vessels under special Charge of the Officers of Customs, until the Time of Re-export, and all Charges attending such Custody shall be borne by the Exporter or by the Applicant for this Advantage: Provided however, that in all Cases of Return to Port after Port Clearance, on account of Damage or for Stress of Weather, it shall be lawful for the Owner, or for the Master and Commander to re-enter the Vessel and land the Cargo under the Rules for the Importation of Goods, and the Export Duty shall in that Case be refunded and the Amount paid in Drawback be reclaimed, and the Goods be placed in all respects as before being passed for Exportation; and if Goods on account of which Drawback has been paid be not found on board the Vessel, the Master shall forfeit the entire Value thereof, unless he account for them to the Satisfaction of the Collector of Customs.

In case of Relanding for Damage, &c., Officer to proceed on board to watch;

and Cargo not to be exempt from Duty on Re-export unless all the while in charge of Custom House Officers.

Proviso for Re-impotation when Duties and Drawbacks are to be refunded;

and Master to forfeit the Value of Drawback Goods not forthcoming.

XX. And it is hereby enacted, That when Goods shall be relanded before the Lading of any Vessel is complete, and Port Clearance has been granted, the Duty levied upon such Goods shall be returned to the Exporter, but no Refund shall be made of Duty paid on the Export of any Goods after Port Clearance shall have been granted for the Vessel on which the Goods were exported, except the Vessel shall have put back for Stress of Weather or for Damage, and the Goods shall have been relanded under the Rule contained in Section XIX. of this Act.

No refund of Export Duty after Port Clearance.

XXI. And it is hereby further enacted, That Vessels owned by Natives of Arabia and coming from the Ports thereof, and likewise the Vessels of any Country or Port of Asia not subject to the Dominion of the King of the United Kingdom of Great Britain and Ireland, excepting Dhoonies and small Craft from the Maldive and Nicobar Islands as herein-under provided, shall be deemed Foreign Vessels.

Arabs and other Foreign Asiatic Vessels to be deemed Foreign.

XXII. And it is hereby enacted, That Dhoonies, Country Craft, and other small Vessels not brought into the Port of Calcutta by Pilots, shall be required to anchor and moor in such Part of the River Hooghly as shall be marked out by the Collector of Customs, with the Sanction of the Board of Customs, Salt, and Opium; and if any such Vessel shall anchor in any other Part of the River than as so marked out, and the Master or Person in charge thereof shall not immediately, upon being ordered so to do, move his Vessel to

Dhoonies, &c. to be required to anchor in a particular Part of the River.

Penalty for not moving said Ghat, when required, 100 Rupees.

Vessel, its Equipment, or Cargo may be seized.

Dhoonies, &c. from Maldives and Nicobars to be British Vessels.

the Place marked out, he shall be liable to a Fine of 100 Rupees, to be adjudged by the Collector of Customs, and the Vessel, or any Part of its Equipment or Cargo, may be seized and sold in satisfaction of such Fine; and Goods shall be landed from such Vessels and put on board for Export according to such Rules and at such Places as shall be prescribed by the Collector of Customs; and Vessels of this Description coming from the Maldives or from the Nicobar Islands shall be considered as British Vessels.

SCHEDULE (A.)

RATES OF DUTY to be charged on GOODS imported by SEA into any Port of the Presidency of FORT WILLIAM in BENGAL.

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
1	Bullion and Coin - - -	Free - - -	Free.
2	Precious Stones and Pearls - -	Ditto - - -	Ditto.
3	Grain and Pulse - - -	Ditto - - -	Ditto.
4	Horses and other living Animals.	Ditto - - -	Ditto.
5	Ice - - - - -	Ditto - - -	Ditto.
6	Coal, Coke, Bricks, Chalk, and Stones.	Ditto - - -	Ditto.
7	Books printed in the United Kingdom or in any British Possession.	Ditto - - -	3 per Cent.
8	Foreign Books - - -	3 per Cent. - - -	6 per Cent.
9	Marine Stores, the Produce or Manufacture of the United Kingdom, or of any British Possession.	3 per Cent. - - -	6 per Cent.
10	Do. do. the Produce or Manufacture of any other Place or Country.	6 per Cent. - - -	12 per Cent.
11	Metals, wrought or unwrought, the Produce or Manufacture of the United Kingdom, or any British Possession.	3 per Cent. - - -	6 per Cent.
12	Metals, do. do., excepting Tin, the Produce or 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 Possession.	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	Do., 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.	3½ per Cent. - - -	7 per Cent.
17	Do., the Produce of any other Place.	7 per Cent. - - -	14 per Cent.
18	Opium - - - - -	24 Rs. per Seer of 80 Tolas.	24 Rs. per Seer of 80 Tolas.
19	Salt - - - - -	Rs. 3-4 per Md. of 80 Tolas per Seer.	Rs. 3-4 per Md. 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 - - - - -	7½ 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 - - - - -	7½ per Cent. - - -	15 per Cent.
29	Tea - - - - -	10 per Cent. - - -	20 per Cent.
30	Vermillion - - - - -	10 per Cent. - - -	20 per Cent.
31	Wines and Liqueurs - - -	10 per Cent. - - -	20 per Cent.

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
32	Spirits, Consolidated Duty, including that levied heretofore through the Police of Calcutta. And the Duty on Spirits shall be rateably increased as the Strength exceeds of London Proof; and when imported in Bottles Five Quart Bottles shall be deemed equal to the Imperial Gallon.	9 As. per Imperial Gallon	16 As. per Imperial Gallon.
33	All Articles not included in the above Enumeration.	3½ per Cent. - -	7 per Cent.

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, subject 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 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; 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 Sea from any Port or Place in the Presidency of FORT WILLIAM in BENGAL.

No.	Enumeration of Goods.	When exported on British Bottoms.	When exported on Foreign Bottoms.
1	Bullion and Coin - - -	Free - - -	Free.
2	Precious Stones and Pearls -	Ditto - - -	Ditto.
3	Books printed in India -	Ditto - - -	Ditto.
4	Horses and living Animals -	Ditto - - -	Ditto.
5	Opium purchased at Government Sales in Calcutta.	Ditto - - -	Ditto.
6	Cotton Wool exported to Europe, the United States of America, or any British Possession in America.	Ditto - - -	8 As. p. Md. of 80 Tolas to the Seer.
7	Ditto, ditto, exported to Places other than above.	As. 8 p. Md. of 80 Tolas p. Seer.	As. 16 p. Md. 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	Ditto exported to any other Place.	3 per Cent. - - -	6 per Cent.
10	Grain and Pulse of all Sorts -	1 Anna per Bag not exceeding 2 Mds. of 80 Tolas to the Seer, or if exported otherwise than in Bags, ½ an Anna per Md.	2 As. p. Bag not exceeding 2 Mds. of 80 Tolas to the Seer, or if exported otherwise than in Bags, 1 Anna per Maund.
11	Indigo - - - -	Rs. 3 p. Md. of 80 Tolas to the Seer.	Rs. 6 p. Md. of 80 Tolas to the Seer.
12	Lac Dye and Shell Lac -	4 per Cent. - - -	8 per Cent.
13	Silk, Raw Filature - - -	3½ As. p. Seer of 80 Tolas	7 As. p. Seer of 80 Tolas.
14	Silk, Bengal Wound - - -	3 As. p. Seer of 80 Tolas	6 As. p. Seer of 80 Tolas.
15	Tobacco - - - -	4 As. p. Maund - - -	8 As. p. 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.

Appendix, No. 7.

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 the 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 thereof, 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.

No. 8.

Appendix, No. 8.

ACT passed by the Honourable the PRESIDENT of the COUNCIL of INDIA in COUNCIL, 3d January 1838, respecting IMPORTS and EXPORTS in the PRESIDENCY of BOMBAY.

Act No. I. of 1838.

I. It is hereby enacted, That, from the 1st February 1838, all Regulations of the Bombay Code passed before the Year 1827, and now in force, with the Exception of Sections I., II. and III., Regulation VI. 1799, and of Clause 2, Section VII., Regulation IX. 1800, and of Sections XIV., XVII., XX., XXI., and XXV., Regulation I. of 1805, and of the whole of Regulations II. 1810 and VI. 1814, shall be repealed.

II. And it is hereby enacted, That Chapters I., II., IV., VI., VIII. and IX. of Regulation XX., 1827 of the said Code, together with the Appendices A., B., C., E., H., I., J., K., of that Regulation, also Regulation II. 1831, Regulation XIII. 1831, Regulation I. 1832, Regulation IV. 1833, and Regulation IV. 1834 of the said Code; and all such Parts of any Regulations of the said Code as prescribe the Levy of Transit or Inland Customs Duties, or as require the Payment of any Fee whatever on account of any Vessel which may enter any Port in the Territories subject to the Bombay Presidency, and likewise the Provisions of any Kind contained in those or in any other Regulations, for fixing the Amount of Duty to be levied on Goods imported or exported by Sea at any Place within the Limits of the Bombay Presidency, or the Drawback payable on the same, shall be repealed; and it is further enacted, that Act No. II. of 1836 shall likewise be repealed, except in so far as it repeals any Regulation of the Bombay Code.

III. Provided always, That nothing contained in the Two preceding Sections of this Act shall be construed to prevent the Levy of any Town Duty, or of any Municipal Tax, or of any Toll on any Bridge, Road, Canal, or Causeway, for Repair and Maintenance of the same; or of any Fee for the Erection and Maintenance of Lighthouses.

IV. And it is hereby enacted, That Duties of Customs shall be levied on Goods imported by Sea into any Place in the Territories subordinate to the Government of the Presidency of Bombay, after the said 1st February next, according to the Rates specified in Schedule (A.) annexed to this Act, and with the Exceptions specified therein, and the said Schedule, with the Notes attached thereto, shall be taken to be a Part of this Act.

V. And it is hereby further enacted, That Duties of Customs shall be levied upon Country Goods exported by Sea from any Ports of the Bombay Presidency after the said 1st February next, according to the Rates specified in Schedule (B.) annexed to this Act, with the Exceptions therein specified, and the said Schedule, with the Notes attached thereto, shall also be taken to be a Part of this Act.

VI. Provided however, That the Ships of any European Nation having Firman Privileges in the Port of Surat shall not be subject to further Duties of Import or Export than may be prescribed by their Firmans respectively; any thing in the Schedules or in this Act notwithstanding.

VII. And it is hereby enacted, That Duties of Customs shall be levied on Goods passing by Land into or out of Foreign European Settlements situated on the Line of Coast within the Limits of the Presidency of Bombay, at the Rates prescribed in the Schedules of this Act for Goods imported or exported on Foreign Bottoms at any British Port in that Presidency.

VIII. And it is hereby enacted, That it shall be lawful for the Governor in Council of the Presidency of Bombay to declare, by Notice to be published in the Gazette of that Presidency, that the Territory of any Native Chief, not subject to the Jurisdiction of the Courts and Civil Authorities of that Presidency, shall be deemed to be Foreign Territory, and to declare Goods passing into or out of such Territory liable either to the Duty fixed for British or for Foreign Bottoms, as the said Governor in Council may think fit.

IX. And it is hereby enacted, That for the Levy of Duties of Customs as above provided on Goods exported by Land to, or imported by Land from, such Foreign Territories, Customs Chokees may be established at such Places as may be determined by the said Governor in Council, and every Officer at every such Chokee shall have Power to detain Goods passing into or out of any such Foreign Territory, and to examine and ascertain the Quantities and Kinds thereof; and such Goods shall not be allowed to pass across the Frontier Line out of or into the Territory of the East India Company until the Owner or Person in charge thereof shall produce and deliver a Certificate showing that the Customs Duty leviable thereupon has been paid in full.

X. And it is hereby enacted, That it shall be lawful for the said Governor in Council to appoint such Officers as he may think fit to receive Money on account of Customs Duties and grant Certificates of the Payment thereof, and that such a Certificate being delivered to any Chokee Officer shall entitle Goods to cross the Frontier into or out of the East India Company's Territories, provided that the Goods correspond in Description with the Specification thereof contained in such Certificate, and that the Certificate show the entire Amount of Duty leviable on those Goods to have been duly paid; and if upon Examination the Goods brought to any Chokee be found not to correspond with the Specification entered in the Certificate presented with the same, the Difference shall be noted on the Face of the Certificate, and if the Payment of Duty certified therein shall not cover the entire Amount of Duty leviable on the Goods as ascertained at such Examination, the Goods shall be detained until a further Certificate for the Difference shall be produced.

XI. And it is hereby enacted, That the said Governor in Council shall give public Notice in the Official Gazette of the Presidency of Bombay of the Appointment of every Officer appointed to receive Customs Duties on Goods crossing the Land Frontier of the said Foreign Territories, and the Officers so appointed shall, on Receipt of Money tendered as Customs Duty, be bound to give to any Merchant or other Person applying for the same a Certificate of Payment, and to enter therein the Specification of Goods with the Values and Description thereof according to the Statement furnished by the Person so applying, provided only that the proper Duty leviable thereupon, according to the Descriptions and Values stated, be covered by the Payment made.

XII. And it is hereby enacted, That no Certificate shall be received at any Chokee that shall bear Date more than Thirty Days before the Date when the Goods arrive at the Chokee; provided however, that any Person who has taken out a Certificate from any authorized Receiver of Customs Duties shall at any Time within the said Period of Thirty Days, on satisfying such Receiver that such Certificate has not been used, and on delivering up the original, be entitled to receive a renewed Certificate with a fresh Date, without further Payment of Duty.

XIII. And it is hereby enacted, That it shall be lawful for the said Governor in Council to prescribe by public Notice in the official Gazette of the Presidency of Bombay by what Routes Goods shall be allowed to pass into or out of any such Foreign Territory as is described in Sections VII. and VIII. of this Act; and after such Notice shall be given, Goods which may be brought to any Chokee established on other Routes or Passes than those so prescribed shall, if provided with a Certificate, be sent back, and if not provided with a Certificate, shall be detained, and shall be liable to Confiscation by the Collector of Customs, unless the Person in charge thereof shall be able to satisfy the said Collector that his carrying them by that Route was from Ignorance or Accident.

XIV. And it is hereby enacted, That Goods which may be passed, or which an Attempt may be made to pass across any Frontier guarded by Chokees between Sunset and Sunrise, or in a clandestine Manner, shall be seized and confiscated.

XV. And it is hereby enacted, That any Chokee Officer who shall permit Goods to pass across the Frontier when not covered by a sufficient Certificate, or who shall permit Goods to pass by any prohibited Route, shall be liable, on Conviction before the Collector of Customs, to Imprisonment for a Term not exceeding Six Months, and to a Fine not exceeding 500 Rupees, commutable, if not paid, to Imprisonment for a further Period of Six Months.

XVI. And it is hereby enacted, That if any Chokee Officer shall needlessly and vexatiously injure Goods under the Pretence of Examination, or in the course of his Examination, or who shall wrongfully detain Goods for which there shall be produced a sufficient Certificate, such Officer shall, on Conviction before the Collector of Customs, or before any Magistrate or joint Magistrate, be liable to Imprisonment for a Term not exceeding Six Months, and to Fine not exceeding 500 Rupees, commutable, if not paid, to Imprisonment for a further Period of Six Months.

XVII. And it is hereby enacted, That all Goods imported by Sea into any Port of the Presidency of Bombay from any Foreign European Settlement in India, or from any Native State, the Inland Trade of which has been declared by the Governor in Council of the Presidency of Bombay, under Section VIII. of this Regulation, to be subject to the Duties levied on Foreign Bottoms, shall be liable to the same Duties as are imposed by Schedule (A.) on Imports on Foreign Bottoms.

Appendix, No. 8.

XVIII. And it is hereby enacted, That no Goods whatsoever entered in either of the Schedules of this Act as liable to Duty shall be exempted from the Payment of such Duty, or of any Part thereof, except under special Order from the Governor in Council of the Presidency of Bombay: Provided always, that it shall and may be lawful for the Collector of Customs, or other Officer in charge of a Custom House, to pass free of Duty any Baggage in actual Use at his Discretion; and if any Person shall apply to have Goods passed as such Baggage, the Collector, acting under the Orders of the Government, shall determine whether they be Baggage in actual Use, or Goods subject to Duty under the Provisions of this Act.

XIX. Provided always, That when Goods are imported at any Port of the Bombay Presidency from any other Port in that Presidency under Certificate that the Export Duty specified in Schedule (B.) has been duly paid thereon, or that there has been a Re-export, and that the Import Duty specified in Schedule (A.) has been duly paid, the said Goods shall be admitted to free Entry.

XX. Provided also, That when Duties of Customs shall have been paid on any Goods at any Port in any Part of the Territories of the East India Company not subject to the Presidency of Bombay, and when such Goods shall subsequently be imported at any Port of the Presidency of Bombay, Credit shall be given at such last-mentioned Port for the Sum that may be proved by the Production of due Certificates to have been so paid.

XXI. And it is hereby enacted, That it shall be lawful for the Governor in Council of the Presidency of Bombay from Time to Time, by Notice in the official Gazette of that Presidency, to fix a Value for any Article or Number of Articles liable to ad valorem Duty; and the Value so fixed for such Articles shall, till altered by a similar Notice, be taken to be the Value of such Articles for the Purpose of levying Duty on the same.

XXII. And it is hereby enacted, That when Goods liable to Duty for which a Value has not been fixed by such a Notice as is above directed, or for which a fixed Duty has not been declared by the Schedules annexed to this Act, are brought to any Custom House in the Presidency of Bombay for the Purpose of being passed for Importation or Exportation, the Duty leviable on such Goods shall be levied ad valorem; that is to say, according to the Market Value of such Goods at the Place and Time of Importation or Exportation, as the Case may be.

XXIII. And it is hereby enacted, That the Market Value for Assessment of Duties on ad valorem Goods shall be declared by the Owner, Consignee, or Exporter, or by the Agent or Factor for any of these respectively, upon the Face of the Application to be given in by him in Writing for the passing of the Goods through the Custom House; and the Value so declared shall include the Packages or Materials in which the Goods are contained; and the Application shall truly set forth the Name of the Ship in which the Goods have been imported or are to be exported, the Name of the Master of the said Ship, the Colours under which the said Ship sails, the Number, Description, Marks, and Contents of the Packages, and the Country in which the Goods were produced.

XXIV. And it is hereby enacted, That every such Declaration, when duly signed, shall be submitted to the Officer of Customs appointed to appraise Goods at the Custom House, and if it shall appear to him that the same is correct he shall countersign it as admitted; but if any Part or the Whole of the Goods shall seem to him to be undervalued in such Declaration, he shall report the same to the Collector of Customs, who shall have Power to take the Goods, or any Part thereof, as purchased for the Government at the Price so declared; and whenever the Collector of Customs shall so take Goods for the Government, Payment thereof shall be made to the Consignee or Importer, if the Goods be imported Goods, within Fifteen Days from the Date of the Declaration, the Amount of Import Duty leviable thereon being first deducted; and if the Goods be intended for Exportation, the entire Value as declared shall be paid without Deduction on account of Customs Duty.

XXV. And it is hereby enacted, That it shall be lawful for the Governor in Council of the Presidency of Bombay to declare by public Notice in the official Gazette of that Presidency what Places within the same shall be Ports for the Landing and Shipment of Merchandize, and any Goods that may be landed, or which an Attempt may be made to land, at any other Port than such as shall be so declared, shall be seized and confiscated.

XXVI. And it is hereby enacted, That when any Vessel shall arrive in any Port of the Presidency of Bombay the Master shall deliver a true Manifest of the Cargo on board, made out according to the Form annexed to this Act and marked C., to the first Person duly empowered to receive such Manifest that may come on board; and if no such Person shall have come on board before the Anchor of the said Vessel is dropped, then the Manifest shall be forwarded to Land on board of the first Boat that leaves the Vessel after dropping Anchor, and if the Port be up a River or at a Distance from the Land first made, then it shall be lawful for the said Governor in Council, by an Order published in the official Gazette of the Presidency, to fix a Place in any such River or Port, beyond which Place it shall not be lawful for any Inward-bound Vessel, except such Country Craft as
are

are described in Sections LI. and LII. of this Act to pass until the Master shall have forwarded in such Manner as may be ordered by the said Governor in Council such a Manifest as is required by this Act.

XXVII. And it is hereby enacted, That if the Manifest so delivered by the Master shall not contain a full and true Specification of all the Goods imported in the Vessel, the said Master shall be liable to a Fine of 1,000 Rupees; and any Goods or Packages that may be found on board in excess of the Manifest so delivered, or differing in Quality or Kind, or in Marks and Numbers, from the Specification contained therein, shall be liable to be seized by any Customs Officer and confiscated, or to be charged with such increased Duties as may be determined by the Collector of Customs under the Orders of Government.

XXVIII. And it is hereby enacted, That if any Inward-bound Vessel shall remain outside or below the Place that may be fixed by the said Governor in Council for the first Delivery of Manifests, the Master shall deliver a Manifest as herein-before prescribed to the first Person duly empowered to receive such Manifest that may come on board; and if any Vessel entering a Port for which there is a Custom House established shall lie at anchor therein for the Space of Twenty-four Hours, the Master whereof shall refuse to deliver the said Manifest in the Manner above prescribed, he shall for such Refusal be liable to a Fine not exceeding 1,000 Rupees; and no Entry or Port Clearance shall be given for such Vessel until the Fine is paid.

XXIX. And it is hereby enacted, That no Vessel shall be allowed to break Bulk until a Manifest as required by this Act, and another Copy thereof to be presented at the Time of applying for Entry Inwards, if so required by the Collector of Customs, shall have been received by the said Collector, nor until Order shall have been given by the said Collector for the Discharge of the Cargo; and that the said Collector may further refuse to give such Order if he shall see fit until any Port Clearances, Cockets, or other Papers known to be granted at the Places from which the Vessel is stated to have come, shall likewise be delivered to him.

XXX. And it is hereby enacted, That no Goods shall be allowed to leave any Vessel or to be put on board thereof until Entry of the Vessel shall have been duly made in the Custom House of the Port, and until Order shall have been given for Discharge of the Cargo thereof, as above provided; and it shall be the Duty of every Customs Officer to seize as contraband any Goods which have been removed or put on board of any Vessel in contravention of the above Provision, or which an Attempt shall have been made to remove from or to put on board of any Vessel in contravention of the above Provision; and after Entry of the Vessel at the Custom House in due Form, such Part of the Cargo as may not be declared for Re-exportation in the same Vessel shall be sent to Land, and Export Cargo shall be laden on board according to the Forms and Rules that may be prescribed for the Port by this Act or by Order of the Governor in Council of the Presidency of Bombay, and if an Attempt be made to land or put on board Goods or Merchandize in contravention of the Forms and Rules so prescribed, the Goods shall be liable to Seizure and Confiscation.

XXXI. And it is hereby enacted, That if Goods entered in the Manifest of a Vessel shall not be found on board that Vessel, or if the Quantity found be short, and the Deficiency be not duly accounted for, or if Goods sent out of the Vessel be not landed at the Custom House or at such other Place as the Collector of Customs shall have prescribed, the Master shall be liable to a Penalty not exceeding Five hundred Rupees for every missing or deficient Package of unknown Value, and for twice the Amount of Duty chargeable on the Goods deficient and unaccounted for if the Duty can be ascertained; provided however, that nothing herein contained shall be construed to prevent the Collector of Customs from permitting at his Discretion the Master of any Vessel to amend obvious Errors, or to supply Omissions from Accident or Inadvertence by furnishing an amended or supplemental Manifest.

XXXII. And it is hereby enacted, That there shall in every Port of the Bombay Presidency be One or more Places appointed for the landing and Shipment of Goods, and Goods shall not be landed at any other Place without the special Order in Writing of the Collector of Customs for the Port; and if any Goods be landed, or an Attempt be made to land any Goods at any other than the said authorized Places, without such Order, they shall be seized and confiscated.

XXXIII. And it is hereby enacted, That if the Governor in Council shall see fit, for the Security of Customs at any Port, to maintain special Establishments of Boats for the landing and shipping of Merchandize, or to license and register the Cargo Boats plying in any Ports, then, after due Notification thereof, it shall not be lawful for any Person to convey Goods to or from any Vessel in such Port otherwise than in the Boats so authorized and prescribed, except under special Permit from the Collector of Customs at the Port; and any Goods that may be found on board of other Boats than those so authorized for the Port shall be liable to be seized by any Officer of Customs, and shall be liable to Confiscation.

XXXIV. And it is hereby enacted, That when the Governor in Council of the Presidency of Bombay shall see fit to maintain at any Port an Establishment of Officers to be

Appendix, No. 8.

sent on board of Vessels to watch their unloading and lading, then, after due Notification shall have been given that such Establishment is so maintained at any Port, the Collector of Customs at that Port shall have Power, at his Discretion, to send One or more Officers of such Establishment, to remain on board of any Vessel in such Port by Night and by Day, until the Vessel shall leave the Port or it shall be otherwise ordered by the Collector.

XXXV. And it is hereby enacted, That any Master of such Vessel at such Port who shall refuse to receive such Officer with One Servant on board, when such Officer shall be so deputed as above provided, or shall not afford such Officer and such Servant suitable Shelter and sleeping Accommodation while on board, and likewise furnish them with a due Allowance of fresh Water if necessary, and with the Means of cooking on board, shall be liable to Fine not exceeding the Sum of One hundred Rupees for each Day during which such Officer and Servant shall not be received and provided with suitable Shelter and Accommodation.

XXXVI. And it is hereby enacted, That whenever a Collector of Customs shall see Cause to direct that any Vessel shall be searched, he shall issue his Warrant or written Order for such Search, addressed to any Officer under his Authority, and upon Production of such Order the Officer bearing it shall be competent to require any Cabins, Lockers, or Bulk-heads to be opened in his Presence, and if they be not opened upon his Requisition, to break the same open, and any Goods that may be found concealed, and that shall not be duly accounted for to the Satisfaction of the Collector of Customs, shall be liable to Confiscation and any Master or Person in charge of a Vessel who shall resist such Officer, or refuse to allow the Vessel to be searched when so ordered by the Collector of Customs, shall be liable upon Conviction for every such Offence to a Fine of One thousand Rupees.

XXXVII. And it is hereby enacted, That every Master of a Vessel who shall remove from such Vessel, or put on board thereof, any Goods, or cause or suffer any Goods to be removed from thence, or put on board thereof, between Sunset and Sunrise, or on any Day when the Custom House is closed for Business, without Leave in Writing obtained from the Collector of Customs, shall be punished with a Fine not exceeding Five hundred Rupees.

XXXVIII. And it is hereby enacted, That no Cargo Boat laden with Goods intended for Exportation by Sea shall make fast to, or lie alongside of, any Vessel on board of which there shall be a Customs Officer stationed, unless there shall be on board the Boat, or have been received by the said Customs Officer, a Custom House Permit or Order for the Shipment of the Goods, and the Goods on board of any Boat that may so be alongside or be made fast to a Vessel, if such Goods be not covered by a Custom House Pass accompanying them or previously received by the Customs Officer on board the said Vessel, shall be liable to Confiscation.

XXXIX. And it is hereby enacted, That when Goods shall be sent from on board of any Vessel having a Customs Officer on board for the Purpose of being landed and passed for Importation, there shall be sent with each Boat-load or other separate Despatch a Boat Note, specifying the Number of Packages, and the Marks and Numbers or other Description thereof, and such Boat Note shall be signed by an Officer of the Vessel, and likewise by the Customs Officer on board; and if any imported Goods be found in a Boat proceeding to land from such a Vessel without a Boat Note, or if, being accompanied by a Boat Note, they be found out of the proper Track between the Ship and the proper Place of landing, the Boat containing such Goods may be detained by any Officer of Customs duly authorized by the Collector, and unless the Cause of Deviation be explained to the Satisfaction of the Collector of Customs the Goods shall be liable to Confiscation.

XL. And it is hereby enacted, That when Goods shall be brought to be passed through the Custom House, either for Importation or Exportation, by Sea, if the Packages in which the same may be contained shall be found not to correspond with the Description of them given in the Application for passing them through the Custom House; or if the Contents thereof be found not to have been correctly described in regard to Sort, Quality, or Quantity; or if any Goods not stated in the Application be found concealed in or mixed up with the specified Articles, all such Packages, with the whole of the Goods contained therein, shall be liable to Confiscation.

XLI. And it is hereby enacted, That if any Person after Goods have been landed, and before they have been passed through the Custom House, removes or attempts to remove them with the Intention of defrauding the Revenue, the Goods shall be liable to Confiscation, unless it shall be proved to the Satisfaction of the Collector of Customs that the Removal was not sanctioned by the Owner or by any Person having an Interest in or Power over the Goods.

XLII. And it is hereby enacted, That it shall be lawful for the Collector of Customs, whenever he shall see fit, to require that Goods brought by Sea and stowed in Bulk shall be weighed or measured on board Ship before being sent to Land, and to levy Duty according to the Result of such Weighing or Measurement.

XLIII. And

XLIII. And it is hereby enacted, That on Application by the Exporter of any Salt that has paid the Excise Duty fixed by Act No. XXVII. of 1837, a Certificate shall be granted by the Collector of Customs at the Place of Export, under Authority of which Certificate the Quantity of Salt specified therein shall be landed at any other Port of the said Presidency of Bombay, and shall be passed from such Port into the Interior, without the Levy of any further Duty either of Excise or of Customs.

XLIV. And it is hereby enacted, That when a Customs Officer shall be sent on board of any Vessel to superintend the Delivery of Cargo, Twenty Days, exclusive of Sundays and Holidays, shall be allowed for the Discharge of the Import Cargo of Vessels not exceeding Six hundred Tons Burden, and Thirty Days, exclusive of Sundays and Holidays, for the Discharge of the Import Cargo of Vessels exceeding that Burden, and the said Periods shall be calculated from the Day when the Customs Officer first went on board; and if the whole Cargo be not discharged by the Expiration of the above-mentioned Periods, the Master shall be charged with the Wages of such Officer, and other Expenses, for any further Period that such Officer may be detained on board; and if the Owners, Importers, or Consignees do not bring their Goods to Land within the Periods above fixed, it shall be the Duty of the Master so to do.

XLV. And it is hereby enacted, That when there shall be no Customs Officer sent aboard Vessels discharging Cargo, it shall be lawful for the Collector of Customs to fix a Period, not being less than Twenty Days, for the Discharge thereof and Clearance of the Vessel Inwards; and if any Goods remain on board after the Time so fixed, or after the Time allowed in the last preceding Section of this Act, the Collector may order the same to be landed and warehoused for the Security of the Duties chargeable thereon, and of any Freight and Primage and other Demands that may be due thereon, giving his Receipt to the Master for the same: Provided always, that in all Cases it shall be lawful for the Collector or other Officer in charge of the Custom House, with the Consent of Master of the Vessel, to cause any Packages to be brought on shore and to be deposited in the Government Warehouses for the Security of the Duties and Charges thereon, although Twenty Days may not have expired from the Entry of such Vessel; and in case any Goods brought to Land from any Vessel be not claimed and cleared from the Custom House within Three Months from the Date of Entry of the Ship in which such Goods were imported, it shall be competent to the Collector to sell the same on account of the Duties and other Charges due thereon, and the Balance remaining after deducting the said Duties and Charges shall be held in Deposit, and paid to the Owner on Application.

XLVI. And it is hereby enacted, That when a Customs Officer shall be sent on board of any Vessel discharging Cargo, a further Period of Fifteen Days, Sundays and Holidays excluded, beyond the Twenty Days above specified, shall be allowed for putting on board Export Cargo if the Vessel shall not exceed Six hundred Tons Burden, and Twenty Days if it exceed that Burden, when the lading and unlading thereof shall be continuous, and the Master or Commander shall in such Case not be charged with the Wages and Expenses of the Customs Officer on board until after the Expiration of such additional Period; and if a Vessel having discharged its Import Cargo shall be laid up, the Customs Officer on board shall certify that no Goods remain on board except necessary Stores and Articles for Use, and when a Vessel so laid up shall be entered at the Custom House for Receipt of Export Cargo, a Customs Officer shall be sent on board, and if the said last-mentioned Officer shall certify that no Goods are on board except as above excepted, Twenty Days, exclusive of Sundays and Holidays, as above, shall be allowed from the Date of such Certificate for the Lading outwards of a Vessel not exceeding Six hundred Tons, and Thirty Days for Vessels exceeding that Burden, after which Periods respectively the Master shall be charged with the Wages and Expenses of the Customs Officer on board to the Date of the Vessel's sailing from the Port.

XLVII. And it is hereby enacted, That when upon Application from the Master of any Vessel the Customs Officer shall be removed from on board thereof, under the Provisions to that Effect contained in the last preceding Section of this Act, if the Master of such Vessel shall, before a Customs Officer have again been placed in such Vessel, put on board of such Vessel, or cause or suffer to be put on board of such Vessel, any Goods whatever, such Master shall be punished with a Fine not exceeding 1,000 Rupees, and the Goods shall be liable to be reloaded for Examination at the Expense of the Shippers, upon Requisition to that Effect from the Collector of Customs.

XLVIII. And it is hereby enacted, That upon any Goods liable to Duty that may be passed through the Custom House for Shipment, the Application for which shall be presented after Port Clearance shall have been taken out, double of the prescribed Duty shall in all Cases be levied, and if the Goods be free or have already paid Import Duty, or have been imported free under Certificate, Five per Cent. upon the Market Value shall be levied thereon, or, if the same be imported Goods entitled to Drawback the Drawback shall be forfeited, but no separate Duty shall be levied on Drawback Goods.

XLIX. And it is hereby enacted, That when a Vessel having cleared out from any Port shall put back from Stress of Weather, or it shall for any Damage or from other Cause be necessary that the Cargo of a Vessel that has cleared out shall be unshipped or reloaded, a

Appendix, No. 8.

Customs Officer shall be sent to watch the Vessel and take charge of the Cargo during such relanding or Removal from on board, and the Goods on board such Vessel shall not be allowed to be transhipped or re-exported free of Duty by reason of the previous Settlement of Duty at the Time of first Export, unless the Goods shall be lodged in such Place as shall be allowed by the Collector of Customs, and shall remain while on Land, or while on board of any other Vessel, under special Charge of the Officers of Customs until the Time of Re-export, and all Charges attending such Custody shall be borne by the Exporter; provided, however, that in all Cases of Return to Port after Port Clearance on account of Damage or for Stress of Weather, it shall be lawful for the Owner or for the Master to enter the Vessel and land the Cargo under the Rules for the Importation of Goods, and the Export Duty shall in that Case be refunded, and the Amount paid in Drawback be reclaimed, and if Goods on account of which Drawback has been paid be not found on board the Vessel, the Master shall be liable to a Fine not exceeding the entire Value thereof, unless he account for them to the Satisfaction of the Collector of Customs.

L. And it is hereby enacted, That when Goods shall be relanded before the lading of any Vessel is complete, and before Port Clearance has been granted, the Duty levied upon such Goods shall be returned to the Exporter, but no Refund shall be made of Duty paid on the Export of any Goods after Port Clearance shall have been granted for the Vessel on which the Goods were exported, unless the Vessel shall have put back for Stress of Weather or for Damage, and the Goods shall have been relanded under the Rule contained in the last preceding Section of this Act.

LI. And it is hereby enacted, That it shall be lawful for the said Governor in Council to establish Rules for the anchoring of the Coasting and Country Craft of the British Territories, for the Delivery of Manifests of the Cargo of such Vessels, and for the landing of Goods therefrom and shipping of Goods therein; and that whoever being in charge of any such Craft shall knowingly contravene any such Rule, shall be liable to a Fine not exceeding 100 Rupees for each Offence.

LII. And it is hereby enacted, That Pattamars, Dhonies, Botellos, and other small Craft from the Maldiva or Laccadive Islands, or from the Native Ports of Kattywar, Cutch, and Scinde, shall be treated in the Ports of the Bombay Presidency like the Coasting Craft of the British Territory, provided that they conform to such special Regulations as to the Place of anchoring and Mode of landing and shipping Goods as may be made by the Governor in Council of Bombay for such Vessels in the several Ports of the Bombay Presidency.

LIII. And it is hereby enacted, That no Drawback shall be allowed on Goods shipped on such Native Craft as are described in the last preceding Section of this Act.

LIV. And it is hereby enacted, That Goods exported in the same Vessels if manifested for Re-export shall not be subject to Import or Export Duty, and if any Goods brought to any Port in any Vessel be transhipped in such Port, they shall in all Cases be subject to the same Duty as if they had been landed and passed through the Custom House for Re-exportation in the Vessel into which they may be transhipped.

LV. And it is hereby enacted, That no Transhipment shall be made of any Goods except under special Order in Writing from the Collector of Customs of the Port, and an Officer of Customs shall in all Cases be deputed to superintend the Removal of the Goods from Vessel to Vessel.

LVI. And it is hereby enacted, That at every Port subordinate to the Bombay Presidency, the Port of Bombay excepted, an Anchorage Fee shall be levied once at each Port, according to the Burden, on all Country Craft above the Burden of (100) One hundred Maunds, at the Rates herein-under specified.

				Fees (Rupees).	
Above 10 Candies,	-	not exceeding 20 Candies,	-	1	0
(equal to 100 Maunds.)		(200 Indian Maunds.)			
20	—	40	—	1	8
40	—	60	—	2	0
60	—	80	—	2	8
80	—	100	—	3	0
100	—	150	—	3	8
150	—	200	—	4	0
200	—	250	—	4	8
250	—	300	—	5	0
300	—	350	—	5	8
350	—	400 and upwards,		6	0

LVII. And it is hereby enacted, That in all Cases in which under this Act Goods are liable to Confiscation, the Collector of Customs of the Place where those Goods may be shall be competent to adjudge such Confiscation.

LVIII. And it is hereby enacted, That if any Person in charge of a Vessel shall have become liable to any Fine on account of any Act or Omission relating to Customs, the Collector

Collector of Customs shall be competent, subject to the Orders of the Governor in Council of the Presidency of Bombay, to refuse Port Clearance to such Vessel until the Fine shall be discharged.

LIX. And it is hereby enacted, That it shall be lawful for any Collector of Customs, or other Officer who may be authorized to adjudicate Customs Cases, if he shall decide that a Seizure of Goods made under the Authority of this Act was vexatious and unnecessary, to adjudge Damages to be paid to the Proprietor by the Customs Officer who made such vexatious Seizure, besides ordering the immediate Release of the Goods; and if the Proprietor accept such Damages, no Action shall thereafter lie against the Officer of Customs in any Court of Justice on account of such Seizure; and if such adjudicating Officer shall decide that the Seizure was warranted, but shall deem that the Penalty of Confiscation is unduly severe, it shall be lawful for him to mitigate the same to the Extent of the Levy of Double Duty; and if the said Officer shall adjudge Confiscation, it shall further be lawful for him to order that from the Proceeds of the Sale of the Goods a Proportion, not exceeding One Half, shall be distributed in Rewards amongst such Officers as he shall deem entitled thereto, and in such Proportion as he may direct to each respectively.

LX. And it is hereby enacted, That all Officers of Customs shall, as heretofore, be amenable to the Civil Courts of the Presidency or Island of Bombay by Action for Damages on account of any executive Acts done in their official Capacity at the Suit of the Parties injured by such Acts: Provided however, that no Suit shall lie against a Collector of Customs or other Officer for any Judicial Award in a Matter of Customs passed under the preceding Section of this Act.

LXI. And it is hereby enacted, That whoever intentionally obstructs any Officer in the Exercise of any Powers given by this Act to such Officer shall be punished with Imprisonment for a Term not exceeding Six Months, or Fine not exceeding 1,000 Rupees, or both.

LXII. And it is hereby enacted, That whoever, being an Officer appointed under the Authority of this Act, shall accept or obtain or attempt to obtain from any Person any Property as a Consideration for doing or forbearing to do any official Act, shall be punished with Imprisonment for a Term not exceeding Two Years, or Fine, or both.

LXIII. And it is hereby enacted, That whoever, being an Officer appointed under the Authority of this Act, practises or attempts to practise any Fraud for the Purpose of injuring the Customs Revenue, or abets or connives at any such Fraud or at any Attempt to practise any such Fraud, shall be punished with Imprisonment for a Term not exceeding Two Years, or Fine, or both.

LXIV. And it is hereby enacted, That it shall be lawful for the Governor in Council of Bombay, by an Order in Council, to transfer any of the Powers given to a Collector of Customs by this Act to any other Functionary, and to make any Rules consistent with Law for the carrying of this Act into effect, and to establish such Bunders and appoint such Officers as he shall think fit, and to fix Rates of Wharfage and of Rent to be paid for Goods deposited or suffered to lie in the Godowns of the Custom House.

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 Bottoms.
1	Bullion and Coin	Free	Free.
2	Precious Stones and Pearls	Ditto	Ditto.
3	Grain and Pulse	Ditto	Ditto.
4	Horses and other living Animals.	Ditto	Ditto.
5	Ice	Ditto	Ditto.
6	Coal, Coke, Bricks, Chalk, Stones, (Marble and Wrought Stones excepted)	Ditto	Ditto.
7	Books printed in the United Kingdom or in any British Possession.	Ditto	8 per Cent.
8	Foreign Books	3 per Cent.	6 per Cent.
9	Marine Stores, the Produce or Manufacture of the United Kingdom or of any British Possession.	3 per Cent.	6 per Cent.

Appendix, No. 8.

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
10	Marine Stores, the Produce or Manufacture of any other Place or Country.	6 per Cent.	12 per Cent.
11	Metals, wrought or unwrought, the Produce or Manufacture of the United Kingdom or any British Possession.	3 per Cent.	6 per Cent.
12	Metals do. do., excepting Tin, the Produce or 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 Possession.	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	Do. the Produce of any other Place or Country.	4 per Cent.	8 per Cent.
16	Cotton Wool, not covered by Certificate of the Payment of Export Duty at any other Port of Bombay.	9 As. per Md. of 80 Tolas to the Seer.	1 Re. 2 As. per Md. of 80 Tolas to the Seer.
17	Cotton and Silk Piece Goods, Cotton Twist and Yarn, the Produce of the United Kingdom or of any British Possession.	3½ per Cent.	7 per Cent.
18	Do. the Produce of any other Place.	7 per Cent.	14 per Cent.
19	Opium covered by a Pass	Free	Free.
20	Do. not covered by a Pass	24 Rs. per Seer of 80 Tolas	24 Rs. per Seer of 80 Tolas.
21	Salt not covered by a Pass	8 As. per Md. of 80 Tolas per Seer.	8 As. per Md. of 80 Tolas per Seer.
22	Alum	10 per Cent.	20 per Cent.
23	Camphor	10 per Cent.	20 per Cent.
24	Cassia	10 per Cent.	20 per Cent.
25	Cloves	10 per Cent.	20 per Cent.
26	Coffee	7½ per Cent.	15 per Cent.
27	Coral	10 per Cent.	20 per Cent.
28	Nutmegs and Mace	10 per Cent.	20 per Cent.
29	Pepper	10 per Cent.	20 per Cent.
30	Rattans	7½ per Cent.	15 per Cent.
31	Tea	10 per Cent.	20 per Cent.
32	Vermilion	10 per Cent.	20 per Cent.
33	Wines and Liqueurs	10 per Cent.	20 per Cent.
34	Spirits, consolidated Duty, including any Duties levied heretofore through the Police. And the Duty on Spirits shall be rateably increased as the Strength exceeds London Proof, and when imported in Bottles Five Quart Bottles shall be deemed equal to the Imperial Gallon.	9 As. per Imperial Gallon	1 Re. per Imperial Gallon.
35	Tobacco Which Duty shall be the minimum Customs Duty levied on Raw Tobacco and all Preparations thereof in all the Ports of the Bombay Presidency, but if at the Rate of 5 per Cent. on the actual Value a higher Duty than 1 Rupee 8 Annas per Maund should be leviable on any Preparation of Tobacco, the Duty shall be levied ad valorem at that Rate if imported on British Bottoms, and at 10 per Cent. on Foreign Bottoms. And the Customs Duty laid upon Tobacco shall be allowed in	1 Re. 8 As. per Md. of 80 Tolas per Seer.	1 Re. 8 As. per Md. of 80 Tolas per Seer.

No.	Enumeration of Goods.	When imported on British Bottoms.	When imported on Foreign Bottoms.
36.	settling for the special Duty levied on the Import of this Article into the Island of Bombay, which special Duty shall be levied at the Rate of 9 Rupees for the Indian Maund. All Articles not included in the above Enumeration.	3½ per Cent.	7 per Cent.

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, subject 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 EXPORTED by Sea from any Port or Place in the Presidency of BOMBAY.

No.	Enumeration of Goods.	Exported on British Bottoms.	Exported on Foreign Bottoms.
1	Bullion and Coin	Free	Free.
2	Precious Stones and Pearls	Ditto	Ditto.
3	Books, Maps, and Drawings printed in India.	Ditto	Ditto.
4	Horses and living Animals.	Ditto	Ditto.
5	Opium covered by a Pass	Ditto	Ditto.
6	Do. not covered by a Pass	Prohibited	Prohibited.
7	Cotton Wool exported to Europe, the United States of America, or any British Possession in America.	Free	9 As. per Maund of 80 Tolas to the Seer.
8	Do. do. exported to Places other than above.	9 As. per Maund of 80 Tolas per Seer.	1 Re. 2 As. per Maund of 80 Tolas to the Seer.
9	Salt having paid the Excise of 8 Annas a Maund.	Free	Free.
10	Tobacco	1 Re. 8 As. per Maund of 80 Tolas to the Seer.	1 Re. 8 As. 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.

Appendix, No. 7.

SCHEDULE C.

MANIFEST of Goods IMPORTED per
under, Commander, from
Colours; viz.

Marks.	Numbers.	Packages.	Quantity.	Weight.	Gallons.	Yards.	Description of Goods.	Invoice Value.	Tariff Value.
A.	1 @ 5	5 Cases	250 Pieces.			3,000	Cambrics. Long Cloths, bleached. Long Cloths, unbleached. Madapollams, bleached. Do. unbleached. Plain Muslins.		

N. B.—Articles generally to be specified, excepting such as Ironmongery, Hardware, Glassware, Earthenware, Cutlery, Perfumery, Confectionary, 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.

GENERAL INDEX

TO

THE PRINCIPAL MATTERS;

PRECEDED BY

A LIST OF WITNESSES.

LIST OF WITNESSES.

	Page
DEHANY, WILLIAM KNIGHT, Esq., Solicitor to the Excise, - - -	127 to 130.
GOUGER, HENRY, Esq., a Proprietor of Land near Calcutta, - - -	94 to 106. 107 to 109.
GREENE, BENJAMIN, Esq., a Landed Proprietor in Suffolk and St. Kitt's - -	111 to 119.
GREENE, BENJAMIN BUCK, Esq., a Manager of Sugar Plantations at St. Kitt's, -	119 to 126.
LARPENT, GEORGE G. DE H., Esq., Chairman of the East India and China Association, - - -	17 to 36. 37 to 66. 131 to 134.
MACQUEEN, JAMES, Esq., a Planter in the West Indies, - - -	134 to 152. 153 to 159.
MELVILL, JAMES COSMO, Esq., Secretary to the Court of Directors of the East India Company, - - -	3 to 17. 32.
SYM, ANDREW, Esq., a Proprietor of Land at Goruckpore in the East Indies, -	67 to 82.
TREVELYAN, CHARLES EDWARD, Esq., late Secretary to the Board of Revenue, East Indies, - - -	83 to 94.

GENERAL INDEX.

The Figures following the Names of Witnesses refer to the Number of the Question in the Evidence.

The Words, Evidence, page—indicate that the Page of the Evidence is there referred to.

The Words, Appendix, page—indicate that the Page of the Appendix is there referred to.

General Heads.	A.	Name of Witness and Number of Question.
ACCOUNT of the British Trade with Canton from 1837 to 1838,	}	Larpent, - 447.
— of the American Trade with Canton from 1829 to 1832,	}	Larpent, - 447. 448.
<i>(See Statement.)</i>		
— of Territorial Payments made in England by the East India Company from the 1st of May 1838 to 30th April 1839,	}	Melvill, - 3. 4. 27.
— of the comparative Productiveness of different Colonies of Labour for a Hogshead of Sugar in a Year,	}	Macqueen, - 1527.
— of the Exports from the West Indies in 1832, 1834, and 1839,	}	Macqueen, - 1420 to 1423.
— of the India and China Trade,	}	Larpent, - 166.
— of the Proportions of Rum and Molasses to Sugar in the Colonies of the West Indies and the Mauritius, in 1838,	}	Macqueen, - 1518.
— of the Quantity of Pepper imported into and exported from the United Kingdom,	}	Larpent, - 395.
— of the Price of Sugar in Foreign Markets and in Bond in England,	}	Larpent, - 1295. 1296.
— of the Total Importation, Delivery, and Stock of Bannoes, Choppahs, and Corahs,	}	Larpent, - 373.
— of the Produce of Sugar and Coffee from the Brazils, Cuba, and Porto Rico,	}	Macqueen, - 1483 to 1495.
— of Duty on sundry Articles imported from the East Indies, the Rate of Duty to their Market Value in Bond, and Amount of Revenues,	}	Larpent, - 385.
— of the Number of Slaves imported into Foreign Colonies from 1808 to 1840,	}	Macqueen, - 1511.
— of the comparative Slave Population in the Brazils, Cuba, and Porto Rico,	}	Macqueen, - 1539 to 1542.
ACTS OF PARLIAMENT that regulate the Import and Export of Sugar of the East and West Indies are the 6 & 7 W. 4. c. 26. and 1 Vict. c. 27.,	}	Larpent, - 1320.
ADVANCES of Money on Goods in India and China; Mode of, and Effects,	}	Melvill, - 95 to 99.
— are made to Tenants who grow the Sugar Cane in India,	}	Sym, - { 489 to 492. 569 to 573. 576. 577.
— in China abolished,	}	Melvill, - 100 to 102.
AGENCY in China abolished,	}	Melvill, - 100.
AGRA, Abolition of Customs Duties in,	}	Trevelyan, - 727 to 732.
<i>(See Manure.)</i>		
ALLUVIAL Deposit of the Ganges is a good Manure,	}	Sym, - 712. 713.
AMERICAN Mode of Remittance on London and China,	}	Larpent, - { 170. 171. 173 . to 191.
<i>(See Accounts.)</i>		
— Trade with Canton,	}	Larpent, - 447.
ANGLO-CHINESE KALENDAR, Extracts from, as to Trade with China,	}	Larpent, - 448.
<i>(See Clive, Lord.)</i>		
ANNUITIES and Pensions, including Compensation Annuities under 3 & 4 W. 4. c. 85.,	}	Melvill, - 3. 4. 27.

General Heads.	Name of Witness and Number of Question.	
(See Rice.)		
ARRACK SPIRIT, as to making it from Rice in the East Indies,	Larpent,	- 280 to 284.
—— from what distilled,	Sym,	- 505 to 508.
—— is made from Rice in Ceylon,	Sym,	- 507. 508.
—— is sometimes made from Palm,	Gouger,	- 891 to 893.
—— is only used by the lower Class of Natives in India,	Gouger,	- 886 to 890.
ASSAM TEA, Character of,	Sym,	- 510.
—— Company, proposed Capital and Prospects,	Larpent,	- 444.
ASSETS, COMMERCIAL, Amount of, since the new Charter,	Larpent,	- 425 to 445.
ASSETS, COMMERCIAL, Amount of, since the new Charter,	Melvill,	- 142 to 145.
ASSOCIATION of the East Indies and China, Representation of, to the Court of Directors as to Mode of Payment of Territorial Expenses,	Larpent,	- { 148 to 151. 154 to 157.
AUSTRALIA, Goods exported from India to,	Larpent,	- 475 to 477.
AUSTRALIAN COLONIES, Rates at which Indian Goods are admitted into,	Larpent,	- 474.
B.		
BALANCE OF TRADE. (See Trade.)		
BANDANNOES. (See Accounts — Corahs — Silk.)		
BEGAR OF LAND is Two Thirds of an Acre,	Sym,	- 524.
(See Labour.)		
BENGAL, Price of Labour in,	Larpent,	- 316 to 318.
—— Rum is supplied to the Troops in,	Sym,	- 593. 594.
—— Abolition of Customs Duties in,	Trevelyan,	- 729 to 732.
BERAR RAJA, British Relations with the,	Trevelyan,	- 755. 757.
(See Exchange.)		
BILLS ON India, what,	Melvill,	- 33 to 38.
—— Advances on, how made,	Melvill,	- 38 to 41.
—— of Exchange on the Court of Directors for Interest on Indian Debt,	Melvill,	- 3. 4. 27.
—— of Exchange for Effects of deceased Officers, &c.,	Melvill,	- 3. 4. 27.
—— and Drafts on India and China, at what Periods paid,	Melvill,	- { 83. 84 to 95. 103 to 106.
BOARD of Commissioners for Affairs of India, Salaries and Pensions of,	Melvill,	- 3. 4. 27.
BOMBAY, Abolition of Customs Duties in,	Trevelyan,	- 732. 733.
—— an Act passed by the President of the Council of India in Council as to Imports and Exports to and from,	Appendix,	- page 176.
(See Bills — Debt.)		
BOND DEBT, Interest on the Home,	Melvill,	- 3. 4. 27.
—— Portion of, paid off in Five Years,	Melvill,	- 48 to 50. 69 to 75.
BRAZILS, Tea grown at the, has proved a Failure,	Larpent,	- 446.
—— Account of Produce of,	Macqueen,	- 1482 to 1495.
BRITISH MANUFACTURES in use by the Natives of India,	Sym,	- 723.
BRITISH POSSESSIONS, Interpretation of the Term,	Larpent,	- 249. 250.
(See Exchanges — Silver.)		
BULLION, Amount of, sent from Canton in 1837 and 1838,	Larpent,	- 167. 168.
—— is sent from China to Calcutta and Bombay,	Larpent,	- 449. 450.

C.

(See Sugar.)		
CANE, SUGAR, the Sort used in Goruckpore,	Sym,	- 518.
—— is bought of the Natives by Sugar Manufacturers,	Sym,	- 614 to 616.
(See China.)		
CANTON, American Trade with,	Larpent,	- 447.
—— Trade to, and the East Indies, Mode of, since the Expiration of the East India Company's Charter,	Larpent,	- 182 to 186.
—— British Tea Trade with,	Larpent,	- 447.
—— Establishment at, Expenses of,	Melvill,	- 3. 4. 27 to 29.
—— probable Effects of the present Interruption of Remittances from, on Trade,	Melvill,	- 139 to 141.
—— Interruption of Trade to, deranges the Commerce of the World,	Larpent,	- 178 to 181.
CAPTURED NEGROES. (See Negroes.)		

General Heads.	Name of Witness and Number of Question.
CARNATIC DEBT, Principal and Interest discharged, and Amount of, }	Melvill, - 52. 53.
CENTRAL INDIA, British Relations with, - - - - -	Trevelyan, - 756 to 758.
CERTIFICATE OF ORIGIN, in what Cases granted, - - - - -	Larpent, - 240. 259. 260.
----- of Coffee, - - - - -	Larpent, - 251. 252.
----- of Pepper, - - - - -	Larpent, - 251. 252.
----- of Sugar, - - - - -	Larpent, - 251. 252.
----- in what Parts of India it can be obtained for Export of Sugar, }	Trevelyan, - 759 to 761.
CEYLON, Arrack is made from Rice in, - - - - -	Sym, - 507. 508.
CHATHAM. (See Troops.)	
(See Opium — Remittances.)	
CHINA, Exports from, are greater than the Imports to, in the last Twenty Years, }	Melvill, - 137. 138.
----- Export of British Manufactures to, is increased, - - - - -	Larpent, - 208.
----- Bills and Drafts on, at what Periods paid, - - - - -	Melvill, - { 83 to 95. 103 to 106.
----- Mode of paying for Exports to and from, - - - - -	Larpent, - 211 to 216.
----- Agency abolished, - - - - -	Melvill, - 100.
----- Advances in, abolished, - - - - -	Melvill, - 100 to 102.
----- and Indian Trade, Amount of, - - - - -	Larpent, - 166.
----- Trade, Amount of Tonnage in the, from 1837 to 1839, }	Larpent, - 161 to 165.
(See Remittances.)	
----- Trade, Remittances how affected by the Stoppage of the, }	Larpent, - 166.
----- and East Indian Association. (See Association.)	
----- Silk, Advantages of, in Manufacture, - - - - -	Larpent, - 463.
----- Sugar Candy, Quality of, as compared with West India Sugar, }	Trevelyan, - 774. 775.
----- is used instead of Sugar in India, - - - - -	Trevelyan, - 767 to 775.
CHOPPAHS. (See Account — Corahs — Silk.)	
CLIVE'S, LORD, Fund for Pensions, - - - - -	Melvill, - 3. 4. 27.
COAL is produced near Calcutta, Price and Quality of, - - - - -	Gouger, - 848 to 879. 1040.
COFFEE, Price of, - - - - -	Larpent, - 407. 409 to 413.
----- Decrease of Quantity exported from the West Indies, and how Deficiency made up, }	Macqueen, - 1512 to 1514.
----- as to Certificate of Origin of, - - - - -	Larpent, - 251. 252.
----- and Sugar, Quantity has diminished since the Apprenticeship and Emancipation of the Negroes, }	Macqueen, - 1420.
----- Duty on, from the West Indies, East Indies, and other Parts, }	Larpent, - 407.
----- yields a poor Spirit, not fit for Rum, - - - - -	Macqueen, - 1326. 1327.
----- as to Importation of, to India, - - - - -	Larpent, - 423.
----- is grown in Mysore, - - - - -	Larpent, - 421. 422. 424.
COMMERCIAL ASSETS. (See Assets, Commercial.)	
COMMISSIONERS for the Affairs of India. (See Board.)	
COMPASSIONATE FUND of India, Advances to, and Annuities chargeable to the Civil Annuity Funds, }	Melvill, - 3. 4. 27.
CONTINGENT EXPENSES. (See Directors — Proprietors.)	
(See Labour.)	
COOLIES, 20,000 imported into the Mauritius, - - - - -	{ B. Greene, - 1143. 1144. Macqueen, - 1440.
CORAHS. (See Account — Silk.)	
----- Quantity of, imported from the East Indies and exported from England, }	Larpent, - 366 to 373.
----- Corrections in respect to, - - - - -	Larpent, - 1294.
(See Native Cloth.)	
COTTON, English, is beating the Indian Cottons out of the Market, }	Sym, - 659 to 662.
----- is grown in India by the Ryots for Native Consumption, and Value of, }	Sym, - 649 to 658.
----- as to great Pressure being used so as to affect its Fibre, and diminish its Value, }	Larpent, - 348. 349. 357.
----- the Americans do not screw so tight as we do, - - - - -	Larpent, - 358. 359.
----- American is cleaner than Indian, - - - - -	Larpent, - 360.
----- Raw, as to improving the Trade in, - - - - -	Larpent, - 355. 356.
----- Twist is exported to China, - - - - -	Larpent, - 208 to 210.
----- Twist, how used in India, - - - - -	Sym, - 665. 666.
----- manufactured Goods from India, as to reducing Duty on, }	Larpent, - 362 to 365.
----- Freight of, pressed and unpressed, - - - - -	Larpent, - 350 to 353.

General Heads.	Name of Witness and Number of Question.	
COTTON Goods, British and Indian; Duty they pay at Ceylon,	Larpent,	468 to 473.
— Indian, as to Improvement of,	Gouger,	981. 982.
— is ill cleaned,	Gouger,	987 to 992.
— to what Countries exported,	Gouger,	977 to 980.
— is bought at Mirzapore,	Gouger,	983 to 986.
— of Oude wear better than the English,	Sym,	663.
— Yarn is manufactured near Calcutta, and Extent	Gouger,	{ 840 to 844. 1027 to 1033.
of,		
— Yarn of India is preferred to the English,	Gouger,	846. 847.
CUBA, Sugar is manufactured by Machinery in,	Larpent,	329. 330.
— Account of Produce of,	Macqueen,	1482 to 1495.
CUSTOMS DUTIES, System of, as to Revision of,	Trevelyan,	726. 727.
— Abolition of, in Agra,	Trevelyan,	727 to 732.
— Abolition of, in Bengal,	Trevelyan,	729 to 732.

D.

DACCA MUSLIN is the finest manufactured in the East	Gouger,	993. 994.
Indies,		
<i>(See Bills — Bond Debt — Carnatic — Interest — Territorial Payments.)</i>		
DEBT, as to Payment of, in India,	Melvill,	4. 5. 9.
DEHANY, WM. KNIGHT, Esq., Evidence of,	Evidence,	page 127 to 130.
DIRECTORS, Court of, and Proprietors, Expenses of,	Melvill,	3. 4. 27.
— Salaries of,	Melvill,	3. 4. 27.
<i>(See Duty — Grain.)</i>		
DISTILLATION from Rice is prohibited in England and Ire-	Dehany,	1268 to 1270.
land,		
— Explanation of Mr. Macqueen's Evidence on,	Macqueen,	1515 to 1518.
— from Rice, Molasses, and English Grain, and Ex-	Macqueen,	1522 to 1524.
— penses of,		
DIVIDENDS on India Loan Property, standing on the London	Melvill,	3. 4. 27.
Books,		
— on East India Stock, when redeemable,	Melvill,	4.
<i>(See Proprietors.)</i>		
— to Proprietors of East India Stock,	Melvill,	3. 4. 27 to 29.
DRUGS, high Duty on, prevents their Growth in and Importa-	Larpent,	379. 385.
tion from India,		
— from India or China, pay the same Duty,	Larpent,	386 to 392.
<i>(See Coffee — Corahs — Sugar — Tobacco.)</i>		
DUTY on East India Sugar is regulated by its Weight,	Sym,	611 to 613.
— on Coffee from the East and West Indies and Foreign	Larpent,	264 to 269.
Parts,	Larpent,	407.
— on Corahs should be reduced,	Larpent,	366 to 373.
— on Silk Goods, Reduction of, would be a great Boon	Larpent,	378.
to India,		
— on East Indian Spirits excludes them from the British	Melvill,	121 to 123.
Market,		
— on Spirits in England, Scotland, and Ireland,	Dehany,	1271. 1272.
— on East and West India Spirits should be equalized,	Macqueen,	1524.
— on West India Rum is 9s. per Gallon,	B. Greene,	1077.
— on East India Rum is 15s. per Gallon,	Larpent,	277. 279.
— on East and West India Rum, probable Consequences	Larpent,	277. 279. 385.
of equalizing,	Macqueen,	1372.
— on Tobacco from British Possessions and other	Larpent,	385.
Parts,		
— on East India Segars,	Larpent,	286. 287.
— high, on Drugs prevents their Growth in and Importa-	Larpent,	379. 384 to 392.
tion from the East Indies,		
— on Paper is 9d., and should be reduced,	Gouger,	952 to 960.
— on Pepper,	Larpent,	392 to 399.
— on Rice,	B. Greene,	1082 to 1084.
— on Cotton manufactured Goods, as to reducing of,	Larpent,	362 to 365.

E.

EAST INDIA AND CHINA ASSOCIATION. *(See Association.)**(See Territorial Payments — Troops.)*EAST INDIA COMPANY, Civil Establishment of; Payment to, } Melvill, - 2. 3. 27.
for Passage and Absentee Allowances,
EAST INDIA COMPANY'S PETITION, presented to the House of } Appendix, - page 163.
Lords, 14th February 1840,

General Heads.	Name of Witness and Number of Question.
EAST INDIA COMPANY, Outfit and Passage of Governors, Commanders, Judges, Chaplains, and Officers, Expenses of,	Melvill, - 3. 4. 27.
— wish to have the Power to import Sugar, Rum, and Spirits into England, grown within the Peninsula of India,	Larpent, - 333 to 347.
— Stock when redeemable,	Melvill, - 4.
— Cotton manufactured Goods, as to reducing Duty on,	Larpent, - 362 to 365.
EAST INDIA RUM. (See Rum.)	
EMIGRANTS, ENGLISH, are not employed in the Cultivation of Sugar,	Macqueen, - 1438. 1439.
(See Advances—Bills—Rupee—Silver.)	
EXCHANGE, Rate at which the East India Company obtain Funds from India,*	Melvill, - 76. 86 to 94.
— on India, Variation of,	Melvill, - 107 to 116. Larpent, - { 152. 153. 156. 157. 197. 198.
— Reasons for the Appreciation of the Rupee,	Larpent, - 457 to 459.
(See Accounts.)	
EXPORTS from India,	Larpent, - 205 to 207.
— from the West Indies, in 1832, 1834, and 1839,	Macqueen, - 1420 to 1423.
— from and to China, how paid for,	Larpent, - 211 to 216.
— of Sugar from the East Indies has increased,	Larpent, - 205.

F.

(See Remittances.)	
FAMILY REMITTANCES from India,	Melvill, - 3. 4. 27.
FORTUNES made in India are less now than formerly,	Melvill, - 62.
— how remitted to India,	Melvill, - 62 to 66.
FREIGHT of Sugar from India,	Sym, - 497 to 501.
— of Sugar or Tobacco from India,	Larpent, - { 270 to 272. 297 to 304.
— Sugar is carried as a dead Weight,	Sym, - 497 to 501. Sym, - 645 to 648.

G.

GLASGOW and MANCHESTER Goods are the principal Exports to India,	Larpent, - 203. 204.
GOLD is found in the Himalayas,	Trevelyan, - 830.
GOLD MOHURS are coined by the East India Company, and Use of,	Trevelyan, - 824 to 829.
GORUCKPORE, Sugar Cane is grown in,	Sym, - 518.
GOUGER, HENRY, Esq., Evidence of,	Evidence, - { page 94 to 106. 107 to 109.
GOUR or GOOR, is the entire Produce of the Sugar Cane,	Gouger, - 915 to 918. 936.
— pays no Duty,	Sym, - 634 to 636.
— Increase in Price of,	Gouger, - 935. 936.
— the best is from Benares,	Gouger, - 930 to 934.
GOVERNOR in COUNCIL, Notification by, that the Territories of certain Native Chiefs shall be deemed Foreign Territory,	Appendix, - page 168.
GRAIN Districts in the East Indies,	Trevelyan, - 777.
— as to growing of, in India,	Trevelyan, - 790. 794.
— Export of, from India to England,	Trevelyan, - 791 to 795.
GRANT to the Marquess of Wellesley,	Melvill, - 27.
GREENE, BENJAMIN, Esq., Evidence of,	Evidence, - page 111 to 119.
GREENE, BENJAMIN BUCK, Esq., Evidence of,	Evidence, - page 119 to 126.
GUARANTEE FUND, Amount of,	Melvill, - 8 to 11. 56. 57.

H.

HAILBYBURY MILITARY SEMINARY, Charges of,	Melvill, - 3. 27.
HANDKERCHIEFS, Silk, of British Manufacture are considerable in Quantity,	Larpent, - 374 to 377.
HELENA, SAINT. (See Saint Helena.)	
HEMP grows spontaneously in India,	Sym, - 718.
HIMALAYAS, Gold is found in the,	Trevelyan, - 830.

I.

General Heads.	Name of Witness and Number of Question.
IMPORTS AND EXPORTS, Act passed by the Governor General in Council, 1836, respecting,	Appendix, - page 170.
of Bombay, Act passed by the President of the Council in Council in respect to,	Appendix, - page 176.
INDIA, Exports from,	Larpent, - 205 to 207.
INDIA and China Trade, Amount of,	Larpent, - 166.
(See Territorial Payments.)	
INDIAN DEBT,	Melvill, - { 3. 12. 13. 14. 21. 22. 27. 29. 48 to 55.
(See Bond Debt.)	
INTEREST on the Home Bond Debt,	Melvill, - 3. 4. 27.
INDIGO, annual Amount exported to England,	Larpent, - 205.
and Sugar are grown in the East Indies, encouraged by the high Price in England and low Freight,	Sym, - 632. 633.
IRON, British, is exported to the East Indies,	Gouger, - 946. 947.
is found in the Madras Territory,	Gouger, - 948. 949.

J.

JAMMA RENT. (See Rent.)	
JAVA, Increase of Quantity of Sugar grown in,	Larpent, - 275. 276.
Quantity of Sugar exported from, in 1832, 1837, 1838, and 1839,	Larpent, - 312.
Tea grown at, is a Failure,	Larpent, - 446.
Crop of Sugar, Coffee, Rice, and Indigo grown in, in 1839,	Macqueen, - 1525.
Price of Labour in,	Larpent, - 316 to 318.

K.

KITT'S. (See St. Kitt's.)

L.

(See Coolies—Negroes—Slaves.)	
LABOUR, continuous, cannot be had from Negroes,	B. B. Greene, - 1259.
Expenses of, under the old and new System,	Macqueen, - 1458 to 1477.
Effects of Want of, in the West Indies,	Macqueen, - 1424 to 1430.
White, from Suffolk, great Use of,	B. B. Greene, - { 1208 to 1213. 1230.
Black and White, Difference of Expense of,	B. B. Greene, - { 1235 to 1238. 1241.
how arranged,	B. B. Greene, - 1251 to 1257.
in the West Indies, Expense of, and Difficulty of pro- curing,	Macqueen, - { 1382 to 1385. 1406.
Price of, in Bengal,	Larpent, - 316 to 318.
in Java,	Larpent, - 316 to 318.
in the West Indies,	B. Greene, - 1136 to 1147.
(See Coolies.)	
Deficiency of, in the Mauritius,	B. Greene, - 1143. 1144.
LABOURERS, Number of, that could be procured in the Valley of the Ganges,	Trevelyan, - 779.
LAND, by what Tenure held, and Rent paid for,	{ Sym, - 519 to 530. Gouger, - 1036 to 1039.
in India, upon what Terms let by chief Tenants,	Sym, - { 535 to 551. 567. 568. 578 to 580.
Nature of, in the East Indies,	Sym, - 564.
is measured by the Begah, which is Two Thirds of an Acre,	Sym, - 524.
Holdings, general Extent of,	Sym, - 579.
in the West Indies, Quality of,	Macqueen, - 1385 to 1387.
Extent of, cleared by Mr. Sym,	Sym, - 688 to 698.
LARPENT, GEORGE G. DE H., Esq., Evidence of,	Evidence, - { page 17 to 36. 37 to 66. 131 to 134.
LEGAL TENDER of the East Indies is the Rupee,	Trevelyan, - 823.
LIME is used for Manure in the East Indies,	Sym, - 707 to 710.
LINSRED OIL, as to crushing of,	Gouger, - 972 to 977.
LUMBER, whence produced for the West Indies,	Macqueen, - 1451 to 1457.
LUNA PALM, an intoxicating Liquor is made from,	Sym, - 594.

M.

General Heads.	Name of Witness and Number of Question
M'CARTHY's Patent for distilling Rice, and Price to be paid by Persons using it, (See Sugar.)	B. Greene, - 1126 to 1135.
MACHINERY from England is used in the large Sugar Works of India,	Gouger, - 1003 to 1005.
— for manufacturing Sugar could not be used to advantage in the East Indies,	Larpen, - 330.
— is of a rude Description for Sugar in the East Indies,	Sym, - 511 to 517.
— is used in Cuba to manufacture Sugar,	Larpen, - 329. 330.
— made in the East Indies, Quality of,	Gouger, - 941 to 945.
MACQUEEN, JAMES, Esq.,	Evidence, - { page 134 to 152.
— Explanation of his Evidence,	Evidence, - { 153 to 159.
—	Evidence, - page 1515 to 1518.
MANCHESTER and GLASGOW Goods are principal Exports to India,	Larpen, - 203. 204.
MADRAS, Monopoly of Salt at,	Trevelyan, - 751.
MALABAR, Monopoly of Tobacco at,	Trevelyan, - 751.
MANUFACTURERS of England, their Power to purchase in India depends on the annual Produce of the Soil,	Larpen, - 201 to 204.
MANURE, Lime, Salt, and alluvial Deposit of the Ganges, are used for, in the East Indies,	Sym, - 704 to 710.
MAURITIUS, Déficiency of Labour in the,	B. Greene, - 1143. 1144.
— Importation of 20,000 Coolies into the,	B. Greene, - 1144.
— Produce of the, has increased,	Macqueen, - 1440.
MELVILL, JAMES COSMO, Esq., Evidence of,	Evidence, - page 3 to 17.
MILITARY and Marine Officers, Retired Pay to, (See Stores.)	Melvill, - 3. 4. 27.
— and other Public Stores exported	Melvill, - 3. 4. 37.
— Stores, Expenditure for, and Average of,	Melvill, - 3. 15 to 19.
MOHURS, GOLD. (See Gold.)	
MOLASSES of the East Indies, Difficulty of finding a Market for,	Larpen, - 277. 278. 282.
— Difficulty of Sale of, and Price,	Sym, - { 501 to 504. 509.
— Price of, is 1s. 6d. per Maund,	Sym, - { 510. 581.
— if exchanged, the Price it bears,	B. Greene, - 602 to 605.
— The Price it sells for in England,	B. Greene, - 1110. 1111.
— Quantity produced from a Maund of Sugar,	B. Greene, - 1112.
—	Sym, - 582.
— West India, low Price of, is owing to high Price of Labour,	B. Greene, - { 1161. 1162. 1163.
—	B. Greene, - { 1165 to 1168.
—	B. Greene, - { 1172. 1173.
—	B. Greene, - { 1184.
— and Rice, make a better Spirit than Molasses only,	B. Greene, - 1100 to 1105.
— if not used for Rum, how disposed of in the West Indies,	B. Greene, - 1174 to 1185.
MUSLIN of DACCA, is the finest manufactured in India,	Gouger, - 993 to 994.
MYSORE, Tenure by which we hold that Country,	Trevelyan, - { 740 to 743.
— Government, under what Regulations administered,	Trevelyan, - { 748.
—	Trevelyan, - 733. 736 to 740.

N.

NATIVE CLOTH is strong,	Sym, - 666. 667.
NATIVES OF THE EAST INDIES, British Manufactures they use,	Sym, - 723.
— like the Cultivation of Sugar,	Sym, - 625.
NAVIGATION LAWS, their Effects on the Natives of India, (See St. Kitt's.)	Larpen, - 478 to 484.
NEGROES still have the Privilege of Provision Grounds in St. Kitt's,	B. B. Greene, - 1260. 1261.
— cultivate their Lands well,	Macqueen, - 1407 to 1412.
— Extravagance and Improvidence of,	Macqueen, - { 1399 to 1400.
—	Macqueen, - { 1401. 1410 to 1413. 1416.
— as to their working continuously,	B. B. Greene, - 1259.
—	Macqueen, - 1415 to 1417.
— (See Coolies.)	
— are jealous of Foreign Labour,	Macqueen, - 1414.
— have a great Desire for Landed Property,	Macqueen, - 1418.

General Heads.	Name of Witness and Number of Question.
NEGROES captured, greatest Number in a Year that were distributed to the Colonies, - - - - -	Macqueen, - 1436.
Population has no Tendency to increase, - - - - -	Macqueen, - 1437.
NIZAM, British Relations with the, - - - - -	Trevelyan, - { 752 to 754. 757.
NOTIFICATION BY THE GOVERNOR IN COUNCIL, declaring that the Territories of all Native Chiefs not subject to the Jurisdiction and Authorities of the Bombay Presidency shall be deemed Foreign as respects the Duties on Salt, - - - - -	Appendix, - page 168.
O.	
OIL is produced from Poppies, Rape, and Linseed in the East Indies, - - - - -	Sym, - 715 to 717.
as to crushing of Linseed for, - - - - -	Gouger, - 972 to 977.
OPIUM, Quantity of, sent to China in 1837 and 1838, - - - - -	Larpent, - 167. 168.
ORIGIN, CERTIFICATE OF. (See Certificate.)	
OUDE, Cottons of, wear better than the English, - - - - -	Sym, - 663.
Sugar is grown in, - - - - -	Sym, - 638 to 642.
has no Customs, - - - - -	Trevelyan, - 734. 735.
OUTFIT of Governors, &c. (See East India Company.)	
P.	
PALM, Arrack is sometimes made from, - - - - -	Gouger, - 886 to 890.
Sugar and Molasses are extracted from the, - - - - -	Gouger, - 904. 905.
PALM, LUNA. (See Luna Palm.)	
PAPER is made in the East Indies from the Refuse of the Cotton Works, and Quality of, - - - - -	Gouger, - { 954. 961 to 971.
coarse, Duty on, and should be lowered, - - - - -	Gouger, - 952 to 960.
PAY, RETIRED, to Military and Marine Officers, - - - - -	Melvill, - 3. 4. 27.
to Persons of the late St. Helena Establishment, - - - - -	Melvill, - 3. 4. 27.
PENSIONS. (See Annuities—Clive, Lord—St. Helena.)	
Compensation for Amount of, - - - - -	Melvill, - 4 to 7.
PEPPER of Alepe, Duty on, - - - - -	Larpent, - 250.
Duty on, and Quantity imported, - - - - -	Larpent, - 392 to 399.
as to Certificate of Origin of, - - - - -	Larpent, - 251. 252.
Price of, - - - - -	Larpent, - 401 to 406.
as to probable Increase of Consumption, - - - - -	Larpent, - 398 to 401.
Treasury Minute, 25th October 1833, respecting the Duty on, imported from Aleppi, - - - - -	Appendix, - page 170.
(See Tanjore.)	
PERSIA, Mission to the Court of, Expenses of, - - - - -	Melvill, - 3. 4. 27.
PETITION of the East India Company, presented to the House of Lords, 14th February 1840, - - - - -	Appendix, - page 163.
PLOUGH is used for planting the Sugar Cane, - - - - -	Sym, - 561 to 567. Trevelyan, - 780. 781. B. B. Greene, - { 1214 to 1225. 1239 to 1242.
Advantages of, in West Indian Plantations, - - - - -	B. B. Greene, - { 1220 to 1225. 1239 to 1242.
Use of, is only to a small Extent in the West Indies, - - - - -	Macqueen, - 1478 to 1481.
PORTO RICO, Cuba, and the Brazils, Produce of, - - - - -	Melvill, - 1482 to 1486.
PROPRIETORS, Court of, Expenses of, - - - - -	Melvill, - 3. 4. 27 to 29.
of East India Stock, Dividends to, - - - - -	Melvill, - 3. 4. 27 to 29.
PUBLIC STORES. (See Stores.)	
R.	
RECRUITING CHARGES. (See Troops.)	
REMITTANCES, Amount of, from 1835 to 1839, - - - - -	Melvill, - 47. 56 to 61.
Amount of, and from what Sources made up from 1834 to 1837, and also from 1838 to 1839, - - - - -	Larpent, - 151. 154 to 160.
Deficiencies of, how made up, - - - - -	Melvill, - 44 to 46.
Articles of, directly or indirectly, - - - - -	Melvill, - 119. 120.
Family, from India, - - - - -	Melvill, - 3. 4. 27 to 29.
of Silver to India, - - - - -	Melvill, - 117. 118.
Mode of, by the Americans, - - - - -	Larpent, - { 170. 171. 173 to 191.
from Canton, probable Effects of, on Trade, from the present Interruption, - - - - -	Melvill, - 139 to 141. Larpent, - 166.

General Heads.	Name of Witness and Number of Questions.
(See Land.)	
RENT paid for Land in the East Indies, - - -	Sym, - { 519 to 530.
Government, or Jamma, is high, - - -	Sym, - { 549 to 558.
	683 to 684.
(See Account—Statement.)	
REPORT on the Manufacture of Sugar, and the Process, published by the East India Company, - - -	Macqueen, - 1441. 1442.
(See Account—Statement.)	
(See Distillation—Rum.)	
RICE is better for Distillation than any other Grain, -	B. Greene, - 1702 to 1706.
Manufacture of Arrack Spirit from, - - -	Larpent, - 280 to 284.
	Sym, - 505 to 508.
	Trevelyan, - 891 to 893.
Distillation from, is prohibited in England and Ireland, - - -	Dehany, - 1268 to 1270.
Spirit is cheaper than Rum, - - -	Trevelyan, - 798.
Spirit, Freight of, - - -	B. Greene, - 1117 to 1121.
Soil of the West Indies is not fit for, - - -	Macqueen, - 1373 to 1380.
distilled, if permitted to be imported into England at 9s. Duty, will be carried on in the East Indies, - - -	B. Greene, - 1124.
Distillation by M'Carthy's Patent, and Price to be paid by Persons using it, - - -	B. Greene, - 1126 to 1135.
and British Spirit, comparative Cost of, distilled in India, - - -	B. Greene, - { 1106. 1107.
	{ 1115. 1116.
East Indian, Distillation of, is carried on in London, and Expenses, - - -	B. Greene, - { 1078 to 1080.
	{ 1093.
Expense of Distillation of, and Duty, - - -	B. Greene, - 1082 to 1084.
and Sugar Spirit, Difference of, - - -	B. Greene, - { 1088. 1089.
	{ 1092.
Carolina, is importable into the West Indies, - - -	B. Greene, - 1098. 1099.
East Indian and Carolina, Qualities of Spirit from, - - -	B. Greene, - 1085. to 1087.
East Indian, Qualities of, - - -	B. Greene, - 1081.
ROADS are made and kept up by a Tax of One per Cent., -	Sym, - 682.
(See Duty—Molasses—Rice—Spirit.)	
RUM, Manufacture of, in the East Indies, is increasing, - - -	Larpent, - 277.
	Sym, - 593.
Increase of, in the East Indies, since 1834, - - -	B. Greene, - 1097.
East Indian, Quantity exported, - - -	Gouger, - 1056.
	B. B. Greene, - 1204 to 1206.
is largely exported to Canada, - - -	Gouger, - 926 to 929.
is supplied to the Troops in that Country, - - -	Sym, - 593. 594.
Supply of, is inadequate to the Demand, - - -	Gouger, - 1041. 1042.
is exported to Australia, - - -	Gouger, - 901.
Export and Import of, - - -	Gouger, - 1046 to 1051.
Duty paid on, - - -	Larpent, - 277. 279. 385.
as to Reduction and Equalization of Duty on, with West Indian, - - -	B. Greene, - 1077.
should be imported into England at the same Duty as West Indian, - - -	Sym, - 581.
is received by Government Contract, on the same Footing as the West Indian, - - -	Larpent, - 277. 279.
	Gouger, - 880 to 883.
Duty on, should be assimilated to West Indian, - - -	Gouger, - 903.
	Sym, - 617 to 620.
is inferior to West Indian, and Extent of, - - -	Gouger, - { 909 to 914.
	{ 1052 to 1059.
East and West Indian, Difference in Price of, - - -	B. Greene, - 1094 to 1096.
West Indian, from what distilled, - - -	B. Greene, - 1070. 1071.
is manufactured from Goor and Molasses, - - -	Gouger, - 884. 885.
manufactured from Molasses should be cheaper than from Goor, - - -	Gouger, - 937. 938.
could be manufactured from Rice beneficially, - - -	B. Greene, - 1072. 1073.
manufactured from the Juice of the Cane, and from Molasses, Difference of, - - -	Macqueen, - 1341 to 1346.
manufactured from Rice and Molasses, Expenses, Profit, Price, and Freight, - - -	Macqueen, - { 1328 to 1340.
	{ 1515 to 1518.
manufactured from Molasses, Price of, if sent from the East Indies, - - -	B. Greene, - 1108.
West Indian, Duty on, - - -	Larpent, - 277. 279.
Duty paid on, in England, Scotland, and Ireland, - - -	Dehany, - 1271 to 1273.
	B. B. Greene, { 1160. 1161.
	{ 1170 to 1172.
	{ 1201 to 1203.
Price of, - - -	Gouger, - 1043 to 1045.
Price of, is increased, - - -	Macqueen, - 1347.
comparative Price of, from the East Indies, Leeward Islands, and Jamaica, - - -	B. B. Greene, { 1152 to 1158.
Proportion of Profit on, as compared with Sugar, now and formerly, - - -	{ 1150.

General Heads.	Name of Witness and Number of Questions.
RUM, high Price of, is the Support of many of the West } India Estates, - - - - - }	B. Greene, - 1040 to 1042.
and Sugar, Quantity exported from Jamaica, - - - - - }	Macqueen, - 1368. 1369.
Crop of, in the West Indies, Proportion in } Quantity and Value, - - - - - }	Macqueen, - 1356 to 1371.
Supply of, in 1840, will be short, and Causes } of, - - - - - }	B. B. Greene, - 1185 to 1187.
Stock in Bond, and Quantity taken out for Home } Consumption, - - - - - }	Gouger, - 1060 to 1066.
Market for, is glutted, - - - - - }	Gouger, - 1041.
is imported from Thirty to Thirty-eight per Cent. } over Proof, - - - - - }	Dehany, - 1267.
Freight of, from the East and West Indies, - - - - - }	Gouger, - 1057.
Coffee, Spirit is not fit for, and Quality of, - - - - - }	Macqueen, - 1326. 1327.
a Puncheon of, contains Ninety Gallons, - - - - - }	Macqueen, - 1348 to 1355.
RUPEE is the legal Tender of the East Indies, - - - - - }	Trevelyan, - 823.
of East India Company, and Sicca Rupee, Difference } of Value of, - - - - - }	Melvill, - 77 to 81.
RUSSIAN TRADE with China, - - - - - }	Larpen, - 217 to 219.
S.	
SEGARS, EAST INDIAN, Duty on, is 9s. - - - - - }	Larpen, - 286. 287.
are smuggled, - - - - - }	Larpen, - 286.
are of inferior Quality, - - - - - }	Larpen, - 286.
SILK, Amount realized by Sale of, in 1834-5, - - - - - }	Melvill, - 40 to 43.
(See Corahs.)	
Goods of the East Indies, such as Corahs, Duty on, } should be reduced, - - - - - }	Larpen, - 366 to 373.
Goods, Duty on, if reduced, would be a great Boon } to the East Indies, - - - - - }	Larpen, - 378.
Trade is in the Hands of Individuals - - - - - }	Melvill, - 43.
Trade of India is in a flourishing State, - - - - - }	Larpen, - 460 to 462.
Proportions of Italian, Bengal, and China, used in } Manufacture, - - - - - }	Larpen, - 463.
of China, Advantages of, in Manufacture, - - - - - }	Larpen, - 463.
Handkerchiefs of British Manufacture are consider- } able in Quantity, - - - - - }	Larpen, - 374 to 377.
Waste in, what, - - - - - }	Larpen, - 464 to 467.
(See Bullion—Rupee—Specie.)	
SILVER is the Standard of the East Indians, - - - - - }	Trevelyan, - 821. 822.
Market Price of, - - - - - }	Melvill, - 82.
a greater Consumption of, in India than in other } Parts, and Causes of, - - - - - }	Larpen, - 451 to 456.
Causes of the Drainage of, from India, - - - - - }	Trevelyan, - 802 to 810.
great Demand for, in India, for Ornaments, &c. - - - - - }	Trevelyan, - 808. 809.
(See Lime.)	
SALT is taxed in the East Indies, - - - - - }	Sym, - 637. 681.
is the best Manure for Sugar, - - - - - }	Sym, - 704 to 707.
Monopoly of Madras, - - - - - }	Trevelyan, - 751.
(See Account.)	
SLAVE EMANCIPATION works best in the small Islands in the } West Indies, and Reasons for, - - - - - }	Macqueen, - 1519.
Compensation per Head was 16l. 10s., - - - - - }	B. B. Greene, - 1247.
Increased Expenses of Cultivation are the Con- } sequences of, - - - - - }	B. B. Greene, - 1242 to 1246.
SLAVE POPULATION in the Brazils, Cuba, and Porto Rico, - - - - - }	Macqueen, - 1539 to 1542.
SLAVERY exists in the East Indies, - - - - - }	Macqueen, - 1519 to 1521.
(See Account.)	
SLAVES, Number imported into Foreign Colonies from 1808 } to 1840, - - - - - }	Macqueen, - 1511.
increase of Population of, in the Brazils, - - - - - }	Macqueen, - 1536 to 1538.
SOIL of the East Indies, Nature of, - - - - - }	Sym, - 564.
(See Silver—Statement.)	
SPECIE of the East Indies, Quantity sent to England annually, - - - - - }	Trevelyan, - 810 to 820.
SPIRITS. (See Arrack—Molasses—Rice—Rum—Sugar.)	
from Rice, mixed with Spirit from Molasses, would } improve the latter, - - - - - }	B. B. Greene, - 1199. 1200.
(See Duty.)	
of India are excluded from the British Market by the } Rate of Duty, - - - - - }	Melvill, - 121 to 123.
of India, if let in at the same Duty as the West Indies, } the Planters of the West Indies could not sustain } the Competition, - - - - - }	Sym, - 610.
	B. Greene, - 1122. 1123.

General Heads.	Name of Witness and Number of Question.
SPIRITS from Rice, are made in the East Indies,	Larpent, - 281 to 284.
East and West Indian, Duties on, should be equal- ized,	B. Greene, - 1077.
as to ascertaining the Strength of,	Dehany, - 1263 to 1267.
Duty paid on, from the East Indies and America,	Dehany, - 1272 to 1293.
STATEMENT. (See Account.)	
showing the Imports and Exports of Treasure at each of the Presidencies of India from 1814-15 to 1836-37,	Appendix, - page 165.
of Territorial Payments made in England by the East India Company, from the 1st of May 1838 to 30th April 1839,	Melvill, - 3. 4. 27.
of the India and China Trade,	Larpent, - 166.
of the Total Imports and Exports of the Port of Calcutta in Treasure and Merchandize from 1813 to 1833,	Trevelyan, - 812.
STEAM VESSELS, Increase or Diminution of, and Charges for, Purchase and Equipment of,	Melvill, - 3. 23 to 26. Melvill, - 3. 4. 27.
ST. HELENA, Retired Pay and Pensions of the late Estab- lishment at,	Melvill, - 3. 4. 27.
ST. KITT'S, Ploughs are used for the Cultivation of the Sugar Cane at,	B. B. Greene, - 1214 to 1220.
Negroes still have the Privilege of Provision Grounds at,	B. B. Greene, - 1260. 1261.
Rum in, Proportion of Profit on, as compared with Sugar, now and formerly,	B. B. Greene, - 1159.
STORES. (See Military Stores—Troops.)	
Military and other Stores exported,	Melvill, - 3. 4. 27.
Transport of, and Troops,	Melvill, - 3. 4. 27.
<i>(See Advances—China—Machinery.)</i>	
SUGAR, East India Company wish to have the Power to im- port Sugar, Spirits, and Rum into England grown within the Peninsula of India,	Larpent, - 333 to 347.
Trade of the East Indies is regulated by 6 & 7 W. 4. c. 26. and 1 Vict. c. 27.,	Larpent, - { 220 to 248. 1297.
East Indian, Duty on,	Larpent, - 269.
Quality of, as compared with the West Indian,	Sym, - 591 to 597.
Price and Duty of,	Larpent, - { 264 to 269. 270 to 272.
Price at which it sells in England,	Sym, - 586 to 588.
Quantity shipped from One Estate since Altera- tion of Duty,	Sym, - 493 to 497.
Price at which it can be grown,	Sym, - 606 to 608.
by what Process refined,	Sym, - 597 to 599.
Quantity shipped to England by Mr. Sym in 1840,	Sym, - 584. 590.
Cultivation of, can be extended,	Larpent, - 265 to 268.
Cultivation of, increases the Value of Land,	Sym, - 608. 609.
is cultivated with the Plough,	Sym, - 561 to 597.
is not fit for refining,	Larpent, - 331.
Districts in which grown in the East Indies,	Trevelyan, - 776. 784.
Export of, from the East Indies has increased,	Larpent, - 205. 264.
<i>(See Machinery.)</i>	
Machinery could not be used to advantage in the Manufacture of,	Larpent, - 330.
<i>(See Certificate.)</i>	
as to Certificate of Origin of,	Larpent, - 2542.
Difficulty of preventing Import of Foreign, its mixing Qualities,	Trevelyan, - 762 to 767. Sym, - 589.
as to Improvement in the Cultivation of, sufficient Quantity might be produced to sup- ply England if more Capital employed,	Larpent, - 319. 320. 326. Macqueen, - 1443 to 1455.
Manufacture, Report on Process of, published by the East India Company in 1822,	Macqueen, - 1441. 1442.
Quality of, depends on the Mode of Manufacture,	Macqueen, - 1495 to 1503.
produced by Foreign Slaves is refined in England,	Macqueen, - 1507 to 1509.
produced by Foreign Slaves is grown at Half the Price it is in England,	Macqueen, - 1510.
the Growth of the Brazils, &c. is refined, and exported from England to the West Indies,	Larpent, - 1315 to 1317.
Cane in Bengal is cultivated on very rich Land,	Sym, - 711 to 713.
in what Parts of the East Indies cultivated,	Larpent, - 262 to 264.
in the East Indies is put in by the Use of the Plough,	Trevelyan, - 780. 781.
One Acre of, is cultivated by a Man, Woman, and Boy,	Sym, - 702.

General Heads.	Name of Witness and Number of Questions.
SUGAR, Lands for, are not used but once in Five Years,	Sym, - 699 to 702.
— Freight of,	Larpent, - { 270 to 272. 297 to 304.
— Rice, and Cotton of the East Indies are inferior to what is produced in the West Indies,	Gouger, - 1017 to 1025.
— and Coffee, Quantity of, has decreased since Emancipation of the Negroes,	Trevelyan, - 797.
— Export of, from Jamaica, as to granting Certificate of Origin for,	Macqueen, - 1420.
— from the West Indies, Supply of, will be short in 1840,	Larpent, - 1298 to 1322.
— and Causes of,	B. B. Greene, - 1185 to 1187.
— diminished Supply and Rise in Price,	Larpent, - 264.
— Crop of, in 1841, will be fair,	B. B. Greene, - 1190 to 1192.
— Price and Profit on,	Gouger, - 1007 to 1016.
— present Prices of,	B. B. Greene, - { 1160. 1161. 1170 to 1172. 1201 to 1203.
— Prices of, in the West Indies and Mauritius,	Macqueen, - 1504 to 1506.
— Prices of, in Foreign Markets and in Bond in England,	Larpent, - 1295. 1296.
— is produced from the Palm Tree and Dates,	Trevelyan, - 785. 786.
— Increase of Quantity grown in Java,	Gouger, - 904. 905.
— probable Effects of an enlarged Growth of, on the Consumption of Coffee,	Larpent, - 275. 276.
— Price of, on the Continent,	Larpent, - 319.
— and Indigo are grown in the East Indies, encouraged by the high Price in England and low Freight,	Larpent, - { 273. 321. 324. 325.
— is grown in Cuba, Porto Rico, and Brazil, by Accession to the Slave Population,	Sym, - 632. 633.
— is grown in Cuba, Porto Rico, and Brazil, by Accession to the Slave Population,	Larpent, - 273.
SYM, ANDREW, Esq., Evidence of,	Evidence, - page 67 to 82.

T.

TANJORE COMMISSION, Expense of, in England,	Melvill, - 3. 4. 27. 32.
TEA OF ASSAM. (See Assam Tea.)	
TEA TRADE, British, with Canton,	Larpent, - 447.
— of America,	Larpent, - 447.
TEA, present Price of,	Larpent, - 427. 428.
— and Spices are brought from Holland, and carried to the Cape of Good Hope, to be imported into England at the reduced Duty,	Larpent, - 414 to 420.
— grown in the Brazils and Java has proved a Failure,	Larpent, - 446.
— Weight of a Chest,	Larpent, - 434.
(See Bond Debt — East India Company — Remittances.)	
TERRITORIAL PAYMENTS of the East India Company in India made in England, from 1834 to 1839,	Melvill, - { 1 to 4. 27 to 29.
(See Land.)	
TENANTS HOLDINGS, general Extent of, in the East Indies,	Sym, - 579.
TENANTS in India, the Term they have in Lands,	Sym, - 671. 672.
— Facilities they have to improve their Lands,	Sym, - 691.
TENURE by which Land is held in India,	Sym, - { 519 to 530. 549 to 558.
(See Sugars.)	
TOBACCO of good Quality is grown in the East Indies,	Sym, - { 600. 601. 626. 627. 719 to 721.
— Correspondence on the Subject of,	Appendix, - page 168.
— is generally cultivated in the East Indies,	Larpent, - 293 to 295.
— might be grown to any Extent in the East Indies,	Larpent, - 310 to 312.
— East Indian, is inferior to that of the United States,	Larpent, - 292.
— East Indian, Quality of, can be improved,	Trevelyan, - 800. 801.
— Duty on, from America, and Canada and the East Indies,	Trevelyan, - 801.
— Duty on East Indian is too high to export,	Melvill, - 132. 133.
— Freight of, from the East Indies,	Larpent, - 385.
— Monopoly of, in Malabar,	Sym, - 628 to 630.
— East Indian, as to lowering the Duty so as to enable the East Indians to grow and export it at a Profit,	Larpent, - 288 to 304.
— Application of Chambers of Commerce of Calcutta and Bengal to the Court of Directors as to lowering Duty on,	Trevelyan, - 751.
	Melvill, - 124 to 136.
	Trevelyan, - 796 to 800.
	Melvill, - 132. 133.
	Larpent, - 286.

GENERAL INDEX.

201

General Heads.	Name of Witness and Number of Question.	
TOBACCO, Effects of the Law on the Exportation of, from India, - - - - - }	Larpent,	- 285. 286.
TONNAGE, Amount of, in the China Trade from 1837 to 1839, - - - - - }	Larpent,	- 161 to 165.
(See Statement.)		
TRADE, Indian and China, Amount of, - - - - - }	Larpent,	- 166.
Balance and Amount of, to the East, and probable Increase of Exports of British Manufacture, - - - }	Larpent,	- 192 to 202.
TRANSIT DUTIES in India are generally abolished, - - - - - }	Larpent,	- 254 to 258.
(See Troops.)		
TRANSPORT of Troops and Stores, - - - - - }	Melvill,	- 3. 4. 27.
TRAVANCORE, our Relations with the State of, - - - - - }	Trevelyan,	- 744.
Duties are levied on Imports and Exports in, - - - }	Trevelyan,	- 745 to 747.
TREASURE, Statement of the Imports and Exports of, at each of the Presidencies of India, from 1814-15 to 1836-37, - - - }	Appendix,	- page 165.
TREASURY MINUTE on the Importation of Pepper from Aleppi, - - - - - }	Appendix,	- page 170.
TREVELYAN, CHARLES EDWARD, Esq., Evidence of, - - - - - }	Evidence,	- page 83 to 94.
(See Military Stores.)		
TROOPS, European, Payments in respect to, by the East India Company, - - - - - }	Melvill,	- 3. 4. 27.
Retiring Pay, Pensions and Payment to, by the East India Company, - - - - - }	Melvill,	- 3. 4. 27.
Recruiting Charges, and Depôt at Chatham, Expenses of, - - - - - }	Melvill,	- 3. 4. 27.
in the East Indies are supplied with Rum from Bengal, - - - - - }	Sym,	- 593. 594.

W:

WAGES, Rate of, in the East Indies, - - - - - }	Sym,	- 562.
WASTE in Silk, what, - - - - - }	Larpent,	- 464 to 467.
WELLESLEY, Marquess of, Grant to, - - - - - }	Melvill,	- 27.
(See Molasses—Negroes—Rum—Sugar.)		
WEST INDIES, Quality of the Land in the, - - - - - }	Macqueen,	- 1385 to 1387.
(See Labour.)		
Labour in the, and Difficulty of procuring, - - - - - }	Macqueen,	- { 1382 to 1385. 1388 to 1406.

Y.

YARN, COTTON. (See Cotton Yarn.)