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NOTIFICATION.

Bombay Castle, 4th August 1831.

GENERAL DEPARTMENT.

The Right Hon'ble the Governor in Council having sanctioned the publication of a Weekly Paper, to be styled the "BOMBAY GOVERNMENT GAZETTE," Notice is hereby given, that after this day all Advertisements and other Public Papers of the Government will be printed in the BOMBAY GOVERNMENT GAZETTE only; and all Orders or other Public Notices appearing in that Paper under the signature of the Secretaries or other Public Officers of the Government, are hereby ordered and directed to be conformed to and obeyed accordingly.

Bombay Castle, 18th January 1832.

When official Notifications from the Government are inserted in the BOMBAY GOVERNMENT GAZETTE, no communication on the same subject will be made in writing to any Department concerned; but all Public Officers are required to take notice of such official Notifications in the same manner as if they had been directly communicated to them by letter from the Secretary's office; and as heads of offices alone will be furnished by Government with the BOMBAY GOVERNMENT GAZETTE, they will be expected to communicate to their subordinate Officers the Orders which may in any manner concern them.

The Bombay Government Gazettes, furnished by Government to public Offices, are to be lodged with the records, and are not to be removed from the Office.

Published by order of the Right Hon'ble the Governor in Council,

JOHN BAX, Secy. to Govt.

NOTICE.

The Government Printing and Lithographing Departments having been transferred to the BOMBAY EDUCATION SOCIETY, all Printing and Lithographing required by any Department should be sent to the Office at Byculla.

Bombay, 5th April 1848.

J. G. LUMSDEN, Secy. to Govt.

GOVERNMENT NOTIFICATIONS TO THE PUBLIC.

Notification.

Whereas an application has been made to the Commissioner in Sind for the introduction of Act XXVI. of 1850 into the Town of Jam-ka-Tanda, in the Hyderabad Collectorate, for the purpose of raising Funds for Municipal improvements in that Town: It is hereby notified, for general information, that any person minded to oppose the introduction of the said Act shall declare himself to the Collector of Hyderabad on or before the 1st day of April 1861.

J. D. INVERARITY,

Commissioner's Office, Camp Sukkur, 28th January 1861.

Commissioner in Sind.

POLITICAL DEPARTMENT.

The Honorable the Governor in Council is pleased to republish the following Notification from the *Calcutta Government Gazette*, dated the 30th January 1861:—

"No. 333.

Fort William, the 26th January 1861.

NOTIFICATION—The under mentioned Despatch, from His Excellency the Earl of Elgin and Kincardine, Her Britannic Majesty's Special Ambassador in China, dated 6th December 1860, and its enclosure, are published for general information.

(Signed) W. GREY,

Officiating Secretary to the Government of India.

Shanghai, December 6, 1860.

To His Excellency VISCOUNT CANNING, Governor General of India,
&c. &c. &c.

MY LORD,—I have the honour to enclose herewith, for your Excellency's information, two

printed copies of a Proclamation which I have issued, publishing the text of a Convention between Great Britain and China, concluded at Peking in October last, of the Treaty of Tien-tsin of 1858, and of the Tariff and Rules which form part of the Treaty.

I have, &c.

(Signed) ELGIN AND KINCARDINE.

CONVENTION AND TREATY OF PEACE BETWEEN GREAT BRITAIN AND CHINA, WITH TARIFF AND RULES, 1860.

PROCLAMATION.—THE EARL OF ELGIN AND KINCARDINE, K.T., G.C.B., Her Britannic Majesty's Special Ambassador in China, &c., &c., &c., has much satisfaction in informing Her Majesty's subjects in China that a Convention for the re-establishment of Peace between Great Britain and China was concluded, and the Ratification of the Treaty of Tien-tsin of the year 1858 duly exchanged at Peking, on the 24th of October 1860.

The Earl of Elgin now publishes, for general information, the text of the said Convention and Treaty, together with the text of the Tariff and Rules which form part of the Treaty, and were agreed to by him and the Plenipotentiaries of the Emperor of China at Shanghai, on the 8th of November 1860.

The Earl of Elgin trusts that, by a considerate treatment of the Natives with whom they may come into contact, and a faithful observance of their obligations towards the Chinese Government, Her Majesty's subjects in China will do what in them lies, to reconcile the people and authorities of China to the changes in their relations with Foreigners which are about to be introduced under the international compacts herewith promulgated—changes, which, if they be carried into effect in such a manner as to afford greater scope to the commercial activity of the Chinese people, without doing unnecessary violence to their habits and traditions, will, it may be hoped, prove beneficial to them, and to all who have dealings with them.

Due notice will be given, whenever the arrangements for carrying into execution the provisions of this Convention and Treaty at the Ports thereby opened to British Trade shall be completed.

GOD SAVE THE QUEEN.

Dated at Tien-tsin, this twentieth day of November A. D. 1860.

ELGIN AND KINCARDINE.

CONVENTION OF PEACE BETWEEN HER MAJESTY AND THE EMPEROR OF CHINA.

Signed at Peking, October 24th, 1860.

HER MAJESTY the Queen of Great Britain and Ireland, and His Imperial Majesty the Emperor of China, being alike desirous to bring to an end the misunderstanding at present existing between their respective Governments, and to secure their relations against further interruption, have for this purpose appointed Plenipotentiaries, that is to say :—

Her Majesty the Queen of Great Britain and Ireland, the Earl of Elgin and Kincardine; and His Imperial Majesty the Emperor of China, His Imperial Highness the Prince of Kung; who, having met and communicated to each other their full powers, and finding these to be in proper form, have agreed upon the following Convention, in Nine Articles :—

ARTICLE I.—A breach of friendly relations having been occasioned by the act of the Garrison of Taku, which obstructed Her Britannic Majesty's Representative when on his way to Peking, for the purpose of exchanging the Ratifications of the Treaty of Peace, concluded at Tien-tsin in the month of June, one thousand eight hundred and fifty-eight, His Imperial Majesty the Emperor of China expresses his deep regret at the misunderstanding so occasioned.

ARTICLE II.—It is further expressly declared, that the arrangement entered into at Shanghai, in the month of October, one thousand eight hundred and fifty-eight, between Her Britannic Majesty's Ambassador the Earl of Elgin and Kincardine, and his Imperial Majesty's Commissioners Kweiliang and Hwashana, regarding the residence of Her Britannic Majesty's Representative in China, is hereby cancelled, and that, in accordance with Article III. of the Treaty of one thousand eight hundred and fifty-eight, Her Britannic Majesty's Representative will henceforward reside, permanently or occasionally, at Peking, as Her Britannic Majesty shall be pleased to decide.

ARTICLE III.—It is agreed that the separate article of the Treaty of one thousand eight hundred and fifty-eight is hereby annulled, and that in lieu of the amount of indemnity therein specified, His Imperial Majesty the Emperor of China shall pay the sum of eight millions of taels, in the following proportions or instalments, namely :—At Tien-tsin, on or before the 30th day of November, the sum of five hundred thousand taels; at Canton, on or before the first day of December, one thousand eight hundred and sixty, three hundred and thirty-three thousand, three hundred and thirty-three taels, less the sum which shall have been advanced by the Canton

Authorities, towards the completion of the British Factory site of Shameen; and the remainder at the Ports open to foreign trade, in quarterly payments, which shall consist of one-fifth of the gross revenue from Customs there collected; the first of the said payments being due on the thirty-first day of December, one thousand eight hundred and sixty, for the quarter terminating on that day.

It is further agreed that these monies shall be paid into the hands of an Officer whom Her Britannic Majesty's Representative shall specially appoint to receive them, and that the accuracy of the amounts shall, before payment, be duly ascertained by British and Chinese Officers appointed to discharge this duty.

In order to prevent further discussion, it is moreover declared that of the eight millions of taels herein guaranteed, two millions will be appropriated to the indemnification of the British Mercantile Community at Canton, for losses sustained by them; and the remaining six millions to the liquidation of war expenses.

ARTICLE IV.—It is agreed that on the day on which this Convention is signed, His Imperial Majesty the Emperor of China shall open the Port of Tien-tsin to trade; and that it shall be therefore competent to British Subjects to reside and trade there, under the same conditions as at any other Port of China by Treaty open to trade.

ARTICLE V.—As soon as the ratifications of the Treaty of one thousand eight hundred and fifty-eight shall have been exchanged, His Imperial Majesty the Emperor of China will by decree, command the high authorities of every Province to proclaim throughout their jurisdictions that Chinese choosing to take service in the British Colonies, or other parts beyond sea, are at perfect liberty to enter into engagements with British Subjects for that purpose, and to ship themselves and their families on board any British Vessel at any of the open ports of China; also that the high authorities aforesaid shall, in concert with Her Britannic Majesty's Representative in China, frame such regulations for the protection of Chinese emigrating as above, as the circumstances of the different open ports may demand.

ARTICLE VI.—With a view to the maintenance of law and order in and about the Harbour of Hong-kong, His Imperial Majesty the Emperor of China agrees to cede to Her Majesty the Queen of Great Britain and Ireland, and to Her Heirs and Successors, to have and to hold as a dependency of Her Britannic Majesty's Colony of Hong-kong, that portion of the township of Cowloon, in the province of Kwang-Tung, of which a lease was granted in perpetuity to Harry Smith Parkes, Esquire, Companion of the Bath, a Member of the Allied Commission at Canton, on behalf of Her Britannic Majesty's Government, by Lau Tsung-kwang, Governor-General of the two Kwang.

It is further declared, that the lease in question is hereby cancelled; that the claims of any Chinese to property on the said portion of Cowloon shall be duly investigated by a mixed Commission of British and Chinese Officers, and that compensation shall be awarded by the British Government to any Chinese whose claim shall be by the said Commission established, should his removal be deemed necessary by the British Government.

ARTICLE VII.—It is agreed that the provisions of the Treaty of one thousand eight hundred and fifty-eight, except in so far as these are modified by the present Convention, shall, without delay, come into operation, as soon as the ratifications of the Treaty aforesaid shall have been exchanged. It is further agreed, that no separate ratification of the present Convention shall be necessary, but that it shall take effect from the date of its signature, and be equally binding with the Treaty above-mentioned on the High Contracting Parties.

ARTICLE VIII.—It is agreed that, as soon as the ratifications of the Treaty of the year one thousand eight hundred and fifty-eight, shall have been exchanged, His Imperial Majesty the Emperor of China shall, by decree, command the high authorities in the capital, and in the provinces, to print and publish the aforesaid Treaty and the present Convention, for general information.

ARTICLE IX.—It is agreed that, as soon as this Convention shall have been signed, the ratifications of the Treaty of the year one thousand eight hundred and fifty-eight shall have been exchanged, and an Imperial Decree respecting the publication of the said Convention and Treaty shall have been promulgated, as provided for by Article VIII. of this Convention, Chusan shall be evacuated by Her Britannic Majesty's Troops there stationed, and Her Britannic Majesty's Force now before Peking shall commence its march towards the City of Tien-tsin, the Ports of Taku, the North Coast of Shantung, and the City of Canton, at each or all of which places, it shall be at the option of Her Majesty the Queen of Great Britain and Ireland, to retain a Force, until the indemnity of eight millions of taels, guaranteed in Article III., shall have been paid.

Done at Peking, in the Court of the Board of Ceremonies, on the twenty-fourth day of October, in the year of our Lord one thousand eight hundred and sixty.

(L. S.) ELGIN AND KINCARDINE.

Seal of
Chinese
Plenipotentiary.

Seal of
Chinese
Plenipotentiary.

TREATY OF PEACE, FRIENDSHIP, COMMERCE, AND NAVIGATION, BETWEEN
HER MAJESTY AND THE EMPEROR OF CHINA.

Signed at Tien-tsin, June 24th, 1858.

Ratifications exchanged at Peking, October 24th, 1860.

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, and His Majesty the Emperor of China, being desirous to put an end to the existing misunderstanding between the two Countries, and to place their relations on a more satisfactory footing in future, have resolved to proceed to a revision and improvement of the Treaties existing between them; and for that purpose, have named as their Plenipotentiaries, that is to say:—

Her Majesty the Queen of Great Britain and Ireland, the Right Honourable the Earl of Elgin and Kincardine, a Peer of the United Kingdom, and Knight of the Most Ancient and Most Noble Order of the Thistle;

And His Majesty the Emperor of China, the High Commissioners Kweiliang, a Senior Chief Secretary of State, styled of the East Cabinet, Captain-General of the Plain White Banner of the Manchu Banner Force, Superintendent-General of the Administration of Criminal Law; and Hwashana, one of His Imperial Majesty's Expositors of the Classics, Manchu President of the Office for the regulation of the Civil Establishment, Captain-General of the Bordered Blue Banner of the Chinese Banner Force, and Visitor of the Office of Interpretation;

Who, after having communicated to each other their respective full powers, and found them to be in good and due form, have agreed upon and concluded the following Articles:—

ARTICLE I.—The Treaty of Peace and Amity between the two nations, signed at Nanking on the twenty-ninth day of August, in the year eighteen hundred and forty-two, is hereby renewed and confirmed.

The Supplementary Treaty and General Regulations of Trade having been amended and improved, and the substance of their provisions having been incorporated in this Treaty, the said Supplementary Treaty and General Regulations of Trade are hereby abrogated.

ARTICLE II.—For the better preservation of harmony in future, Her Majesty the Queen of Great Britain and His Majesty the Emperor of China mutually agree that, in accordance with the universal practice of great and friendly nations, Her Majesty the Queen may, if she see fit, appoint Ambassadors, Ministers, or other Diplomatic Agents to the Court of Peking; and His Majesty the Emperor of China may, in like manner, if He see fit, appoint Ambassadors, Ministers, or other Diplomatic Agents, to the Court of St. James.

ARTICLE III.—His Majesty the Emperor of China hereby agrees, that the Ambassador, Minister, or other Diplomatic Agent, so appointed by Her Majesty the Queen of Great Britain, may reside, with his family and establishment permanently at the capital, or may visit it occasionally, at the option of the British Government. He shall not be called upon to perform any ceremony derogatory to him as representing the Sovereign of an independent nation on a footing of equality with that of China. On the other hand, he shall use the same forms of ceremony and respect to His Majesty the Emperor as are employed by the Ambassadors, Ministers, or Diplomatic Agents of Her Majesty towards the Sovereigns of independent and equal European nations.

It is further agreed, that Her Majesty's Government may acquire at Peking a site for building or may hire houses for the accommodation of Her Majesty's Mission, and that the Chinese Government will assist it in so doing.

Her Majesty's Representative shall be at liberty to choose his own servants and attendants who shall not be subjected to any kind of molestation whatever.

Any person guilty of disrespect or violence to Her Majesty's Representative, or to any member of his family or establishment, in deed or word, shall be severely punished.

ARTICLE IV.—It is further agreed, that no obstacle or difficulty shall be made to the free movements of Her Majesty's Representative, and that he, and the persons of his suite, may come and go, and travel at their pleasure. He shall, moreover, have full liberty to send and receive his correspondence to and from any point on the Sea-coast that he may select; and his letters and effects shall be held sacred and inviolable. He may employ, for their transmission, special couriers, who shall meet with the same protection and facilities for travelling as the persons employed in carrying despatches for the Imperial Government; and, generally, he shall enjoy the same privileges, as are accorded to Officers of the same rank by the usage and consent of Western Nations.

All expenses attending the Diplomatic Mission of Great Britain shall be borne by the British Government.

ARTICLE V.—His Majesty the Emperor of China agrees to nominate one of the Secretaries of State, or a President of one of the Boards, as the High Officer with whom the Ambassador, Minister, or other Diplomatic Agent of Her Majesty the Queen shall transact business, either personally or in writing, on a footing of perfect equality.

ARTICLE VI.—Her Majesty the Queen of Great Britain agrees that the privileges hereby secured shall be enjoyed in Her Dominions by the Ambassadors, Ministers, or Diplomatic Agents of the Emperor of China, accredited to the Court of Her Majesty.

ARTICLE VII.—Her Majesty the Queen may appoint one or more Consuls in the Dominions of the Emperor of China; and such Consul or Consuls shall be at liberty to reside in any of the open ports or cities of China as Her Majesty the Queen may consider most expedient for the interests of British Commerce. They shall be treated with due respect by the Chinese Authorities and enjoy the same privileges and immunities as the Consular Officer of the most favored nation.

Consuls and Vice-Consuls in charge shall rank with Intendants of Circuits; Vice-Consuls, Acting Vice-Consuls, and Interpreters, with Prefects. They shall have access to the official residences of these Officers, and communicate with them, either personally or in writing, on a footing of equality, as the interests of the public service may require.

ARTICLE VIII.—The Christian religion, as professed by Protestants or Roman Catholics, inculcates the practice of virtue, and teaches man to do as he would be done by. Persons teaching it or professing it, therefore, shall alike be entitled to the protection of the Chinese Authorities; nor shall any such, peaceably pursuing their calling, and not offending against the laws, be persecuted or interfered with.

ARTICLE IX.—British subjects are hereby authorized to travel, for their pleasure or for purposes of trade, to all parts of the interior, under Passports which will be issued by their Consuls, and countersigned by the Local Authorities. These Passports, if demanded, must be produced for examination in the localities passed through. If the Passport be not irregular, the bearer will be allowed to proceed, and no opposition shall be offered to his hiring persons or hiring vessels for the carriage of his baggage or merchandize. If he be without a Passport, or if he commit any offence against the Law, he shall be handed over to the nearest Consul for punishment, but he must not be subjected to any ill-usage in excess of necessary restraint. No Passport need be applied for by persons going on excursions from the ports open to a distance not exceeding 100 li, and for a period not exceeding five days.

The provisions of this Article do not apply to crews of ships, for the due restraint of whom regulations will be drawn up by the Consul and the Local Authorities.

To Nanking, and other cities disturbed by persons in arms against the Government, no pass shall be given until they shall have been recaptured.

ARTICLE X.—British Merchant Ships shall have authority to trade upon the Great River (Yang-tsz). The Upper and Lower Valley of the River being, however, disturbed by outlaws, no port shall be, for the present, opened to trade, with the exception of Chin-kiang, which shall be opened in a year from the date of the signing of this Treaty.

So soon as peace shall have been restored, British Vessels shall also be admitted to trade at such ports as far as Han-kow, not exceeding three in number, as the British Minister, after consultation with the Chinese Secretary of State, may determine shall be ports of entry and discharge.

ARTICLE XI.—In addition to the Cities and Towns of Canton, Amoy, Fuchow, Ningpo, and Shanghai, opened by the Treaty of Nanking, it is agreed that British subjects may frequent the Cities and Ports of New-Chwang, Tang-Chow, Tai-wan (Formosa), Chau-Chow (Swatow), and Kiung-Chow (Hainan).

They are permitted to carry on trade with whomsoever they please, and to proceed to and fro at pleasure with their vessels and merchandize.

They shall enjoy the same privileges, advantages, and immunities at the said Towns and Ports as they enjoy at the ports already opened to trade, including the right of residence, of buying or renting houses, of leasing land therein, and of building churches, hospitals, and cemeteries.

ARTICLE XII.—British subjects, whether at the ports or at other places, desiring to build or open houses, ware-houses, churches, hospitals, or burial-grounds, shall make their agreement for the land or buildings they require at the rates prevailing among the people, equitably, and without exaction on either side.

ARTICLE XIII.—The Chinese Government will place no restrictions whatever upon the employment, by British subjects, of Chinese subjects in any lawful capacity.

ARTICLE XIV.—British subjects may hire whatever boats they please for the transports of goods or passengers, and the sum to be paid for such boats shall be settled between the parties themselves, without the interference of the Chinese Government. The number of these boats shall not be limited, nor shall a monopoly in respect either of the boats, or of the porters or coolies engaged in carrying the goods, be granted to any parties. If any smuggling takes place in them, the offenders will, of course, be punished according to law.

ARTICLE XV.—All questions in regard to rights, whether of property or person, arising between British subjects, shall be subject to the jurisdiction of the British Authorities.

ARTICLE XVI.—Chinese subjects who may be guilty of any criminal act towards British subjects shall be arrested and punished by the Chinese Authorities, according to the laws of China.

British subjects who may commit any crime in China, shall be tried and punished by the Consul, or other public functionary authorized thereto, according to the laws of Great Britain. Justice shall be equitably and impartially administered on both sides.

ARTICLE XVII.—A British subject having reason to complain of a Chinese, must proceed

to the Consulate and state his grievance. The Consul will inquire into the merits of the case, and do his utmost to arrange it amicably. In like manner, if a Chinese have reason to complain of a British subject, the Consul shall no less listen to his complaint, and endeavour to settle it in a friendly manner. If disputes take place of such a nature that the Consul cannot arrange them amicably, then he shall request the assistance of the Chinese Authorities, that they may together examine into the merits of the case, and decide it equitably.

ARTICLE XVIII.—The Chinese Authorities shall, at all times, afford the fullest protection to the persons and property of British subjects, whenever these shall have been subjected to insult or violence. In all cases of incendiarism or robbery, the Local Authorities shall at once take the necessary steps for the recovery of the stolen property, the suppression of disorder, and the arrest of the guilty parties, whom they will punish according to law.

ARTICLE XIX.—If any British Merchant Vessel, while within Chinese waters, be plundered by robbers or pirates, it shall be the duty of the Chinese Authorities to use every endeavour to capture and punish the said robbers or pirates, and to recover the stolen property, that it may be handed over to the Consul for restoration to the owner.

ARTICLE XX.—If any British Vessel be at any time wrecked or stranded on the coast of China, or be compelled to take refuge in any port within the Dominions of the Emperor of China, the Chinese Authorities, on being apprised of the fact, shall immediately adopt measures for its relief and security; the persons on board shall receive friendly treatment, and shall be furnished, if necessary, with the means of conveyance to the nearest Consular Station.

ARTICLE XXI.—If criminals, subjects of China, shall take refuge in Hongkong, or on board the British Ships there, they shall, upon due requisition by the Chinese Authorities, be searched for, and, on proof of their guilt, be delivered up.

In like manner, if Chinese offenders take refuge in the houses or on board the vessels of British subjects at the open ports, they shall not be harboured or concealed, but shall be delivered up, on due requisition by the Chinese Authorities, addressed to the British Consul.

ARTICLE XXII.—Should any Chinese subject fail to discharge debts incurred to a British subject, or should he fraudulently abscond, the Chinese Authorities will do their utmost to effect his arrest, and enforce recovery of the debts. The British Authorities will likewise do their utmost to bring to justice any British subject fraudulently absconding or failing to discharge debts incurred by him to a Chinese subject.

ARTICLE XXIII.—Should Natives of China who may repair to Hongkong to trade, incur debts there, the recovery of such debts must be arranged for by the English Courts of Justice on the spot; but should the Chinese debtor abscond, and be known to have property, real or personal, within the Chinese territory, it shall be the duty of the Chinese Authorities, on application by, and in concert with, the British Consul, to do their utmost to see justice done between the parties.

ARTICLE XXIV.—It is agreed that British subjects shall pay, on all merchandize imported or exported by them, the duties prescribed by the tariff; but in no case shall they be called upon to pay other or higher duties than are required of the subjects of any other foreign nation.

ARTICLE XXV.—Import duties shall be considered payable on the landing of the goods, and duties of export on the shipment of the same.

ARTICLE XXVI.—Whereas the Tariff fixed by Article X. of the Treaty of Nanking, and which was estimated so as to impose on imports and exports a duty at about the rate of five per cent. *ad valorem*, has been found, by reason of the fall in value of various articles of merchandize therein enumerated, to impose a duty upon these, considerably in excess of the rate originally assumed, as above, to be a fair rate, it is agreed that the said Tariff shall be revised, and that, as soon as the Treaty shall have been signed, application shall be made to the Emperor of China to depute a High Officer of the Board of Revenue to meet, at Shanghai, Officers to be deputed on behalf of the British Government, to consider its revision together, so that the Tariff, as revised, may come into operation immediately after the ratification of this Treaty.

ARTICLE XXVII.—It is agreed that either of the High Contracting Parties to this Treaty may demand a further revision of the Tariff, and of the Commercial Articles of this Treaty, at the end of ten years; but if no demand be made on either side within six months after the end of the first ten years, then the Tariff shall remain in force for ten years more, reckoned from the end of the preceding ten years; and so it shall be at the end of each successive ten years.

ARTICLE XXVIII.—Whereas it was agreed in Article X. of the Treaty of Nanking, that British imports, having paid the Tariff duties, should be conveyed into the interior free of all further charges, except a transit duty, the amount whereof was not to exceed a certain percentage on Tariff value; and whereas no accurate information having been furnished of the amount of such duty, British Merchants have constantly complained that charges are suddenly and arbitrarily imposed by the provincial authorities as transit duties upon produce on its way to the foreign market, and on imports on their way into the interior, to the detriment of trade; it is agreed that, within four months from the signing of this Treaty, at all ports now open to British trade, and within a similar period at all ports that may hereafter be opened, the authority appointed to superintend the collection of duties shall be obliged, upon application to the Consul, to declare the amount of duties leviable on produce between the place of production and the port of shipment, and upon imports between the Consular Port in question and the inland markets named by the Consul; and that a Notification thereof shall be published in English and Chinese for general information.

But it shall be at the option of any British subject, desiring to convey produce purchased inland to a port, or to convey imports from a port to an inland market, to clear his goods of all transit duties, by payment of a single charge. The amount of this charge shall be leviable on exports at the first barrier they may have to pass, or, on imports, at the port at which they are landed; and on payment thereof a certificate shall be issued, which shall exempt the goods from all further inland charges whatsoever.

It is further agreed, that the amount of this charge shall be calculated, as nearly as possible, at the rate of two and a-half per cent. *ad valorem*, and that it shall be fixed for each article at the Conference to be held at Shanghai for the revision of the Tariff.

It is distinctly understood, that the payment of transit dues, by commutation or otherwise, shall in no way affect the Tariff duties on imports or exports, which will continue to be levied separately and in full.

ARTICLE XXIX.—British Merchant Vessels, of more than one hundred and fifty tons burden, shall be charged tonnage dues at the rate of four mace per ton; if of one hundred and fifty tons and under, they shall be charged at the rate of one mace per ton.

Any Vessel clearing from any of the open ports of China for any other of the open ports, or for Hongkong, shall be entitled, on application of the master, to a special certificate from the Customs, on exhibition of which she shall be exempted from all further payment of tonnage-dues in any open port of China, for a period of four months, to be reckoned from the date of her port-clearance.

ARTICLE XXX.—The master of any British Merchant Vessel may, within forty-eight hours after the arrival of his Vessel, but not later, decide to depart without breaking bulk, in which case he will not be subject to pay tonnage-dues. But tonnage-dues shall be held due after the expiration of the said forty-eight hours. No other fees or charges upon entry or departure shall be levied.

ARTICLE XXXI.—No tonnage-dues shall be payable on boats employed by British subjects in the conveyance of passengers, baggage, letters, articles of provisions, or other articles not subject to duty, between any of the open ports. All Cargo Boats, however, conveying merchandise subject to duty shall pay tonnage-dues once in four months at the rate of one mace per register ton.

ARTICLE XXXII.—The Consuls and Superintendents of Customs shall consult together regarding the erection of beacons or light-houses, and the distribution of buoys and light-ships, as occasion may demand.

ARTICLE XXXIII.—Duties shall be paid to the bankers, authorized by the Chinese Government to receive the same in its behalf, either in sycee or in foreign money, according to the assay made at Canton on the thirteenth of July, one thousand eight hundred and forty-three.

ARTICLE XXXIV.—Sets of standard weights and measures, prepared according to the standard issued to the Canton Customs House by the Board of Revenue, shall be delivered by the Superintendent of Customs to the Consul at each port, to secure uniformity and prevent confusion.

ARTICLE XXXV.—Any British Merchant Vessel arriving at one of the open ports shall be at liberty to engage the services of a Pilot to take her into port. In like manner, after she has discharged all legal dues and duties, and is ready to take her departure, she shall be allowed to select a Pilot, to conduct her out of port.

ARTICLE XXXVI.—Whenever a British Merchant Vessel shall arrive off one of the open ports, the Superintendent of Customs shall depute one or more Customs' Officers to guard the ship. They shall either live in a boat of their own or stay on board the ship, as may best suit their convenience. Their food and expenses shall be supplied them from the Custom House, and they shall not be entitled to any fees whatever from the Master or Consignee. Should they violate this regulation, they shall be punished proportionately to the amount exacted.

ARTICLE XXXVII.—Within twenty-four hours after arrival, the Ship's papers, bills of lading, &c., shall be lodged in the hands of the Consul, who will, within a further period of twenty-four hours, report to the Superintendent of Customs the name of the ship, her register tonnage, and the nature of her cargo. If, owing to neglect on the part of the master, the above rule is not complied with, within forty-eight hours after the Ship's arrival, he shall be liable to a fine of fifty taels for every day's delay: the total amount of penalty, however, shall not exceed two hundred taels.

The master will be responsible for the correctness of the Manifest, which shall contain a full and true account of the particulars of the cargo on board. For presenting a false Manifest, he will subject himself to a fine of five hundred taels; but he will be allowed to correct, within twenty-four hours after delivery of it to the Customs' Officers, any mistake he may discover in his Manifest without incurring this penalty.

ARTICLE XXXVIII.—After receiving from the Consul the report in due form, the Superintendent of Customs shall grant the Vessel a permit to open hatches. If the master shall open hatches, and begin to discharge any goods without such permission, he shall be fined five hundred taels, and the goods discharged shall be confiscated wholly.

ARTICLE XXXIX.—Any British Merchant who has cargo to land or ship, must apply to the

Superintendent of Customs for a special permit. Cargo landed or shipped without such permit, will be liable to confiscation.

ARTICLE XL.—No transhipment from one Vessel to another can be made without special permission, under pain of confiscation of the goods so transhipped.

ARTICLE XLI.—When all dues and duties shall have been paid, the Superintendent of Customs shall give a port-clearance, and the Consul shall then return the Ship's papers, so that she may depart on her voyage.

ARTICLE XLII.—With respect to articles subject, according to the Tariff, to an *ad valorem* duty, if the British Merchant cannot agree with the Chinese Officer in affixing a value, then each party shall call two or three Merchants to look at the goods, and the highest price at which any of these Merchants would be willing to purchase them, shall be assumed as the value of the goods.

ARTICLE XLIII.—Duties shall be charged upon the net weight of each article, making a deduction for the tare weight of congree, &c. To fix the tare on any article such as tea, if the British Merchant cannot agree with the Custom House Officer, then each party shall choose so many chests out of every hundred, which being first weighed in gross, shall afterwards be tared, and the average tare upon these chests shall be assumed as the tare upon the whole; and upon this principle shall the tare be fixed upon all other goods and packages. If there shall be any other points in dispute which cannot be settled, the British Merchant may appeal to his Consul, who will communicate the particulars of the case to the Superintendent of Customs, that it may be equitably arranged. But the appeal must be made within twenty-four hours, or it will not be attended to. While such points are still unsettled, the Superintendent of Customs shall postpone the insertion of the same in his books.

ARTICLE XLIV.—Upon all damaged goods a fair reduction of duty shall be allowed, proportionate to their deterioration. If any disputes arise, they shall be settled in the manner pointed out in the clause of this Treaty having reference to articles which pay duty *ad valorem*.

ARTICLE XLV.—British Merchants who may have imported merchandize into any of the open ports, and paid the duty thereon, if they desire to re-export the same, shall be entitled to make application to the Superintendent of Customs, who, in order to prevent fraud on the revenue, shall cause examination to be made by suitable Officers, to see that the duties paid on such goods, as entered in the Custom House Books, correspond with the representation made, and that the goods remain with their original marks unchanged. He shall then make a memorandum on the port clearance of the goods, and of the amount of duties paid, and deliver the same to the Merchant; and shall also certify the facts to the Officers of Customs of the other ports. All which being done, on the arrival in port of the Vessel in which the goods are laden, everything being found on examination there to correspond, she shall be permitted to break bulk, and land the said goods, without being subject to the payment of any additional duty thereon. But if, on such examination, the Superintendent of Customs shall detect any fraud on the revenue in the case, then the goods shall be subject to confiscation by the Chinese Government.

British Merchants desiring to re-export duty-paid imports to a foreign country shall be entitled, on complying with the same conditions as in the case of re-exportation to another port in China, to a drawback-certificate, which shall be a valid tender to the Customs in payment of import or export duties.

Foreign grain brought into any port of China in a British Ship, if no part thereof has been landed, may be re-exported without hindrance.

ARTICLE XLVI.—The Chinese Authorities at each port shall adopt the means they may judge most proper to prevent the Revenue suffering from fraud or smuggling.

ARTICLE XLVII.—British Merchant Vessels are not entitled to resort to other than the ports of trade declared open by this Treaty. They are not unlawfully to enter other ports in China, or to carry on clandestine trade along the coasts thereof. Any vessel violating this provision, shall, with her cargo, be subject to confiscation by the Chinese Government.

ARTICLE XLVIII.—If any British Merchant Vessel be concerned in smuggling, the goods, whatever their value or nature, shall be subject to confiscation by the Chinese Authorities, and the Ship may be prohibited from trading further, and sent away as soon as her accounts shall have been adjusted and paid.

ARTICLE XLIX.—All penalties enforced, or confiscations made, under this Treaty, shall be long and be appropriated to the public service of the Government of China.

ARTICLE L.—All official communications, addressed by the Diplomatic and Consular Agents of Her Majesty the Queen to the Chinese Authorities, shall, henceforth, be written in English. They will for the present be accompanied by a Chinese version, but it is understood that, in the event of there being any difference of meaning between the English and Chinese text, the English Government will hold the sense as expressed in the English text to be the correct sense. This provision is to apply to the Treaty now negotiated, the Chinese text of which has been carefully corrected by the English original.

ARTICLE LI.—It is agreed, that henceforward the character "I" (barbarian) shall not be applied to the Government or subjects of Her Britannic Majesty, in any Chinese official document issued by the Chinese authorities either in the capital or in the provinces.

ARTICLE LII.—British Ships of War coming for no hostile purpose, or being engaged in the

pursuit of pirates, shall be at liberty to visit all ports within the dominions of the Emperor of China, and shall receive every facility for the purchase of provisions, procuring water, and, if occasion require, for the making of repairs. The Commanders of such Ships shall hold intercourse with the Chinese Authorities on terms of equality and courtesy.

ARTICLE LIII.—In consideration of the injury sustained by native and foreign commerce from the prevalence of piracy in the Seas of China, the High Contracting Parties agree to concert measures for its suppression.

ARTICLE LIV.—The British Government and its subjects are hereby confirmed in all privileges, immunities, and advantages conferred on them by previous Treaties; and it is hereby expressly stipulated, that the British Government and its subjects will be allowed free and equal participation in all privileges, immunities, and advantages that may have been, or may be hereafter, granted by His Majesty the Emperor of China to the Government or subjects of any other nation.

ARTICLE LV.—In evidence of Her desire for the continuance of a friendly understanding, Her Majesty the Queen of Great Britain consents to include in a separate Article, which shall be in every respect of equal validity with the Articles of this Treaty, the conditions affecting indemnity for expenses incurred and losses sustained in the matter of the Canton question.

ARTICLE LVI.—The ratifications of this Treaty, under the hand of Her Majesty the Queen of Great Britain and Ireland, and His Majesty the Emperor of China, respectively, shall be exchanged at Peking, within a year from this day of signature.

In token whereof, the respective Plenipotentiaries have signed and sealed this Treaty.

Done at Tien-tsin, this twenty-sixth day of June, in the year of Our Lord one thousand eight hundred and fifty-eight; corresponding with the Chinese date, the sixteenth day, fifth moon, of the eighth year of Hien Fung.

(L. S.) ELGIN AND KINCARDINE.

Signature
of First Chinese
Plenipotentiary.

Seal
of the Chinese
Plenipotentiaries.

Signature
of Second Chinese
Plenipotentiary.

Separate Article annexed to the Treaty concluded between Great Britain and China, on the twenty-sixth day of June, in the year one thousand eight hundred and fifty-eight.

It is hereby agreed that a sum of two millions of taels, on account of the losses sustained by British subjects through the misconduct of the Chinese Authorities at Canton; and a further sum of two millions of taels on account of the Military expenses of the expedition which Her Majesty the Queen has been compelled to send out for the purpose of obtaining redress, and of enforcing the due observance of Treaty provisions; shall be paid to Her Majesty's Representative in China by the authorities of the Kwang-Tung Province.

The necessary arrangements with respect to the time and mode of effecting these payments shall be determined by Her Majesty's Representative, in concert with the Chinese Authorities of Kwang-Tung.

When the above amounts shall have been discharged in full, the British Forces will be withdrawn from the City of Canton.

Done at Tien-tsin, this twenty-sixth day of June, in the year of Our Lord one thousand eight hundred and fifty-eight, corresponding with the Chinese date, the sixteenth day, fifth moon, of the eighth year of Hien Fung.

(L. S.) ELGIN AND KINCARDINE.

Signature
of First Chinese
Plenipotentiary.

Seal
of the Chinese
Plenipotentiaries.

Signature
of Second Chinese
Plenipotentiary.

AGREEMENT

IN PURSUANCE OF ARTICLES 26 AND 28 OF THE TREATY OF TIEN-TSIN.

Signed at Shanghai, November 8th, 1858.

WHEREAS it was provided, by the Treaty of Tien-tsin, that a conference should be held at Shanghai between Officers deputed by the British Government on the one part, and by the Chinese Government on the other part, for the purpose of determining the amount of Tariff-dues

and Transit-dues to be henceforth levied, a conference has been held accordingly; and its proceedings having been submitted to the Right Honorable the Earl of Elgin and Kincardine, High Commissioner and Plenipotentiary of Her Majesty the Queen, on the one part; and to Kweiliang, Hwashana, Ho Kweitsing, Mingshen, and Twan Chigshik, High Commissioners and Plenipotentiaries of His Imperial Majesty the Emperor, on the other part, these High Officers have agreed and determined upon the revised Tariff hereto appended, the rate of transit-dues therewith declared, together with other Rules and Regulations for the better explanation of the Treaty aforesaid; and do hereby agree that the said Tariff and Rules—the latter being in ten Articles thereto appended shall be equally binding on the Governments and subjects of both countries with the Treaty itself.

In witness whereof, they hereto affix their Seals and Signatures.

Done at Shanghai, in the Province of Kiangsu, this eighth day of November, in the year of Our Lord eighteen hundred and fifty-eight, being the third day of the tenth moon, of the eighth year of the reign of Hien-Fung.

(L. S.) ELGIN AND KINCARDINE.

Signatures of the
Five Chinese
Plenipotentiaries.

Seal of
Chinese
Plenipotentiaries.

TARIFF OF DUTIES ON THE BRITISH TRADE WITH CHINA.

I.—TARIFF ON IMPORTS.

	T. m. c. c.		T. m. c. c.
Agar-agar per 100 catties	0 1 5 0	wide, and not exceeding	
Asafetida "	0 6 6 0	40 yds. long. per piece	0 1 5 0
Beeswax, Yellow "	1 0 0 0	Cotton Fancy, White Bro-	
Betel-nut "	0 1 5 0	caides and White Spotted	
" Husk "	0 0 7 5	Shirtings, not exceeding	
Bicho-de-mar, Black "	1 5 0 0	36 in. wide, and not ex-	
" White "	0 3 5 0	ceeding 40 yds. long.	0 1 0 0
Birdnests, 1st quality catty	0 5 5 0	Cotton Printed, Chintzes and	
" 2nd "	0 4 5 0	Furnitures, not exceeding	
" 3rd, or uncleanned, "	0 1 5 0	31 in. wide, and not ex-	
Buttons, Brass gross	0 0 5 5	ceeding 30 yds. long.	0 0 7 0
Camphor, Baroos, clean catty	1 3 0 0	Cotton Cambrics, not ex-	
" refuse, not "	0 7 2 0	ceeding 46 in. wide, and	
Canvas and Cotton Duck, not		not exceeding 24 yds. long.	0 0 7 0
exceeding 50 yds. long. piece	0 4 0 0	Cotton Cambrics, not ex-	
Cardamoms, Superior 100 catties	1 0 0 0	ceeding 46 in. wide, and	
" Inferior, or Grains		not exceeding 12 yds. long.	0 0 3 5
of Paradise "	0 5 0 0	Cotton Muslins, not exceed-	
Cinnamon "	1 5 0 0	ing 46 in. wide, and not ex-	
Clocks 5 per cent. <i>ad valorem</i> .		ceeding 24 yds. long.	0 0 7 5
Cloves per 100 catties	0 5 0 0	Cotton Muslins, not exceed-	
" Mother "	0 1 8 0	ing 46 in. wide, and not	
Coal, Foreign ton	0 0 5 0	exceeding 12 yds. long.	0 0 3 5
Cochineal 100 catties	5 0 0 0	Cotton Damasks, not ex-	
Coral catty	0 1 0 0	ceeding 36 in. wide, and not	
Cordage, Manila 100 catties	0 3 5 0	exceeding 40 yds. long.	0 2 0 0
Cornelians 100 stones	0 3 0 0	Cotton Dimities, or Quiltings,	
" Beads 100 catties	7 0 0 0	not exceeding 40 in. wide,	
Cotton, Raw "	0 3 5 0	and not exceeding 12 yds.	
Cotton Piece Goods.—Grey,		long.	0 0 6 5
White, Plain and Twilled,		Cotton Gingham, not ex-	
exceeding 34 in. wide, and		ceeding 28 in. wide, and	
not exceeding 40 yds. long. piece	0 0 8 0	not exceeding 30 yds. long.	0 0 3 5
Cotton Piece Goods.—Ex-		Cotton Handkerchiefs, not	
ceeding 34 in. wide, and		exceeding 1 yd. square dozen	0 0 2 5
exceeding 40 yds. long. every 10 yds.	0 0 2 0	Cotton Fustians, not exceed-	
Cotton Piece Goods.—Drills		ing 35 yds. long. piece	0 2 0 0
and Jeans, not exceeding		Cotton Velveteens, not ex-	
30 in. wide and not exceed-		ceeding 34 yds. long.	0 1 5 0
ing 40 yds. long. piece	0 1 0 0	Cotton Thread 100 catties	0 7 2 0
Cotton Piece Goods.—Not		" Yarn "	0 7 0 0
exceeding 30 in. wide, and		Cow Bezoar, Indian catty	1 5 0 0
not exceeding 30 yds. long.	0 0 7 0	Cutch 100 catties	0 1 8 0
Cotton Piece Goods.—T-		Elephants' Teeth, Whole.	4 0 0 0
Cloths, not exceeding 34 in.		" Broken.	3 0 0 0
wide, and not exceeding 48		Feathers, Kingfisher's, Pea-	
yds. long.	0 0 8 0	cock's hundred	0 4 0 0
Cotton Piece Goods.—Not		Fishmaws 100 catties	1 0 0 0
exceeding 34 in. wide, and		Fish-skins "	0 2 0 0
not exceeding 24 yds. long.	0 0 4 0	Flints "	0 0 3 0
Cotton Dyed, Figured, and		Gambier "	0 1 5 0
Plain, not exceeding 36 in.		Gamboge "	1 0 0 0
		Ginseng, American, Crude.	6 0 0 0
		" Clarified	8 0 0 0

	T.	m.	c.	c.		T.	m.	c.	c.
Glass, Window .. per box of 100 sq. ft.	0	1	5	0	Smalts per 100 catties	1	5	0	0
Glue per 100 catties	0	1	5	0	Snuff, Foreign	7	2	0	0
Gold Thread, Real .. catty	1	6	0	0	Sticklac	0	3	0	0
" " Imitation	0	0	3	0	Stockfish	0	5	0	0
Gum, Benjamin 100 catties	0	6	0	0	Sulphur and Brimstone, (saleable only under Regulation appended,)	0	2	0	0
" " Oil of	0	6	0	0	Telescopes, Spy and Opera Glasses, Looking Glasses and Mirrors 5 per cent.	ad valorem.			
" Dragon's Blood	0	4	5	0	Tigers' Bones per 100 catties	1	5	5	0
" Myrrh	0	4	5	0	Timber,—Masts and Spars, Hard-wood, not exceeding 40ft. each	4	0	0	0
" Olibanum	0	4	5	0	Timber,—Masts and Spars, Hard-wood, not exceeding 40ft.	6	0	0	0
Hides, Buffalo and Cow	0	5	0	0	Timber,—Masts and Spars, Hard-wood, not exceeding 60ft.	10	0	0	0
" Rhinceros	0	4	2	0	Timber,—Masts and Spars, Soft wood, not exceeding 40ft.	2	0	0	0
Horns Buffalo	0	2	5	0	Timber,—Masts and Spars, Soft-wood, not exceeding 60ft.	4	5	0	0
" Deer	0	2	5	0	Timber,—Masts and Spars, Soft wood, exceeding 60ft.	6	6	0	0
" Rhinceros	2	0	0	0	Timber,—Beams, Hard-wood, not exceeding 26ft. long, and under 12 in. square	0	1	5	0
Indigo, Liquid	0	1	8	0	Timber,—Planks, Hard-wood, not exceeding 24ft. long, 12 in. wide, and 3 in. thick hundred	3	5	0	0
Isinglass	0	6	5	0	Timber,—Planks, Hard-wood, not exceeding 16ft. long, 12 in. wide, and 3 in. thick	2	0	0	0
Lacquered-Ware	1	0	0	0	Timber,—Planks, Soft-wood .. 1,000 sq. ft.	0	7	0	0
Leather	0	4	2	0	" " Teak cubic foot	0	0	3	5
Linen, fine, as Irish or Scotch, not exceeding 50 yds. long piece	0	5	0	0	Tinder 100 catties	0	3	5	0
Linen coarse, as Linen and Cotton, or Silk and Linen mixtures, not exceeding 50 yds. long	0	2	0	0	Tortoise Shell catty	0	2	5	0
Lucraban Seed 100 catties	0	0	3	5	" Broken	0	0	7	2
Mace	1	0	0	0	Umbrellas each	0	0	3	5
Mangrove	0	0	3	0	Velvets, not exceeding 34yds. long per piece	0	1	8	0
Metals,—Copper, manufactured as in Sheets, Rods, Nails	1	5	0	0	Watches pair	1	0	0	0
Metals,—Copper, unmanufactured, as in Slabs	1	0	0	0	" " émaillées à perles	4	5	0	0
Metals,—Copper, Yellow Metal Sheathing, and Nails	0	0	0	0	Wax, Japan 100 catties	0	6	5	0
Metals,—Copper, Japan	0	6	0	0	Woods, Camagon	0	0	3	0
" Iron, manufactured, as in Sheets, Rod, Bars, Hoops	0	1	2	5	" Ebony	0	1	5	0
Metals,—Iron unmanufactured as in Pigs	0	0	7	5	" Garroo	2	0	0	0
Metals,—Iron Kettle	0	0	1	0	" Fragrant	0	4	5	0
" Wire	0	2	5	0	" Kranjee, 35ft. long, 1ft. 8in. wide, and 1ft. thick each	0	8	0	0
" Lead in Pigs	0	2	5	0	" Laka per 100 catties	0	1	4	5
" in Sheets	0	5	5	0	" Red	0	1	1	5
" Quicksilver	2	0	0	0	Woollen Manufactures, viz: Blankets pair	0	2	0	0
" Spelter, (saleable only under Regulation appended)	0	2	5	0	Woollen Broadcloth and Spanish Stripes, Habit and Medium Cloth, 61 a 64 in. wide chang	0	1	2	0
Metal, Steel	0	2	5	0	Woollen long Ells, 31 in. wide	0	0	4	5
" Tin	1	2	5	0	Woollen Camlets, English, 31 in. wide	0	0	5	0
" Tin Plates	0	4	0	0	Woollen Camlets, Dutch, 33 in. wide	0	1	0	0
Mother-o'-Pearl Shell	0	2	0	0	Woollen Camlets, Imitation and Bombazettes	0	0	3	5
Musical Boxes 5 per cent.	ad valorem.				Woollen Cassimeres, Flannel and Narrow Cloth	0	0	4	0
Mussels, Dried per 100 catties	0	2	0	0	Woollen Lastings, 31 in. wide,	0	0	5	0
Nutmegs	2	5	0	0	" " Imitation	0	0	3	5
Olives, Unpickled, Salted, or Pickled	0	1	8	0	Woollen Orleans, 34 in. wide	0	0	3	5
Opium	30	0	0	0	Woollen Bunting, not exceeding 24 in. wide, 40yds. long piece	0	2	0	0
Pepper, Black	0	3	6	0	Woollen and Cotton Mixtures, viz: Lustres, Plain and Brocaded, not exceeding 31 yds. long	0	2	0	0
" White	0	5	0	0	Woollen Inferior Spanish Stripes chang	0	1	0	0
Prawns, Dried	0	3	6	0	" Yarn 100 catties	3	0	0	0
Putchuck	0	6	0	0					
Rattans	0	1	5	0					
Rose Maloes	1	0	0	0					
Salt Fish	0	1	8	0					
Saltpetre, (saleable only under Regulation appended)	0	5	0	0					
Sandalwood	0	4	0	0					
Sapanwood	0	1	0	0					
Seahorse Teeth	2	0	0	0					
Sharks' Fins, Black	0	5	0	0					
" White	1	5	0	0					
" Skins hundred	2	0	0	0					
Silver Thread, Real catty	1	3	0	0					
" " Imitation	0	0	3	0					
Sinews, Buffalo and Deer 100 catties	0	5	5	0					
Skins, Fox, large each	0	1	5	0					
" small	0	0	7	5					
" Marten	0	1	5	0					
" Sea Otter	1	5	0	0					
" Tiger and Leopard	0	1	5	0					
" Beaver per hundred	5	0	0	0					
" Doe, Hare and Rabbit	0	5	0	0					
" Squirrel	0	5	0	0					
" Land Otter	2	0	0	0					
" Raccoon	2	0	0	0					

II.—TARIFF ON EXPORTS.

	T. m. c. c.		T. m. c. c.
Alum per 100 catties	0 0 4 5	Joss Sticks per 100 catties	0 2 0 0
" Green, or Copperas	0 1 0 0	Kittysols, or Paper Umbrellas	0 5 0 0
Aniseed, Star	0 5 0 0	Lacquered Ware 100 catties	1 0 0 0
" Broken	0 2 5 0	Lamp Wicks	0 6 0 0
" Oil	5 0 0 0	Lead, Ired, (<i>Minium</i>)	0 3 5 0
Apricot Seeds or Almonds,	0 4 5 0	" White (<i>Ceruse</i>)	0 3 5 0
Arsenic	0 4 5 0	" Yellow (<i>Massicot</i>)	0 3 5 0
Artificial Flowers	1 5 0 0	Leather Articles, as Pouches, Purses	1 5 0 0
Bamboo Ware	0 7 5 0	" Green	1 8 0 0
Bangles, or Glass Armlets,	0 5 0 0	Lichees	0 2 0 0
Beans and Peas, (except from Newchwang and Tangchow)	0 0 6 0	Lily Flowers, Dried	0 2 7 0
Bean Cake, (except from Newchwang and Tangchow)	0 0 3 5	" Seeds or Lotus Nuts	0 5 0 0
Bone and Horn Ware	1 5 0 0	Liquorice	0 1 3 5
Brass Buttons	3 0 0 0	Lung-ngan	0 2 5 0
" Foil	1 5 0 0	" without the Stone	0 3 5 0
" Ware	1 0 0 0	Manure Cakes, or Poudrette	0 0 9 0
" Wire	1 1 5 0	Marble Slabs	0 2 0 0
Camphor	0 7 5 0	Mats of all kinds hundred	0 2 0 0
Canes thousand	0 5 0 0	Matting roll of 40 yds.	0 2 0 0
Cantharides 100 catties	2 0 0 0	Melon Seeds 100 catties	0 1 0 0
Capoor Cutchery	0 3 0 0	Mother-of-Pearl Ware catty	0 1 0 0
Carpets and Druggets hundred	3 5 0 0	Mushrooms 100 catties	1 5 0 0
Cassia Lignea 100 catties	0 6 0 0	Musk catty	0 9 0 0
" Buds	0 8 0 0	Nankeen and Native Cotton Cloths 100 catties	1 5 0 0
" Twigs	0 1 5 0	Nutgalls	0 5 0 0
" Oil	9 0 0 0	Oil, as Bean, Tea, Wood, Cotton, and Hemp Seed	0 3 0 0
Castor Oil	0 2 0 0	Oiled Paper	0 4 5 0
Chestnuts	0 1 0 0	Olive Seed	0 3 0 0
China Root	0 1 3 0	Oyster-shell, Sea-shells	0 0 9 0
Chinaware Fine	0 9 0 0	Paint, Green	0 4 5 0
" Coarse	0 4 5 0	Palm-pore, or Cotton Bed Quilts hundred	2 7 5 0
Cinnabar per 100 catties	0 7 5 0	Paper, 1st quality 100 catties	0 7 0 0
Clothing, Cotton	1 5 0 0	" 2nd	0 4 0 0
" Silk	10 0 0 0	Pearls, False	2 0 0 0
Coal	0 0 4 0	Peel, Orange	0 3 0 0
Coir	0 1 0 0	" Pumelo, 1st quality	0 4 5 0
Copper Ore	0 5 0 0	" 2nd	0 1 5 0
" Sheathing, Old	0 5 0 0	Peppermint Leaf	0 1 0 0
" and Pewter Ware	1 1 5 0	" Oil	3 5 0 0
Corals, False	0 3 5 0	Pictures and Paintings each	0 1 0 0
Cotton, Raw	0 3 5 5	" on Pith or Rice Paper per hundred	0 1 0 0
" Rags	0 0 4 0	Pottery, Earthenware 100 catties	0 0 5 0
Cow Bezoar catty	0 3 6 0	Preserves, Confits, and Sweetmeats	0 5 0 0
Crackers, Fireworks 100 catties	0 5 0 0	Rattans, Split	0 2 5 0
Cubebs	1 5 0 0	Rattan Ware	0 3 0 0
Curiosities, Antiques 5 per cent. ad valorem.		Rhubarb	1 2 5 0
Dates, Black per 100 catties	0 1 5 0	Rice or Paddy, Wheat, Millet, and other Grains	0 1 0 0
" Red	0 0 9 0	Rugs of Hair or Skin each	0 0 9 0
Dye, Green catty	0 8 0 0	Samshoo per 100 catties	0 1 5 0
Eggs, Preserved thousand	0 3 5 0	Sandalwood Ware catty	0 1 0 0
Fans, Feather hundred	0 7 5 0	Seaweed 100 catties	0 1 5 0
" Paper	0 0 4 5	Sesamum Seed	0 1 3 5
" Palm Leaf, trimmed thousand	0 3 0 0	Shoes and Boots, Leather or Satin pair	3 0 0 0
" " untrimmed	0 2 0 0	" Straw	0 1 8 0
Felt Cuttings 100 catties	0 1 0 0	Silk, Raw and Thrown 100 catties	10 0 0 0
" Caps hundred	1 2 5 0	" Yellow, from Szechuen	7 0 0 0
Fungus, or Agaric 100 catties	0 6 0 0	" Reeled from Dupions	5 0 0 0
Galangal	0 1 0 0	" Wild, Raw	2 5 0 0
Garlic	0 0 3 5	" Refuse	1 0 0 0
Ginseng, Native 5 per cent. ad valorem.		" Cocoons	3 0 0 0
" Korean or Japan, 1st quality per catty	0 5 0 0	" Floss, Canton	4 3 0 0
" Korean or Japan, 2nd quality	0 3 5 0	" from other Provinces	10 0 0 0
Glass Beads 100 catties	0 5 0 0	" Ribbons and Thread	10 0 0 0
" or Vitreous Ware	0 5 0 0	" Piece Goods—Pongees, Shawls, Scarfs, Crape, Satin, Gauze, Velvet, and Embroidered Goods	12 0 0 0
Grasscloth, Fine	2 5 0 0	" Piece Goods—Szechuen and Shantung	4 5 0 0
" Coarse	0 7 5 0	" Tassels	10 0 0 0
Ground Nuts	0 1 0 0	" Caps hundred	0 9 0 0
" Cake	0 0 3 0	" and Cotton Mixtures 100 catties	5 5 0 0
Gypsum, Ground, or Plaster of Paris	0 0 3 0	Silver and Gold Ware	10 0 0 0
Hair, Camel's	1 0 0 0	Snuff	0 8 0 0
" Goat's	0 1 8 0	Soy	0 4 0 0
Hams	0 5 5 0	Straw Braid	0 7 0 0
Hartall, or Orpiment	0 3 5 0	Sugar, Brown	0 1 2 0
Hemp	0 3 5 0	" White	0 2 0 0
Honey	0 9 0 0	" Candy	0 2 5 0
Horns, Deer's Young pair	0 9 0 0		
" Old 100 catties	1 3 5 0		
Indian Ink	4 0 0 0		
Indigo, Dry	1 0 0 0		
Ivory Ware catty	0 1 5 0		

		T. m. c. c.			T. m. c. c.
Tallow, Animal ..	per 100 catties	0 2 0 0	Twine, Hemp, Soochow ..	per 100 catties	0 5 0 0
" Vegetable ..	" "	0 3 0 0	Turnips, Salted ..	" "	0 1 8 0
Tea ..	" "	2 5 0 0	Varnish, or Crude Lacquer ..	" "	0 5 0 0
Tin Foil ..	" "	1 2 5 0	Vermicelli ..	" "	0 1 8 0
Tobacco, prepared ..	" "	0 4 5 0	Vermillion ..	" "	2 5 0 0
" Leaf ..	" "	0 1 5 0	Wax, White or Insect ..	" "	1 5 0 0
Tortoise-shell Ware ..	catty	0 2 0 0	Wood Piles, Poles, and Joists ..	each	0 0 3 0
Trunks, Leather ..	100 catties	1 5 0 0	" Ware ..	per 100 catties	1 1 5 0
Turmeric ..	" "	0 1 0 0	Wool ..	" "	0 3 5 0
Twine, Hemp, Canton ..	" "	0 1 5 0			

RULES.

RULE 1.—Unenumerated Goods.

Articles not enumerated in the list of exports, but enumerated in the list of imports, when exported, will pay the amount of duty set against them in the list of imports; and, similarly, articles not enumerated in the list of imports, but enumerated in the list of exports, when imported, will pay the amount of duty set against them in the list of exports.

Articles not enumerated in the list, nor in either list of duty-free goods, will pay an *ad valorem* duty of 5 per cent, calculated on their market value.

RULE 2.—Duty-Free Goods.

Gold and silver bullion, foreign coins, flour, Indian meal, sago, biscuit, preserved meats and vegetables, cheese, butter, confectionery, foreign clothing, jewellery, plated ware, perfumery, soap of all kinds, charcoal, fire-wood, candles (foreign), tobacco (foreign), cigars (foreign), wine, beer, spirits, household stores, ships' stores, personal baggage, stationery, carpeting, druggeting, cutlery, foreign medicines, and glass and crystal ware.

The above pay no import or export duty, but, if transported into the interior, will, with the exception of personal baggage, gold and silver bullion, and foreign coins, pay a transit duty at the rate of 2½ per cent. *ad valorem*.

A freight or part freight of duty-free commodities (personal baggage, gold and silver bullion, and foreign coins excepted) will render the vessel carrying them, though no other cargo be on board, liable to tonnage dues.

RULE 3.—Contraband Goods.

Import and export trade is alike prohibited in the following articles; Gunpowder, shot, cannon, fowling-pieces, rifles, muskets, pistols, and all other munitions and implements of war, and salt.

RULE 4.—Weights and Measures.

In the calculations of the Tariff, the weight of a picul of one hundred catties is held to be equal to one hundred and thirty-three and one-third pounds avoirdupois; and the length of a chang of ten Chinese feet to be equal to one hundred and forty-one English inches.

One Chinese chih is held to equal fourteen and one-tenth inches English; and four yards English, less three inches, to equal one chang.

RULE 5.—Regarding certain Commodities heretofore Contraband.

The restrictions affecting trade in opium, cash, grain, pulse, sulphur, brimstone, saltpetre, and spelter, are relaxed under the following conditions:—

1. Opium will henceforth pay thirty taels per picul import duty. The importer will sell it only at the port. It will be carried into the interior by Chinese only, and only as Chinese property; the foreign trader will not be allowed to accompany it. The provisions of Article IX. of the Treaty of Tien-tsin, by which British subjects are authorized to proceed into the interior with passports to trade, will not extend to it, nor will those of Article XXVIII. of the same Treaty, by which the transit-dues are regulated; the transit-dues on it will be arranged as the Chinese Government see fit; nor in future revisions of the Tariff is the same rule of revision to be applied to opium as to other goods.

2. *Copper Cash*—The export of cash to any foreign port is prohibited; but it shall be lawful for British subjects to ship it at one of the open ports of China to another, on compliance with the following Regulation: The shipper shall give notice of the amount of cash he desired to ship, and the port of its destination, and shall bind himself, either by a bond with two sufficient sureties, or by depositing such other security as may be deemed by the Customs satisfactory, to return, within six months from the date of clearance, to the Collector at the port of shipment, the certificate issued by him, with an acknowledgment thereon of the receipt of the cash at the port of destination by the Collector at that port, who shall thereto affix his seal; or failing the production of the certificate, to forfeit a sum equal in value to the cash shipped. Cash will pay no duty inwards or outwards; but a freight or part freight of cash, though no other cargo be on board, will render the vessel carrying it liable to pay tonnage-dues.

3. The export of rice and all other grain whatsoever, native or foreign, no matter where

grown or whence imported, to any foreign port, is prohibited; but these commodities may be carried by British merchants from one of the open ports of China to another, under the same conditions in respect of security as cash, on payment at the port of shipment of the duty specified in the Tariff.

No import duty will be leviable on rice or grain; but a freight, or part freight of rice or grain, though no other cargo be on board, will render the vessel importing it liable to tonnage-dues.

4. *Pulse*.—The export of pulse and bean-cake from Tang-chau and Newchwang, under the British flag, is prohibited. From any other of the open ports they may be shipped, on payment of the Tariff duty, either to other ports of China or to foreign countries.

Saltpetre, sulphur, brimstone, and spelter, being munitions of war, shall not be imported by British subjects, save at the requisition of the Chinese Government, or for sale to Chinese duly authorised to purchase them. No permit to land them will be issued, until the Customs have proof that the necessary authority has been given to the purchaser. It shall not be lawful for British subjects to carry these commodities up the Yang-tsze-kiang, or into any port other than those open to the seaboard, nor to accompany them into the interior on behalf of Chinese. They must be sold at the ports only, and, except at the ports, they will be regarded as Chinese property.

Infractions of the conditions, as above set forth, under which trade in opium, cash, grain, pulse, saltpetre, brimstone, sulphur, and spelter, may be henceforward carried on, will be punishable by confiscation of all the goods concerned.

RULE 6.—*Liability of Vessels entering Port.*

To the prevention of misunderstanding, it is agreed that the term of twenty-four hours, within which British vessels must be reported to the Consul under Article XXXVII. of the Treaty of Tien-tsing, shall be understood to commence from the time a British vessel comes within the limits of the port; as, also the term of forty-eight hours allowed her by Article XXX. of the same Treaty to remain in port without payment of tonnage-dues.

The limits of the ports shall be defined by the Customs, with all consideration for the convenience of trade compatible with due protection of the revenue, also the limits of the anchorages within which lading and discharging is permitted by the Customs; and the same shall be notified to the Consuls for public information.

RULE 7.—*Transit Dues.*

It is agreed that Article XXVIII. of the Treaty of Tien-tsing shall be interpreted to declare the amounts of transit dues legally leviable upon merchandise imported or exported by British subjects to be one-half of the Tariff duties except in the case of the duty-free goods liable to a transit duty of 2½ per cent. *ad valorem*, as provided in Article II. of these Rules. Merchandise shall be cleared of its transit dues under the following conditions:—

In the case of Imports.—Notice being given at the port of entry, from which the imports are to be forwarded inland, of the nature and quantity of the goods, the ship from which they have been landed, and the place inland to which they are bound, with all other necessary particulars, the Collector of Customs, will, on due inspection made, and on receipt of the transit duty due, issue a transit duty certificate. This must be produced at every barrier station and *viséd*. No further duty will be leviable upon imports so certificated, no matter how distant the place of their destination.

In the case of exports.—Produce purchased by a British subject in the interior will be inspected, and taken account of, at the first barrier it passes on its way to the port of shipment. A memorandum, shewing the amount of the produce, and the port at which it is to be shipped, will be deposited there by the person in charge of the produce; he will then receive a certificate, which must be exhibited and *viséd* at every barrier on his way to the port of shipment. On the arrival of the produce at the barrier nearest the port, notice must be given to the Customs at the port, and the transit dues due thereon being paid, it will be passed. On exportation the produce will pay the Tariff duty.

Any attempt to pass goods inwards or outwards otherwise than in compliance with the rule here laid down, will render them liable to confiscation.

Unauthorised sale *in transitu* of goods that have been entered as above for a port, will render them liable to confiscation. Any attempt to pass goods in excess of the quantity specified in the certificate will render all the goods of the same denomination named in the certificate liable to confiscation. Permission to export produce which cannot be proved to have paid its transit dues will be refused by the Customs until the transit dues shall have been paid. The above being the arrangement agreed to regarding the transit dues which will thus be levied once and for all, the Notification required under Article XXVIII. of the Treaty of Tien-tsin, for the information of British and Chinese subjects, is hereby dispensed with.

RULE 8.—*Foreign Trade under Passport.*

It is agreed that Article IX. of the Treaty of Tien-tsin shall not be interpreted as authorising British subjects to enter the capital city of Peking for purposes of trade.

RULE 9.—*Abolition of the Meltage Fee.*

It is agreed that the percentage of one tael two mace, hitherto charged in excess of duty payments, to defray the expenses of melting by the Chinese Government, shall be no longer levied on British subjects.

RULE 10.—Collection of Duties under one system at all Ports.

It being, by Treaty, at the option of the Chinese Government to adopt what means appear to it best suited to protect its revenue accruing on British trade, it is agreed that one uniform system shall be enforced at every Port.

The High Officer appointed by the Chinese Government to superintend foreign trade will accordingly, from time to time, either himself visit or will send a deputy to visit the different Ports. The said High Officer will be at liberty, of his own choice, and independently of the suggestion or nomination of any British Authority, to select any British subject he may see fit to aid him in the administration of the Customs Revenue; in the prevention of smuggling; in the definition of port boundaries; or in discharging the duties of harbour-master; also in the distribution of lights, buoys, beacons, and the like, the maintenance of which shall be provided for out of the tonnage-dues.

The Chinese Government will adopt what measures it shall find requisite to prevent smuggling upon the Yang-tsze-kiang, when that River shall be opened to trade.

(L. S.) ELGIN AND KINCARDINE."

Seal of
Chinese
Plenipotentiaries.

Signature of
Five Chinese
Plenipotentiaries.

By order of His Excellency the Honorable the Governor in Council,

H. L. ANDERSON,

Chief Secretary.

Bombay Castle, 13th February 1861.

REVENUE DEPARTMENT.

The following Notifications by the Government of India are republished for general information :—

" No. 6.

Extract from the Proceedings of the Government of India, in the Financial Department, under date the 24th January 1861.

Read again the undermentioned papers, directing the publication of Summaries of the interpretations of the Government in this Department on points connected with the Income Tax Acts :—

Financial Order No. 145, dated 14th December 1860.

" 150,	" 28th	"
" 151,	" 31st	"
" 5,	" 5th January	1861.
" 6,	" 7th	"
" 9,	" 5th	"
" 12,	" 5th	"

RESOLUTION.—The Honorable the President in Council considers that the separate copies of the

* See *Calcutta Gazette*, page 2681 of above-mentioned Summaries, which have recently been published 1860, and pages 9, 10, 91, 111, and 135 of in the *Government Gazette*,* might be re-published in a form more convenient for reference.

" Published for general information, with an intimation to, all Departments, Governments, and Officers concerned that the above Summary should be, in future, quoted in all references or instructions, and ordered that a separate printed copy of the Summary be forwarded with each copy of the *Gazette* for use in the Office of the Authority receiving the *Gazette*."

At present each separate printed copy of the Summary forwarded with each copy of the *Gazette* for use in the Office of the Authority receiving the *Gazette* bears a full heading at the top, and the notification quoted in the margin at the foot, with the signature of the Secretary to the Government of India in the Financial Department.

In future, this form will be observed in the Summaries published in the body of the *Gazette* only, but the separate copy to be forwarded with each copy of the *Gazette* will contain no more than the rulings themselves; that is to say, the heading at the top and the notification at the foot will be omitted, in order that the separate copies may be filed, so as to form an *Income Tax Manual*.

Each separate copy of the Summary will be printed on a separate leaf, and the several pages of the Summary will be numbered consecutively.

The Summaries of the several rulings will also be numbered consecutively, with the number and date of the Government order containing each ruling inserted at the end of each Summary.

There will be one series of numbers for the Summaries throughout, commencing with the Summary published under date the 14th of December 1860.

The Interpretations published in *extenso* previous to the 14th December 1860 will be summarized and re-published.

The leading word or subject of each ruling will be printed against it in the margin, and will be identical with the word or subject under which the ruling will be entered in an *Alphabetical Index*, which will be prepared in this Department as the rulings are summarized, and will be published at the end of every half-year† in the same manner as the Summaries, so as to admit of their being all bound up together.

† In July, for the first six months; and in January, for the second six months.

Act.	Section, Rule, Clause.	Number of Interpretation.
XXXII.	97 4	No. 3
"	98	" 4
"	128	" 1
XXXIX.	8	" 1

Another Index will likewise be prepared in this Department arranged according to the *Sections of the Acts* to which the rulings refer. This Index will also be published at the

* As above. end of every half-year* in the same manner as the Summaries, so as to admit of its being bound up therewith.

The President in Council desires that instructions be issued by each Local Government and Administration for translating the Summaries and Indices, as soon as published, into the Vernacular languages of the Territories under its jurisdiction, and for distributing a sufficient number of copies of the translations for the use of the Native Officers employed in carrying out the provisions of the Income Tax Acts.

In order that the plan laid down in the foregoing paragraphs may be better understood, His Honor in Council directs that the several Summaries specified in the heading of this Resolution be re-published in the form in which the separate copies required to accompany each copy of the *Gazette* are intended to be printed.

For the future this Department will issue two copies of every ruling—one copy in the form required for publication in the body of the *Gazette*, and the other in the form required for the Income Tax Manual.

Government of Bengal.
" Madras.
" Bombay.
" N. W. Provinces.
" Punjab.
" Eastern Settlements.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the Foreign Department, and to the several Local Governments noted in the margin, for information and further necessary orders.

Ordered also that the above Resolution be published in the *Calcutta Gazette* for general information.

(A True Extract)

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

SUMMARIES OF CONSTRUCTIONS OF INCOME TAX ACTS XXXII. AND XXXIX. OF 1860.

The liability to Income Tax of Mechanical Engineers, appointed by Warrant and sent out from England for service in the Department of Public Works, depends on the terms of their Covenant. If the Covenant specifies the liability of such persons to serve at Sea, then they are exempt. But if their liability so to serve is only incidental to their general engagement to serve Government, then they are not entitled to exemption as a *class*, an exception being made, however, in favour of those who are actually engaged on board-ship for the period during which they so serve.—(*Financial Department, Government of India, 6th December 1860, No. 11,970, to the Madras Government.*)

No. 1. Engineers (Mechanical).†

Act XXXII. of 1860, Section CXXVIII.
Act XXXIX. of 1860, Section VIII.

N.B.—On the 12th October 1860 (*vide Government Gazette*, October 13th, 1860), it was held that if the Mechanical Engineers referred to in the foregoing construction were Naval or Marine Officers they would, no doubt, be exempted under Section IX. of Act XXIX. of 1860; but as it appeared that they had been sent out from England for service in the Department of Public Works, they were subject to the operation of the Income Tax. This led to a further reference from the Madras Government, which thought that the Officers in question were exempt under Clause 4 Section IX. of Act XXIX. of 1860, as they were liable to serve on board-ship, and two of them were then so serving. The foregoing construction must be considered as taking the place of the construction previously issued on the same point.

When the office of Collector of the Income Tax is held by a Deputy Commissioner, that officer should be assessed with the duty to which he is liable by the Commissioner to whom he is subordinate, and not by a Tuhseeldar acting as Assessor.—(*Financial Department, Government of India, 8th December 1860, No. 12051, to the Punjab Government.*)

No. 2. Deputy Commissioner

Appointed Collector of Income Tax.

No. 3. Houses, Return of. section XC VII., Rule 4.

Under the Resolution of the Supreme Government, dated 3rd November 1860, the return of houses, as well as land, should be made in the district in which the houses are situated.—(*Financial Department, Government of India, 8th December 1860, No. 12051, to the Punjab Government.*)

A debt, ascertained to be a bad debt in one year, can only be taken into account as a loss, and set off against the profits of the year in which it is so ascertained to be a bad debt, and no portion of such debt, after it has once been set off against the profits of one year, can be set off against, or taken in reduction of the profits of the next or of any succeeding year.

No. 4.

Debts
(bad).

Section XCVIII. Rule 4.

Thus A. B. having set off a loss, arising from the discovery, in 1859, that a debt previously treated as good is a bad debt, against the profits of that year, which are thereby wholly absorbed, and having thus obtained exemption from assessment for one year, cannot carry forward the balance of the debt in the next or any subsequent year.

The principle of the Tax as a Tax on Income is to assess the duties on the actual profits of each year, without reference to the profits made or losses sustained in any other year. Thus, if a man sustain, in 1859, losses which swallow up all his profits for the year, he will, in making his return for 1860, based upon the profits of 1859, have no profits whatever to return. But if in 1860 he makes a clear profit, although that profit may not be sufficient to meet the losses of 1859, he will have to return in 1861 the whole net profits of 1860, without making any deduction for the balance of loss remaining over from 1859. A bad debt does not in this respect differ from any other kind of loss. The difficulty may be greater in determining when it is to be treated as a loss, but when once this has been ascertained, it must be determined once for all, and no part of it can be taken in diminution of the profits of a year subsequent to that in which it was originally treated as lost.

The refusal of a Public Company to declare a dividend can of itself make no difference whatever in regard to the assessment of the profits of the Company. Such Company is entitled to deduct a bad debt from the profits of the year in which the debt is ascertained to be a bad debt, but it must do so, as an individual must, once for all, and however prudent and reasonable its conduct may be in not declaring a dividend from the profits of one year, until a loss made or ascertained in a previous year (whether in the shape of a bad debt or not) is made good, the right of the State to the duties upon the net profits of each succeeding year, calculated according to the Act, cannot be affected thereby.

With respect to the meaning of the term "bad debt," it is almost impossible to give any definition of it which shall apply to all cases, and much must be left to the discretion of the Commissioners in determining what shall be, and what shall not be allowed as a bad debt. The only general definition that can be safely given of it is, that it must be a debt which has been, during the period for which the return of profits has been made, for the first time, ascertained to be irrecoverable, and has been *bonâ fide* and upon reasonable grounds written off to profit and loss, or otherwise so dealt with in the Creditors' Books as to leave any amount that may in any subsequent year be recovered to enter into the profits of such subsequent year. Where this has occurred with reference to part of a debt, the part so ascertained and so dealt with may be treated as a bad debt, while the rest cannot be so treated.

A Firm which has long had in its books a debt known to be bad, but which it has not (in consequence of some rule of the Firm or of inadvertence) previously written off to profit and loss, cannot, by merely writing it off in the year for which the profits are estimated, claim an allowance for the debt as a bad debt, chargeable against the profits of that year. Such a debt will not fulfil the condition of having been for the first time ascertained to be a bad debt during the period for which the profits are estimated, nor can a Firm having ascertained in that period that a debt is absolutely bad and irrecoverable to an extent more than sufficient to swallow up the profits of that year, satisfy the conditions of the Act by merely writing off to profit and loss in that year so much as will meet their profits carrying on the balance of the debt as an asset in the accounts of the next year, and repeat the process the next year by then carrying that balance to profit and loss and setting off such apparent loss against the profits of such next year. It is clear that in such a case the Firm could (and probably, but for the object of avoiding the Income Tax, would) have written off in the first year not merely the part which exactly balanced the profits of that year, but the whole or so much as was ascertained to be irrecoverable. The first writing off to profit and loss of a part only would not be such a *bonâ fide* or reasonable dealing with the debt in the books as would satisfy the conditions above stated.

The main principle for the Commissioners to bear in mind in each case will be that the debt must be one by the discovery of the badness of which in whole or in part the profits of the particular year may reasonably and *bonâ fide* be deemed to have been diminished. But the mode of applying this principle to each particular case must necessarily be left greatly to the judgment of the Commissioners.—(*Financial Department, Government of India, 11th December 1860, No. 12079.*)

The amount paid to a Silladar of a Corps of Irregular Cavalry being supposed to be just sufficient to cover the expenses of his Horse and Accoutrements, and being in fact a Horse allowance, is not chargeable with Income Tax.—(*Government of India, Financial Department, 14th December 1860, No. 12152, to the Government of Bombay.*)

No. 5.

Silladar.

Sections CXXVII. and CXXIX.

Municipal Offices held under the provisions of Act XXVI. of 1850 are public Offices within the meaning of Rule 2, Section C. of Act XXXII. of 1860; and the Incomes of persons holding such Offices fall under Schedule 4 of the Act, and are assessable under the Rules relating to that Schedule.—(*Financial Department, Government of India, 21st December 1860, No. 12370.*)

No. 6.

Municipal Officers.

Section C. Rule 2.
Schedule 4.

A party claiming to be exempted from the payment of Income Tax, or to be assessed at the rate of 2 instead of 4 per Cent., must prove to the satisfaction of the Commissioner or Collector that his annual income or profits, from whatever source derived, are less than 200 Rupees when entire exemption is claimed, or less than 500 Rupees when the claim is to be assessed at the lower rate.—(*Financial Department, Government of India, 21st December 1860, No. 12370.*)

No. 7.

Exemptions,

Proof of title to.

Sections CXVI. and CXVII.

This construction was given in the case of a party whose returns, as made to the Assessor, showed an annual income derived from the rent of a house and from the interest of money deposited in a Bank of less than 200 Rupees, but who, as a servant in public employ, was in the receipt of a salary of upwards of 4000 Rupees a year; and it was pointed out that all Assessors should have sufficient knowledge of the general income and position of the persons submitting their returns to them not to admit to exemption a person in a case such as that mentioned.

The words "in whatever District situated," as used in Rule 4, Section XCVII. of Act XXXII. of

No. 8.

District,

Meaning of—"in whatever District situated" in Rule 4, Section XCVII.

Section XCVII. Rule 4.

Section XCVIII. Rule 22.

the income he may receive from property situated in those Territories.—(*Financial Department, Government of India, 21st December 1860. No. 12370.*)

The case put was that of a Thakoor residing in the British Territories in India, who, in addition to customs and other duties, enjoyed large revenues derived from lands and houses situated in places beyond those Territories.

A sum of money granted to a public servant as a gratuity on his discharge from Civil employ is not

No. 9.

Gratuities.

Section XXVII.

(*Financial Department, Government of India, 27th December 1860, No. 12429.*)

A Civil Assistant Surgeon, in the receipt of a salary of 300 Rupees per month, having claimed to be exempted from the payment of Income Tax upon 100 Rupees of that sum, on the ground that it was an allowance in lieu of House-

No. 10.

Surgeons

(Civil).

Assistant Surgeons in Medical charge of Civil Stations, is treated in the Books of Establishments as a "consolidated salary," and as, moreover, it is so treated when any such Officer is absent on leave, the entire sum was liable to be assessed with duty, and that consequently the claim was inadmissible — (*Financial Department, Government of India, 27th December 1860, No. 12467.*)

No. 11.

Societies,

Religious and Charitable.

Section CXXXIII.

Statement showing the Exemptions from Income Tax, sanctioned by the Lieutenant Governor of Bengal, under Section CXXXIII., Act XXXII. of 1860, with the approval of the Governor General of India in Council.—(Financial Department, Government of India, 27th December 1860, No. 12479.)

Designation of Charitable or other Society, &c. on behalf of whom exemption was claimed.	Name of the Applicant on behalf of the Society, or Official designation.	Description of property exempted.	Nature of Funds exempted.
Dacca Mitford Hospital	Commissioner of Dacca....	....	Government promissory Notes.
Greek Church, Calcutta	Wardens of the Greek Church.	Landed property.	
Calcutta Benevolent Institution.	Officiating Civil Auditor..	....	Government Monthly Donation.
District Charitable Society of Calcutta.	Assistant Secretary of the Society.	....	Government Promissory Notes, and Monthly Government Donation.
London Missionary Society..	Reverend S. J. Hill .....	....	Government Promissory Notes.
General Assembly's Institution, Calcutta.	Reverend J. Ogilvie	Landed property.	
Calcutta Free Church Institution.	Reverend Dr. Duff.....	....	Government Promissory Notes.
Mymensing Charitable Hospital.	Collector of Mymensing ..	....	Ditto ditto.

A Question having been raised, as to whether the Commission of the subordinate Officers of the Opium Department for the year 1859-60 should be charged with Income Tax, it was held that, as the official year 1859-60 in the Opium Department commenced on the 1st September 1859, and terminated on the 31st August 1860, the Commission earned by the Officers in question during the months of July and August 1860, which would be properly represented by one-sixth of the earnings of the entire year, must, like Official Salaries, be considered subject to Income Tax.—(*Financial Department, Government of India, 29th December 1860, No. 12500.*)

No. 12.

Commission
of Subordinate Officers of the Opium
Department for 1859-60.

Section C., Rule 3.

Section CCXLIX.

No. 13.

Banks

Allowed to deduct charges of Es-
tablishment.

Part 8, Schedule 2, Section XCVIII.
Case 1, Rule 9.

A question having been raised as to whether a Bank in returning its profits could set off the charges of Establishment against the same, it was held that, under Rule 9, Case 1, Schedule 2, a deduction on account of such charges was allowable from the gross profits of the Bank in making its return, the salaries of the Establishment being left to be assessed by the Assessor in the usual manner.—(*Financial Department, Government of India, 4th January 1861, No. 28.*)

It was also held that the Interest accruing on money deposited in a Bank was not chargeable with Income Tax by the Manager of the Bank, but that the party making the deposit should include any interest or profits arising therefrom in his own Returns, under Schedule 2 of the Act.—(*Financial Department, Government of India, 4th January 1861, No. 28.*)

No. 14.

Banks,

Interest on Deposits in.
Schedule 2.

The introduction of the Income Tax Act in the District of Neemuch having been directed under the orders of the Government of India, it was declared that the Act should take effect in the Military Cantonments and Civil Station at Neemuch, both being included in the District of Neemuch.—(*Financial Department, Government of India, 2nd January 1861, No. 102.*)

No. 15.

Neemuch,

Military Cantonments and Civil
Station at—

No. 16.

Neemuch.

Houses and other Buildings in Can-
tonments and Civil Lines belonging
to and occupied by Vakeels.

Schedule 1, Section XCVII.
Rule 4, Section CXXXI.

It was at the same time held that the provisions of the Act were applicable to houses or other buildings or property situate within the limits of the same Cantonments or Civil Lines, and belonging to and occupied by Vakeels in attendance upon the Political Agent and Superintendent residing there.—(*Financial Department, Government of India, 2nd January 1861, No. 102.*)

No. 17.

Gratuities.

Extra Remuneration.

Schedule 4, Section C.
Rules 1 and 2, Section CXXIX.

Extra remuneration paid to Clerks in the Post Office for working extra hours on the arrival of the Overland Mails is liable to Income Tax.

The same rule declared applicable everywhere, and in all Departments in respect to like allowances.—(*8th January 1861, No. 239.*)

The exemption contained in Section CXVI., Act XXXII. of 1860, applies only to cases in which the aggregate amount of the annual income or profits, from whatever source derived, and whether a portion of such income or profits fall within any other special exemption contained in the Act or not, is less than 200 Rupees.

No. 18.

Exemptions
under Section CXVI.

An Officer in the yearly receipt of pay and allowances, and of a private income, however derived,

No. 19.

Military Officers,
Private Income of.

the pay and allowances and private income amounting together to 200 Rupees, is not in a position to furnish proof in the terms of Section CXVI. In respect to the sum received as pay and allowances, he may claim exemption under Section CXXVII., but that exemption does not extend beyond the pay and allowances of the Officer, and leaves him, for the purpose of computing the amount at which he ought to be assessed generally, in the same position as if the sum received as pay and allowances had been subject to duty. In such case the Collector, Commissioner, or Assessor, is bound to assess the Officer in respect of his private income under whichever of the Schedules that income may fall.

For the same reason no Officer, whose aggregate income, including his official pay and allowances, and any income derived from other sources amounts to 500 Rupees per annum, can claim partial exemption under Section CXVII. The private income of such Officer, though less than Rupees 500, or even than Rupees 200 per year, is assessable in the full amount of duty.—(*Financial Department Order, No. 415, dated 10th January 1861.*)

Section CXVII.

No. 20.

House Property,

No deduction on account of Municipal Taxes on.

Act XXXII. of 1860. Section XCVII. Rule 13, Schedule 1.

In assessing house property to the Income Tax, no deduction should be made or allowed on the amount paid for Municipal Taxes on such property.

No. 21.

Rent

(Ground).

Section CXVII. Rule 6. Clauses 1 and 3, Schedule 1.

Ground rent may be deducted under Clause 1, Rule 6, Schedule 1 (Section CXVII.), or if paid to a superior landlord, dealt with under Clause 3 of the same Rule.—(*Financial Department Order, No. 614, dated 18th January 1861.*)

No. 22.

Loans,

(Straits' Settlements) Interest on.

Act XXXII. of 1860. Schedule 2., Straits' Settlement.

The interest paid upon Local Treasury Loans in the Straits' Settlement is liable to Income Tax.—(*Financial Department Order, No. 667, dated the 21st January 1861.*)

No. 23.

Notice.

(Under Section XXXVIII.)

Act XXXII. of 1860.

Sections XXXVIII, XCIV., and XCV.

* Married woman (subject to English law) having separate property chargeable.

In cases falling under Section* XCIV. of Act XXXII. of 1860, if the wife is living with the husband, the notice required by Section XXXVIII. should be served upon the husband, upon whom the assessment should be made under Section XCV. of the Act.

(*Note.*—In such cases it may be advisable, though not absolutely necessary, to address the notice to the husband and wife jointly; and, when it can conveniently be done, to serve duplicate parts, the one on the husband, and the other on the wife.)

If the husband and wife are living apart, whether the husband be in India or not, the notice

Sections XXXVIII. and XCVI.

677, dated 18th January 1861.)

should be served upon the wife, and the assessment made in her name under Section XCVI.—(*Financial Department Order, No.*

Allowances received by the Executive Officials of the Guaranteed Railway Companies, for the purchase and maintenance of Horses, for expenses incurred when in the Field and away from their proper Districts, for Boat hire and for travelling expenses, and the like, forming no part of the income of such Officers, and being only allowances for actual and necessary expenses, are not chargeable with Income Tax.

No. 24.

Allowances.

On account of Horses, Boat hire and travelling, made to Railway Officers.

Act XXXII. of 1860, Schedule 2.

of such Officers, and being only allowances for actual and necessary expenses, are not chargeable with Income Tax.

The Consulting Engineer of a Railway Company, having been deputed to superintend in India the construction of certain works for the period of three and a half months, subsequently to the date upon which Act XXXII. of 1860 came into operation, for which he was to receive a fixed sum to cover all expenses, declared liable to Income Tax on all sums received by him in India which were not specially exempted under the Act.—(*Financial Department Order, No. 681, dated the 18th January 1861.*)

No. 25.

Allowance

Of a lump sum to a certain Railway Official.

Act XXXII. of 1860. Schedule 2. Rule 45, Section XCVIII.

the construction of certain works for the period of three and a half months, subsequently to the date upon which Act XXXII. of 1860 came into operation, for which he was to receive a fixed sum to cover all expenses, declared liable to Income Tax on all sums received by him in India which were not specially exempted under the Act.—(*Financial Department Order, No. 681, dated the 18th January 1861.*)

No. 26.

House

Insurance against Fire.

Act XXXII. of 1860. Schedule 1, Section XCVII.

In assessing a House insured against fire to the Income Tax, the sum paid on account of such Insurance may be deducted from the rent and the assessment made upon the balance, but in such case the full rent of the House must be returned.—(*Financial Department Order, No. 463, dated 16th January 1861.*)

A person who has paid in England the premium on a Policy of Life Insurance, and who applies for a refund of the amount of Income Tax with which he has been charged on the sum so paid, should deliver with his application the receipt of the Insurance Company for the premium paid to it, and a duplicate or triplicate of the Bill of Exchange by which the amount was remitted, or if the remittance was not made direct to the Insurance Company, a letter from the party to whom the money was remitted, acknowledging its receipt and advising payment to the Insurance Company, should accompany the application. These documents are required to prove not only that a payment has been made on account of Life Insurance, but also that it was made from Indian income with regard to the rate of Exchange at which the Bill upon England was drawn; the party claiming the refund should be allowed to state in writing the rate at which the remittance was made.—(*Financial Department Order, No. 493, dated 16th January 1861.*)

No. 27.

Insurance (Life),

Premium of, paid in England.

Act No. XXXII. of 1860.

Sections CXXXIV. and CXXXV.

money was remitted, acknowledging its receipt and advising payment to the Insurance Company, should accompany the application. These documents are required to prove not only that a payment has been made on account of Life Insurance, but also that it was made from Indian income with regard to the rate of Exchange at which the Bill upon England was drawn; the party claiming the refund should be allowed to state in writing the rate at which the remittance was made.—(*Financial Department Order, No. 493, dated 16th January 1861.*)

The Revenue Commissioner for Alienations in the Presidency of Bombay was authorized, when introducing the summary settlement, to intimate to the holders of alienated land that, so far as regarded the lands to which the summary settlement might be applied, they would not be chargeable with Income Tax under Acts XXXII. and XXXIX. of 1860, and that the acceptance of the quarter assessment settlement would include the demand to which the Inamdar might be liable for Income Tax on his holding; but that the profits arising from the land so settled must be returned and taken into consideration in determining whether the person receiving the same was exempt from Income Tax, or otherwise on profits arising to him from other sources.

No. 28.

Inam Lands

(Bombay).

Acts XXXII. and XXXIX. of 1860.

Schedule I, Section XCVII.

Tax on his holding; but that the profits arising from the land so settled must be returned and taken into consideration in determining whether the person receiving the same was exempt from Income Tax, or otherwise on profits arising to him from other sources.

When a person who has been assessed to the Income Tax by a Panchayet, under the provisions of Part II, Act XXXII. of 1860, applies to compound for the payment of the sum so assessed for a series of years, he should be required to make a return of his profits in the prescribed form, in order to enable the Collector or Commissioners to judge whether the application should be complied with. The decision of the Panchayet should not be taken as the ground on which to admit an application of this nature. An assessment by a Panchayet or in a lump sum must be regarded as an experiment for one year only.—(*Financial Department Order, No. 523, dated 16th January 1861.*)

No. 29.

Assessments

under contract of composition.

Act No. XXXII. of 1860.

Part II, and Section LXVII.

No. 30.

Assessments

by Panchayet, experimental.

A Military pension does not stand on a higher footing in regard to exemption under Section CXXXVII., Act XXXII. of 1860, than the Military pay of an Officer actively employed. As soon as such Officer obtains employment, the pay and allowances of which, including the Officer's Military pay, equal or exceed the pay and allowances of a Captain of Infantry, he ceases to fulfil the conditions of the exemption and a similar result follows in the case of a pensioned Military Officer, as soon as his pay and allowances, including his pension (if he has accepted a consolidated salary, inclusive of the pension) equal the pay and allowances of a Captain of Infantry. The circumstance that the Military pension is not brought out to this country, but is paid at home, and is subject to the English Income Tax, does not affect the question.—(*Financial Department Order, No. 674, dated 19th January 1861.*)

No. 31.

Pension

of a Military Officer, Indian Army, drawn in England.

Act No. XXXII. 1860.

Section CXXXVII.

NOTE.—In the case in which this instruction was given, the Officer whose Military pension was Rupees 156-10-6 per mensem, has accepted Civil employment on a monthly consolidated salary, including his pension of 600 Rupees.

Where a house of business, established before the commencement of the year preceding the year of assessment, calculated as laid down in Rule I, Section XCVII., Act XXXII. of 1860, can satisfy the Collector or Commissioners that, during such preceding year, its profits were "Nil," the Collector or Commissioners should not assess such house at all upon the profits made by it during the current year or such year of assessment.—(*Financial Department Order, No. 790, dated 22nd January 1861.*)

No. 32.

Profits

Of a house of business when returned "Nil."

Act No. XXXII. of 1860, Schedule 2, Section XCVII., Rule I.

Published by order of the Honorable the President in Council,

(Signed) C. HUGH LUSHINGTON,

Fort William, the 31st January 1861.

Secy. to the Govt. of India."

By order,

A. D. ROBERTSON,

Acting Secretary to Government.

Bombay Castle, 13th February 1861.

Notice.

The undermentioned persons have been granted Licences to sell Stamps at the places named below:—

- Fort.— { 1. Cowasjee Nowrojee, Bazar Gate Street.
 2. Nusserwanjee Byramjee, No. 7, Parsee Bazar Street.
 Colaba.—3. Ramchunder Gunputjee, Manockjee Pitty's Buildings, Lower Colaba.
 Sonapoor.—4. Hormusjee Burjorjee, Cooper, No. 527, Pollow Road, also called Breach-
 Candy Road.
 Moombadavee.—5. Eshwuntrow Bulwunt, No. 271, Sheick Mamon Street.
 Carnac Bunder.—6. Narayen Soonderjee.
 Clare Bunder.—7. Gunput Shreecrustna, Musjid Bunder Cross Road.
 Mazagon.—8. Pestonjee Bazonjee, Sudder Adawlut.
 Duncan-Road.—9. Dinnanath Succaram, No. 1, Duncan Road.
 Mahim.—10. Crustnaram Bapoojee, No. 20, Market Road.

13th February 1861.

J. M. ERSKINE,
Superintendent of Stamps.

"HOME DEPARTMENT.

No. 157.

Fort William, the 22nd January 1861.

NOTIFICATION.—Under the provisions of Section 5, Act XXXVI. of 1860, the President in Council hereby directs that, after the 28th day of February next, it shall not be lawful to use a Postage Stamp of the value of Half an Anna on any Receipt, Draft, or Order for which a Half Anna Stamp is required by said Act."

The above Notification, which appeared in the *Calcutta Government Gazette* of the 23rd January, is republished for general information.

J. M. ERSKINE,
Superintendent of Stamps.

Notice.

The following revised SCALE of FARES for BUGGIES and BULLOCK RIDING CARTS having been settled by the Court of Petty Sessions, and sanctioned by Government, is published for general information:—

SCALE OF FARES FOR BUGGIES AND BULLOCK RIDING CARTS.

	BUGGY.				BULLOCK CART.		
	Rs.	a.	p.		Rs.	a.	p.
From the Fort to Mahim Causeway	2	0	0		1	0	0
" " Sion Causeway	2	0	0	& back	3	0	0
" " Worlee Village	2	0	0	"	3	0	0
" " Matoonga Village	1	8	0	"	3	0	0
" " Parell Village, Government House, and Dadur Station	1	8	0	"	2	4	0
" " Chinchpoojly Police Station and Cross Road	1	4	0	"	1	14	0
" " Mazagon Bunder	1	0	0	"	0	12	0
" " Byculla Railway Bridge	0	12	0	"	1	8	0
" " Girgaum, Chowpatty	0	12	0	"	1	2	0
" " Moombadavie Chowkee and Pydownee.	0	12	0	"	0	6	0
" " Chinch Bunder	0	8	0	"	1	2	0
" " Mdlabar Hill, from Chowpatty to Malabar Point, and round to Breach Candy Road	0	8	0	"	0	12	0
" " Breach Candy, from Tardeo to Mamma Hajanee, and round by the Breach Road to Comballa Hill	1	4	0	"	0	12	0
" " Upper Colaba to the Light House.	1	4	0	"	1	14	0
" " Lower Colaba within the limits of Old Woman's Island	0	12	0	"	1	2	0
From Franjee Cowasjee's Tank to the Fort and Apollo Bunders	0	6	0	"	0	9	0
The whole day, from sunrise to sunset	4	0	0	"	0	9	0

Any Buggy or Bullock Cart detained by the hirer shall be paid for at the rate of 4 Annas for a Buggy, and 2 Annas for a Bullock Cart, per hour, so long as so detained.

For any distance not above specified, or therein included, the fares must be paid according to the following Rule:—

For any distance within and not exceeding 1 Mile, 4 Annas for a Buggy and 2 Annas for a Bullock Cart; for any distance exceeding 1 Mile, after the rate of 4 Annas for a Buggy and 2 Annas for a Bullock Cart for every Mile, and for any part of a Mile over and above any number of Miles completed.

Bombay, Petty Sessions Office, 4th February 1861.

By order of the Court of Petty Sessions,
F. L. BROWN, Clerk.

Notice

Is hereby given, that the Judges of the Sudder Adawlut have resolved to hold the Annual Examination of Candidates for the appointments of Law Officers and Pleaders on Thursday, the 14th March next, and all persons who desire to offer themselves for such examination are required to attend at 10 A.M. on that day, at the Court House, in Mazagaon, Bombay, furnished with the necessary certificates.

The Zillah Judges will be pleased to cause this Notice to be published throughout their respective districts.

By order of the Sudder Adawlut,

H. NEWTON,

Registrar.

Bombay, Sudder Adawlut, 11th February 1861.

જાહેર અવગત.

આપ્તેપામાં આવે છે, જે શાસતરી તથા મોલવી તથા વકીલોની પરીક્ષા સારૂ જે ઉમેદવાર હશે તેની પરીક્ષા તારીખ ૧૪ માર્ચ સને ૧૮૬૧ વાર ગરેઉને રોજે લેવાસારૂ સદર અદાલતના જજ સાહેબોએ ઇરામ્યું છે વાસતે જેને પરીક્ષા આપવી હોય તે સરવાએ જે સરટીફિકેટો લાવવા જરૂર છે તે લાગીને મુબઈમાં માજગામની સદર અદાલતમાં ઉપર લખેલી તારીખે રાહવારના દસ કલાકે હાજર થયું.

સદરહુ ખબર પોતપોતાનાં જિલ્લામાં જાહેર થાએ હેયું જિલ્લા જજ સાહેબે કર્યું.

સદર અદાલતના હુકમથી.

H. NEWTON,

Registrar.

મુબઈની સદર અદાલત તારીખ ૧૧ ફેબ્રુઆરી સને ૧૮૬૧.

જાહિરખબર.

દેખ્યાંત યેતે કીં શાસ્ત્રી વ મોલવી વ વકીલીએ જાગેવિષયીં જે ઉમેદવાર અસતીલ ત્યાંની પરીક્ષા તારીખ ૧૪ માહે માર્ચ સન ૧૮૬૧ ગુરુવાર રોજીં ઘેખ્યાવિષયીં સદર અદાલતીએ જ્યડજ્ય સાહેબાંહીં ઠરવિલેં આહે ત્યાસ જ્યાંસ પરીક્ષા દેખ્યાંની અસેલ ત્યાં સર્તીફિકેટ આગિલીં પાહિજેત તીં ઘેઝન મુંબઈસ માજગાવાંત સદર અદાલતીંત સદરીં લિહિલ્યા તારખેસ માતઃકાલ્લે દાહા વાજતાં હાજર વ્હાવેં.

સદરહુ ખબર આપ આપલે જિલ્લાંત જ્યાહિર હોઈલ અસેં જિલ્લે જ્યડજ્યાની કરાવેં.

મુંબઈ સદર અદાલત તારીખ ૧૧ માહે ફેબ્રુઆરી સન ૧૮૬૧.

સદર અદાલતીએ હુકુમાવરુન,

H. NEWTON,

Registrar.

જાહેર અવગત

જાહેર અવગત નજીરલ રીતરતદ જિલ્લા જજ સાહેબે કર્યું હોય છે. આપ્તેપામાં આવે છે, જે શાસતરી તથા મોલવી તથા વકીલોની પરીક્ષા સારૂ જે ઉમેદવાર હશે તેની પરીક્ષા તારીખ ૧૪ માર્ચ સને ૧૮૬૧ વાર ગરેઉને રોજે લેવાસારૂ સદર અદાલતના જજ સાહેબોએ ઇરામ્યું છે વાસતે જેને પરીક્ષા આપવી હોય તે સરવાએ જે સરટીફિકેટો લાવવા જરૂર છે તે લાગીને મુબઈમાં માજગામની સદર અદાલતમાં ઉપર લખેલી તારીખે રાહવારના દસ કલાકે હાજર થયું.

સદરહુ ખબર આપ આપલે જિલ્લાંત જ્યાહિર હોઈલ અસેં જિલ્લે જ્યડજ્યાની કરાવેં.

મુંબઈ સદર અદાલત તારીખ ૧૧ માહે ફેબ્રુઆરી સન ૧૮૬૧.

સદર અદાલતીએ હુકુમાવરુન,

H. NEWTON,

Registrar.

આપ્તેપામાં આવે છે, જે શાસતરી તથા મોલવી તથા વકીલોની પરીક્ષા સારૂ જે ઉમેદવાર હશે તેની પરીક્ષા તારીખ ૧૪ માર્ચ સને ૧૮૬૧ વાર ગરેઉને રોજે લેવાસારૂ સદર અદાલતના જજ સાહેબોએ ઇરામ્યું છે વાસતે જેને પરીક્ષા આપવી હોય તે સરવાએ જે સરટીફિકેટો લાવવા જરૂર છે તે લાગીને મુબઈમાં માજગામની સદર અદાલતમાં ઉપર લખેલી તારીખે રાહવારના દસ કલાકે હાજર થયું.

GOVERNMENT DEPARTMENTAL NOTICES.

MEDICAL DEPARTMENT.

No. 10.—The following transfers are ordered :—

	<i>From</i>	<i>To</i>
Second Hospital Assistant Gooljar Ram (No. 438).....	Khandeish Bheel Corps.	Guzerat Bheel Corps.
Second Grade Apprentice Babajee Bhojer (No. 704).....		Kolapoor Infantry.
Second ditto Mhadoo Sinda (No. 764) ..	4th Regt. Poona Horse.	Civil Hospital, Broach.
No. 11.—Assistant Vaccinator Venaek Mhadoo (No. 51), of the Eastern Division, Guzerat, is	1st Silladar Light Cavalry.	

allowed leave of absence for two months, to proceed to Rajapore, on private affairs.

By order of the Principal Inspector-General, Medical Department,

W. C. COLES, M.D.,

*Office of the Principal Inspector General, Medical Department,
Bombay, 13th February 1861.*

Assistant Surgeon, Secretary.

GENERAL ORDERS

BY HIS EXCELLENCY THE HONORABLE THE GOVERNOR IN COUNCIL.

MILITARY DEPARTMENT.

Bombay Castle, 7th February 1861.

No. 62 of 1861.—Article 88, page 738, Jameson's Code, is cancelled.

In assimilation to the rule in Bengal and Madras, the Staff Allowance to Riding Masters of British Regiments, in aid of the Riding House expenses, is reduced to £ 7 per Troop per annum, or Rupees 51-6-10 per mensem, for 9 Troops.

The Pay and Allowances to Acting Riding Masters will, from the 1st proximo, be as follows :—

A Non-Commissioned Officer, appointed to act as Riding Master in a British Regiment on a full vacancy, will receive the Pay and Allowances, including Horse Allowance, of a Warrant Riding Master in Her Majesty's Indian Forces, together with the Allowance of Pounds (7) Seven a year per Troop for Riding House expenses. The difference between the Pay and Allowances thus admissible and those of a Cornet will be claimable in arrears, from date of promotion, in the event of the Acting Riding Master being confirmed in the appointment.

A Non-Commissioned Officer appointed to act as Riding Master in a British Regiment during the absence of the permanent Riding Master on leave, with Indian Allowances, will draw, in addition to his pay as Non-Commissioned Officer, Horse Allowance Rupees (30) Thirty a month, and Pounds (7) Seven a year per Troop for Riding House expenses. On the discontinuance of Indian Allowances to the absent Riding Master, the Acting Riding Master will receive the Pay and Allowances specified in the preceding paragraph, and an acting appointment may be made in his place as a Non-Commissioned Officer.

A Non-Commissioned Officer in Her Majesty's Indian Forces, appointed Riding Master or Acting Riding Master on a full vacancy, or during absence on leave of a Riding Master, not in receipt of Indian Allowances, will receive the Pay and Allowances of the Warrant grade from date of appointment, excepting the Horse Allowance, which will be paid from date of joining ; while proceeding to join he will receive Field Allowances.

A Commissioned Officer of the Veteran Establishment or Unattached, appointed Riding Master, or to act as such under the above circumstances, will receive Staff Pay of Rupees 62 from date of appointment, and Horse Allowance from date of joining.

A Non-Commissioned Officer appointed to act as Riding Master, will cease to be entitled to the Pay and Allowances of the Warrant grade, and will receive Horse Allowance only from the date of promotion of another Non-Commissioned Officer to the vacant Warrant, or of the transfer of another Riding Master to the Regiment. If a Commissioned Officer, not already serving as permanent Riding Master in another Regiment, be appointed to the vacancy, the Acting Riding Master will continue to draw the Pay and Allowances of the Warrant grade, until the permanent Riding Master joins.

A Non-Commissioned Officer appointed to act for a Riding Master on leave on Indian Allowances, will receive the Pay of his Regimental rank, Horse Allowance, and half Staff Pay, at Rupees (31) Thirty-one per mensem, if the absent Riding Master be a Commissioned Officer, or at Rupees (6) Six per mensem if he be a Warrant Officer.

An Acting Riding Master is not allowed as an extra appointment for a Wing of a Cavalry Regiment.

No. 63 of 1861.—The services of Captain T. A. Cowper are placed at the disposal of the Government of India, for employment as Commissioner of the Hyderabad Assigned Districts.

No. 64 of 1861.—The undermentioned Gentleman is admitted to the Service, in conformity with his appointment as Cadet of Infantry on this Establishment. Date of arrival at Bombay, 28th January 1861 :—

Infantry.

No. 601, Mr. James Sparrow Mordaunt.

Bombay Castle, 11th February 1861.

No. 65 of 1861.—The following Officers, Cadets of the Season 1846, are promoted to the Brevet rank of Captain from the date specified opposite their names :—

Lieutenant W. Bannerman, H. M.'s 3rd Regt. N. I.	} 3rd February 1861.
Lieutenant W. Ferguson, H. M.'s 1st Gr. Regt. N. I.	
Lieutenant W. R. Alexander, H. M.'s 22nd Regt. N. I.	

No. 66 of 1861.—The following General Order by the Government of India, No 1069, dated 30th October, and General Order by His Excellency the Commander in Chief in India, dated Simla, 27th December 1860, are republished :—

"Fort William, 30th October 1860.

No. 1069 of 1860.—His Excellency the Governor General in Council is pleased to direct that Subsistence Money and Barrack accommodation shall be allowed, for a period not exceeding six months, to all Soldiers' wives and children who, from any cause, find, on their arrival in India, that they have no claim to the ordinary pay and privileges of Soldiers' families; and in the case of the family of a Soldier who may die on Foreign Service, the period of six months shall be held to commence from the date on which his family may be made acquainted with his decease."

"Adjutant General's Office, Simla, 27th December 1860.

The Commander in Chief is pleased to direct the publication of the following letter from the Officiating Secretary to the Government, Military Department, to the Adjutant General of the Army, No. 836, dated 23rd January 1860, for information and guidance :—

"With reference to previous correspondence on the subject of the issue of Rations to the wives of European Soldiers, I am desired to acquaint you, for the information of the Right Honorable the Commander in Chief, that, in concurrence with the Right Honorable the Governor General, the Honorable the President in Council is pleased to sanction the issue of Rations to the wives, and half rations to the families, of European Soldiers, upon their first arrival in the country, and when quartered at the Recruit Depôts previous to their joining their Regiments; except when their husbands are present with them, in which case half rations to the wives, and quarter rations to the families, are considered sufficient so long as they may remain at the Depôt.

"Whilst proceeding to join their Regiments, either by river or other route, full Rations to the wives and half Rations to the families may be issued to all alike, whether their husbands are with them or not.

"The grant in either case is without prejudice to the Subsistence Allowance.

"It has not been customary to supply Cooks and Dhobies for the wives and families of European Soldiers, and it is not considered necessary to do so now, especially as the grant of Rations, without prejudice to the Subsistence Allowance, has been sanctioned."

No. 67 of 1861.—Captain R. S. Sellon, of the Engineers, is allowed a furlough to Europe, for two years, under the New Furlough Regulations.

No. 68 of 1861.—Lieutenant J. P. Forbes, of H. M.'s 3rd Regt. N. I., has been granted a furlough to Europe, on medical certificate, under the New Furlough Regulations, for fifteen months, from the date of his departure from Hongkong.

Bombay Castle, 12th February 1861,

No. 69 of 1861.—The services of Lieutenant A. N. Bruce, of the 4th Regt. N. I. (Rifles), are placed at the disposal of the Supreme Government, in order to his being appointed to officiate as Assistant Agent to the Governor General for the States of Rajpootana.

No. 70 of 1861.—Lieutenant E. S. Ostrehan, H. M.'s 25th Regt. N. I., is appointed Superintendent of Bazaars at Aurangabad.

W. F. MARRIOTT, Lieutenant Colonel,

Acting Secretary to Government.

M A R I N E D E P A R T M E N T.

Bombay Castle, 7th February 1861.

No. 20 of 1861.—The following temporary arrangement and appointments are made :—

By Commodore G. G. Wellesley, C.B., R.N., Commander in Chief of the I. N.

Mr. A. L. Overbury to be Acting 1st Class 2nd Master from the 9th January 1861, and to be borne as Supernumerary on the books of the "Ajdaha," to await opportunity for joining the Indus Flotilla.

The Surgeon of the "Ajdaha" to afford medical aid to the Officers and Crew of the "Dalhousie" from the 10th January 1861.

Acting Lieutenant H. W. Burnes, of the "Zenobia," to perform the duties of Store Accountant of that Vessel from the 4th January 1861.

Mr. W. H. Ogilvie, Mate, from Sick Quarters, to the "Semiramis," as Acting Lieutenant, from the 14th January 1861, to fill a vacancy.

Indus Flotilla Order.

Commander W. Balfour, having arrived from Bombay, assumed Command of the Indus Flotilla on the 6th January 1861.

Persian Gulf Squadron Orders.

Mr. Fotheringham, Captain's Clerk, of the "Elphinstone," to be Commodore's Clerk from the 7th November 1860.

Mr. Arnot, Clerk in Charge, of the "Elphinstone," to perform the duties of Captain's Clerk, in addition to his own, from the 7th November 1860.

Acting Lieutenant D'Arcy, of the "Falkland," to be Acting Lieutenant of the "Auckland," from the 20th December 1860, to fill a vacancy.

Lieutenant Fendall, of the "Falkland," to be Store Accountant of that Vessel from the 20th December 1860,

Assistant Surgeon Davies, of the "Falkland," to the medical charge of the Bassadore Hospital from the 19th December 1860.

Assistant Surgeon Davies, of the "Falkland," to afford medical aid to the Officers and Crew of the "Tigris" from the 19th December 1860.

No. 21 of 1861.—Mr. Thomas Westall, 1st Class Engineer, returned to his duty on the 28th ultimo, with the permission of the Home Government.

Bombay Castle, 9th February 1861.

No. 22 of 1861.—Captain A. Macdonald, of the Indian Navy, is permitted to retire from the Service, from the 1st March next, on the pension of his rank.

Bombay Castle, 12th February 1861.

No. 23 of 1861.—The following G. O. by the Government of India, No. 1056, dated 26th October 1860, is republished:—

"No. 1056 of 1860.—Under the authority of the Right Honorable the Secretary of State for India, it is hereby notified, for general information that the balance of Pay of a European Soldier who may be admitted as a Patient into a Lunatic Asylum will, after deducting the cost of his maintenance, be payable to his family."

W. F. MARIOTT, Lieutenant Colonel,
Acting Secretary to Government.

CIVIL APPOINTMENTS, &c.

POLITICAL DEPARTMENT.

Bombay Castle, 13th February 1861.

Assistant Surgeon H. V. Carter, of the Grant Medical College, has been granted leave of absence for one month, from the 4th February 1861, to proceed to Mahabeshwur, on medical certificate.

Lieutenant H. N. Reeves, 6th Regt. N. I., assumed charge of his appointment as Assistant Political Agent in Kutch on the 30th January last.

JUDICIAL DEPARTMENT.

Bombay Castle, 12th February 1861.

Mr. W. Sandwith having returned to his duty, the unexpired portion of the leave granted to him is cancelled, at his request.

Bombay Castle, 13th February 1861.

Mr. R. F. Mactier, Senior Assistant Judge of Surat for the detached Station of Broach, is allowed special leave from 26th to 31st December 1860, under Clause IV. of Section VI. of the Civil Absentee Rules.

Mr. F. Lloyd, Judge and Session Judge of Dharwar, assumed charge of his appointment on the 28th ultimo.

Mr. R. F. Mactier, Senior Assistant Judge and Session Judge of Surat for the detached Station of Broach, delivered over charge of the Adawlut to Mr. R. H. Pinhey on the 28th January last.

Mahomed Hoosain Oodeen wullad Mahomed Saleh Moulvee, of the Ahmedabad Adawlut, is allowed leave of absence from 1st to 28th instant, under Section VII. of the Uncovenanted Absentee Rules.

Under the provisions of Regulation VI. of 1834, the Judges of the Sudder Dewanee Adawlut have sanctioned the adjournment, for six weeks, from the 15th instant, of the Courts of the Sudder Ameen of Rutnagherry, and the Moonsiffs of Hurnee, Malwan, and Chiploon.

The Honorable the Chief Justice of the Supreme Court of Judicature has been pleased to extend, on further medical certificate, until the 23rd of July next, the leave of absence granted to Charles Mason Innes Pollock, Esquire, Clerk of the Crown, &c., and has allowed James Sewell White, Esquire, Barrister-at-Law, to continue to act for Mr. Pollock until such extended period.

The Honorable the Governor in Council has sanctioned the following Subordinate Medical Establishment to the Khandeish Bheel Corps, from the 1st January last:—

One Apothecary,
One First Hospital Assistant,
Two Second Hospital Assistants,
One Apprentice, and
One Goorgah.

Mr. G. W. Campbell, Acting Superintendent of Police at Rutnagherry, having returned on the 13th January last from the privilege leave of absence for one month, granted to him, the unexpired portion of seven days of the leave is cancelled.

By order of His Excellency the Honorable the Governor in Council,
H. L. ANDERSON, *Chief Secretary to Government.*

REVENUE DEPARTMENT.

Bombay Castle, 9th February 1861.

Mr. Richard Spooner, Commissioner of Customs, Salt, and Opium, resumed charge of his duties on the 5th instant.

Bombay Castle, 11th February 1861.

Mr. E. W. Ravenscroft, Officiating Collector and Magistrate of Surat, is granted a furlough to Europe for one year, on private affairs, under Section XV. of the Civil Absentee Rules; and the privilege leave, under Section XII., granted to him on the 9th ultimo, is changed into preparatory leave.

FINANCIAL DEPARTMENT.*Bombay Castle, 13th February 1861.*

Mr. A. F. Bellasis to act as Sub-Treasurer, General Paymaster, Superintendent of Stamps, and Secretary, Government Savings' Bank, until the arrival in Bombay of Mr. Mangles, who has been appointed Sub-Treasurer by the Government of India.

Mr. Bellasis will also act as Collector of Income Tax in Bombay.

His Excellency the Governor in Council is pleased to appoint Mr. J. Gibbs, Special Commissioner for Income Tax, to be a Member also of the Income Tax Commission for the Town and Island of Bombay.

By order,

A. D. ROBERTSON,
Acting Secretary to Government.

PUBLIC WORKS DEPARTMENT.*Bombay Castle, 13th February 1861.*

Lieutenant Lee, Probationary Assistant Engineer, having passed the prescribed examination, is promoted to the grade of 2nd Class Assistant Engineer.

The leave of absence granted to Captain Sellon by Government Notification dated 23rd ultimo, should be regarded as preparatory leave up to the date of that Officer's embarkation for Europe, and not privilege leave as therein stated.

By order of His Excellency the Honorable the Governor in Council,

WALTER SCOTT, Colonel,
Secretary to Government.

ECCLESIASTICAL DEPARTMENT.*Bombay Castle, 13th February 1861.*

The following appointments are made:—

The Reverend H. Pace, Chaplain of Deesa, to be Chaplain of the Harbour.

The Reverend A. Miller, Chaplain of Baroda, to be Acting Chaplain of Deesa, visiting Mount Aboo.

The Reverend H. Hughes, Chaplain of Surat, will visit Baroda once every two months.

W. F. MARRIOTT, Lieutenant Colonel,
Acting Secretary to Government.

MISCELLANEOUS NOTICES, ADVERTISEMENTS, &c.**Notice**

Is hereby given, that Sealed Tenders, for the supply for one year, of Wax Cloth, Dugaree Cloth, Europe Candles, Europe and Country Sealing Wax, Bengal Twine, Gunny Bags, Dammer, and Coconut Oil, required for use in the Bombay Post Office, will be received on Monday, the 1st April 1861.

2. Parties tendering must make a Cash Deposit of Rupees One hundred, which will be forfeited in case the party whose tender may be accepted should fail to furnish the required Security to the extent of Rupees Five hundred for the due fulfilment of his Contract.

3. No reason will be assigned for the rejection of any Tender.

4. Samples of the Articles to be supplied can be seen at any time, and further particulars known by personal application at this Office, between the hours of 11 A. M. and 4 P.M.

T. GARRETT,
Post Master.

Bombay, General Post Office, 13th February 1861.

Bank of Bombay.

STATEMENT of the Affairs of the Bank of Bombay on the 9th February 1861.

<i>Liabilities.</i>	<i>Rupees.</i>	<i>Assets.</i>	<i>Rupees.</i>
Proprietors' Capital	52,25,000	Government Securities	28,05,091
Circulation	86,48,401	Loans on Deposit of Government	
Deposits	64,50,744	Securities	70,21,044
Rest	2,18,491	Cash Credits on ditto	23,83,682
		Bills Discounted	32,22,485
		Other Securities	3,17,996
		Cash Balance	47,92,338
Rupees..	2,05,42,636	Rupees..	2,05,42,636

By order of the Board of Directors,
JAMES BLAIR,
Secretary and Treasurer.

Bank of Bombay, 9th February 1861.

Bombay, Custom-House, 13th February 1861.

WEEKLY SUMMARY OF DEATHS ON THE ISLAND OF BOMBAY.

CASTE OR RACE.	Still-born.	Cholera.	Small-pox.	Measles.	Fever.	Disease of Nervous System.	Vascular System.	Respiratory System.	Alimentary System.	Urinary System.	Sexual System, and Child-bearing.	Locomotive & Tegumentary Systems.	Cachexy and Debility.	Leprosy, tubercular and articular.	Dropsy.	Accident and Violence.	Other and unknown cause.	Total—exclusive of Still-born.
Boodhist—Jain, &c. ..	..	..	2	..	8	2	..	..	..	..	..	..	2	..	..	..	..	14
Brahmun. . .	..	..	1	..	3	1	..	1	1	..	..	..	..	..	..	..	..	7
Lingaet and Bhatia ..	..	..	..	..	6	..	..	1	..	..	..	..	..	..	..	..	..	7
Hindoo of other Caste ..	3	1	5	..	55	8	1	7	14	1	2	..	12	..	..	3	..	109
Hindoo Out-caste ..	..	..	1	..	7	..	..	3	4	..	..	..	2	..	..	..	..	17
Moosulman ..	2	3	7	..	34	4	..	4	9	..	..	..	..	1	1	..	..	63
Parsee ..	..	..	..	..	3	..	..	..	3	..	..	..	5	..	..	..	..	11
Jew ..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	2
Native-Christian..	1	..	1	..	8	..	..	1	..	..	..	..	1	..	..	..	..	11
Indo-European ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
European..	..	..	..	..	1	..	..	..	2	..	..	..	..	..	..	1	..	4
Negro-African ..	..	1	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..	3
Other and Unknown Race ..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
All Races....	6	5	18	..	127	15	1	18	34	1	2	..	22	1	1	4	..	249
Mean of the corresponding Weeks } in the preceding Ten Years. }	..	47	22	9	129	14	..	25	39	..	2	1	13	..	4	2	1	308

N.B.—This table is an extract from a more extensive yearly Return that is prepared for statistical purposes and chiefly for the detection of any removable sources of disease, with a view to improving the healthiness of the Island. As the principal object cannot be fully attained unless the true causes of death be recorded, persons of all stations are requested, in each case of death occurring in their circle, to obtain, in writing, from the Medical Attendant, the name of the fatal disease, that it may be delivered to the Policeman at the funeral place. Medical Practitioners particularly are requested to aid the registration. Blank forms of Death Reports, to keep by them in readiness, are given gratuitously on application at the Office of the Deputy Commissioner of Police.

It is thought that some withhold their assistance through the notion that reports of the single casualties coming now and then under their observation could but little affect the Returns; but it ought rather to be borne in mind, that the accuracy of the Returns depends on the correct reporting of all *single* cases, for of such only the aggregate is made up.

Bombay, 13th February 1861.

R. HAINES, M.D.,
In charge of Mortuary Returns.

Bank of Bombay.

DISCOUNT.

On Government Bills.....	11 per cent.
On Private Bills at or within 3 } Months	13 ditto.

INTEREST.

On Fixed Loans on Government } Notes and Railway Shares.. }	11 per cent.
On Open Loans on ditto	12 ditto.
On Cash Credit Accounts	12 ditto.
On Loans on Security of Goods..	13 ditto.

Bills payable within one month are discounted under the above rate, and Discount at 3 per cent. under the rate charged, will be refunded on all Bills paid before maturity, for the unexpired portion of the time such Bills may have to run.

The rate of Advance on deposit of 5½ per Cent. Government Notes is 98 per cent., on 5 per Cent. Government Notes 90 per cent., on 4 per Cent. Government Notes 75 per cent., on Railway Shares *three-fourths* of the paid-up value of the Shares, and on Goods *three-fourths* of the approved value.

Loans on Goods, &c.

Advances are granted on the security of Goods not of a perishable nature, deposited in private Godowns situated either in the Fort, or in Grant Buildings, Colaba.

Government Agency.

The Bank undertakes the safe custody of Government Securities, Bank Shares, and other Indian Stock Certificates; also the purchase or sale of the same, and realises the Interest and Dividends as they become due; and is also authorised to transact the business hitherto carried on by the Government Agents for the public Creditors of Government and others, and to remit the Interest, Dividends, and Principal by *Bills of Exchange payable in England* to Constituents, Shareholders, and others, whether resident in Europe or elsewhere.

By order of the Board of Directors,
JAMES BLAIR,
Secretary and Treasurer.

Bank of Bombay, 17th January 1861.

GENERAL REGISTER of Sums Deposited under the Orders of Government, dated 3rd July 1823, in the GENERAL TREASURY, on account of the Estates of Deceased Native Officers and Sepoys, &c., from 1st May to 31st October 1860.

When deposited.	By whom deposited.	Where deposited.	On account of whose Estate.	Of what Troop or Company.	Of what Regiment.	When Died.	Amount.	Total.	Grand Total.	Remarks.
1860							Rs. a. p.	Rs. a. p.	Rs. a. p.	
June 23rd	The Paymaster 2nd Gr. Regiment N. I.	Presidency Pay Office.	Private Buldeu Sing	4th Co.	2nd Gr. Regt. N. I.	1858 Oct. 24th	95 15 11			
			" Abdool Bohub	1st "	Ditto	1859 Feb. 14th	17 15 1			
			" Bannee	7th "	Ditto	Mar. 21st	37 9 2			
			" Futhey Sing	8th "	Ditto	April 13th	65 14 1			
						1858 Sept. 12th	14 13 9	217 6 3		
July 31st	The Paymaster 29th Regiment N. I.	Ditto	Private Binda Passee	9th "	29th Regt. N. I.	1859 May 24th	10 8 9			
			Recruit Balnack Namnack	Drill "	Ditto	Sept. 26th	84 15 11			
			Private Sewa Tewaree	7th "	Ditto	Dec. 25th	41 5 4			
			" Syajee Thoomray	Gr. "	Ditto	Mar. 20th	31 4 9			
			" Gungarain Ghayel	Lt. "	Ditto					
" "	The Paymaster N. V. Battalion.	Ditto	Color Havildar Gooroo Bux	2nd "	N. V. Battalion	1860 May 8th	211 13 11	183 0 6		
			Private Seetul Corree	4th "	Ditto	Feb. 13th	100 10 3			
			" Sum Metter	7th "	Ditto	April 23rd	11 5 11			
						1857 May 7th	85 3 4	323 14 1		
Aug. 31st	The Paymaster 3rd Regiment N. I.	Ditto	Private Matta Deen	" "	3rd Regt. N. I.	1859 Nov. 21st	162 11 2	247 14 6		
			" Rampursaud Sookul	Lt. "	Ditto					
			Naique Emaum Bux	" "	N. V. Battalion	Unknown.	0 12 0			
			Bheestie Goolabsing	" "	Ditto		3 12 0			
						1859 Sept. 6th	104 7 6			
Sept. and October	Captain W. F. Holbrow, Commanding Detachment Native Veteran Battalion at Bhowndy.	Ditto	Private Tesree Pursaud	6th Co.	Ditto	Oct. 22nd	30 9 0			
			" Adjudia Coomar	" "	Ditto					
			" Toola	5th "	Ditto	1858 Dec. 31st	14 0 9			
			" Sheikh Jewan	" "	Ditto	1860 June 20th	12 12 2			
			" Bhowaneeden Coomar	6th "	Ditto	May 24th	87 10 3			
			" Sookha	" "	Ditto	Unknown.	51 4 0			
			" Deen Mahomed	" "	Ditto	Ditto	10 12 6			
								316 0 2		
								1,288 3 6		

Deduct.—Amount refunded to the Paymaster of the 29th Regiment N. I. in August 1860, on account of the Estate of the late Private Gungaram Ghayel, Light Company, as per letter from the Commanding Officer of the Corps, No. 97, dated 16th of that month

						1859		1,256 14 9		
May 31st	Captain James, Acting Paymaster 6th Regt. N. I.	{ Pay Office, Poona Division Army.	Private Budloo Ahier	Unknown	6th Regt. N. I.	Feb. 18th	113 15 7			
			" Essram Cuddum	Ditto	Ditto	June 8th	32 5 4			
			" Jewrakhin Ditchit	Ditto	Ditto	Mar. 20th	77 2 10			
			" Ramdeen Corie	Ditto	26th Ditto	July 7th	56 0 3	223 7 9		
" "	Ensign F. J. Wise, Acting Paymaster 26th Regt. N. I.	{ Ditto	" Goomansing Lalla	Ditto	Ditto	April "	36 1 8			
			" Shaik Bhoolan	Ditto	Ditto	Dec. 15th	397 14 4			
			Havildar Dhackoo Sattum	Ditto	8th Ditto	Aug. 9th	51 15 9		490 0 3	
			Private Neensie Aheer	Ditto	Ditto	June 14th	13 1 0			
June 30th	The Paymaster 8th Regiment N. I.	{ Ditto	" Bhowaneeden Aheer	Ditto	Ditto	Jan. 31st	32 9 3			
			" Setaram Calwar	Ditto	Ditto	May 4th	42 2 5			
			" Soorej Bullee Conbie	Ditto	Ditto	Mar. "	12 15 0			
			" Gungasing	Ditto	Ditto	Jan. 12th	2 11 4			
" "	Lieutenant Barras, Acting Paymaster 15th Regiment N. I.	{ Ditto	" Ram Bux Sing	Ditto	15th Ditto	June 6th	....	155 6 9		
									40 9 10	
" "	The Paymaster 28th Regt. N. I.	{ Ditto	" Gopall Dhorie	Ditto	28th Ditto	May 7th	....	28 4 2		
July	The Paymaster 6th Regt. N. I.		{ Ditto	" Bhowaneeden Coonbie	Ditto	6th Ditto	Unknown.		7 8 3	
" "	Lieutenant Barras, Acting Paymaster 15th Regiment N. I.	{ Ditto	" Suznaje Gotray	Ditto	15th Ditto	Mar. 18th	72 1 9			
			" Bappoojee Moria	Ditto	Ditto	" 21st	4 14 3			
			" Itnac Peernac	Ditto	Ditto	July 29th	0 3 2		77 3 2	
Aug. 31st	Lieutenant Goodfellow, Acting Paymaster 15th Regt. N. I.	{ Ditto	" Balkisson Misser	Ditto	Ditto	Mar. 17th	147 13 4			
			" Nagojee Sawunt	Ditto	Ditto	" 23rd	18 3 11		166 1 3	
Sept. 30th	Captain James, Paymaster 6th Regt. N. I.	{ Ditto	" Narrayen Doobay	Lt. Co.	6th Ditto	Sept. 29th	....	31 9 3		
" "	Lieutenant Goodfellow, Acting Paymaster 15th Regt. N. I.	{ Ditto	" Ramjawa Aheir	1st "	15th Ditto	June 15th	....	8 8 10		
						1859				
						1860				
								1,228 11 6		

When deposited.	By whom deposited,	Where deposited.	On account of whose Estate.	Of what Troop or Company.	Of what Regiment.	When Died.	Amount.	Total.	Grand Total.	Remarks.
1860							Rs. a. p.	Rs. a. p.	Rs. a. p.	
			Drummer Balnac Mannac	8th Co.	17th Regt. N. I.	1859 Feb. 25th	28 6 4			
			Private Bhicajee Towdia	Drill	Ditto	April 19th	4 5 1			
May 1st	Lieutenant Colonel T. T. Christie, Commanding Her Majesty's 17th Regiment Bombay N. I.	Pay Office, N. Division Army.	" Dhackoo Nur	Gr. Co.	Ditto	1857 Dec. 5th	12 10 0			
			" Ghassee Coonbie	5th "	Ditto	1859 April 21st	86 9 1			
			" Rampursad Doobay	Lt. "	Ditto	Dec. 18th	57 5 0			
			" Shaik Peerbux	7th "	Ditto	Nov. 3rd	110 7 5			
			" Toolseeram	Lt. "	Ditto	" "	92 12 6			
			" Sewnath Chutree	" "	Ditto	" "	69 7 3			
			" Goadnac Ramnac	Gr. "	Ditto	" 7th	54 5 2			
			Naique Succaram Sawunt	3rd "	Ditto	" 20th	112 13 4			
			Private Demnac Arjnac	" "	Ditto	" 23rd	33 14 8			
June 1st	Lieutenant Colonel J. C. Heath, Commanding Her Majesty's 31st Regt. N. I.	Ditto	" Kaudur Bux	6th "	31st Ditto	1860 Mar. 28th	....	662 15 10 6 14 1		
			" Gunnac Bhagnac	5th "	17th Ditto	1859 Dec. 2nd	19 11 10			
			" Bhowanee Pursad	Gr. "	Ditto	" 12th	38 4 3			
July 1st	Lieutenant Colonel T. T. Christie, Commanding Her Majesty's 17th Regt. N. I.	Ditto	" Cundoo Golwunkur	7th "	Ditto	" 18th	99 11 0			
			" Ramnac Gonnac	3rd "	Ditto	1860 Mar. 2nd	12 15 3			
			" Dhonjee Towday	7th "	Ditto	" 27th	35 8 5			
			" Thackoor Bhailia	8th "	30th Ditto	1859 Mar. 18th	36 1 10			
			" Boodoo Tooluskur	Gr. "	Ditto	Oct. 5th	11 5 0			
" "	Major J. Mc Gregor, Commanding Her Majesty's 30th Regt. Bombay N. I.	Ditto	" Cassee Loanday	1st "	Ditto	Nov. 8th	23 7 7			
			" Dawoo Jadow	3rd "	Ditto	1860 Mar. 12th	42 0 1			
			" Ragoo Palkur	4th "	Ditto	April 5th	26 9 3			
			" Dadoo Chawan	2nd "	Ditto	June 1st	34 1 6			
			" Suddoo Bhaithree	4th "	Ditto	May 27th	37 11 11			
			" Baboo Nanlekur	Unknown	2nd Extra Battalion	....	10 1 5			
			" Shaik Ismael	Ditto	Ditto	....	9 14 9			
			" Sonack Khundnac	Ditto	Ditto	....	1 3 4			
" "	Lieutenant E. N. Marsh, for Captain Commanding Her Majesty's 2nd Extra Battalion N. I.	Ditto	" Luximon Guicowar	2nd Co.	Ditto	1859 Oct. 31st	48 2 10	211 5 2		

6	,,	Lieutenant E. N. Marsh, for Captain Commanding Her Majesty's 2nd Extra Battalion N. I.	Ditto	{	„	Balloo Guirdekur	2nd Co.	Ditto	1860	May 14th	35 12 6	243 3 1				
					„	Babajee Morrey	6th „	Ditto	„ 17th	27 2 7						
					„	Coostna Sawunt	5th „	Ditto	„ 14th	28 5 10						
					„	Ramnac Lucknac	„ „	Ditto	„ 9th	19 6 9						
					„	Dajee Seerka	3rd „	Ditto	„ 19th	33 2 2						
					„	Sujnoo Jungum	1st „	Ditto	„ 17th	22 14 3						
					„	Ragoo Morrey	Unknown	Ditto	„ ..	2 6 8						
					„	Gunnoo Sindia	„	Ditto	„ ..	1 4 1						
					„	Kaudur Khan	„	Ditto	„ ..	1 6 9						
					„	Bulloo Sing	„	Ditto	„ ..	1 15 2						
Aug. 20th	Lieutenant Colonel T. T. Christie, Commanding 17th Regt. N. I.	Ditto	„	{	Naique Suckaram Sawunt	3rd Co.	17th	Ditto	1859	Nov. 20th	10 0 0	581 2 9				
					Subedar Appuyah	Gr. „		Ditto	Dec. 9th	571 2 9						
Sept. 27th	Major J. McGregor, Commanding 30th Regt. N. I.	Ditto	„	Private Ittoo Sawunt	8th „	30th	Ditto	1860	May 27th	„	22 8 2					
,, 25th	Captain D. Boyd, Commanding Her Majesty's 11th Regt. N. I.	Ditto	{	„	Gooljar Misseer	Gr. „	11th	Ditto	1857	June 15th	44 5 7	905 11 8				
				„	Ramjee Achrekur	4th „		Ditto	Dec. 10th	12 7 5						
				„	Narnac Camelnac	Adj. Est.		Ditto	1858	Mar. 23rd	11 13 2					
				„	Ramjee Mahadin.	Ditto		Ditto	„ 29th	12 9 11						
				„	Ettoo Veer	Ditto		Ditto	„ 9th	24 2 11						
				„	Attmajee Raney	8th Co.		Ditto	1857	Sept. 30th	7 10 8					
				„	Lalla Lowar	9th „		Ditto	1858	May 25th	15 1 4					
				„	Canney Catchee	3rd „		Ditto	„ June 10th	34 1 11						
				„	Mahadoo Sarurinkur	7th „		Ditto	„ April 30th	30 8 9						
				„	Babajee Sattum	Adj. Est.		Ditto	„ July 29th	21 12 9						
				„	Bhao Tellee	7th Co.		Ditto	„ Aug. 22nd	33 7 7						
				„	Byermet	1st „		Ditto	„ Oct. 6th	25 2 8						
				„	Babajee Sattum	8th „		Ditto	„ Dec. 25th	8 12 6						
				„	Nundee Aheer	Gr. „		Ditto	1859	Mar. 20th	404 12 5					
				„	Balloo Chowan	1st „		Ditto	„ 4th	53 15 6						
				„	Cuddum Beg	Lt. „		Ditto	„ July 1st	19 4 2						
				„	Muttoorah	5th „		Ditto	„ Sept. 17th	54 10 6						
				„	Abeen Sing	6th „		Ditto	„ Nov. 19th	22 1 7						
				„	Bappoo Kelooskur.	„ „		Ditto	„ 26th	26 15 3						
				„	Gopall Salonkey.	8th „		Ditto	„ Oct. 21st	19 12 4						
				„	Poorye Loniah	7th „		Ditto	„ Dec. 18th	22 2 9						
				2,839 15 6												

When deposited.	By whom deposited.	Where deposited.	On account of whose Estate.	Of what Troop or Company.	Of what Regiment.	When Died.	Amount.	Total.	Grand Total.	Remarks.
1860							Rs. a. p.	Rs. a. p.	Rs. a. p.	
June 7th	Lieutenant and Bt. Captain T. T. Ross, Paymaster	Pay Office, S. Division Army.	Naique Sewbuckus Sookool	Lt. Co.	18th Regt.	1858 Feb. 24th	225 0 0			
July 9th	Ditto ditto		Private Devey Deen Pattack	1st "	Ditto	1860 Mar. 22nd	195 10 8	420 10 8		
" 12th	Captain and Bt. Major W. M. Leckie, late Commanding 3rd Extra Battalion N. I.	Ditto	" Matta Deen Lodh	" "	3rd Extra Battalion	1859 June 12th	44 0 8			
" "	Ditto ditto		" Gunga Passee	5th "	Ditto	" "	57 12 3	101 12 11		
			Subedar Bhadoor Sing	10th "	24th Regiment	1858 Jan. 24th	174 6 3			
			Private Kisson Sing	1st "	Ditto	" April 5th	106 8 7			
			" Bhowany Bhoojwa	7th "	Ditto	" May 16th	31 3 5			
			" Purrasram Manay	2nd "	Ditto	" June 13th	4 11 3			
			Naique Luximon Sing	9th "	Ditto	1859 Jan. 7th	56 13 6			
			Recruit Luximon Rooklay	Recruit	Ditto	1858 Feb. 22nd	4 2 0			
			Private Ittnac Bhicknac	4th Co.	Ditto	" April 14th	18 0 0			
			" Ram Goolam	8th "	Ditto	1860 Mar. 18th	164 13 10			
			" Sewsan Doobay	6th "	Ditto	" Feb. 26th	27 14 0			
Sept. 15th	Major W. Ballingall, Commanding 24th Regt. N. I.	Ditto	" Juggunnath Misser	Lt. "	Ditto	1859 Dec. 20th	21 11 0			
			" Kullian Ram	" "	Ditto	1858 Nov. 22nd	49 14 3			
			" Some Gowda	3rd "	Ditto	" Aug. 14th	18 0 0			
			Recruit Rowjee Yadow	Recruit	Ditto	" June 5th	18 0 0			
			Private Suyojee Nullowda	7th Co.	Ditto	" 29th	18 0 0			
			" Mattadeen Misser	6th "	Ditto	1859 May 28th	21 13 1			
			Havildar Sewdeen Sing	Lt. "	Ditto	1857 July 16th	17 4 0			
			Private Sooknundun Sookul	" "	Ditto	1858 April 4th	5 3 0			
			" Doorga Doobey	" "	Ditto	" Oct. 1st	0 11 3			
			" Gunness Sing	4th "	Ditto	1859 Sept. 16th	11 5 5			

,, ,	Major W. Ballingall, Commanding 24th Regt. N. I.	Ditto	Recruit Balloo Salvee	Recruit	Ditto	.. Feb. 14th	3 2 0	832 4 10
			" Dhurmajee Salvee	Ditto	Ditto	.. " "	3 2 0	
			" Ramjee Salvee	Ditto	Ditto	.. " "	3 2 0	
			" Luximon Salvee	Ditto	Ditto	.. " "	5 2 0	
			" Kondojee Salvee 1st	Ditto	Ditto	.. " "	5 2 0	
			" Suckaram Hurday	Ditto	Ditto	.. " "	5 12 0	
			" Yaceed Khan	Ditto	Ditto	.. " 21st	3 2 0	
			" Kalloo Chowan	Ditto	Ditto	.. " "	5 9 0	
			" Rowjee Nickum	Ditto	Ditto	.. " "	5 9 0	
			" Ram Bhugut	Ditto	Ditto	.. " "	1 2 0	
			" Ambrootnac Ragnac	Ditto	Ditto	.. " 24th	3 2 0	
			" Kondojee Salvee 2nd	Ditto	Ditto	.. " 14th	3 2 0	
			" Hirmater Drummater	Ditto	Ditto	.. " "	0 2 0	
			" Gungajee Manay	Ditto	Ditto	.. Mar. 4th	3 6 0	
			" Luximon Kamatee	Ditto	Ditto	.. Feb. 14th	5 2 0	
			" Sunker Salvee	Ditto	Ditto	.. " "	3 2 0	
			" Nursoo Salvee	Ditto	Ditto	.. " "	3 2 0	
Oct. 6th	Captain H. Lancaster, Commanding 20th Regt. N. I.	Ditto	" Gunga Deen	8th Co.	20th Ditto	.. June 12th	18 0 0	18 0 0 1,372 12 5
,, ,	Captain H. Beville, Commanding 1st Belooch Battalion.	Pay Office, Sind D. A.	" Hashum Ali Shah	Gr. "	1st Belooch Battn.	Jan. 3rd	4 8 0	
			" Dadur Khan	Lt. "	Ditto	.. May 6th	8 8 3	
			" Gujun Khan	4th "	Ditto	.. Sept. 14th	10 0 0	
			" Eran Khan	3rd "	Ditto	.. " "	56 13 0	
			" Ayah Khan	" "	Ditto	.. " "	30 14 3	
			" Noor Shah	1st "	Ditto	.. Oct. 4th	80 12 4	
			" Fakeer Mahomed	2nd "	Ditto	.. Feb. 7th	83 15 0	
			" Goolab Shah	7th "	Ditto	.. July 23rd	27 7 0	
			Havildar Dungul Singh	8th "	Ditto	.. Dec. 8th	43 15 3	
			Private Syud Lall Hussun	1st "	Ditto	.. Jan. 22nd	15 2 0	
			" Mahomed	Gr. "	Ditto	.. Nov. 3rd	6 8 0	
			" Behdoor Khan	6th "	Ditto	.. " "	7 11 6	
			" Hassein Khan	Gr. "	Ditto	.. Oct. 6th	8 5 10	
			" Pandee	" "	Ditto	.. " "	36 0 0	
			" Alla Bux	1st "	Ditto	.. Sept. 10th	36 0 0	

Major Johnstone, Commanding 3rd Belooch Battalion.	Ditto	{	Edah Khan.....	3rd Co.	Ditto	1858 Dec. 31st	2 8 5	59 4 2	
			Ameer Khan	4th "	Ditto	1860 April 5th	8 14 5		
Captain Price, Commanding 1st Extra Battalion.	Ditto	{	Dowlut Sing		1st Extra Battalion.	1858 Sept. 12th	12 1 0	150 9 9	1,222 0 3
			Ramrutun Tewaree.....	....	Ditto	1859 Mar. 29th	27 12 9		
			Rowjee Sawunt .....	....	Ditto	1859 July 26th	32 0 3		
			Sumnac Heernac.....	....	Ditto	1858 Dec. 21st	13 12 11		
			Surdeer Khan.....	....	Ditto	1859 Oct. 9th	15 8 0		
			Andoo Powar .....	....	Ditto	1859 " 20th	26 13 9		
			Ambroot Lall .....	....	Ditto	{ Deserted } Nov. 19th	22 9 1		
The Officer Commanding 13th N. I.	Pay Office, Mhow D. A.	{	Suya Powar	7th Co.	13th Regt. N. I...	Unknown.	23 14 4	98 0 3	
			Succojee Amberia	6th "	Ditto	Ditto	9 1 6		
			Mahadoo Huldaye.....	5th "	Ditto	Ditto	34 4 9		
			Pandnac Hernac.....	3rd "	Ditto	Ditto	30 11 8		
The Officer Commanding 4th Rifles.	Ditto	{	Ragoo Gowdeh	3rd "	4th Rifles	1858 Sept. 22nd	29 7 0	159 6 11	
			Itnac Sumnac.....	8th "	Ditto	1859 Aug. 25th	12 9 10		
			Gopall Rao.....	7th "	Ditto	1859 June 11th	17 15 1		
			Bablia Purub	5th "	Ditto	1859 Aug. 29th	99 7 0		
Pay Master, 9th N. I.....	Ditto	{	Nar Sawunt		9th Regt. N. I...	1858 June 24th	18 0 0		
			Pandnac Roopnac .....	....	Ditto	1858 Nov. 10th	18 0 0		
			Ram Narraen .....	....	Ditto	1859 May 17th	18 0 0		
			Succaram Sawunt .....	....	Ditto	1858 April 2nd	18 0 0		
			Doolajee Beerza .....	....	Ditto	1858 Nov. 10th	18 0 0		
			Bhowanjee Powar .....	....	Ditto	1860 Jan. 13th	80 2 8		
			Manicknac Peelnac.....	....	Ditto	" 3rd	48 6 0		
			Kunnah .....	....	Ditto	1859 Dec. 24th	18 0 0		
			Dewnac Araznac.....	....	Ditto	1860 Jan. 16th	18 0 0		
			Sewrutton Soorool .....	....	Ditto	" 24th	39 12 10		

When deposited.	By whom deposited.	Where deposited.	On account of whose Estate.	Of what Troop or Company.	Of what Regiment.	When Died.	Account.	Total.	Grand Total.	Remarks.
							Rs. a. p.	Rs. a. p.	Rs. a. p.	
	Pay Master 9th N. I.	{ Pay Office, Mhow D. A. }	Private Cassee Powar .....	....	9th Regt. N. I. ..	1859 July 28th	14 7 10			
			„ Luximon Sett. ....	....	Ditto ..	1860 May 19th	59 7 2			
	Pay Master 1st Lancers	Ditto	„ Matta Deen	5th Trp.	1st Lancers ..	1857 April 10th	117 0 0	368 4 6		
			Horsekeeper Laloo .....	....	Ditto ..	1859 June 30th	7 1 0			
	Pay Master 19th N. I.	Ditto	Lance Naik Bhowanydeen Aheer ..	8th Co.	19th Regt. N. I. ..	1858 Oct. 30th	18 0 0	124 1 0		
			Private Ram Pursad	„ „	Ditto ..	1860 Jan. 30th	8 2 3			
	Deputy Commissary of Ordnance, Ajmere.	{ Ditto	Tent Lascar Nannoo Bandakur	Camp	Engine Department	July 18th	....	26 2 3		
	Ditto ditto at Mhow.	Ditto	„ Hurry Govind	Ditto	Ditto ..	Sept. 26th	....	19 1 11		
							....	68 5 1		
1860	May 18th Officer in Charge Details M. G.	{ Presidency Pension Pay Office. }	Private Bhownae Bhicmisser .....	....	N. V. Battalion ..	Unknown.	....	46 10 0	863 5 11	
Aug. 31st	Officiating Political Agent in Bhopall.	{ Ditto	„ Panhoo Dyal Punday.	3rd Co.	Ditto ..	April	....	101 5 9		
Oct. „	Officer in Charge of Pensioners at Kulladghee.	{ Pension Pay Office, Poona D. A. }	„ Girver Sing.	2nd „	3rd Extra Battalion	Sept. 19th	....		147 15 9	
May 30th	Session Judge of Ahmedabad.	{ Pension Pay Office, Surat Division. }	Pensioned Private Shaik Sooltan, No. 4133.	„ „	12th Regt. N. I. ..	1859 Dec. 18th	....	13 8 9		
Sept. 15th	Collector and Magistrate do.	Ditto	Pensioned Naique Ameer Khan, No. 18513	1st „	Ditto ..	1860 May 12th	....	61 11 6		
„ „	Brigade Major of Deesa	Ditto	Pensioned Naique Rampursad, No. 16375	„ „	2nd Regt. Lt. C.	April 14th	....		75 4 3	
								3 12 10		
								Rupees..	9,040 12 11	

(Errors excepted)

Bombay, Accountant General's Office, 31st January 1861.

D. B. HODGE,
Acting Second Assistant Accountant General, Military Department.

Insolvent Debtors' Court.

Notice is hereby given, that the Petitions of the several Persons hereunder named and described, have been presented to the Court for the Relief of Insolvent Debtors, Bombay, praying, respectively, for the benefit of the Act made and passed in the Eleventh Year of Victoria, Chapter XXI. :—

Names.	Profession.	Denomination.	Place of Residence in Bombay.	Dates of Petitions filed.		
				Day.	Month.	Year.
Goolam Hoosain Meerbhoy.	A Dealer in Cutlery	Mahomedan ..	In Market, without the Fort.	22nd	January	1861
Jumal Moossa	Ditto Ditto	Ditto ..	Ditto	22nd	"	"
Abdoola Emambukus, and Toondabeebee.	The first is a Hawker in Iron Pans, &c.	Ditto ..	In Ghogaree Molla, without the Fort.	23rd	"	"
Rustomjee Pestonjee.	A Watchmaker	Parsee	At Dhobi Tullao, without the Fort.	24th	"	"
Mapla Veeran Coottee	A Dealer in Clothes	Mahomedan..	Lately at Mandvee, without the Fort (at present in the Bombay Gaol).	30th	"	"
Soonderjee Mooljee..	A Hawker in Clothes	Hindoo.....	In Goolalwady, without the Fort.	1st	February	"
Shaik Mahomed bin Hoossain.	None	Mahomedan..	In Khullasee Chuckla, without the Fort.	"	"	"
Dhunjee Dewjee, and Munjee Dewjee.	Carpenters	Hindoos	In Barbhoy Molla, without the Fort.	2nd	"	"
Sewdutrao Raghoonathjee.	An English Writer	Hindoo.....	At Calbadavee, without the Fort.	4th	"	"
Mahomed Essa (alias Mahomed Alani)	A Dealer in Spices	Mahomedan..	In Memon Molla, without the Fort.	"	"	"
Frank Netto	A Saddler	Portuguese ..	In Omercarry, without the Fort.	"	"	"
Byramjee Cowasjee..	Formerly a Petty Contractor.	Parsee	At Dady Sett's, Agiary Road, without the Fort.	"	"	"
Ragoo Boodajee, and Ballee Naiqueen.	The first is an engraver in Work Boxes, the 2nd Insolvent is unemployed.	Hindoos	In Moogbhat, without the Fort.	"	"	"
John King	A Clerk in the Secretariate.	Indo-Briton..	Lately in Kavel Street, without the Fort (at present in the Bombay Gaol).	"	"	"
Sebastian de Cruz ..	A Seaman	Christian	At Omercarry, without the Fort.	5th	"	"

Orders in the matters of the above-named Insolvents' Petitions, that the real and personal Estates and Effects of the said Insolvents be vested in the Official Assignee of this Honorable Court, under Clause VII. of the said Act, have been duly made.

Days appointed for Hearing the Petitions of the undermentioned Insolvents.

Names.	Time.		
	Day.	Month.	Hour.
John King	3rd Monday	February instant	11 o'clock.
Mapla Veeran Coottee	Ditto	Ditto	Ditto.
Byramjee Cowasjee	1st Monday	March next	Ditto.
Sewdutrao Raghoonathjee	Ditto	Ditto	Ditto.
Frank Netto	Ditto	Ditto	Ditto.
Dhunjee Dewjee and Munjee Dewjee	Ditto	Ditto	Ditto.
Rustomjee Pestonjee	Ditto	Ditto	Ditto.
Memon Mahomed Essa (alias Mahomed Alani.)	Ditto	Ditto	Ditto.
Hussee Atton, Chinaman	Ditto	Ditto	Ditto.
Ragoo Boodajee, and Ballee Naiqueen	Ditto	Ditto	Ditto.
Jumal Moossa	Ditto	Ditto	Ditto.
Abdoola Emambukus and Toondabeebee ..	Ditto	Ditto	Ditto.
Mahomed Ebrahim Seedick	Ditto	Ditto	Ditto.
Goolam Hoosain Meerbhoy	Ditto	Ditto	Ditto.
Shaik Mahomed bin Hoosain	Ditto	Ditto	Ditto.

Opposing Creditors must file their Claims, verified by Affidavit, and pay the usual Fees, at my Office, at least three days before the Hearing. The above-named Insolvents have filed Schedules of their Debts, Estates, and Effects in my Office.

*Clerk of the Court's Office, Fort, Bombay,
this 5th day of February 1861.*

J. W. ORR,
Clerk of the Court.

નાદાર દેવાદારોની કોરટ મધે.

જાહેર ખખર એ ઉપરથી આપવામાં આવે છે જે, વિગત સાથે એની હેઠળ જે જુદી જુદી આરામીઓનાં નાંમો લખેલાં છે, તેઓએ મુંબઈની નાદાર દેણદારોનાં છુટકા કરનારી કોરટને અરજીઓ આપી છે, તેમાં એક એકની અરજ એવી છે જે વીક્ટોરીયાના અગિઆરમે વરશે જે ધારો કરીને ફરાવ્યો છે, તેના એકવિશમાં બાબતોની ધલાજ અમોને મળે.

નામ.	ધંધો.	જાત.	મુંબઈમધે રહેવાનું ઠેકાણું.	અરજીઓ દાખલ કરાની તારીખ.		
				દાહાડા	માસ.	વરસ.
ગુલામ હુસેન મીરભાઈ..	છરી કાતરનો વેપારી.....	મહમદીઅંન	બાહારકોટ મારકીટ મધે..	૨૨ મો	જાન્યુઆરી.	૧૮૯૧.
જમાલ મુરા..	છરી કાતરનો વેપારી.....	મહમદીઅંન	બાહારકોટ મારકીટમધે..	૨૨ મો	એવ.	એવ.
અ ફુલા ધમામખખરા	પેલો લોડાંની પેણી વગેરેનો ફેરીઓ.	મહમદીઅંન	બાહારકોટ ધોધારી મોહોલા મધે.	૨૩ મો	એવ.	એવ.
તથા તુંદાખીખી.	ધડીઆલી	પારશી.	બાહારકોટ ધોખીતલાવઆ ગલ.	૨૪ મો	એવ.	એવ.
રશતમજી પેશતનજી ..	કાપડનો વેપારી	મહમદીઅંન	થોડા દાહાડા ઉપર બારકોટ માંડરી આગલ ને હાલ મુંબઈની તુરંગમાં.	૩૦ મો	એવ.	એવ.
માપલા વીરાન કુટ્ટી	કાપડનો ફેરીઓ	હીંદુ.	બાહારકોટ ગુલાલ વાડી મધે.	૧ જા	ફેબ્રુઆરી	એવ.
શુંદરજી મુલજી	કંઈનઈ	મહમદીઅંન	કોટબાહાર ખલાશી ચકલા મધે.	એવ.	એવ.	એવ.
શેક મહંમદ ખીન હુસેન..	શુથાર	હીંદુ.	બાહારકોટ બારાભાઆના મોહોલા મધે.	૨ જા	એવ.	એવ.
ચંનજી દેવજી તથા મંનજી દેવજી.	અંગરેજી લખનાર	હીંદુ.	બાહારકોટ કાલકાદેવી આ ગલ.	૪ થો	એવ.	એવ.
શીવદત્તરાવ રધુનાથજી ..	મશાલનો વેપારી	મહમદીઅંન	બાહારકોટ મેમાણ મોહોલા મધે.	એવ.	એવ.	એવ.
મહંમદ હરિા ઉર્ફે મહંમદ અલાની	જીન બનાવનારો.....	પોર્ટુગીસા.	બાહારકોટ ઉમરખાડી મધે.	એવ.	એવ.	એવ.
કુરંક નેરા	આગલ નાનો મગતેદાર ..	પારશી.	બાહારકોટ દાદીરોટની અગીઆરીના રસ્તા ઉપર.	એવ.	એવ.	એવ.
બેરામજી કાવરાજી	પેલેલા નકશીની પેટીઓ કોતરનાર છે ને ખીજી નાદાર બેકાર છે.	હીંદુ.	બાહારકોટ મુગભાટ મધે.	એવ.	એવ.	એવ.
રાધુ બુદાજી તથા બાલી નાએકણ.	સકરતારીમધે લખનાર	ઇંગ્લેશીટન	થોડા દાહાડા ઉપર કોટબાહાર કાવિલ મોહોલામાં ને હાલ મુંબઈની તુરંગમાં	એવ.	એવ.	એવ.
જાન કીંગ.....	ખલાશી	ખ્રીસ્તીઅન	બાહારકોટ ઉમરખાડી આ ગલ.	૫ મો	એવ.	એવ.

ઉપર લખેલા નાદાર દેવાદારોની અરજીઓની બાબતોમાં ઘટતી રીતે હુકમ થયો છે, જે ઉપર લખેલા ધારાની સાતમી કલેમ પ્રમાણે નાદાર દેવાદારો મચકુરોની સ્થાવર તથા જંગમ મિલકત તથા ચીજવસ્તુ આ નામદાર કોરટના આફિસઆલ આસાએનીના તાબામાં આવે.

નીચે લખેલા નાદાર દેવાદારોની અરજીઓ સાંભળવાના ફરાવલા દાહાડા.

નામ.	વખત.		
	દાહાડા.	માસ.	કલાક.
જાન કીંગ.....	૩ જા સોમવાર.	ચાલતો ફેબ્રુઆરી.	૧૧ કલાક.
માપલા વીરાન કુટ્ટી	એવ.	એવ.	એવ.
બેરામજી કાવરાજી	૧ જા સોમવાર.	આવતો માર્ચ.	એવ.

નામ.	વખત.		
	દાહાડા.	માસ.	કલાક.
શીવદતરાવ રઘુનાથજી	૧ લો સોમવાર.	આવતો માર્ચ.	૧૧ કલાક.
કુરોંક નેટો	એન.	એન.	એન.
ધનજી દેવજી તથા મંનજી દેવજી	એન.	એન.	એન.
રશતંમજી પેરાતનજી	એન.	એન.	એન.
મેમાંણ મહંમદ ધરા ઉર્ફ મહંમદ અલાણી ..	એન.	એન.	એન.
હરી આઠન ચીંગો	એન.	એન.	એન.
રાધુ બુદાજી તથા બાલી નાએકણ	એન.	એન.	એન.
જમાલ મુર્રા	એન.	એન.	એન.
અબદુલા ઈમાંબકરા તથા તુંદાખીખી	એન.	એન.	એન.
મહંમદ ઈબ્રાહીમ શીદીક	એન.	એન.	એન.
યુલાંમ હુરોન મીરબાઈ	એન.	એન.	એન.
રોખ મહંમદ ખીન હુરોન	એન.	એન.	એન.

આજ આવનાર લેણદારોએ યોગમાં યોગ સાંભળવાના તણુ દાહાડા અગાઉ સોગણનાંમાંથી સાખીત કરેલા પોતાના દાવા અમારી આજીસમાં દાખલ કરવા જોઈએ, તથા સિરસ્તા પ્રમાણે તેઓએ શી આપની જોઈએ. ઉપર લખેલા નાદાર દેવાદારોએ પોતાના દેવાની તથા માલ મિલકતની ટીપો અમારી આજીસમાં દાખલ કરાવી છે.

મુંબઈનાં કોર્ટમંથે, કોર્ટેના કલાકેની આજીસમાં,
તારીખ ૫ મી ફેબ્રુઆરી સને ૧૮૬૧.

જન ઉલીએમ આર,
કોર્ટેના કલાકેની સહી.

(A true translation)

J. FLYNN, Chief Translator.

Advertisement.

TENDERS will be received at the Office of the
30 Officers. COMMANDER IN CHIEF
4 Officers' Wives. INDIAN NAVY, at Noon,
6 Children. on Friday, the 15th
594 Non Commissioned instant, for the CONVEY-
Rank and file. ANCE from KURRACHEE
38 Women. to any Port in the UNITED
63 Children. KINGDOM (for orders re-
garding which such ships as may be engaged will
be required to call in at Falmouth), of the 64th
Regiment, the strength of which is noted in the
margin.

2. Tenders should specify the date upon which
the Vessel will be ready to leave Bombay for
Kurrachee to receive the troops, and the rate per
head in British currency, the ship finding Fittings,
Provisions, and Water.

3. The number of lay-days that will be allow-
ed for the embarkation of Troops at Kurrachee
should be specified in the Tender.

4. Two-thirds of the Passage money will be
paid in Bombay, and the remaining one-third
after the arrival of the parties in England.

5. All Tenders must be made in a Form to
be obtained at the Office of the Agent for Trans-
ports, which Form will furnish further necessary
information for parties tendering.

By order of the Commander in Chief I. N.,

H. WILLIAMS,
Acting Secretary.

Office of the Commander in Chief I. N.,
Bombay, 13th February 1861.

11

Notice to Mariners.

Notice is hereby given, that, on and after the 1st
April 1861, a bright revolving light will be placed
on Perim Island, in the Straits of Babel-Mandeb.
The position of the Light House is a high piece of
ground, about 1,090 Yards South-west of the
North-east bluff point of the Island. The Light
is 241 feet above the level of the sea, and will be
visible from a Ship's Deck (say 15 feet above the
sea) about 22 miles in clear weather.

The Light revolves once in four minutes.

By order of the Commander in Chief, I. N.,
H. WILLIAMS,

Acting Secretary.

Office of the Commander in Chief, I. N.,
Bombay, 13th February 1861.

Notice.

The Principal Commissary of Ordnance, Bom-
bay, will be glad to receive from Officers in Charge
of Jails, and other manufacturing Government
Institutions, lists of Articles that they can supply
for the use of the Ordnance Department.

On receipt of these Lists, musters will be for-
warded, in order that rates for supplies may be
fixed. It is hoped that the result will be, that
supplies of several articles of Country Manufac-
ture will be made from Jails, and other Institutions,
to the Ordnance Department, with advantage to
both Departments and to the State.

T. T. HAGGARD, Major,
Acting Principal Commissary of Ordnance.

Bombay, Grand Arsenal, 11th February 1861.

Notice.

In supersession of the Notice, dated 20th April 1860, published in the *Government Gazette* at page 513, it is hereby notified, under the sanction of Government, that demands for Stationery for the use of Commissariat Offices only will henceforth be audited by this Department. Indents for Stationery from all other Military Offices, Regimental Schools, &c. should henceforward be submitted for audit to the First Examiner, Pay Department.

R. SHAW, Major,

Officiating Examiner of Com. Accounts.

Bombay, 11th February 1861.

Notice

Is hereby given that there will be sold by PUBLIC AUCTION, at the GENERAL TREASURY, in the Castle, at Noon, on Monday, the 18th instant, the following Articles, belonging to Government:—

A number of old Packing Cases.

A lot of old Gunny, and a quantity of Waste Paper.

J. M. ERSKINE,

Sub-Treasurer.

Bombay Castle, General Treasury,

12th February 1861.

Notice.

Verbal offers will be received at this Office, at Noon precisely, on Monday next, the 18th instant, for the supply of the following Articles, and of such others as may be required during the intermediate period.

12 Planes, carpenter's, Europe, grooving.

12 " " " moulding.

An immediate deposit of ten per cent. on the amount of his offer (and where the amount of the offer falls short of 2½ Rupees, of 4 annas) must be made by the lowest bidder for the supply of any Article.

When an offer is accepted for making supplies within a specified period, and the Tenderer fails to fulfil his agreement, the Cash deposit made at the time of sale will be forfeited to Government.

Bills for articles supplied must be preferred before the 7th day of the month next succeeding that in which the articles are delivered, in default of which dealers will be liable to forfeit the full value of the supplies for which bills have not been so preferred, unless it clearly appear that the delay was unavoidable.

The supply to be subject to examination and rejection if not approved of; and in case such supply, or any part thereof, shall be rejected, such rejection shall be final and conclusive; and it shall not be competent to the Tenderer, his Heirs, Executors, or Administrators, to question such rejection in any Court of Law or Equity, or otherwise however.

Musters may be seen, and all particulars learnt, on application at this office, from 10 A. M. till 3 P. M. daily (Sundays and Holidays excepted).

No reason will be assigned for the rejection of any offer.

T. T. HAGGARD, Major,

Actg. Princpl. Commissary of Ordnance.

Bombay, Grand Arsenal, 13th February 1861.

Notice.

For SALE, at the OFFICE of the AUDITOR of PUBLIC WORKS ACCOUNTS, Copies of a NEW CODE of REGULATIONS for the PUBLIC WORKS DEPARTMENT, at Rupees 2-4-0 per copy. Terms—Cash.

GORE MUNBEE, Lieut. Colonel,

Acting Auditor of P. W. Accounts.

Bombay, 22nd July 1859.

NOTICE.—The Interest and Responsibility of BARON THEODORE VON JASMUND in our Firm having ceased, the Business will hereafter be carried on under the Name and Style of JOHN TANNER & Co.

VON JASMUND, TANNER, & Co.

Bombay, No. 1, Military Square.

14th January 1861

THE AGRA AND UNITED SERVICE BANK (LIMITED).

(Paid-up Capital One Million Sterling; Reserve Fund £ 190,000 Sterling.)

THE BOMBAY MANAGER OF THE AGRA AND UNITED SERVICE BANK (LIMITED) is authorised to draw on the undermentioned establishments:—

THE LONDON AND WESTMINSTER BANK.
THE ROYAL BANK OF SCOTLAND (AND BRANCHES).
THE NATIONAL BANK OF SCOTLAND (AND BRANCHES).
THE NATIONAL BANK (IRELAND) (AND BRANCHES).
THE BOMBAY BRANCH, in addition to ordinary Banking business, makes Advances on the pledge and deposit of Government Paper, and grants Loans to Parties with two personal Securities and Life Insurance.

The Bank grants Drafts on London, Scotland Ireland, also Circular Notes negotiable in Egypt and the Continent of Europe, at the following current rates of Exchange:—

On London at 6 months' sight	2s.	1½d.
" 4 months' sight	2s.	1d.
" 3 months' sight	2s.	0½d.
" 2 months' sight	2s.	0¼d.
" 1 month's sight	2s.	0½d.
" On demand	2s.	0¼d.
Circular Notes	2s.	0¼d.

The London General Manager will generally, if desired, be prepared to discount the Bank's Bills at the current rate of the day.

The Bank purchases Bills, and grants Drafts payable in Calcutta, Agra, Madras, Lahore, Hongkong, and Shanghai.

INTEREST ALLOWED.

On Current Deposits re-payable on demand 2p.ct.peran.

On Home Remittance Deposits payable by Bills

on London 4 " "

On Deposits for 3 months certain, and thereafter

subject to 1 month's notice of withdrawal 4 " "

On Deposits for 9 months certain, and thereafter

subject to 2 months' notice of withdrawal 5 " "

Interest is credited to Deposit accounts half-yearly.

No interest allowed on Current Account Balances under Rs. 1,000, nor on Deposits over Rs. 50,000, unless by special agreement.

The funds of all public bodies connected with the Services, and of such other Societies as the Directors may consider eligible for the same privilege, will be received by the Bank at its highest rate of interest for the time being, subject to modified conditions.

The Bank reserves to itself the right of paying off all interest deposits, and of modifying the terms thereof, on giving one month's notice.

COMMISSION.

The Bank takes charge of Government Securities, Shares in Banks and other Companies without charge, and realises the Interest and Dividends, for which a charge will be made of ¼ per cent.

On returning Government Paper or other Securities out of safe custody, a charge will be made of ¼ per cent.

On the purchase or sale of Government Securities and Bank or other Stock ½ per cent.

To obviate disappointment to parties at a distance purchasing the Bank's Bills on England, which might reach them too late for despatch by first Mail, it is hereby notified that the Bank will, whenever so requested, transmit the first of Exchange direct, on being furnished with the correct address of the party at Home to whom the Remittance is to be sent.

NOTICE.—The Bank will obtain registry of Promissory Notes of the several Loans of the Indian Government and encumbrance for payment of the interest in London.

Drafts, for interest on such Government Promissory Notes, on the Treasuries of Calcutta and Madras, will be received for encashment at current rates of Exchange, or for realisation in India, at the Head Office of the Bank in London, where constituents can also deposit their securities for safe custody.

Parties are requested to address the "Manager of the Agra and United Service Bank (Limited), Bombay," and to make all Orders or Remittances payable to him.

H. B. MACCULLOCH,
Manager.

Bombay, 15th February 1861.

Resolutions by Government of India relative to **New System of Estimate, Budget, and Audit for India.** Price Rs. 1.

Compendium entitled **CHARGES and PENALTIES** with reference to Mutiny Act and Articles of War, issued by G. O. C. 1001 of 14th September 1860. Rs 1 0

Regimental Forms, OF THE PRESCRIBED PATTERNS, CAREFULLY PREPARED FOR THE VARIOUS CORPS.

"**Diaries**" of Parades, &c. required by G. O. C. of 13th August 1858.

Leave Certificates for SEPOYS to the Bengal Presidency.

Muster Rolls on best foolscap.

Monthly Returns, for Native Infantry or Cavalry (8 pages), printed on best foolscap.

Discharge Certificates, in **English** and **Hindoostanee**, on best foolscap.

Ditto ditto ditto **Marathi.**

Unfit Rolls for Artillery and for **Europeans Regiments.** Rs. 3 for 6 copies.

Unfit Rolls for Native Regts.—All Arms—under and over 15 years' service, Royal paper size Rs. 3 for 12 copies, less than 12 at 6 annas a copy.

Of the following books and pamphlets a few copies are on hand.

Revised Tables of Pay of European Non-Commissioned Officers and Soldiers of H.M.'s **British and Indian Forces**, being G. G. O. of 29th March 1860, each copy Rs. 0 8

Guard and Sentry Duties, translated into **MARATHI**, single copy, Rs. 1; 36 copies, Rs. 27; or 100 copies, Rs. 50.

Angelo's Bayonet Exercise, with 9 Plates, translated into **HINDOOSTANEE** (Balbodh Character), Single Copy 8 annas; 36 copies, Rs. 13-8; 100 copies, Rs. 25.

Copies of **ESCALADING DRILL** (with 11 Illustrations), being G. O. C. dated 10th November 1858, 8 annas each copy. 0 8

Rules for the Guidance of Courts Martial. *New Edition* of 1858 4 8

Form for **European Minor Court Martial** under Act VI. of 1860, issued by G. O. C. No. 424, of 22nd April 1860, price (including postage) Rs. 0 9

Form for **Native Court Martial** under Act VI. of 1860, issued by G. O. C. No. 656, of 20th June 1860, price (including postage). 0 9

NOW ON SALE.

Price 8 Annas.

NEW TARIFF OF 1st DECEMBER 1860.

Price 2 Rupees.

PENAL CODE, ACT XLV. of 1860.

Price 8 Annas.

STAMP ACT, with Amendments.

No. XXXVI. of 1860.

Price 12 Annas each.

MARATHI & GUJARATI TRANSLATIONS OF THE STAMP ACT, INCLUDING ACT XL. AND GLOSSARY.

On CARD, Price 1 Anna, or 8 Annas per Dozen,

Latest Official READY RECKONER for Income Tax,
Dated Calcutta, October 10th, 1860.

LATEST CORRECTED EDITION,

Price 1 Rupee.

INCOME TAX ACT,

Being Act XXXII. of 1860.

To which is appended Act XXXIX., being an Act to amend Act XXXII. of 1860.

INCOME TAX ACT IN MARATHI Rs. 2.

• Do. do. IN GUJARATI „ 2.

APPLY AT THE EDUCATION SOCIETY'S PRESS, BYCULLA.

No. 617 of 1860-61.

The following Notice is re-published for the information and guidance of Officers in charge of Treasuries under the Bombay Presidency:—

TO ALL OFFICERS IN CHARGE OF TREASURIES.

In supersession of the form of Register of Interest payments on Government Promissory Notes, prescribed in Circular from this Department, No. 899, of the 15th August last, the subjoined Form, combining both a Register for Payments and a Record of Payer's Receipts, will in future be accepted from all Treasuries throughout India from the 1st proximo.

4. The Register must be in duplicate, the original being sent to the Accountant with the regular Treasury Accounts, and the duplicate retained for record.

(Signed) E. DRUMMOND,
Accountant General to the Government of India."

We do hereby acknowledge to have received from the Officer in charge of the _____ Treasury the sums shown against our respective names as follows, being the amount of Interest due to us, as specified.

Date of Payment.	Number.	Amount.	Interest for what period.	Holder's Name.	Amount of Interest.	Income Tax at 4 per cent.	Holder's Signature.

(Signed) G. C. Durr,
Officiating 3rd Assist. Accountant General.

One copy of the Register should be sent to this Office, and another to the Loan Office at Calcutta, as at present.

S. D. BIRCH,
Accountant General..

POST OFFICE NOTIFICATIONS.

Overland Mail.—The Overland Mail, per P. and O. Company's Steamer, will be closed on WEDNESDAY, the 27th February, at 4 o'clock P. M. An After-Packet will be kept open on payment of the usual Fee, until 5 o'clock P. M. No Registered Letters will be received for the After-Packet.

POSTAGE:—

<i>Viâ Marseilles.</i>		<i>Viâ Southampton.</i>	
Weight under ½ ounce.....	Rs. 0 6 0	.....	Rs. 0 4 0
" ¾ "	" 0 8 0	"	" 0 8 0
" 1 "	" 0 14 0	"	" 0 8 0
" 2 "	" 1 0 0	"	" 1 0 0
" 2 "	" 2 0 0	"	" 1 0 0

China Mail.—Post Office Packets for CRYLON, PENANG, SINGAPORE, and HONGKONG, per P. & O. Company's Steamer "SINGAPORE," will be closed on SATURDAY, the 16th February, at 1 o'clock P. M. A Packet for late Letters will be kept open, on payment of the usual fee, until 2 P. M. Letters, &c. for AUSTRALIA will be despatched by this opportunity.

Scinde Mails.—Mails for KURRACHEE and SCINDE, per Steamer "SCINDIAN," will be closed 12 hours after the arrival of the next Overland Mail.

Dates of Departure of Mails for Suez and China.—MEMORANDUM of the Dates of Despatch of the OVERLAND and CHINA Mails from Bombay, during the year 1861:—

FROM BOMBAY TO SUEZ AND ENGLAND.

27th February.	12th August.
12th March.	27th August.
27th March.	12th September.
12th April.	27th September.
27th April.	12th October.
12th May.	27th October.
27th May.	12th November.
12th June.	27th November.
27th June.	12th December.
12th July.	27th December.
27th July.	

FROM BOMBAY TO GALLE AND CHINA.

16th February.	21st July.
1st March.	16th August.
16th March.	31st August.
1st April.	16th September.
16th April.	1st October.
1st May.	16th October.
16th May.	31st October.
31st May.	16th November.
16th June.	1st December.
1st July.	16th December.
16th July.	31st December.

The attention of the public is particularly requested to the above dates.

Bombay General Post Office, 1st December 1860.

SHIP LETTERS.

The Ship Letter Office will despatch Letters, under the usual Regulations, by any of the following Ships.

N. B.—The Post Office takes every means in its power to ascertain the exact date on which the Vessels enumerated below will leave the Harbour, but it cannot in any way guarantee their departure on the days mentioned in this List:—

NAMES OF VESSELS.	AGENTS' NAMES.	DATE OF INTENDED DEPARTURE.	TO WHAT PORT.	WHERE TOUCHING.
Singapore	P. & O. Steam Navigation Company ..	16th February	Hongkong	Galle.
Scindian	Bombay Steam Navigation Company..	12 hours after the arrival of Overland Mail.	Kurrachee.	
Land o' Cakes	Messrs. W. Nicol & Co.	20th instant	London.	
A Steamer	P. & O. Steam Navigation Company ..	27th ditto	Suez	Aden.

As a general rule, the Packets for sailing Vessels will be closed the evening preceding the date of departure.

PACKETS MADE UP during the last Week at the Bombay General Post Office, for despatch by the following Vessels:—

NAMES OF VESSELS.	DATE OF DEPARTURE.	TO WHAT PORT.
Victoria	7th February	Gogo.
Berenice	8th ditto	Kurrachee.
Bombay	9th ditto	Malabar Coast.
Victoria	9th ditto	Surat.
Zenobia	12th ditto	Kurrachee and Bushire.
Northam	12th ditto	Galle and Australia.
Ottawa	12th ditto	Suez.
Elphinstone	13th ditto	Surat.

Bombay, General Post Office, 13th February 1861.

T. GARRETT, Post Master.

Opening of Post Office at Mhyjee.—Notice is hereby given, that a Post Office will be opened at Mhyjee, in Khandeish Division, during the continuance of the Fair, from 15th January to 15th March 1861.

All Letters, Papers, &c. for Mhyjee should be enclosed in Packets for Dhoolia.

Bombay, Post Master General's Camp, 22nd December 1860.

Notice

Is hereby given, that a REWARD of Rupees 500 will be given to any person who will give information leading to the Apprehension and Conviction of the Leaders in the Gang of Robbers by whom numerous Robberies of Bhangy Parcels have been committed on the different Post Lines in the Nagpore Postal Division.

Bombay, Post Master General's Camp, 26th December 1860.

Notice.

The following Table of Rates of Postage, to be levied on Letters addressed to places in Italy, is to be substituted for that circulated with the Notice published by the Director General of the Post Office on the 14th July 1860:—

On Letters.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.			To any other State in Italy.		
	Rs.	a.	p.	Rs.	a.	p.
Weighing less than $\frac{1}{4}$ of an ounce.	0	5	4	0	13	4
More than $\frac{1}{4}$ and less than $\frac{1}{2}$ an ounce.	0	8	0	0	14	8
More than $\frac{1}{2}$ and less than $\frac{3}{4}$ of an ounce.	0	13	4	1	12	0
More than $\frac{3}{4}$ and less than 1 oz.	1	0	0	1	13	4
More than 1 oz. but less than $1\frac{1}{4}$ oz.	1	7	8	3	6	8

For Letters exceeding the weight given above, in the case of those addressed to Sardinia, &c. 2 Annas and 4 Pies are to be added for every additional quarter of an ounce, in addition to 5 Annas and 4 Pies for every additional ounce or fraction of an ounce. In the case of Letters addressed to the States of Italy not under Sardinian Postal rules, i. e. Sicily, Naples, Rome, and the Papal States, 1 Anna and 4 Pies are to be added for every additional quarter of an ounce, and 1 Rupee 8 Annas for every additional ounce or fraction of an ounce.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna, cannot be prepaid in India to their destination. The India Inland rate of Postage of one Anna for each Paper, not weighing more than six tolas, must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and printed Papers addressed to the States in Italy, not mentioned in the preceding paragraph, will be liable to the following rates of postage:—

	Rs.	a.	p.
If weighing less than two ounces.	0	1	4
More than two ounces, but less than 4 ounces.	0	2	0
More than four ounces, but less than 6 ounces.	0	3	4
More than six ounces, but less than 8 ounces.	0	4	0
More than eight ounces, but less than 10 ounces.	0	5	4

E. IMPEY,

Bombay, Post Master General's Office, 30th October 1860.

Post Master General.

The following addition has been made by Government to List No. I:—

Head Assistant to the Auditor of Commissariat Accounts, Bombay.

Bombay, Postmaster General's Camp, 18th January 1861.

The following addition has been made to List No. I. of the Franking Rules:—

The Superintendent of Forests in the Saugor and Nerbudda Territories.

Bombay, Post Master General's Camp, 5th December 1860.

Post Office Officials are hereby informed that Income Tax Commissioners possess the privilege of Franking their communications, relating exclusively to their Official duties, under the general Franking Rules, and that Income Tax Assessors likewise possess that power, under Column 6, List No. II. as subordinate Revenue Officers authorised to send Letters free to the Authorities with whom they correspond "within their respective Districts."

Bombay, Postmaster General's Camp, 4th January 1861.

Letters on the Public Service.—Post Office Officials are authorised to receive and despatch, as on the Public Service, unpaid Covers to the address of the Senior Chaplain of the Church of Scotland, superscribed "Sacred Returns for transmission to Government."

Notice

Is hereby given, that Changes of Address and Instructions to stop Letters directed to Out-Stations cannot be attended to after the Mail Steamer has been signalled.

The numerous references made to the Post Office on such occasions, and very frequently after the Overland Mails have been brought to the Post Office, preclude the possibility of attending to them correctly, and the above information is given to prevent disappointment.

Bombay Post Office, 11th September 1860.

Letters addressed to China.—Notice is hereby given, that Letters posted in India, addressed to any place in China, except Hongkong, can be registered only as far as the Port in India from whence they are despatched.

Bombay, Post Master General's Office, 14th November 1860.

Letters by Express.—As it is not unfrequently impossible to forward the Express Packets received from England immediately after the arrival of the Mail Steamer at Bombay, the Director General of the Post Office desires to intimate to the Public that he has authorised the Post Master of Bombay to despatch by the Express letters received by the Steamer addressed to persons who may have stated in writing their wish to have their letters so forwarded, and who have engaged to pay the Express Postage of One Rupee for every quarter of an ounce.

If, therefore, any persons desire that their Overland letters should, whenever it is practicable, be forwarded from Bombay by Express, they are requested to address the Post Master of Bombay to that effect, and state that they will pay the Express Postage.

It will be understood that letters not received from England in the Express Bag can only be forwarded by Express from Bombay when the English Express is unavoidably detained, and when its weight will admit of additional letters being despatched.

H. B. RIDDELL,

Director General of the Post Office of India.

TIME TABLE of the ARRIVAL of the OVERLAND MAIL, and DELIVERY of LETTERS and NEWSPAPERS.

Name of the Steamer.	The Time at which												No. of Boxes received.			
	The Steamer anchored.	The Mails were landed.		The first Mail Box was received.	The last Southampton Letter Box was received.		The last Mail Box was received.		The Window Delivery commenced.		The Delivery Peons left the Office with the first Delivery of Overland Letters and Papers.					
Orissa	1861 Feb. 10	P. M. 12-3	10th	P. M. 1-25	10th	P. M. 2-40	10th	P. M. 2-0	10th	P. M. 3-0	10th	P. M. 3-55	10th	A. M. 4-50	77	112

Bombay, Post Office, 13th February 1861.

The Mails from the undermentioned Stations reached the Bombay Post Office TOO LATE for Despatch by the P. & O. Co.'s Steamer "OTRAWA," which started on the 12th February 1861:—

1861	1861	1861	1861
Agra 8 Feb.	Cannanore 5 Feb.	Jacobabad..... 5 Feb.	Myheir 7 Feb.
Ahmedabad 8 "	Calcutta 4 "	Jaulnah 10 "	Mean Meer 6 "
Ahmedabad Can- tonment..... 8 "	Cochin 2 "	Jubbulpore 7 "	Nowshera 4 "
Allahabad 6 "	Delhi 7 "	Jullunder 6 "	Nellore 6 "
Aurangabad 10 "	Dhoolia 10 "	Kamptee 8 "	Oomerawuttee .. 8 "
Accola 9 "	Deesa 8 "	Kirkee 12 "	Poona 12 "
Asnee 4 "	Dhollera 7 "	Kottree 6 "	Paulghaut 2 "
Benares 6 "	Dinapore 4 "	Kallawaree..... 10 "	Rajkote 8 "
Baroda 9 "	Fattyghur 7 "	Lucknow 6 "	Sealcote 5 "
Booldanah 9 "	Ghazeepore 5 "	Lahore 6 "	Sungumnair 10 "
Bhimlipatam .. 5 "	G. G. Camp .. 6 "	Meerut 7 "	Sukkur..... 5 "
Belgaum..... 10 "	Gundarie 9 "	Malligaum 10 "	Sassoor 12 "
Barreilly..... 5 "	Head Qrs. Camp. 7 "	Mirzapore 6 "	Seetapore 6 "
	Indore 9 "	Mahim 12 "	Yeolah 9 "

Bombay, Post Office, 13th February 1861.

Notice.

Plunder of the Mails.—The Mail despatched from Indore at 6½ P. M., on the 6th December 1860, was **PLUNDERED** by Highway Robbers on the same night, near the village Bharasa, about seven miles from Indore.

The subjoined is a list of the contents of the Mail.

List of Packets despatched from Indore to Oojein on the 6th December 1860, at 6½ P. M.

From whence despatched.		To what place Addressed.	No. of Packets.	Letters.		Newspapers.		
				Paid and Service.	Unpaid.	Paid.	Unpaid.	
3	Indore	Oojein	1	{ 17 1	30 2	..	..	Sorting.
"	"	Mehidpore.....	1	{ 5 1	15 1	..	1	Sorting.
1	"	Kutchrode.....	1	{ 1 4	} 2	..	..	Station.
1	Agra	Oojein	5	∴	..	..	..	}
1	Hooshungabad ..							
1	Bombay.....							
1	Goona							
1	Beorah	Mehidpore.....	1	..	..	..	..	}
1	Burnuggur.....							
Total..			9					

List of Parcels despatched from Indore to Mehidpore and Oojein on the 6th December 1860, at 6½ P. M.

Stations whence originally despatched.	No. of Parcels.				Address.	Destination.	Weight.
	Service.	Paid.	Bearing.	Stamped.			
Indore	1	..	..	..	Post Master	Mehidpore.	Tolas. 125
Yewloh	..	..	1	..	Moola Mijah Koja Noorbhoy	Oojein....	450
Bombay and Mhow	3	..	..	..	Mess President	Mehidpore.	27-5-3-19

Bombay, Post Master General's Office, 1st February 1861.

Mail Plundered.—Notice is hereby given, that the Banghy Mail contents, as per subjoined List, despatched from Neemuch on the 7th ultimo, has been plundered in transit to Nusseerabad.

Station whence originally despatched.	No. of Parcels.				Address.	Destination.	Weight.
	Service.	Paid.	Unpaid.	Stamped.			
Asseerghur	..	..	..	1	Kanee Ram Heera Lall	Joudpore	Tolas. 280
Bombay	..	..	..	1	(Pamphlet)	Ajmere	12
Ditto	1	..	..	..	Post Master	Nusseerabad..	68
Ditto	1	..	..	..	Ditto	Jeypore	28
Ditto	..	..	1	..	E. H. Ward, Esq., H. M.'s 28th Regiment	Nusseerabad..	65

Bombay, Post Master General's Office, 1st February 1861.

Bhangy Parcel Robbed.—Notice is hereby given, that a Bhangy Parcel, addressed to "Tarrachund Sitaram, Bombay," despatched from Benares on the 31st December 1859, and said to have contained ornaments of the value of Rs. 2,954-10-0, was robbed in transit between Nagpore and Kurrinjah. A Reward of Rs. 300 will be given to any person who will give such information as may lead to the apprehension and conviction of the person or persons by whom the theft in question was committed, or to the recovery of the stolen property.

Bombay, Post Master General's Office, 15th August 1860.