Abbreviated Address.	*Full Address.*
Weather, Calcutta, Alipore	Meteorological Reporter to Govt. of Bengal.
Weather, Madras ...	Meteorological Reporter to Govt of Madras.
Weather Office, India ...	Head Clerk, Meteorological Office, Govt. of India.
Weather, Punjab ...	Meteorological Reporter to the Government of the Punjab.
Weather, Simla	Meteorological Reporter to Government of India and Director-General, Indian Observatories.
Weather, U. P. ...	Meteorological Reporter to Government of the United Provinces of Agra and Oudh.
Weinganga	Executive Engineer, Weinganga Irrigation Division, Central Provinces.
Western Construction...	Superintending Engineer, Western Circle, P. W. D., Bengal.
Works	Secretary to the Government of India, Public Works Department, Irrigation, Roads and Buildings.
Works C. P.	Secretary to Chief Commissioner, Central Provinces, Public Works Department.
Workshop	Sub-Divisional Officer, Dehri Workshops, P. W. D., Bengal.
Writer	Head Clerk, Southern Waziristan Militia.
W. W.	Superintendent of Way and Works.
X. En	Executive Engineer.
X. Supply	Executive Supply and Transport Officer.

POST OFFICE SAVINGS BANK RULES.

No account will be opened for less than four annas, and no person will be allowed to deposit a larger sum than two hundred rupees in all between the 1st April to 31st March inclusive, nor make any fresh deposit when the amount at his credit, exclusive of current interest, is Rs. 2,000.

The Pass-book will be kept in the vernacular of the district or in English, as the depositor may wish. No deposit can be made, and no money can be withdrawn from an account, without its production.

Interest will be allowed for each calendar month upon the minimum balance of the account, between the close of the fourth day and the end of the month, at the rate of 3 per cent. per annum on all deposits at call, and at the rate of 3½ per cent. per annum on all deposits requiring six months' notice of withdrawal, every complete sum of six rupees being at the rate of 3½ per cent. per annum.

Accounts will be made up on the 31st March of each year, and the interest then calculated and added to the balance, upon which future interest will accrue.

Depositors will be permitted to draw on their accounts once a week.

An account may be transferred, free of charge, to any Presidency or Post Office Savings Bank for any one changing his residence, provided that the account shall have been in existence for three months previous to the transfer.

Post Office Savings Bank will be open for the transaction of business between the hours of noon and 4 P.M. every day, except on Sundays, Christmas Day, New Year's Day, Good Friday and the King's Birthday.

CURRENCY NOTES

Are issued from the following Circles and Sub-Circles:—Calcutta, having for its Sub-Circles Allahabad and Lahore; Madras, having for its Sub-Circle Calicut; Bombay, having for its Sub-Circle Karachi; and Rangoon, having for its Circle all the territory under the Lieutenant-Governor of Burma.

Notes of the following denominations, *viz.*, Rs. 5, 10, 20, 50, 100, 500, 1,000, and 10,000, are issued without any limits—

For current silver coin of the Government of India, from every Office.

Notes are payable at the Office of Issue, and notes of subordinate circles are also payable at the Office of the Presidency Circle to which those circles are subordinate; and for the accommodation of the public, notes of other circles are cashed at any office to the extent that the convenience of each office will permit. In ordinary circumstances every Treasury Officer in British India cashes or exchanges notes, if he can do so without inconvenience; and when this cannot be done conveniently, small sums can generally be exchanged for travellers.

Every note is a legal tender in its own circle; that is to say, whenever a note forms the integral sum, or a portion, of any payment whatever either to Government, to Companies or to individuals, it is a legal tender. A note may be tendered in payment of a debt less than the value of the note, but the payee is not legally bound to accept it and give change.

Notes of any circle can be tendered to any department of Government in payment of dues, and travellers may pay notes of any circle to the railways.

Each currency note has a serial letter and number and a general number thus : $\frac{V}{16}$10106—serial letter "V," serial No. "16," general number 10106. No action can be taken with reference to any note until it has been thus fully described, or identified in all these details.

A currency note that has the same series and numbers on both halves, and is neither mutilated nor altered nor forged, is payable to the bearer on demand at the office of the circle from which it was issued ; and, if a sub-circle note, at the office of the head circle also.

The payment of a genuine currency note cannot be "*stopped*," as *all entire currency notes are payable to bearer on demand*. The Currency Department, however, registers the loss of notes from Rs. 50 and upwards when correct details, *viz.*, serial letter and number, and general number, are given, and sufficient cause shown ; and informs the loser and the Local Police when the note is cashed. For further action in the matter the loser should communicate with the Police, as it is not the province of a Currency Office to trace back lost or stolen notes. No claim for the value of a lost or stolen note, except on presentation of the note itself, can be entertained.

When a currency note has by any accident been totally destroyed, full description of the note, and of the circumstances of its destruction, should be sent to the Currency Office of the circle of issue to which the note belonged. Government are under no legal liability to pay the value of such a note, but payment after twenty years is sometimes made as a concession.

A half note represents no value, nor has a person holding only one-half of a note any claim to recover value when the other half has been transferred, either by him or by the last legal holder of the entire note, to the legal possession of another person. When one-half of a note is lost, the other half should be sent to the Currency Office of the circle of issue to which the note belongs, and an application for refund of the value of the note made *by the person who last held simultaneously both halves of it*. Government are under no legal liability to refund value on half notes, but payment may be made as a concession, if the Commissioner or Head Commissioner of Paper Currency thinks such a course warranted by the facts of the case.

A mutilated or charred note represents no value. Payment can be made only as a concession, and the decision rests in the first instance with the Currency Officer, and then, in cases of doubt or appeal, with the Commissioner or Head Commissioner of Paper Currency.

A mismatched note represents no value, but the Currency Department is willing to hold such notes on behalf of depositors, and to pay value on them on receipt of either one or both of the corresponding halves. Further, if a mismatched note remains in deposit for three years, and no payment has been made on it in the meantime, one value is paid on the expiration of the above period.

When any portion of a note has been erased, inked over, cut out, burnt through, or otherwise altered, so as to throw doubt on the identity of the note, or to make it appear as another note, payment on it may be refused altogether, and the note impounded under rule.

PUBLIC DEBT OF INDIA.

STERLING LOANS.		Repayable.		Interest when paid.
3½ per cent. Debentures		... On 16th Augt. 1891		16th Feby., 16th Augt.
3½ per cent. Debentures		... Not before 5th Jany. 1931	...	5th Jany., 5th April, 5th July & 5th Oct
3½ per cent. Stock of 1880		... Not before 5th Jany. 1931	...	5th Jany., 5th April, 5th July & 5th Oct.
3 per cent. Stock of 1884		... Not before 5th Oct. 1948	...	5th Jany., 5th April, 5th July & 5th Oct.
3½ per cent. of 1842-43 ...	23,42,03,300	At 3 months' after May	1904	1st Feby., 1st Augt.
" " 1854-55 ...	32,47,57,000	do.	do. ...	30th June, 31st Dec.
" " 1865 ...	35,29,72,100	do.	do. ...	1st May, 1st Nov.
" " 1879 ...	4,27,58,000	do.	do. ...	16th Jany., 16th July.
" " 1900-1 ...	14,18,39,800	do.	Sept. 1920	30th June. 31st Dec.
" " 1896-97 ...	11,07,12,100	do.	Sept. 1916	30th June. 31st Dec.
TOTAL RUPEES ...	1,20,72,42,300			

BENGAL CHAMBER OF COMMERCE.

SCHEDULE OF COMMISSION CHARGES.

1.	On the sale, purchase, or shipment of Bullion, Gold Dust or Coin ...	1	per cent.
2.	On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones or Jewellery	2½	„
3.	On purchasing ditto when funds are provided by the Agent	5	„
4.	On the sale or purchase of all other goods—the commission in all cases to be charged upon the gross amount of sales, and in regard to purchases upon both cost and charges	5	„
5.	On returns for Consignments if made in produce	2½	„
6.	On returns of Consignments if in Bills, Bullion or Treasure	1	„
7.	On accepting Bills against Consignments	1	„
8.	On the sale or purchase of Ships, Factories, Houses, Lands and all property of a like description	2½	
9.	On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon or otherwise, which shall afterwards be withdrawn; and on goods consigned for conditional delivery to others and so delivered, on invoice amount at 2*s.* per rupee		half com.
10.	On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent.	2½	per cent.
11.	On ordering or receiving and delivering goods, or superintending the fulfilment of contracts or on the shipment of goods, where no other commission is derived	2½	„
12.	On guaranteeing Bills, Bonds, or other engagements, and on becoming security for administration of Estates, or to Government for the disbursement of public money	2½	„
13.	On *del-credere*, or guaranteeing the due realization of sales	2½	„
14.	On the management of Estates for Executors or Administrators	2½	„
15.	On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading	2½	„
16.	On advertising as the Agents for Owners or Commanders of ships for cabin passengers, on the amount of passage money, whether the same shall pass through the Agent's hands or not	2½	„
17.	On procuring freight for a ship by shipping order or charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captains or Charterers of a vessel, upon the gross amount of freight, brokerage inclusive	5	„
18.	On engaging Asiatic emigrants for a ship to the Mauritius, the West Indies, or elsewhere, upon the gross amount of earnings	5	„
19.	On engaging troops for a ship to Great Britain or elsewhere, on the gross amount of passage money for rank-and-file	2½	„
20.	On realizing inward freight, inward troop, emigrant, or cabin passage-money	2½	„
21	On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned—on the declared value of all such goods as may be re-shipped, and on the nett proceeds of all such goods as may be publicly sold		
	If Opium, Indigo, Raw Silk, or Silk Piece-goods	2½ to 5	„
	If Treasure, Precious Stones or Jewellery	1½ to 2½	„
22.	On effecting Insurances, whether on lives or property	¾ to 1	„
23.	On settling Insurance claims, losses and averages of all classes and on procuring returns of premium	2½	„
24	On drawing, purchasing, selling, or negotiating Bills of Exchange	1	„
25.	On debts or other claims when a process at law or arbitration is incurred in claiming them	2½	„
	Or, if recovered by such means	5	„

26. On Bills of Exchange returned dishonoured ... ... 1 per cent.
27. On collecting House Rent ... ... 2½ „
28. On Ship's Disbursements ... ... 2½ „
29. On realizing Bottomry Bonds, or negotiating any loan on *respondentia* ... 2½ „
30. On granting Letters of Credit ... ... 1 „
31. On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer not by purchase from one class to another ... ... ½ „
32. On delivering up Government Securities and Bank or other Joint-Stock Shares, on the market value ... ... ½ „
33. On all amounts debited and credited within the year (less the balance brought forward) upon which no commission, amounting to 5 per cent., has been charged ½ „

☞ Brokerage, when paid, is to be separately charged.

TONNAGE SCHEDULE AND MEASUREMENT RULES FOR THE PORT OF CALCUTTA.

Articles.	Cwt. per Ton, nett.	Cubic feet per Ton.	Articles.	Cwt. per Ton, nett.	Cubic feet per Ton.
Aloes, in bags and boxes ...	20	...	Cummin seed ...	8	...
Alum, in ditto ...	20	...	„ Black ...	8	...
Aniseed, in bags ...	8	...	Cutch, in bags ...	18	...
Apparel, in boxes ...	...	50	„ in cases ...	50 not exceeding 20 cwt. gross.	
Arrowroot, in cases ...	...	50	Dates, wet ...	20	...
Arsenic, in bags or cases	20	...	„ dry ...	16	...
Assafœtida, in bags and boxes ...	20	...	Dhall ...	20	...
Barilla ...	20	...	Elephants' teeth, in bulk ...	20	...
Bark, in bags ...	8	...	Furniture ...	...	50
Bees'-wax ...	20 gross		Garlic and onions ...	12	...
Betel-nut ..	20	...	Ginger ...	16	...
Books ...	...	50	Gram ...	20	...
Borax .	20	...	Gums, in cases ...	...	50
Bran ...	14	...	Gunjah ...	...	50
Brimstone ...	20	...	Gunny Bags and Gunny Cloth	50 not exceeding 2,240 lbs. gross.	
Bullion ...	at per cent.		Hemp ...	5 bales not exceeding 52 cubic feet.	
Cake-lac, in bags ...	16	..	Hides, Buffalo or Cow, cured ...	14 gross	
Camphor, in cases ...	...	50	Hoofs, Horn Shavings and Tips ...	20	...
Cardamoms, in robbins...	8	...	Horns—Cow, Buffalo or Deer ...	20	...
„ in boxes	...	50	India-rubber, in bags...	16	...
Cassia, in boxes ...	...	50	„ in cases ...	...	50
„ in bags ...	12	...	Indigo ...	...	50
Castor-seed ...	15	...	Iron ...	20	...
Chillies (dry), in bags ...	8	...	Jute ...	5 bales not exceeding 52 cubic feet.	
China-root, in bags ...	11	...	„ Cuttings ...	ditto	ditto.
„ in boxes ...	...	50	Lac Dye ...	...	50
Chiretta, in bales ...	16	50	Lard ...	20 gross	
Churrah ...	14	...	Linseed ...	20	...
Cigars ...	...	50	Mace ...	...	50
Cloves, in bags ...	8	...	Machinery ...	20	...
„ in boxes ...	...	50	Mathie Seed ...	18	...
Coals ...	20	...	Metals ...	20	...
Cochineal ...	...	50	Myrabolams ...	16	...
Coffee, in bags ...	18	...	Molasses ...	2 puncheons or 4 hhds.	
„ in casks ...	16	...	Mother-o'-pearl, in bags	20	...
Coir, loose and unscrewed	12	..			
Coir, in dholls ...	10	...			
Copras, or Cocoanut kernel	14	...			
Coral, rough ...	20	...			
Coriander seed ...	12	...			
Cotton, in bales ...	Actual measurement at 50				
Cowries ...	20	...			

CALCUTTA TONNAGE SCHEDULE.—(*Continued.*)

Articles.	Cwt. per Ton, nett.	Cubic feet per Ton.
Mother-o'-pearl, in cases	20	...
Mowrah Flowers ...	20 cwt.	...
" Seed ...	20 "	...
Munjeet ...	...	50
Mustard or Rape Seed ...	20	..
Niger Seed ...	20	...
Nutmegs, in cases or casks	...	50
Nux Vomica ...	16	...
Oats ...	16	...
Oil, in cases ...	...	50
" in casks ...	4 hhds.	
Oilseed Cake ...	20	...
Opium ...	per chest	
Paddy ...	16	...
Palmatine, in bags ...	16	...
Peas ...	20	...
Pepper, Long ...	12	...
" Black ...	14	...
Planks and Deals ...	...	50
Poppyseed ...	20	..
Putchuck ...	10	...
Rags ...	...	50
Rattans, for dunnage ...	20	...
Raw Silk, in bales ...	10	...
Red Wood, for dunnage	20	...
Rhea ...	5 bales not exceeding 52 cubic feet.	
Rice ...	20	
Rope, in coils ...	...	50
" Lines and Twines in bundles	16	..
Rum, in casks ...	2 punchns. or 4 hhds	
Safflower ...	5 bales not exceeding 52 cubic feet.	
Sago, in cases ...	..	50
Sal-ammoniac, in bags ...	20	
" in boxes	20 gross	

Articles.	Cwt. per Ton, nett.	Cubic feet per Ton.
Salt ...	20	...
Saltpetre ...	20	...
Sapan Wood, for dunnage	20	...
Sealing Wax, in cases ...	...	50
Seed-lac, in cases ...	...	50
" in bags ...	16	...
Senna ...	...	50
Shell-lac, in cases ...	...	50
" in bags ...	16	...
Shells, rough, in bags ...	20	...
Silk Chussum ...	...	50
" Waste ...	...	50
" Piece-goods ...	...	50
Skins ...	14 gross	
Soap, country, in cases...	...	50
" " in bags ...	15	...
" " in bars ...	20	...
Stick-lac, in cases ...	...	50
" in bags ...	16	...
Sugar ...	20	...
Talc ...	20	...
Tallow, in cases or casks	20 gross	
Tamarind, in cases or casks ...	20 gross	
Tapioca ...	...	50
Tea ...	...	50
Teelseed ...	20	..
Timber, round ...	...	40
" squared ...	...	50
Tincal ...	20	...
Tobacco, in bales ...	5 bales not exceeding 52 cubic feet.	
Tortoise Shells, in chests ...		50
Turmeric ...	16	...
Wheat ...	20	...
Wool ...	...	50

Jute, Jute Cuttings, Hemp, Cotton, Safflower and other articles similarly packed, are screwed in bales varying from 300 to 400 lbs.

Goods in casks or cases to be calculated at gross weight when paying freight by weight.

At a Special General Meeting of the Chamber, held on the 4th of October 1883, the following Resolution was adopted :—

That Rule I under the Chamber's Tonnage Schedule be altered as follows in accordance with the Resolutions proposed and adopted by the Mercantile Community at their Meeting on the 3rd July 1883, and in accordance with the Notice issued by the Chamber of Commerce on the 4th July 1883, under Rule 23 of the Chamber, *viz.* :—

1. That where freight is payable by measurement, measurement be by sworn measurers, to be placed under the direction of the Bengal Chamber of Commerce.

2. That measurement be taken at place of shipment, *i.e.*, exporting wharf, jetty, or press-house' where adjacent to place of shipment, at measuring Superintendent's discretion, but only whilst the bales are actually being removed in course of shipments.

3. Such measurement be final.

4. That in cases of shut-out cargo, or cargo transferred from one vessel to another, measurements to hold good.

5. But that any cargo re-landed be re-measured.

6. That measurement be taken at the largest part of the bale, inside the lashing on the one side and outside on the other.

7. That the measurement of jute shipped without measurement shall be entirely at shipper's risk, and that measurement be a matter of special arrangement between the shippers and ship. Further, that all expenses connected with the measurement thereof be payable by the shippers.

8. That all cotton and other baled cargo arriving at the East Indian Railway Company's terminus at Howrah for shipment direct by boat be measured by the sworn measurers in the Railway Company's sheds, while being removed in actual course of shipment.

9. All baled cargo pressed at, or exported from, any of the press-houses to which a sworn measurer may be attached, be treated in the manner as jute, and as provided for in the 2nd Resolution.

10. That gunny bales packed at, or exported from, mills within the limits of the port, be also measured as described in the 2nd Resolution.

11. That gunny bales or other cargo exported by boat direct, from outside the limits of the port, be measured by the sworn measurers on the deck of the ship or alongside; but it shall be optional with outside mills and press-houses to make arrangements with the Managing Committee, on such terms as may be mutually agreed on, for the attendance of sworn measurers at their ordinary shipping wharves for measurements in accordance with Rule 2.

12. That all baled, cased, or other cargo not provided for in any of the foregoing Resolutions, and which at present is measured on this side, under any of the Tonnage Schedules now in use in the port, or which may require to be measured on this side by a special arrangement made between shippers and ship, that all such cargo be measured on the Custom House wharf (if for export by boat) or in the Jetty sheds (if for shipment through the jetties), by the sworn measurers.

13. That for the present the sworn measurers to be appointed to carry out this scheme be placed under the direction of a representative Committee, to be nominated by the Committee of the Chamber of Commerce.

14. That the charge for measurement be defrayed by the ship.

At a Special General Meeting of the Chamber, held on the 29th November 1883, *it was resolved*—
That for gunny bags and gunny cloth the ton shall be 50 cubic ft., not exceeding 2,240 lbs. "*gross*."
That the term "*dead weight*" shall be understood to mean the following articles "*only*":—
Sugar, Rice, Saltpetre, Wheat, Gram, Dhall, Peas, and all metals.

BOMBAY CHAMBER OF COMMERCE.

TABLE OF GENERAL RATES OF COMMISSION CHARGEABLE IN BOMBAY AS REVISED BY THE COMMITTEE OF THE CHAMBER OF COMMERCE AND ADOPTED AT THE GENERAL MEETING HELD ON THE 20TH JUNE 1889.

IMPORT, EXPORT, AND GENERAL BUSINESS.

	Per cent.
1. On effecting insurance on amount insured ...	½
2. On settling insurance losses, whether partial or total; also on procuring return of premium, exclusive of commission, on receipt of cash ...	1
3. On the sale or purchase of goods of all denominations (except as under)	2½
4. On purchases of all kinds with the proceeds of goods sold, and on which a commission of 2½ per cent. has been previously charged ...	1
5. On the sale or purchase of ships, of opium, and of diamonds, pearls, and jewellery of all descriptions	1
6. On the sale or purchase of treasure or bullion	1
7. On the sale or purchase of cattle	5
8. On goods consigned, which are disposed of by auction or sent to a shop, on net proceeds ...	2½
9. On goods consigned and afterwards withdrawn, invoice cost	1
10. On guaranteeing the responsibility of persons to whom goods are sold; on the amount of sale	1
11. On attending the delivery of contract goods to the Government or individuals	1
12. On collecting house-rent	1
13. On sale or purchase of private Bills of Exchange	¼
14. On effecting remittances by Bills of Exchange	½
15. On exchanging Government Securities of all descriptions, or investing money therein, and on transferring Government Paper from one constituent to another	¼
16. On surrendering or depositing in the Treasury Government Securities of all descriptions ...	¼
17. On recovering of bonds, or of bills for absentees, overdue at the time of their being placed in the possession of the Agent	1
18. On debts when a process at law or by arbitration is necessary	2½
19. On debts when recovered without process of law or arbitration	2½
20. On managing the affairs of the estate for an executor or administrator	5
21. On recovering funds from a bankrupt estate ...	2½
22. On guaranteeing bills, bonds, or debts in general, by endorsement or otherwise ...	1
23. On Bills of Exchange returned, noted, or protested	½
24. On granting and cashing Letters of Credit ...	1
25. On depositing Government Paper as security for constituents	¼

NATIVE CONSIGNMENTS.

26. The recognised rate of commission in England on the sale of consignments from Bombay shall be 2½ per cent., exclusive of brokerage and guarantee; and the same is added to the scale of commissions sanctioned by the Chamber.

SHIPPING BUSINESS.

	Per cent.
27. On procuring freight	2½

"When the freight is payable in Sterling, the commission shall be calculated on the Sterling amount at the following rates for Bank Bills, viz., at the rate for 6 months' sight Bank Bills when the freight is by sailing ships, and at the rate for three months' sight Bank Bills when by steamers."

Brokerage, when actually incurred, shall be considered a legitimate charge in ship's accounts.

Shipping Business.

	Per cent.
28. On collecting freight	2½
29. On tendering a vessel (if accepted) for the conveyance of troops; on the amount of the charter party	2½
30. On shipping goods of every description on which no commission for the purchase has been charged	1
31. On shipping treasure, bullion and jewellery ...	⅛
32. On ship's disbursements when not in funds ...	1
33. On account of passage money, whether the same passes through the Agent's hands or not	5
34. For executing orders to charter or engage tonnage in Bombay or at outports	2½
35. On realizing Bottomry Bonds or negotiating any loan on *respondentia*	1
36. On landing and re-shipping goods from any vessel in distress, stranded or wrecked, or on landing or selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned: on the declared value of all such goods as may be re-shipped, and on net proceeds of all such goods as may be publicly sold ...	1
If Opium, Indigo, Raw Silk or Silk Goods ...	½
If treasure, precious stones, or jewellery ...	¼
37. On monies expended, *i.e.*, on all disbursements made in efforts to save ship or cargo ...	2½

Note applicable to Rates of Commission generally.—When the amount on which commission is payable is stated in Rupees, the commission shall be calculated in that currency; and when in Sterling, at the rate provided for under Rule 27 of the General Rates of Commission, which fixes the rate "on procuring freight."

TONNAGE SCALE FOR THE PORT OF BOMBAY.—New Scale.

At a General Meeting of the Bombay Chamber of Commerce, held on the 20th July 1883, the following Resolution was passed:—

That Rule I, prefixed to the Tonnage Scale, be cancelled, and the following rule be substituted:—That the Tonnage Scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwt. dead-weight.

Articles.	Steamers. Old Scale. To the Ton.	Steamers. New Scale. To the Ton.	Ships. To the Ton.
Aloes, in kegs ...	40 feet.	...	16 cwt.
Alum, in bags ...	16 cwt.	...	20 "
Annato, in cases ...	40 feet	...	50 feet.
Apparel ...	40 "	...	50 "
Arrowroot, in cases ...	40 "	...	50 "
Assafœtida, in cases ...	40 "	...	50 "
Bajree, in bags ...	16 cwt.	18 cwt.	20 cwt.
Barilla ...	16 "	...	20 "
Barley, in bags ...	...	15 cwt.	...
Bran in bags (pressed)*	...	10 "	...
Do. (unpressed)	...	9 "	...
Bees'-wax, in cases ...	40 feet.	...	50 feet.
Betelnut, in bags ...	13 cwt.	...	16 cwt.
Blackwood, in straight square logs	40 feet.	...	50 feet.
Do. otherwise ...	16 cwt.	...	20 cwt.
Bone-meal and bone dust	...	20 cwt.	20 "
Bones, crushed, in bags	...	...	...
Do., loose ...	...	...	...
Books ...	40 feet.	...	50 feet.
Borax, in cases ...	40 "	...	50 "
Do. in bags ...	16 cwt.	...	20 cwt.
Buffalo horns, in bundles	...	6 cwt.	8 "
Bullion ...	Per cent.	...	Per cent.
Camphor, in cases ...	40 feet.	...	50 feet.
Canes, rattans, in bundles	13 cwt.	...	16 cwt.
Cardamoms, in bundles ...	40 feet.	...	50 feet.
Cassia Lignea, Fistula, & Buds ...	40 "	...	50 "
Chasum ...	8 cwt.	...	10 cwt.
China Root, in cases ...	40 feet.	...	50 feet.
Cigars ...	40 "	...	50 "
Cinnamon, in bales ...	...	...	6 cwt.
Do. in cases ...	40 feet.	...	50 feet.
Cloves, in cases ...	40 "	...	50 "
Do. in bags or frazils	8 cwt.	...	10 cwt.
Coals ...	...	...	20 "
Cocoa, in bags ...	16 cwt.	...	12 "
Coculus Indicus, in bags ...	13 "	...	16 "
Coffee, in cases ...	40 feet.	...	50 feet.
Coffee, in bags or frazils...	12 cwt.	14 cwt.	16 cwt.
Coir, in bales ...	40 feet.	...	50 feet.
Do. in bundles or loose	5 cwt.	...	6 cwt.
Do. Rope, in coils ...	40 feet.	...	8 "
Colocynth, in cases ...	40 "	...	50 feet.
Colombo Root, in bags ...	8 cwt.	...	14 cwt.
Copra, in robbins ...	8 "	8 cwt.	12 "
Do. cut, in bags ...	...	11 "	...
Coral, Rough (not specimen), in bags ...	16 cwt.	...	20 cwt.
Cotton Seed ...	...	13 cwt.	...
Do., (cleaned) in bags...	...	15 "	
Cotton, in bales ...	40 feet.	...	50 feet.
Cowries, in cases ...	40 "	...	50 "
Do. in bags ...	16 cwt.	...	20 cwt.
Cubebs ...	10 "	...	12 "
Cummin Seed, in cases ...	40 feet.	...	50 feet.
Cutch or Terra Japonica in bags or baskets, unscrewed	13 cwt.	...	16 cwt.
Dates, wet	16 "	...	20 "
Do. dry	13 "	...	16 "
Dhall, crushed, in bags ...	...	17 cwt.	...
Dragon's Blood, in cases ...	40 feet.	...	50 feet
Ebony, square and straight	40 "	...	50 "
Do. otherwise ...	16 cwt.	...	20 cwt.
Elephants' Teeth, in cases ...	40 feet.	...	50 feet.
Do., in bundles	14 cwt.	...	18 cwt.
Do., loose ...	16 "	...	20 "
Fennel Seed ...	...	10 cwt.	...
Fenugreek or Methi Seed	...	17 "	...
Flour, in bags ...	...	18 "	...
Flour middlings or sharps, in bags ...	...	12 "	...
Furniture ...	40 feet.	...	50 feet.
Galingals ...	10 cwt.	...	12 cwt.
Galls, in bags ...	13 "	...	16 "
Do. in cases ...	40 feet.	...	50 feet.
Ginger, dry, in cases ...	40 "	...	50 "
Ditto, in bags ...	10 cwt.	...	12 cwt.
Gram, in bags ...	13 "	17 cwt.	20 "
Groundnuts, shelled ...	13 "	...	16 "
Groundnuts, unshelled ...	...	6 cwt.	8 "
Gums of all kinds, in cases	40 feet.	...	50 feet.
Gum Olibanum, in bags ...	13 cwt.	...	16 cwt.
Gum (Persian), in double bags ...	...	17 cwt.	
Do. (Arabic) " ...	...	17 "	
Hurtall, in cases ...	40 feet.	...	50 feet.
Hemp, in screwed bales ...	40 "	...	50 "
Do. loose or in bundles..	5 cwt.	...	7 cwt.
Hides and Skins, in screwed bales ...	40 feet.	...	50 feet.
Do. loose and in small bundles ...	40 "	...	12 cwt.
Horns, Buffalo & Cow, loose	13 cwt.	...	16 "
Do. Deer, loose ...	6 "	...	8 "
Horn Tips, of any kind ...	13 "	...	16 "
Indigo, in cases ...	40 feet.	...	50 feet.
Iron, old ...	...	20 cwt.	20 cwt.
Iron rails ...	...	20 "	20 "

* *Note.*—Pressed Bran to be understood as not less than 5 mds. (of 28 lbs.) in a bag of 45½ × 25 inches.

TONNAGE SCALE FOR THE PORT OF BOMBAY.—(*Continued.*)

Articles.	Steamers. Old Scale. To the Ton.	Steamers. New Scale. To the Ton.	Ships. To the Ton.
Jackwood	... 40 feet.	...	50 feet.
Jowaree, in bags	... 16 cwt.	18 cwt.	20 cwt.
Lac Dye, in shells or cases	40 feet.	...	50 feet.
Lang, in bags	... 16 cwt.	18 cwt.	20 cwt.
Do., crushed, in bags ...	...	17 ,,	...
Linseed, in bags	... 16 cwt.	...	18 cwt.
Mace, in cases	... 40 feet.	...	50 feet.
Maize, in bags	...	16 cwt.	...
Mother-o'-Pearl, in cases ...	40 feet.	...	50 feet.
Do., in bags ...	16 cwt.	...	20 cwt.
Mowra Flowers	... 16 ,,	18 cwt.	20 ,,
Do. Seed, in bags	... 13 ,,	...	16 ,,
Munjeet or Madder Root, in cases or bales	40 feet.	...	50 feet.
Do., in bundles or bags	... 8 cwt.	...	12 cwt.
Musk, in cases	... 40 feet.	...	50 feet.
Mussor, in bags	... 16 cwt.	20 cwt.	20 cwt.
Myrabolams, in bags	... 13 ,,	...	16 ,,
Niger Seed	... 14 ,,	...	17 ,,
Nutmegs, in cases	... 40 feet.	...	50 feet.
Nux Vomica, in cases	... 40 ,,	...	50 ,,
Do., in bags	... 13 cwt.	...	16 cwt.
Oil, of any kind, in casks ...	40 feet.	...	210 Im. gals.
Oil-seeds—			
Castor Seed, known as Bold Cawnpur descriptions	,,	10 cwt.	17 cwt.
Castor Seed, other sorts	,,	13 ,,	17 ,,
Teel or Gingelly Seed ...	14 cwt.	15 ,,	...
Rape Seed	... 14 ,,	16 ,,	...
Mustard Seed	... 14 ,,	16 ,,	...
Opium	... Per chest.	...	Per chest.
Paddy, in bags	... 13 cwt.	...	16 cwt.
Pepper, in bags	... 13 ,,	...	16 ,,
Pimento	... 12 ,,	...	14 ,,
Plumbago, in bags	... 16 ,,	...	20 ,,
Poppy Seed, in bags (1½ cwt.)	14 ,,	...	17 ,,
Do., double bags (1½ ,,)	13 ,,	...	16 ,,
Poppy Seed, single bags (1¼ cwt.)	... 14 ,,	...	17 ,,
Do., double bags (1¼ cwt.)	14 ,,	...	17 ,,
Rattans, in bundles	... 13 ,,	...	16 ,,
Do., ground	... 13 ,,	...	16 ,,
Red Wood	... 13 ,,	...	16 ,,

Articles.	Steamers. Old Scale. To the Ton.	Steamers. New Scale. To the Ton.	Ships. To the Ton.
Rhubarb, in cases	... 40 feet.	...	50 feet.
Rice, in bags	... 16 cwt.	18 cwt.	20 cwt.
Safflower, in cases	... 40 feet.	...	50 feet.
Do., in screwed bales	40 ,,	...	50 ,,
Do., in bags	... 8 cwt.	...	10 cwt.
Safflower Seed (Kurdai Seed or Kasumbal), in bags ...	...	13 cwt	
Sago, in cases	... 40 feet.	...	50 feet.
Sal Ammoniac, in cases	... 40 ,,	...	50 ,,
Do., in bags	... 15 cwt.	...	18 cwt.
Salt	... ...	28 Indian mds. of 82 2/7 lbs.	28 Indian mds. of 82 2/7 lbs.
Saltpetre	... 16 cwt.	20 cwt.	20 cwt.
Sandal and Sapan Wood	... 11 ,,	...	16 ,,
Sealing Wax, in cases	... 40 feet.	...	50 feet.
Senna, in bags	... 5 cwt.	...	6 cwt.
Do., in bales	... 40 feet.	...	50 feet.
Shells, Rough, in bags	... 16 cwt.	...	20 cwt.
Silk, in bales	... 8 ,,	...	10 ,,
Do., in cases	... 40 feet.	...	50 feet.
Soap, in cases	... 40 ,,	...	50 ,,
Sugar, in double bags	... ...	19 cwt.	20 cwt.
Talc	... 16 cwt.	...	20 ,,
Tallow	... 40 feet.	...	50 feet.
Tamarind	... 15 cwt.	...	18 cwt.
Tea, in chests	... 40 feet.	...	50 feet.
Timber, Teak: Square Planks and Poon...	40 ,,	...	50 ,,
Do., Round, one-fifth off	... ...	...	...
Tobacco, in bales	... 40 feet.	...	50 feet.
Tortoise Shells, in chests ...	40 ,,	...	50 ,,
Turmeric, in bags	... 11 cwt.	...	13 cwt.
Tutenague	... 16 ,,	...	20 ,,
Unrated Wood	... 11 ,,	...	14 ,,
Weed Seed, in bags	... ...	10 cwt.	...
Whangbees (Rice Canes) ...	12 cwt.	...	16 cwt.
Wheat	... 16 ,,	18 cwt.	20 ,,
Wines and Spirits, in casks	40 feet.	...	50 feet.
Do., in cases	40 ,,	...	50 ,,
Wool, in screwed bales	... 40 ,,	...	50 ,,
Zedory	... 16 cwt.	...	20 cwt.

*** The Standard Ton at Bombay for Measurement of Goods shall be taken at 50 cubic feet for ships.

Rules and Regulations—*For the Measurement by Callipers upon Exports from Bombay of Cotton, Wool, Hemp and other Pressed Bales.*

I. Callipers shall from time to time be submitted to the Secretary of the Chamber of Commerce, and, if found correct, shall be branded with a stamp bearing the name of the Chamber, to indicate the same.

II. If, from use or otherwise, any Calliper should get out of order, and be objected to, the party objecting shall send the Callipers to the Chamber for examination; and should the objection be valid, the Chamber's stamp shall be defaced by the Secretary. If, however, the objection is found to be groundless, the Secretary shall give a note to that effect, and the party objecting shall be bound by his decision.

III. Any Callipers found incorrect, and on which the stamp has been defaced, may be re-stamped after adjustment.

IV. No measurements shall be held good except such as are taken by Callipers bearing the Chamber's stamp.

V. Public Measurers shall be appointed under the authority of the Chamber of Commerce, and stationed at the different Bunders, to measure pressed bales of Cotton, Wool, Hemp, and other merchandise.

VI. A fee, the amount of which shall in no case exceed half an anna per bale, but which may be regulated by the Chamber from time to time in order to meet the expenses of the necessary establishment, shall be levied on all bales measured by the duly appointed Measurers.

VII. No bales shall be measured without the production of the Custom House Pass bearing the endorsement of the Measurement Fee Clerk, to the effect that the fee has been paid.

VIII. The Measurers shall measure not less than five bales in every hundred, ascertaining the length of the bale and the greatest width and depth over the lashings and as near the centre of the bale as possible, but not over the knots.

IX. The Measurer shall give a Certificate of Measurement, which must accompany the bales to the ship or steamer, and shall furnish the Shipper with a copy thereof. This certificate, which shall be retained by the ship, shall state—

The date and hour of measurement.	The name of the ship or steamer.
The number of the boat.	The number of bales.
The name of the tindal.	The marks of the bales.
The name of the shipper.	The measurement.

X. The Shipper shall, if required, in writing, give the Agent of the ship or steamer notice in writing of the time when, and the name of the Bunder on which, his bales will be measured, in order that the ship or steamer may be represented.

XI. The bales shall be alongside the ship or steamer within 36 hours after measurement, weather permitting, or the certificate shall be void, and the bales shall be re-measured on board; written notice, however, in such case being given to the Shipper, so that he may have the option of attending.

XII. The salaries of the Measurers, and all other expenses connected with this scheme of measurement, shall be paid by the Chamber from the fee fund raised under these rules.

XIII. All matters pertaining to the measurement of Cotton, as defined above, including the appointment of the Measurers, the fixing of their salaries, the payment of the same, and the doing of all things necessary for a proper and economical working of the scheme, shall be placed in charge of the General Committee of the Chamber.

XIV. No refund of Measurement Fees shall be allowed for sums under one rupee.

XV. No claims for refund shall be allowed, unless presented within one month from the date of vessel's departure.

KARACHI CHAMBER OF COMMERCE.

GENERAL RATES OF COMMISSION IN KARACHI.

	Per cent.
On procuring Freight	5
On collecting do.	2½
On tendering a vessel (if accepted) for the conveyance of European Troops; on the amount of the charter party	3
On tendering a vessel (if accepted) for the conveyance of Native Troops	5
On shipping goods of every description, on which no commission for the purchase has been charged	2½
On native shipments of produce, including guarantee	4

The rate of any guarantee to be charged in England on goods sold to arrive shall be left to be settled between the shipper and the consignee or the Agents of the latter. In case of the consignee in England coming under cash advance in consequence of drafts against shipments being made at 4 months, an extra commission, the amount of which is at the discretion of the consignee, is to be charged.

	Per cent.
On shipping treasure, bullion, and jewellery ...	1
On ship's disbursements when in funds ...	1
On do. do. when not in funds ...	2½
On amount of passage-money, whether the same passes through the Agents' hands or not ...	3
On effecting insurance	½
On settling insurance losses, whether partial or total, also on procuring return of premium exclusive of commission on receipt of cash ...	2½
On the sale or purchase of goods of all denominations (except as under)	5
On purchases of all kinds with the proceeds of goods sold on which a commission of 5 per cent. has been previously charged	2½
On the sale or purchase of opium, and of diamonds, pearls and jewellery of all descriptions ...	2½
On the sale or purchase of treasure or bullion ...	1
On the sale or purchase of cattle	5½
On goods consigned which are disposed of by outcry or sent to a shop, or net proceeds	5
On goods consigned, and afterwards withdrawn, on invoice cost	2½
On guaranteeing the responsibility of person to whom goods are sold, on the amount of sale ..	2½
On attending the delivery of contract goods ...	2½
On collecting house-rent	2½
On sale or purchase of private bills of exchange ...	1
On effecting remittances by bills of exchange ...	1
On taking up at interest Government Bills (exclusive of one per cent. on remitting)	1
On exchanging Government Securities of all descriptions, or investing money therein and on transferring Government Paper from the constituent to another	½
On surrendering, or depositing in the Treasury, Government Securities of all descriptions ...	½
On procuring money on *respondentia* or on loan ...	2
On recovering of bonds, or of bills for absentees, overdue at the time of their being placed in the possession of the Agent	2
On debts when a process at law by arbitration is necessary	2½
On debts when recovered by such means ...	5
On managing the affairs of the estate for an executor or administrator	5
On recovering funds from a bankrupt estate ...	2½
On guaranteeing bills, bonds or debts in general, by endorsement or otherwise...	2½
On bill of exchange returned, noted or protected ...	1
On granting and cashing letters on credit ...	2½
On becoming security to Government or public bodies, in any case	2½
On depositing Government Paper as security for constituents	1
On receipt or payment (at the option of the Agent) of all moneys not arising from proceeds of goods on which commission has been previously charged	1
In all cases where the Dr. side of the account exceeds the Cr. side, including the balance of interest	1
On the sale or purchase of ships, houses or lands	5
For managing ship's business when the vessel leaves without obtaining a freight or charter, or when the commission on the freight or charter amounts to less than Rs. 300	300

Brokerage when actually incurred shall be considered a legal charge in ship's account.

KARACHI TONNAGE SCALE.

	To the Ton.	To the Ton.
Aloes, in kegs ...	40 feet.	16 cwt.
Alum, in bags ...	16 cwt.	20 "
Annato, in cases ...	40 feet.	50 feet.
Apparel	40 "	50 "
Arrowroot, in cases ...	40 "	50 "
Assafœtida, in cases ...	40 "	50 "
Barjee, in bags ...	18 cwt.	20 cwt.
Barilla	16 "	20 "
Barley, in bags ...	15 "	18 "
Bees'-wax, in cases ...	40 feet.	50 feet.
Betelnut, in bags ...	13 cwt.	16 cwt.
Blackwood in straight square logs	40 feet.	50 feet.
Do., otherwise	16 cwt.	20 cwt.
Bone-meal and bone dust ...	18 "	20 "
Bones, crushed, in bags (as per standards prescribed by the Chambers).	15 " 17 " 15 " 14 "	20 " 20 " 20 " 20 "
Bones, loose ...	8 "	10 "
Books	40 feet.	50 feet.
Borax, in cases ...	40 feet.	50 feet.
Do., in bags ...	16 cwt.	20 cwt.
Bran, in bags (pressed)*	10 "	......
Bran, in bags (unpressed)	9 "	......
Buffalo horns, in bundles	6 "	8 cwt.
Bullion	per cent.	per cent.
Camphor, in cases ...	40 feet.	50 feet.
Canes or Rattans, in bundles	13 cwt.	16 cwt.
Cardamoms, in bundles	40 feet.	50 feet.
Cassia Lignea, Fistula and Buds...	40 "	50 "
Chasum	8 cwt.	10 cwt.
China Root, in cases ...	40 feet.	50 feet.
Cigars	40 "	50 "
Cinnamon, in bales ...	......	8 cwt.
Do., in cases ...	40 feet.	50 feet.
Cloves, in cases ...	40 "	50 "
Do., in bags or frazils	8 cwt.	10 cwt.
Coals	20 "	20 "
Cocoa, in bags ...	10 "	12 "
Cocculus Indicus, in bag	13 "	16 "

* *Note.*—Pressed Bran to be understood as not less than 3 mds. (of 28 lbs.) in bag of 45½ x 25 inches.

KARACHI TONNAGE SCALE.—(*Continued.*)

	To the Ton.	To the Ton.
Coffee, in cases	40 feet.	50 feet.
Do. in bags or frazils	12 cwt.	16 cwt.
Coir, in bales	40 feet.	50 feet.
Do., in bundles or loose	5 cwt.	6 cwt.
Do. Rope, in coils	40 feet.	8 ,,
Colocynth, in cases	40 ,,	50 feet.
Colombo Root, in bags	8 cwt	14 cwt.
Copra, in robbins	8 ,,	12 ,,
Do., in bags	......	12 ,,
Do., cut, in bags	11 cwt.	... ..
Coral, Rough (not specimen), in bags	16 ,,	20 cwt.
Cotton Seed	13 ,,	14 ,,
Cotton, in bales	40 feet.	50 feet.
Cowries, in cases	40 ,,	50 ,,
Do., in bags	16 cwt.	20 cwt.
Cubebs	10 ,,	12 ,,
Cummin Seed, in cases	40 feet.	50 feet.
Cutch or Terra Japonica, in bags or baskets unscrewed	13 cwt.	16 cwt.
Dates, wet	16 ,,	20 ,,
Do., dry	17 ,,	16 ,,
Dhall, crushed or split, in bags	17 ,,	20 ,,
Dragon's Blood, in cases	40 feet.	50 feet.
Ebony, square and straight	40 ,,	50 ,,
Do., otherwise	16 cwt.	20 cwt.
Elephants' Teeth, in cases	40 feet.	50 feet.
Do., in bundles	14 cwt.	18 cwt.
Do., loose	16 ,,	20 ,,
Fennel Seed	10 ,,	......
Fenugreek or Methi Seed	17 ,,	......
Fishmaws (or Isinglass), in cases	40 feet.	......
Flour	18 cwt.	......
Do., Middlings or sharp, in bags	12 ,,	......
Furniture	40 feet.	50 feet.
Galingals	10 cwt.	12 cwt.
Galls, in bags	13 ,,	16 ,,
Do., in cases	40 feet.	50 feet.
Ghee, in dubbas or casks	40 ,,	15 cwt.
Ginger, dry, in cases	40 ,,	50 feet.
Do., in bags	10 cwt.	12 cwt.
Gram	17 ,,	20 ,,
Groundnuts, shelled	13 ,,	16 ,,
Do., unshelled	6 ,,	8 ,,
Gums, of all kinds, in cases	40 feet.	50 feet.
Gum, Olibanum, in bags	13 cwt.	16 cwt.
Hurtali, in cases	40 feet.	50 feet.
Hemp, in screwed bales	40 ,,	50 ,,
Do., loose, or in bundles	5 cwt.	7 cwt.
Hides and Skins, in screwed bales	40 feet.	50 feet.
Do., loose and in small bundles	40 ,,	12 cwt.
Horns, Buffalo and Cow, loose	13 cwt.	16 ,,
Do., Deer, loose	6 ,,	8 ,,
Horn Tips, of any kind and hoofs	13 ,,	16 ,,
Indigo, in cases	40 feet.	50 feet.
Iron, old or scrap	20 cwt.	......
Iron or steel rails	20 ,,	......
Jackwood	40 feet.	50 feet.
Jaggery	18 cwt.	......
Jowaree, in bags	18 ,,	20 feet.
Lac Dye, in shells or cases	40 feet.	50 ,,
Lac (seed) in bags	13 cwt.	......
Lang, in bags	18 ,,	20 cwt.
Lang, Crushed, or Dhall	17 ,,	20 ,,
Linseed, in bags	16 ,,	18 ,,
Mace, in cases	40 feet.	50 feet.
Maize, in bags	16 cwt.	20 cwt.
Mother-o'-Pearl, in cases	40 feet.	50 feet.
Do., in bags	16 cwt.	20 cwt.
Mowra Flowers	18 ,,	20 ,,
Do. Seed, in bags	13 ,,	16 ,,
Munjee or Madder Root, in cases or bales	40 feet.	50 feet.
Munjee or Madder Root, in bundles or bags	8 cwt.	12 cwt.
Musk, in cases	40 feet.	50 feet.
Mussor, in bags	18 cwt.	20 cwt.
Mutter	18 ,,	20 ,,
Myrasolams, in bags	13 ,,	16 ,,
Niger Seed	14 ,,	17 ,,
Nutmegs, in cases	40 feet.	50 feet.
Nux Vomica, in cases	40 ,,	50 ,,
Do., in bags	13 cwt.	16 cwt.
Oil, of any kind, in casks	40 feet.	210 Impl. gls.
Oilcake in cakes or lumps (in bags)	16 cwt.	......
Oil-seeds—		
Castor Seed	14 ,,	17 cwt.
Teel or Gingelly Seed	15 ,,	......
Rape Seed, Sita, Jamba and other kinds	16 ,,	......
Mustard Seed	16 ,,	......
Khorassan	16 ,,	......
Opium	per chest.	per chest.
Paddy, in bags	13 cwt.	16 cwt.
Pepper, in bags	13 ,,	16 ,,
Pimento	12 ,,	14 ,,
Plumbago, in bags	16 ,,	20 ,,
Poppy Seed, in single bags (1½ cwt.)	13 ,,	16 ,,
Do., do. (1¾ cwt.)	14 ,,	17 ,,
Do., double bags (1¾ cwt.)	14 ,,	17 ,,
Do., in bags (1½ cwt.)	14 ,,	17 ,,
Rails, iron or steel	20 ,,	......
Rattans, in bundles	13 ,,	16 cwt.
Do. ground	13 ,,	16 ,,
Red Wood	13 ,,	16 ,,
Rhubarb, in cases	40 feet.	50 feet.
Rice, in bags	18 cwt.	20 cwt.
Safflower, in cases	40 feet.	50 feet.
Do., in screwed bales	40 ,,	50 ,,
Do., in bags	8 cwt.	10 cwt.
Sago, in cases	40 feet.	50 feet.
Sal Ammoniac, in cases	40 ,,	50 ,,
Do., in bags	15 cwt.	18 cwt.
Salt	28 Indian mds. of 82-2/7 lbs.	28 Indian mds. of 82-2/7 lbs.
Salt Fish	14 cwt.	14 cwt.
Saltpetre	20 ,,	20 ,,
Sandal and Sapan Wood	11 ,,	16 ,,
Sealing Wax, in cases	40 feet.	50 feet.
Senna, in bags	5 cwt.	6 cwt.
Do., in bales	40 feet.	50 feet.
Shells, Rough, in bags	16 cwt.	20 cwt.
Silk, in bales	8 ,,	10 ,,
Do., in cases	40 feet.	50 feet.
Soap, in cases	40 ,,	50 ,,
Sugar, in bags	19 cwt.	20 cwt.
Talc	16 ,,	20 ,,
Tallow	40 feet.	50 feet.
Tamarind	15 cwt.	18 cwt.
Tanned Skins, in bundles	8 ,,	10 ,,
Do., in pressed bales	40 feet.	......
Tea, in chests	40 ,,	50 feet.
Timber, Teak, Square Planks and Poon	40 ,,	50 ,,
Timber, Teak, Round (one-fifth off)	......	......
Tobacco, in bales	40 feet.	50 feet.
Tortoise Shells, in chests	40 ,,	50 ,,
Turmeric, in bags	11 cwt.	13 cwt.
Tutenague	16 ,,	20 ,,
Unrated Wood	11 ,,	14 ,,
Whangbees (vide Canes)	13 ,,	16 ,,
Wheat	18 ,,	20 ,,
Wines and Spirits, in casks	40 feet.	50 feet.
Do., in cases	40 ,,	50 ,,
Wool, in screwed bales	40 ,,	50 ,,
Zedory	16 cwt.	20 cwt.

Note.—1. The Karachi Tonnage Scale for Steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwt. dead-weight, except in the case of Salt.

2. The Standard ton at Karachi for measurement of goods shall be taken at 50 cubic feet for Ships.

3. The Freight on Oil to be paid on the full gauge of the cask ascertained at the Port of Discharge.

4. When Freight is payable on weight, the same is to be on the net weight delivered.

5. When cotton is shipped at a rate per bale, in the absence of special agreement, if the average measurement exceeds 13 feet per bale, the Ship shall be entitled to proportionate extra freight, but in no case shall a Ship be compelled to take bales larger than 14 feet.

MADRAS CHAMBER OF COMMERCE.

RATES OF AGENCY AND COMMISSION.

	Per cent.
On the total amount of payments and receipts of an account, excepting sums on which a higher commission has been previously charged, and sums paid for Bills of Exchange on England drawn by the Agent	½
On purchasing and selling Bills of Exchange ...	1
On subscription to Government loans, purchasing, selling, transferring or exchanging public securities and bank shares	¼
On obtaining enfacement of Government Promissory Notes	¼
On delivering up public securities, or lodging them in any of the public offices	¼
On negotiating or renewing a loan or cash credit at the Bank of Madras, or elsewhere ...	½
On receiving and delivering private commissions of goods and merchandise	2½
On charge of house property and collection of rents	5
On letters of credit granted	1
On the management of estates for executors or administrators, or on becoming Security for administrators	2½
On debts, when process of law or arbitration is necessary	2½
If recovered by such means	5
On Bills of Exchange, Notes, &c., dishonoured ...	1
On overdue debts collected	2½
On all sales or purchases of goods	5
With the following exceptions:—	
On houses, lands and ships	2½
On diamonds, pearls and jewellery ...	2½
On treasure and bullion	1
On all goods and merchandise withdrawn, shipped or delivered to order.	Half commission.
On all other descriptions of property for sale, if withdrawn or otherwise disposed of by the owners.	Half commission.
On goods transferred to auction or commission salesmen.	Half commission.
On investing proceeds of sales in goods ...	2½
On guaranteeing sales, bills, bonds, contracts for goods, or other engagements	2½
On ship's disbursements	2½
On ship's disbursements, when no outward commission on freight or passage-money is earned ...	5
On chartering ships or engaging tonnage for other parties	2½
On the amount of freight or passage-money earned by ships, by charter or otherwise, whether the same shall pass through the agent's hands or not	5
When the commission of 2½ per cent. on the inward freight, paid at Home or in Madras, does not in the case of steamers *vid* the Suez Canal exceed Rs. 100, then that sum shall be charged.	
On effecting insurance, whether on lives or property	½
On settling insurance claims, losses and averages of all classes, whether on lives or property and on recoveries of returns of premium... ...	2½
On negotiating bottomry or *respondentia* bond ...	2½
On attending the delivery of contract goods ...	2
On receiving passage-money by ships entered inwards	
On realising freights	2
On arranging and superintending the transhipment of cargo, on the amount of freight so re-engaged	5
On the management of vessels chartered elsewhere for the conveyance of coolies or troops, on account of passage-money	2½
For acting in the capacity of trustee, on the income of the trust fund	2½
On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as agent for the master on behalf of all concerned, on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold ...	2½

That brokerage at the rate of ½ (half) per cent. be an accepted charge on all freight.

Additions on the 1*st January* 1877.—When the freight is payable in sterling, the commission shall be calculated on the sterling amount at the following rates for Bank Bills, *viz.*, at the rate for six months' sight Bank Bills, when the freight is by sailing ships, and at the rate for 3 months' sight Bank Bills, when by steamer.

On ships leaving the port in ballast, which have been consigned inward, upon the English net registered tonnage, 6 annas per ton.

On steamers leaving the port in ballast, which have been consigned inward, upon the English net registered tonnage, 8 annas per ton.

On ships leaving the port in ballast, which have been consigned inward and outward, upon the English net registered tonnage, 12 annas per ton.

On steamers leaving the port in ballast, which have been consigned inward and outward, upon the English net registered tonnage, Re. 1 per ton.

When the amount on which commission is payable is stated in Rupees, the commission shall be calculated in that currency, and when in sterling, at the rate provided for under the Rule which fixes the rate "on procuring freight."

With respect to a steamer or sailing vessel partially discharged, which does not return to this port for cargo on her homeward voyage, the rate shall be 8 annas a ton on every ton discharged, provided the total amount exceeds Rs. 100, failing which Rs. 100 shall be charged.

The conversion into Indian currency of sterling freight payable in Madras shall, unless otherwise stipulated, be made at the rate for Bank Bills on London payable on demand; and the rate ruling at the close of a mail shall be the rate applicable to such purpose during the subsequent week.

Addition on the 1*st January* 1881.—Brokerage on a forward contract shall be payable on the completion of the transaction.

MADRAS TONNAGE SCHEDULE.

Sanctioned by the Chamber of Commerce.

Articles.	To the Ton.
Aloes, in bags	20 cwt.
Do., in boxes	20 ,,
Alum	20 ,,
Aniseed	8 ,,
Arrowroot, in cases	50 feet.
Assafœtida, in bags	20 cwt.
Do., in boxes	20 ,,
Apparel	50 feet.
Bark, in bags	8 cwt.
Barilla	20 ,,
Bees' Wax	20 ,,
Betelnut	18 ,,
Books	50 feet.
Borax or Tincal	20 cwt.
Do., in cases	50 feet.
Brimstone	20 cwt.
Bullion	At per cent.
Cake Lac, in bags	16 cwt.
Camphor, in cases	50 feet.
Cardamoms, in robbins	8 cwt.
Do., in boxes	50 feet.
Do., in bags	10 cwt.
Cassia, all sorts	50 feet.
Castor Seed	15 cwt.
Chillies, in bags	12 ,,
Do., in robbins	14 ,,
China Root, in bags	11 ,,
Do., in boxes	50 feet.
Chiretta	50 ,,
Cigars	50 ,,
Cloves, in bags	8 cwt.
Do., in chests	50 feet.
Coals	20 cwt.
Cochineal	50 feet.
Coffee, in bags	18 cwt.
Do., in robbins & casks	16 ,,
Do., in cases	17 ,,
Coir Yarn & Fibre screwed bls	50 feet.
Do. bdls. & dhls.	10 cwt.
Coriander Seed	12 ,,
Cotton, in bales	50 feet.
Do., Piece-goods	50 ,,
Cowries	20 cwt.
Cutch, in bags	17 ,,
Dates, wet	20 ,,
Do., dry	16 ,,
Dholl	20 ,,
Elephants' Teeth, in bulk	16 ,,
Do., in cases	50 feet.
Fenugreek Seed	16 cwt.
Furniture	50 feet.
Garlic and Onions	12 cwt.
Ginger, in bags or bales	12 ,,
Do., in cases	50 feet.
Gingelly Seed	17 cwt.
Gram	20 ,,
Groundnuts, in shell	12 ,,
Do., shelled	16 ,,
Gums, &c., not enumerated	50 feet.
Gunny Bags	50 ,,
Do. Cloth	50 ,,
Gunjah	50 ,,
Hemp, in bales	50 ,,
Hides	50 ,,
Hoofs, Horn Shavings, and Tips	20 cwt.
Horns—Cow and Buffalo	20 ,,
Do., Deer	16 ,,
Indigo	50 feet.
Jute, in bales	50 ,,
Lac Dye	50 ,,

Articles.	To the Ton.
Lard	50 feet.
Linseed	18 cwt.
Mace, in cases	50 feet.
Machinery	20 cwt.
Metals	20 ,,
Myrabolams	17 ,,
Molasses	20 ,,
Mother-o'-Pearl, in bags	22 ,,
Do., in chests	20 ,,
Munjeet	50 feet.
Mustard Seed	18 cwt.
Niger Seed	17 ,,
Nutmegs, in chests	50 feet.
Nux Vomica, in bags or cases	16 cwt.
Oats	12 ,,
Oil, in cases	20 ,,
Do., in casks	210 impl. gals.
Olibanum	18 cwt.
Paddy, in bags	15 ,,
Peas	20 ,,
Pepper, in bags	16 ,,
Planks and Deals	50 feet.
Poppy Seeds	15 cwt.
Putchuk	10 ,,
Rape Seed	18 ,,
Raw Silk, in bales	10 ,,
Rattans	20 ,,
Redwood (for Dunnage)	20 ,,
Rhea, in bales	50 feet
Rice, in bags	20 cw
Roping, in coils	50 feet.
Do. lines and twines, in bundles	14 cwt.
Do. coir in coils	10 ,,
Rum, in casks	210 impl. gals.
Safflower, in bales	50 feet.
Sago, in cases	50 ,,
Sal Ammoniac, in bags	15 cwt.
Do., in cases	50 feet.
Saltpetre	20 cwt.
Salt	20 ,,
Sapan Wood	20 ,,
Sharks' Fins	16 ,,
Sealing Wax, in cases	50 feet.
Seed Lac, in cases	50 ,,
Do., in bags	16 cwt.
Senna, in bales	50 feet.
Sarsaparilla	50 ,,
Shells, rough, in bags	20 cwt.
Shell Lac, in cases	50 feet.
Do., in bags	16 cwt.
Silk Piece-goods	50 feet.
Skins	50 ,,
Soap, country, in cases	50 ,,
Do., in bags	15 cwt.
Do., in bars	20 ,,
Stick Lac, in cases	50 feet.
Do., in bags	16 cwt.
Sugar, including jaggery, in bags	20 ,,
Tallow, in cases or casks	20 ,,
Talc	20 ,,
Tamarind, in cases or casks	20 ,,
Tapioca	50 feet.
Tea, in chests	50 ,,
Timber	50 ,,
Tobacco, in bales	50 ,,
Tortoise Shells, in chests	50 ,,
Turmeric, in bags	14 cwt.
Wheat	20 ,,
Wool, in bales	50 feet.
All other arts., not enumerated, in bales or cases	50 ,,

Rule.—The articles mentioned below are to be measured before shipment, at the Press, Godown, or on the Beach, at the option of the shipper, and the measurement is to be entered on the face of the Bill of Lading. In measuring, the callipers are to take in the rope, or iron hoop, on the one side of the bale, and leave it out on the other. Half inches are to be given and taken alternately. Ten bales per cent., as a maximum, are to be measured, moiety to be chosen by the shipper and moiety by the ship; and in the event of any dispute arising, the bales are to be measured by a Surveyor to be appointed by the Chamber of Commerce. The Surveyor's decision to be final, and his fee to be Five Rupees, one-half to be borne by each party. All other goods to be measured at the port of discharge.

Coir in bales, Cotton, Gunjah, Hemp, Jute, Munjeet, Senna Leaf, Wool and Sarsaparilla.

RANGOON CHAMBER OF COMMERCE.

SCHEDULE OF COMMISSION CHARGES.

Per Cent.

1. On the sale, purchase, or shipment of Bullion, Gold Dust or Coin 1
2. On the purchase (when in funds), or sale of, Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones or Jewellery 2½
3. On purchasing ditto, when funds are provided by the Agent 5
4. On the sale or purchase of all other Goods, the commission in all cases to be charged upon the gross amount of sales, and in regard to purchase upon both cost and charges ... 5
5. On return for consignments if made in produce 2½
6. On returns of consignments if in Bills, Bullion, or Treasure 1
7. On accepting Bills against consignments ... ½
8. On the sale or purchase of Ships, Factories, Houses, Lands, and all property of a like description 2½
9. On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon, or otherwise, which shall afterwards be withdrawn; and on goods consigned for conditional delivery to others and so delivered on invoice amount at 2s. per Rupee } Half commission.
10. On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent. 2½
11. On ordering or receiving and delivering goods, superintending the fulfilments of contracts, or on the shipment of goods, where no other commission is derived 2½
12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for Administration of Estates, or to Government for the disbursement of public money ... 2½
13. On *del credere*, or guaranteeing the due realization of sales 2½
14. On the management of Estates for Executors or Administrators 2½
15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading 2½
16. On advertising as the Agents for Owners or Commanders of Ship for cabin passengers, on the amount of passage-money, whether the same shall pass through the Agent's hands or not 2½
17. On procuring freight for a ship by shipping order or charter, or on procuring employment for a ship on monthly hire or acting as Agents for Owners, Captain or Charterers of a vessel upon the gross amount of freight brokerage inclusive 5
18. On engaging of Asiatic emigrants for a ship to the Mauritius, the West Indies, or elsewhere, upon the *gross* amount of earnings ... 5
19. On engaging troops for a ship to Great Britain or elsewhere, on the gross amount of passage-money for rank-and-file 2½
20. On realizing inward troop, emigrants or cabin passage money 2½
21. On landing and re-shipping goods from any vessel in distress, or on landing, and selling by auction damaged goods from any such vessels, and acting as Agents for the Master on behalf of all concerned, on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods, as may be publicly sold 5
    - If opium, indigo, raw silk or silk piece-goods 2½
    - If treasure, precious stones or jewellery ... 1
    - If a cargo loaded in Burma, consisting of rice or timber or cutch 2½
22. On effecting Insurances, whether on lives or property 2½
23. On settling Insurance claims, losses and averages of all classes, and on procuring returns of premium 2½
24. On drawing, purchasing, selling or negotiating Bills of Exchange 1
25. On debts or other claims when a process at law or arbitration is incurred in claiming them ... 2½
    - Or if recovered by such means ... 5
26. On Bills of Exchange returned dishonoured ... 1
27. On collecting house-rent 2½
28. On ship's disbursements 2½
29. On realising Bottomry Bonds, or negotiating any loan on *respondentia* 2½
30. On granting letters of credit 1
31. On sale or purchase of Government Sects., and Bks. or other joint stock, and on every exchange or transfer not by purchase from one class to another ... ... ½
32. On delivering up Government Sects. and Bks. or other joint stock shares on the market value ... ... ½
33. On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged ... ... ½

INDIAN CUSTOM HOUSE TARIFF.

IMPORT TARIFF.

Arms, Ammunition and Military Stores.

		Duty. Rs. A.
1.	Firearms other than pistols, including gas and air-guns and rifles, for each	50 0
2.	Barrels for the same, whether single or double, for each...	30 0
3.	Pistols, for each	15 0
4.	Barrels for the same, whether single or double, for each	10 0
5.	Springs used for firearms, including gas and air-guns and rifles, for each	8 0
6.	Gunstocks, sights, blocks and rollers, for each	5 0
7.	Revolver-breeches, for each cartridge they will carry	2 8
8.	Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a firearm (including a gas and air-gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8
9.	Machines for making, loading, or closing cartridges, for each	10 0
10.	Machines for capping cartridges, for each	2 8

Exception I.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list, when they appertain to a firearm, falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.

Exception II.—The following are also free, namely :—

(*a*) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval, or police uniform ;

(*b*) a sword, a revolver or a pair of pistols, when accompanying an officer of His Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving to be imported by the officer for the purposes of his equipment ;

(*c*) swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge

(*d*) swords forming part of the equipment of Native commissioned officers of His Majesty's Army ;

(*e*) swords for presentation as army or volunteer prizes ;

(*f*) arms, ammunition and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India, which may be maintained and organised for Imperial Service ;

(*g*) Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.

Proviso 1.—No duty in excess of ten per cent. *ad valorem* shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.

Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent. *ad valorem* ; and, if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

		Tariff valuation.	Rate of duty.
11.	Gunpowder, all sorts	*ad val.*	10 per cent.
12.	All other sorts of arms, ammunition, and military stores ...		

Liquors, Opium, Salt and Salted Fish.

Names of Articles.	Per	Duty.
Liquors—		Rs. A.
Ale, beer and porter, cider and other fermented liquors.	Impl. gal. or 6 quart bottles.	0 1
Liqueurs ...	Impl. gal. or 6 quart bottles.	6 0
Spirit which has been rendered effectually and permanently unfit for human consumption.	*ad val.*	5%
Spirit when used in drugs, medicines or chemicals in a proportion of less than 20% of spirit of the strength of London proof.	*ad val.*	5%
Spirit when so used in a proportion of 20% and upwards.	Impl. gal. or 6 quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
Spirit, perfumed, in wood or in bottles.	Impl. gal. or 6 quart bottles.	8 0
Spirit, other sorts ...	Impl. gal. or 6 quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.

Names of Articles.	Per	Duty.
Wines—		Rs. A.
Champagne and all other sparkling wines not containing more than 42% of proof spirit.	Impl. gal. or 6 quart bottles.	2 8
All other sorts of wines not containing more than 42% of proof spirit.	"	1 0
Provided that all sparkling and still wines containing more than 42% of proof spirit shall be liable to duty at the rate applicable to spirit, other sorts.		
2. *Opium*, not covered by a Government pass.	seer of 80 tolas.	24 0
3. *Salt* ...	Indian maund of 82 2/7 lb. avoirdupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
4. *Salted fish*, wet or dry.	"	Such rate or rates of duty not exceeding 12 annas, as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time, prescribe.

GENERAL DUTIES.

Names of Articles.	Per	Tariff val.	Duty.
ANIMALS, LIVING.		Rs. A.	
Horses, Cattle, Sheep, and all other living animals of all kinds.	...	...	Free.
ARTICLES OF FOOD AND DRINK.			
2. *Coffee* ...	cwt.	35 0	5 %
3. *Fruits and Vegetables, except fresh fruits and vegetables not separately enumerated, which are free*—			
Almonds without shell	"	48 0	"
" in the shell ...	"	33 0	"
" *Kdgazi* ...	"	35 0	"

Names of Articles.	Per	Tariff val.	Duty.
ARTICLES OF FOOD AND DRINK—*contd.*		Rs. A.	
3. *Fruits and Vegetables, &c.*—contd.			
Cashew or cajoo kernals	cwt.	16 0	5%
Cocoanuts, Straits ...	1,000	60 0	"
" others ...	1,000	32 0	"
" kernel (khopra)	cwt.	13 8	"
Currants, in cases ...	"	14 0	"
" in cans ...	"	26 0	"
" other ...	"	14 0	"
Dates, dry, in bags ...	"	6 0	"
" wet " ...	"	4 4	"
" " in pots, tins, boxes & crates.	"	8 0	"
Figs, Persian, dried ...	"	8 0	"
Garlic ...	"	5 0	"

GENERAL DUTIES.—(*Continued.*)

Names of Articles.	Per	Tariff val.	Duty.
ARTICLES OF FOOD AND DRINK—*contd.*		Rs. A.	
3. *Fruits and Vegetables, &c.*—contd.			
Hops	...	...	Free.
Pistachio nuts ...	cwt.	25 0	5%
Prunes, Bussora (álu-Bokhara).	"	23 0	"
Raisins, black ...	"	8 0	"
" Kishmish ...	"	13 0	"
" Munakka ...	"	8 0	"
" Other sorts ...	...	*ad val.*	"
Walnuts ...	cwt.	8 0	"
All other sorts of fruits and vegetables.	...	*ad val.*	"
4. Grain and Pulse, including broken grain and pulse, but not including flour.	...	...	Free.
5. Mineral and Ærated Waters, and all unfermented and non-alcoholic beverages.	...	*ad val.*	5 %
6. *Provisions, Oilman's Stores and Groceries*—			
Bacon ...	...	*ad val.*	"
Beef and Pork ...	...	"	"
Biche de mer ...	...	"	"
Butter ...	lb	1 4	"
Cheese ...	"	*ad val.*	"
China preserves in syrup	box of 6 jars.	4 8	"
" " dry, candied.	lb	0 4½	"
Cocum	cwt.	3 8	"
Fish-maws ...	...	...	Free.
Flour ...	...	*ad val.*	5%
Ghi ...	cwt.	48 0	"
Margarine ...	lb	1 4	"
Pork hams ...	"	*ad val.*	"
Sago ...	cwt.	7 0	"
Shark-fins ...	...	...	Free.
Singally and Sozille ...	...	...	"
Tapioca ...	cwt.	8 0	5%
Vinegar, in casks ...	"	*ad val.*	2½%
" Persian, not in casks	Impl. gal.	1 8	5%
" Indian ...	"	0 6	"
All other sorts of provisions, oilman's stores and groceries.	...	*ad val.*	"
7. *Spices*—			
Betelnuts—Goa ...	cwt.	13 8	"
" Ceylon ...	"	10 0	"
" Straits ...	"	7 4	"
" all other sorts	...	*ad val.*	"
Chillies, dry ...	cwt.	13 0	"
Cloves ...	"	35 0	"
" stems and heads	"	6 12	"
" in seeds narlavang ...	"	11 0	"
Ginger, dry ...	"	12 0	"
Mace ...	lb	1 0	"
Nutmegs ...	"	0 5	"
" in shell ...	"	0 4	"
Pepper, black ...	cwt.	35 0	"
" white ...	"	55 0	"
All other sorts of spices	...	*ad val.*	"
8. *Sugar*, China, candy ...	cwt.	16 4	"
" loaf ...	"	12 0	"
" crystallised, beet	"	9 0	"
" " and soft refined in the United Kingdom	"	9 0	"

Names of Articles.	Per	Tariff val.	Duty.
ARTICLES OF FOOD AND DRINK—*concld.*		Rs. A.	
Sugar, crystallised, refined in China	cwt.	9 8	5%
" " from Egypt.	"	9 2	"
" " white, from Java.	"	9 0	"
" " and soft, from Mauritius.	"	8 10	"
Molasses ...	"	2 12	"
Sugar, all other sorts, including saccharine produce of all kinds and confectionery.	...	*ad val.*	"
9. *Tea*, black ...	lb	0 8	"
" green ...	"	0 10	"
CHEMICALS, DRUGS, MEDICINES AND NARCOTICS AND DYEING AND TANNING MATERIALS.			
10. *Chemical Products and Preparations*—			
Acid, sulphuric ...	"	0 1½	"
Alkali, Indian (sajji-khár).	cwt.	2 6	"
Alum ...	"	4 8	"
Arsenic ...	"	23 0	"
" (China mansil)...	"	19 0	"
" other sorts ...	"	*ad val.*	"
Bicarbonate of soda ...	"	6 0	"
Copperas, green ...	"	*ad val.*	2½%
Explosives, namely, blasting gelatine, dynamite, roburite, tonite, and all other descriptions, including detonators and blasting fuse.	...	"	5%
Sal Ammoniac ...	cwt.	30 0	"
Sulphate of Copper ...	"	17 8	"
Sulphur (brimstone), flour.	"	5 8	"
Sulphur (brimstone), roll.	"	5 4	"
Sulphur (brimstone), rough.	"	5 0	"
All other sorts of chemical products and preparations, including saltpetre, borax, grape sugar, and glucose, but excluding nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash and kainit salts, which are free.	...	*ad val.*	"
11. *Drugs, Medicines and Narcotics*—			
Aloes, black ...	cwt.	18 0	"
" Socotra ...	"	15 8	"
Aloe wood ...	lb	6 0	"
Assafœtida (hing) ...	cwt.	75 0	"
" coarse (hingra)	"	16 0	"
Atary, Persian ...	"	15 0	"
Bansalochan (bamboo camphor).	lb	0 4	"
Brimstone (amalsára)	cwt.	16 0	"
Calumba root ...	"	9 0	"
Camphor, refined cake	lb	2 0	"
" partially refined, cake, in blocks of about 13 lbs.	"	1 10	"

Names of Articles.	Per	Tariff val.	Duty.
CHEMICALS, DRUGS, MEDICINES, &c.—*contd.*		Rs. A.	
11. *Drugs, Medicines and Narcotics*—contd.			
Camphor, crude, in powder.	lb	1 8	5%
Cassia lignea ...	cwt.	28 0	"
China root (chobchini), rough.	"	9 0	"
China root (chobchini), scraped.	"	18 0	"
Cocaine	...	*ad val.*	"
Cubebs ...	cwt.	19 0	"
Galangal, China ...	"	4 8	"
Pellitory (akalkára) ...	...	*ad val.*	"
Peppermint crystals ...	...	"	"
Quinine and other alkaloids of cinchona.	...	...	Free
Salep	cwt.	85 0	5%
Senna leaves ...	"	5 0	"
Storax, liquid (rose melloes).	"	31 0	"
Tobacco, unmanufactured.	"	...	Free
Tobacco, manufactured	...	*ad val.*	5%
All other sorts of drugs, medicines and narcotics, except Opium (for which see Schedule III).	...	"	"
12. *Dyeing and Tanning Materials*—			
Alizarine dye, dry, 40%	lb	1 4½	"
" " " 50%	"	1 8½	"
" " " 60%	"	1 12	"
" " " 70%	"	2 0½	"
" " " 80%	"	2 4½	"
" " " 100%	"	2 12	"
" " moist, 10%	"	0 4½	"
" " " 16%	"	0 7	"
" " " 20%	"	0 8	"
Aniline " " indigo blue.	"	0 6½	"
Aniline dye, dry ...	"	0 14	"
" " salts ...	...	*ad val.*	"
Avar bark ...	cwt.	4 0	"
Burgand (gulpista) ...	"	40 0	"
Cochineal ...	lb	1 8	"
Gallnuts, myrabolams	"	*ad val.*	"
" Persian ...	cwt.	40 0	"
Madder or manjit ...	"	8 8	"
Orchilla wood ...	"	3 8	"
Sappan wood and root	...	*ad val.*	"
Turmeric ...	...	" "	"
All other sorts of dyeing and tanning materials.	...	" "	"
METALS AND MANUFACTURES OF METALS.			
13. *Hardware and Cutlery*, Including ironmongery and plated ware, and also including machines, tools, and implements to be worked by manual or animal labour. [*Exceptions, which are free*: (i) water-lifts, sugar-mills, oil-presses and parts thereof, and any other ma-		" "	"
METALS AND MANUFACTURES OF METALS—*contd.*		Rs. A.	
13. *Hardware and Cutlery*—contd. chines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry, which the Governor-General in Council may, by notification in the *Gazette of India*, exempt; (ii) the following agricultural implements when constructed so that they can be worked by manual or animal power, namely, winnowers, threshers, mowing and reaping machines, elevators, seed-crushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders and rakes; (iii) the following dairy appliances, when constructed so that they can be worked by manual or animal power, namely, cream-separators, milk-sterilizing or pasteurizing plant, milk-aërating and cooling apparatus, churns, butter-dryers and butter workers; (iv) the following articles used in the manufacture of cotton, namely, bobbins (warping), forks for looms, healds, heald-cords, heald-knitting needles, laces, lags and needles for dobbies, pickers, (buffalo and others), picking bands, picking levers, picking sticks (over and under), reed pliers, reeds, shuttles (for power looms), springs for looms, strappings, and weft forks, (v) box backs and swells and rough unshaped bobbin ends, when imported by, or on behalf of, a manufacturer or mill-owner and certified by him to be intended exclusively for use in his mill.			

GENERAL DUTIES.—(*Continued.*)

Names of Articles.	Per	Tariff val.	Duty.
METALS AND MANUFACTURES OF METALS—*contd.*		Rs. A.	
14. *Machinery*, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines and other machines in which the prime-mover is not separable from the operative parts. Machinery (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; and including belting of all materials for driving machinery. Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other special quality, not adapted for any other purpose. *Note.*—Machinery and component parts thereof made of substances other than metal are included in this entry.	...	...	Free.
15. *Metals, unwrought and wrought, and articles made of metals.*			
Brass orsidue and leaves, European.	...	*ad val.*	5%
,, orsidue and leaves, China.	...	,,	,,
,, patent or yellow metal, sheathing, sheets, braziers and plates.	cwt.	46 0	,,
,, patent or yellow metal, sheathing, sheets, plates, and bolts (old).	,,	31 0	,,
,, sheets, flat or in rolls, very thin.	,,	145 0	,,
,, wire ...	...	*ad val.*	,,
METALS AND MANUFACTURES OF METALS—*contd.*		Rs. A.	
15. *Metals, unwrought, &c.*—contd.			
Brass, all other sorts...	...	*ad val.*	5%
Copper, bolt and bar rolled.	...	,,	,,
,, braziers, and sheets up to $\frac{1}{8}$ in. thick.	cwt.	56 0	,,
,, nails and composition nails.	...	*ad val.*	,,
,, old	cwt.	42 0	,,
,, pigs, tiles, ingots, cakes, bricks, and slabs.	,,	53 0	,,
,, plate over $\frac{1}{8}$ in. thick & sheathing.	,,	60 0	,,
,, China, white, copper-ware.	lb	1 2	,,
,, foil or dánkpana, white, 10½ in. × 4½ in.	100 leaves.	1 14	,,
,, foil or dánkpana, coloured, 10½ in. × 4½ in.	,,	2 0	,,
,, wire including (phosphor-bronze)	...	*ad val.*	,,
,, all other sorts, unmanufactured and manufactured, except current coin of the Govt. of India, which is free.	,,	,,	,,
German silver ...	...	,,	,,
Gold bullion and coin	...	,,	Free.
,, leaf ...	...	,,	5%
Iron, anchors & cables	...	,,	1%
,, Lowmoor and similar qualities, all descriptions.	...	,,	,,
,, angle, T other than Lowmoor or Swedish.	ton	100 0	,,
,, angle T other than Lowmoor or Swedish, if galvanized tinned or lead-coated.	,,	*ad val.*	,,
,, bar, Lowmoor, and similar qualities	,,	,,	,,
,, ,, Swedish and similar qualities.	,,	150 0	,,
,, ,, ,, nail-rod, round rod and square under half an inch in diameter.	,,	155 0	,,
,, ,, other kinds...	,,	100 0	,,
,, ,, ,, nail-rod round rod and square under half inch. dia.	,,	105 0	,,
,, ,, ,, (if galvanized, tinned or lead-coated).	...	*ad val.*	,,
,, beams, joists, pillars, girders, bridge work, and other such descriptions of iron imported	...	,,	,,

GENERAL DUTIES.—(*Continued.*)

Names of Articles.	Per	Tariff val.	Duty.
Metals and Manufactures of Metals—*contd.* 15. *Metals, unwrought, &c.*—contd. exclusively for building purposes.		Rs. a.	
Iron channel, including channel for carriages.	...	*ad val.*	1%
" plate and sheet, Swedish, and charcoal.	...	"	"
" bars, plates and sheets, Swedish and charcoal if galvanised, tinned or lead-coated.	ton	"	"
" plate, other kinds, above 1/8 inch thick, and strips.	"	100 0	"
" sheets, other kinds, up to 1/8 inch thick.	...	115 0	"
" plate, sheets (other than corrugated) and strips, other kinds, galvanised, tinned, lead-coated, or planished.	...	*ad val.*	"
" sheets, corrugated, galvanised or black.	ton	160 0	"
" hoop ...	"	115 0	"
" nails, rose, wire and flat-headed.	cwt.	8 8	"
" nails, other kinds (including galvanised, tinned or lead-coated).	...	*ad val.*	"
" nuts and bolts, also hooks and nuts for roofing, galvanised or black.	...	"	"
" old	cwt.	2 0	"
" pig	"	*ad val.*	"
" pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like.	...	"	"
" rails, chairs, sleepers and fishplates, other than those described in No. 60, also spikes (commonly known as dog spikes) switches, crossing lever-boxes, clips and tie bars.	...	"	"
" rice bowls ...	...	"	"
" ridging, guttering and continuous roofing.	...	"	"
" rivets and washers, all sorts.	...	"	"
" wire, including fencing wire and wire rope, but excluding wire netting.	...	"	"

Names of Articles.	Per	Tariff val.	Duty.
Metals and Manufactures of Metals—*contd.* 15. *Metals, unwrought, &c.*—contd.		Rs. a.	
Iron cans, tinned, when imported containing petroleum, which is separately assessed to duty at one anna per imperial gallon under No. 16.	can	0 3	5%
" all other sorts, including discs or circles & wire-netting.	...	*ad val.*	"
Lametta ...	...	"	"
Lead, all sorts (except sheets for tea chests which are free).	...	"	"
Quicksilver	lb	1 9	"
Shot, bird	cwt.	15 0	"
Silver bullion or coin, except current coin of the Government of India, which is free.	...	*ad val.*	"
Steel, anchors and cables.	...	*ad val.*	1%
" blooms	...	"	"
" angle, T ...	ton	100 0	"
" angle, T, and hoop (if galvanised, tinned or lead-coated).	...	*ad val.*	"
" bars (other than cast steel).	ton	100 0	"
" bars, Swedish ...	...	*ad val.*	"
" " nail-rod round rod and square, under ½ inch in diameter.	ton	105 0	"
" bar, galvanised, tinned lead-coated, planished or polished.	...	*ad val.*	"
" channel, including channel for carriages.	...	"	"
" plates above 1/8 inch thick, strips.	ton	100 0	"
" sheets, up to 1/8" thick.	"	115 0	"
" plates, sheets, other than corrugated strips, if galvanised, tinned, lead-coated, or planished.	...	*ad val.*	"
" sheets, corrugated, galvanised or black.	ton	160 0	"
" hoop ...	"	135 0	"
" nails ...	...	*ad val.*	"
" nuts and bolts, also hooks and nuts for roofing, galvanised or black.	...	"	"
" old ...	ton	130 0	"
" beams, joists, pillars, girders, bridge-work, and other such descriptions of steel imported exclusively for building purposes.	...	*ad val.*	"

GENERAL DUTIES.—(*Continued.*)

Names of Articles.	Per	Tariff val.	Duty.
METALS AND MANUFACTURES OF METALS—*concld.*		Rs. A.	
15. *Metals, unwrought, &c.*—concld.			
Steel, cast and blistered, including spring and tub steel.	...	*ad val.*	1%
,, ridging guttering and continuous roofing.	...	,,	,,
,, pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like.	...	,,	,,
,, rails, chairs, sleepers and fishplates other than those described in No. 60, also spikes (commonly known as dog spikes) switches, crossing lever-boxes, clips and tie-bars.	...	,,	,,
,, rivets and washers, all sorts.	...	,,	,,
,, wire, including fencing wire and wire-rope, but excluding wire-netting.	...	,,	,,
,, cans, tinned, when imported containing petroleum, which is separately assessed to duty at one anna per imperial gallon under No. 16.	...	0 3	5%
Steel, all other sorts, including wire netting.	...	*ad val.*	,,
Tin, block ...			
,, foil, and other sorts.	cwt.	105 0	,,
Zinc or spelter nails ...	...	*ad val.*	,,
,, tiles or slabs, soft.	...	*ad val.*	,,
,, ,, hard	cwt.	22 0	,,
,, ,, all other sorts, including boiler tiles.	,,	18 0	,,
All other sorts of metals.	...	*ad val.*	,,
	...	,,	,,
OILS.			
16. *Oils*—			
Petroleum, including also naphtha and the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum.	Impl. gal.	...	1 anna.
Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes.	...	*ad val.*	5%
Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively as fuel.	...	,,	,,
Cocoanut oil ...	cwt.	19 0	,,
All other sorts of oil, animal or vegetable (including Otto of all kinds) and mineral, including paraffin wax.	...	*ad val.*	,,
OTHER ARTICLES UNMANUFACTURED AND MANUFACTURED.			
17. *Apparel*, including drapery, haberdashery, and millinery, & military and other uniforms & accoutrements; but excluding cotton hosiery (for which see No. 30) & boots and shoes (for which see No. 45), and excluding also uniforms and accoutrements appertaining thereto, imported by a public servant for his personal use which are free.	...	*ad val.*	,,
18. *Art, works of*, except (1) statuary and pictures intended to be put up for public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not, which are free.	...	,,	,,
19. *Bamboos*, common, grass, hay, rushes, straw and leaves.	...	...	Free

GENERAL DUTIES.—(*Continued.*)

Names of Articles.	Per	Tariff val.	Duty.
		Rs. A.	
OTHER ARTICLES UNMANUFACTURED AND MANUFACTURED—*contd.*			
20. *Books*, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts.	...	...	Free.
21. *Bristles and Fibre*, for brushes and brooms.	...	...	"
22. *Brushes and Brooms*, all sorts.	...	*ad val.*	5%
23. *Building and Engineering Materials*, namely, asphalt, bricks, and tiles, cement of all kinds, fireclay, earthenware piping, lime, and other kinds not otherwise described.	...	"	"
24. *Cabinet-ware and Furniture.*	...	"	"
25. *Carriages and carts*, including motor cars, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheel-barrows, and all other sorts of conveyances, and component parts thereof, but excluding motor cars, designed to carry goods and containing a prime-mover, which are free.	...	"	"
26. *Chinese and Japanese ware*, including lacquered ware, but excluding earthenware, china, and porcelain (for which see No. 32).	...	"	"
27. *Clocks, Watches* and other time-keepers and parts thereof.	...	"	"
28. *Coal*, Coke & Patent Fuel.	...	...	Free.
29. *Cordage Rope* and Twine made of any vegetable fibre.	...	*ad val.*	5%
30. *Cotton and articles made of cotton*—			
Cotton, raw ...	...	...	Free.
" twist & yarn	...	...	"
" sewing thread	...		
" Piece-goods, hosiery, and all other manufactured cotton goods not otherwise described.	...	*ad val.*	3½%
31. *Earth*, common clay and sand.	...	...	Free.
OTHER ARTICLES UNMANUFACTURED AND MANUFACTURED—*contd.*			
32. *Earthenware* (except earthenware piping, for which see No. 23), china, china clay, porcelain, and imitation or false coral.	...	*ad val.*	5%
33. *Fans of all kinds*, except common palm-leaf fans, which are free.	...	"	"
34. *Fireworks*, all sorts, including fulminating-powder.	...	"	"
35. *Flax*, and articles made of Flax, including linen-thread.	...	"	"
36. *Furniture, Tackle, and Apparel*, not otherwise described, for steam, sailing, rowing and other vessels.	...	"	"
37. *Gums, Gum-resins*, and articles made of gum or gum-resin—			
Copal	...	"	"
Cutch and gambier ...	cwt.	20 0	5%
Gamboge	lb	1 8	"
Gum Ammoniac ...	cwt.	10 0	"
" Arabic ...	"	13 0	"
" Bdellium ...		*ad val.*	"
" Benjamin, ras ...	cwt.	20 0	"
" cowrie ...	"	70 0	"
" Bysabol (coarse myrrh).	"	23 0	"
" Olibanum or frankincense	...	...	Free.
" Persian (false) ...	cwt.	10 8	5%
Myrrh	"	40 0	"
Rosin	"	9 0	"
All other sorts of gums, gum-resins and articles made of gum or gum-resin, including caoutchouc and gutta percha.	...	*ad val.*	"
38. *Hemp*, including Manila hemp and articles made therefrom.	...	"	"
39. *Hides and Skins* (except raw or salted hides and skins, which are free), including parchment and vellum, gold-beaters' skins, and all other descriptions of hides or skins.	...	"	"
40. *Horn* ...	...	...	Free.
" articles made of, not otherwise described.	...	*ad val.*	5%

GENERAL DUTIES.—(*Continued.*)

Names of Articles.	Per	Tariff val.	Duty.
OTHER ARTICLES UNMANUFACTURED AND MANUFACTURED—*contd.*		Rs. A.	
41. *Instruments, Apparatus, and Appliances,* and parts thereof—			
Computing, Dental, Distilling, Diving, Drawing, Educational, Electric, Electric lighting, Galvanic, Measuring, Musical, Optical, Philosophical, Phonographic, Photographic (including materials for photography), Scientific, Surgical, Surveying, Telegraphic, Telephonic, Typewriters, and all other sorts, except Telegraphic instruments and apparatus and parts thereof, when imported by, or under the orders of, a railway company, and any instruments, apparatus, and appliances when imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling, which are free. Military band instruments (other than stringed instruments) imported by a regiment of H. M.'s regular forces serving in India and certified by the officer commanding the regiment to be for the *bonâ fide* exclusive use of the regimental band and the following accessories thereto, are also free of duty:—Silver buckles for drums, silver buttons for drums, green broadcloth for drums, green silk ribbon for drums, ropes for drums, bags for bagpipes, cord for bagpipes, drones for bagpipes, ribbons for bagpipes, pipe tassels for bagpipes, cardholders, carriages (brown or black), crooks, cases (leather or wooden), fingertops, mouthpieces and caps therefor, reeds, springs, snares, valve tops and needles.	...	*ad val.*	5%
42. *Ivory and Ivoryware*—Unmanufactured—			
Elephants' grinders ...	cwt.	350 0	,,
OTHER ARTICLES UNMANUFACTURED AND MANUFACTURED—*contd.*		Rs. A.	
42. *Ivory and Ivoryware*—contd.			
Elephants' tusks (other than hollows, centres and points) each exceeding 20lb in weight, and hollows, centres and points, each weighing 10lb and over.	cwt.	750 0	5%
Elephants' tusks (other than hollows, centres and points) not less than 10lb and not exceeding 20lb each, and hollows, centres and points, each weighing less than 10lb.	,,	650 0	,,
Elephants' tusks, each less than 10lb (other than hollows, centres and points).	,,	500 0	,,
Sea-cow or moye teeth, each not less than 4lb.	,,	200 0	,,
Sea-cow or moye teeth, each not less than 3lb and under 4lb.	,,	185 0	,,
Sea-cow or moye teeth, each less than 3lb.	,,	135 0	,,
All other sorts, manufactured and unmanufactured.	...	*ad val.*	,,
43. *Jewellery and jewels,* including plate and other manufactures of gold and silver—			
Silverware, plain (other than European.)	tola	1 0	,,
,, embossed or chased. (other than European.)	,,	1 4	,,
All other sorts, except precious stones and pearls, unset, which are free.	...	*ad val.*	,,
44. *Jute,* raw ...	...	...	Free.
,, articles made of, except second-hand or used gunny bags, which are free.	...	*ad val.*	5%
45. *Leather,* and articles made of leather, including Boots and Shoes, Harness and Saddlery except Saddlery of a Military pattern imported by an officer of His Majesty's regular forces and forming part of the equipment with which he is required to supply himself under Army Regulations, which is free.	...	,,	,,

GENERAL DUTIES.—(*Continued.*)

Names of Articles.	Per	Tariff val.	Duty.
OTHER ARTICLES UNMANUFACTURED AND MANUFACTURED—*contd.*		Rs. A.	
46. Malt ...	...	*ad val.*	5%
47. *Manures of all kinds*, including animal bones.	...	...	Free.
48. *Oilcake*, also bran, fodder, and cattle-food of all kinds.	...	...	,,
49. *Oil-cloth and Floor-cloth*, including lincrusta, linoleum and tarpaulins.	...	*ad val.*	5%
50. *Paints, Colours, Painters' Materials* and Compositions for application to leather, wood and metals—			
Lead, red, dry ...	cwt.	14 0	,,
,, white, dry ...	,,	16 0	,,
Ochre, other than European, all colours.	,,	2 4	,,
Paints, composition ...	...	*ad val.*	,,
,, patent driers ...	...	,,	,,
Turpentine ...	Imp.gal.	3 0	,,
Verdigris	...	*ad val.*	,,
Vermilion, Canton ...	box of 90 budls.	100 0	,,
Zinc, white, dry ...	...	*ad val.*	,,
All other sorts, including glue and putty.	...	,,	,,
51. *Paper, Pasteboard, Millboard, and Cardboard*, of all kinds, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post, which are free.	...	,,	,,
Paper, articles made of paper, and papier-maché.	...	,,	,,
52. *Perfumery*—			
Gowla, husked and unhusked.	cwt.	36 0	,,
Kapurkachri (zedoary)	,,	17 8	,,
Patch leaves (patchouli)	,,	12 0	,,
Rose-flowers, dried ...	,,	15 8	,,
Rose-water ...	Imp.gal.	2 0	,,
All other sorts, except perfumed spirit (for which see Schedule III).	...	*ad val.*	,,

Names of Articles.	Per	Tariff val.	Duty.
OTHER ARTICLES UNMANUFACTURED AND MANUFACTURED—*contd.*		Rs. A.	
53. *Pitch, Tar and Dammer*—			
Bitumen ...	...	*ad val.*	5%
Dammer ...	cwt.	5 0	,,
Pitch, American and European.	...	*ad val.*	,,
Pitch, coal ...	,,	3 8	,,
Tar, American and European.	,,	6 8	,,
Tar, coal ...	,,	4 0	,,
,, mineral ...	...	*ad val.*	,,
54. *Plants and Bulbs*, living, also dried for herbaria.	...	...	Free.
55. *Precious Stones and Pearls*, unset (including the stones generically known as Cambay stones, such as agates, cornelians and onyx).	...	...	,,
56. *Pulp of wood*, straw, rags, paper, and other materials.	...	...	,,
57. *Printing and Lithographing material*, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, and stereo-blocks, but not including paper.	...	...	,,
58. *Rags*	...	...	,,
59. *Racks*, for the withering of tea leaf.	...	...	,,
60. *Railway material*, for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, waggons, traversers, trollies, trucks, and component parts thereof; also the following articles when imported by, or under the orders of, a railway company, namely, cranes, water cranes, water tanks and standards, wire and other materials for fencing :	...	...	,,

GENERAL DUTIES.—(*Continued.*)

Names of Articles.	Per	Tariff val.	Duty.
OTHER ARTICLES UNMANUFACTURED AND MANUFACTURED—*contd.*		Rs. A.	
60. *Railway Material*—contd.			
Provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of His Majesty, and also such tramways as the Governor-General in Council may, by notification in the *Gazette of India*, specifically include therein.	...	...	Free.
61. *Seeds*—			
Castor	cwt.	5 0	5%
Cummin	,,	11 8	,,
,, black ...	...	*ad val.*	,,
Linseed	,,	5 0	,,
Methi	,,	4 0	,,
Mustard, rape or sarson.	,,	6 4	,,
Poppy			
Quince, bihidâna ...	,,	5 8	,,
Til or jinjili	,,	64 0	,,
All other sorts ...	,,	7 0	,,
	...	*ad val.*	,,
62. *Shells and Cowries*—			
Chanks—large shells, for cameos.	...	,,	,,
Chanks—white, live ...			,,
,, —white, dead	...	,,	,,
Cowrns	...	,,	,,
Cowries, bazar, common	cwt.	3 12	,,
,, yellow, superior quality.	,,	5 0	
Cowries, Maldive ...	cwt.	5 8	5%
,, Sankhla ...	,,	51 0	,,
Mother-o'-pearl, nacre	...	...	Free.
Nakhla ...	cwt.	98 0	5%
Tortoise-shell	lb	6 0	,,
,, nakh ...	,,	4 0	,,
All other sorts, including articles made of shell, not otherwise described.	...	*ad val.*	,,
63. *Ships and other Vessels*, for inland and harbour navigation including steamers, launches, boats, and barges, imported entire or in sections.	...	...	Free.
64. *Silk and Articles made of Silk*—			
Bokhara	lb	9 0	5%
Floss	...	*ad val.*	,,
Piece-goods ...	...	,,	,,
Sewing thread, China	...	,,	,,

Names of Articles.	Per	Tariff val.	Duty.
OTHER ARTICLES UNMANUFACTURED AND MANUFACTURED—*concld.*		Rs. A.	
64. *Silk and articles made of silk*—contd.			
Raw silk—			
Châharam, Cochin China, and yellow Shanghai.	lb	5 4	5%
Mathow	,,	2 12	,,
Other kinds of China	,,	6 12	,,
Waste and Kachra ...	...	*ad val.*	,,
Panjam	lb	2 2	,,
Persian	,,	5 0	,,
Siam	,,	2 0	,,
All other sorts, including cocoons.	...	*ad val.*	,,
65. *Soap.*	...	,,	,,
66. *Specimens illustrative of Natural Science*, including also antique coins and medals.	...	...	Free.
67. *Stationery*, excluding paper (for which see No. 51).	...	*ad val.*	5%
68. *Stone and marble*, and articles made of stone and marble.	...	,,	,,
69. *Tallow and Grease*, including stearine.	...	,,	,,
70. *Tea Chests* of metal or wood, whether imported entire or in sections, provided that the Customs Collector is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.	...	...	Free.
71. *Textile Fabrics*, not otherwise described.	...	*ad val.*	5%
72. *Toilet Requisites*, not otherwise described.	...	,,	,,
73. *Toys*, including toy-books and requisites for all games.	...	,,	,,
74. *Umbrellas*, parasols and sun-shades of all kinds.	...	,,	,,
75. *Walking Sticks*, and sticks for umbrellas, parasols, and sun-shades of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines.	...	,,	,,
76. *Wood and Timber* (except firewood, which is free), and articles made of wood not otherwise described.	...	,,	,,
77. *Wool, raw* ...	...	...	Free.
,, articles made of, including felt.	...	*ad val.*	5%
78. *All other articles*, manufactured or unmanufactured, not described in this Schedule.	...	,,	,,

GENERAL DUTIES.—(*Concluded.*)

Names of Articles.	Per	Tariff val.	Duty.
COTTON DUTIES.		Rs. A.	
79. *Grey goods, plain or bordered—*			
Bed-covers, bed-sheets, and chadars, twilled, with borders, not over ½"	...	8 3	...
Chadars and bed-sheets plain, or with borders, not over 4½"	...	8 0	...
Dangari or Khadi cloth	...	6 6	...
Dhuties, cholas, dupattas, and lungis, plain, or with borders, not over ¼"	...	8 0	...
" " " over ¼" but not over 1½"	...	8 6	...
Dhuties and patals with headings over 4" wide and coloured borders	...	9 0	...
Domestics, T cloths, shirtings, longcloth, sheetings, with borders, not over ½"	...	8 0	...
Drills and jeans, plain	...	8 3	...
Fents	...	7 0	...
Printers ...	...	8 3	...
" (bhagavad) ...	...	7 9	...
Shirtings, twilled, unbleached	...	9 6	...
" " bleached	...	10 6	...
Tent, sail, commissariat, and double-threaded cloth (dosuti)	...	7 3	...
Zanzibar cloth, including American cloth	...	8 0	...
Provided that for calendered grey goods 3 pies shall be added to the above values.			
80. *Figured or coloured goods—*			
Bed-covers, quilts, and table-cloths, with borders, not over ½"	...	8 3	...
Bed-covers, quilts, table-cloths, twilled sheets and chadars, coloured-warp or weft.	...	8 6	...
Bed-covers, quilts, table-cloths, twilled sheets and chadars, coloured-warp and weft.	...	10 0	...
Bed-ticking, plain or drilled.	...	9 0	...
Chadars, twilled coloured (shawl checks).	...	11 9	...
Chadars, not twilled, coloured, calico wove, shawl pattern.	...	10 6	...
Cholis and saris (coloured).	...	11 9	...
COTTON DUTIES—*concld.*		Rs. A.	
80. *Figured or coloured goods*—concld.			
Cotton tweed, commonly called hunting cloth, plain or striped, including leheria, Thana susi, Thana twill, and Thana check.	...	10 3	...
Other cotton tweeds and English checks, trouserings, and coatings.	...	11 6	...
Drills and jeans, striped.	...	8 9	...
" " checked	...	9 9	...
" " khaki dyed	...	12 0	...
Fents	...	7 9	...
Lungis, unbleached, coloured stripes and borders.	...	8 6	...
" coloured ...	...	10 3	...
Madras cloth ...	...	10 0	...
" " (imitation)	...	9 3	...
Madras cloth twilled, checked or striped, coloured-warp and weft.	...	11 0	...
Madras cloth handkerchiefs or lungis.	...	12 3	...
Napkins, unbleached ...	...	8 6	...
" bleached ...	...	9 6	...
Susi, ordinary, coloured stripes, grey ground.	...	9 0	...
Susi, ordinary, coloured weft.	...	9 6	...
Ordinary Susi checks, grey ground.	...	10 3	...
Ordinary Susi checks, coloured-warp and weft.	...	10 6	...
Fancy dobby pattern checks, coloured-warp and weft.	...	11 0	...
Flannel pattern Susi, and dobby Susi, grey weft.	...	9 6	...
Flannel pattern Susi, coloured weft.	...	10 3	...
Towels, Turkish, unbleached.	...	9 3	...
Towels, Turkish, bleached.	...	10 3	...
Towels, Turkish, honeycomb, unbleached.	...	7 9	...
Towels, Turkish, honeycomb, bleached.	...	8 9	...
Zephyr cloth ...	...	9 6	...
" " striped and checked.	...	11 0	...
Provided that any goods specified in the foregoing lists shall, when woven with borders of silk, be assessed to duty *ad valorem*.			

EXPORT TARIFF.

Rice, husked or unhusked, including rice-flour, but not including rice-bran and rice-dust, which are free Three annas per Indian maund of $82\frac{2}{7}$lb. avoirdupois weight.

EXCHANGE: IMPORTS AND EXPORTS: GOLD, SILVER AND MERCHANDISE.

Date.	Price of Silver per Oz.		Exchange.		Ratio.	Gold.		Silver (including Government transactions).		Merchandise (including Government stores) excluding Treasure.	
	Highest.	Lowest.	Highest.	Lowest.		Imports.	Exports.	Imports.	Exports.	Imports.	Exports.
	s. d.	s. d.	s. d.	s. d.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1873	5 0	4 $9\frac{7}{8}$	1 $10\frac{7}{8}$	1 $9\frac{5}{8}$	15·72	2,622,371	79,009	1,934,214	1,219,070	31,874,625	55,250,763
1874	4 $11\frac{1}{2}$	4 $9\frac{1}{4}$	1 $11\frac{1}{8}$	1 $9\frac{3}{4}$	15·85	1,648,807	266,169	4,143,726	1,647,902	33,819,828	54,996,010
1875	4 $9\frac{5}{8}$	4 $7\frac{1}{8}$	1 $10\frac{3}{16}$	1 $9\frac{1}{4}$	16·36	2,089,236	215,701	6,051,810	1,409,608	36,222,113	56,359,240
1876	4 $10\frac{1}{2}$	3 $10\frac{3}{4}$	1 $10\frac{3}{8}$	1 $6\frac{1}{2}$	16·12	1,836,381	291,250	3,464,341	1.908,986	38,891,655	58,091,495
1877	4 $10\frac{1}{4}$	4 $5\frac{1}{4}$	1 $10\frac{1}{4}$	1 $8\frac{5}{16}$	16·19	1,443,712	1.236,362	9,992,408	2,793,536	37,440,630	61,013,891
1878	4 $7\frac{1}{4}$	4 $1\frac{1}{2}$	1 9	1 $6\frac{3}{4}$	17·07	1.578,928	1,110,798	15,776,532	1,100,198	41,464,185	65,222,328
1879	4 $5\frac{11}{16}$	4 $0\frac{7}{8}$	1 85	1 $6\frac{5}{8}$	17·52	1,463,050	2,359,223	5,593,699	1,623.005	37.800,594	60,937,513
1880	4 $4\frac{7}{8}$	4 $3\frac{5}{8}$	1 $8\frac{5}{8}$	1 $7\frac{3}{4}$	17·83	2,050,393	299,889	9,605,002	1,735,259	41,166,003	67,212,363
1881	4 5	4 $2\frac{5}{8}$	1 $8\frac{5}{16}$	1 $7\frac{5}{16}$	17·79	3,672,058	16,859	5,316,156	1,423,582	53,116,770	74,580,602
1882	4 $4\frac{1}{2}$	4 2	1 $8\frac{5}{16}$	1 $7\frac{5}{16}$	17·96	4,856,392	12,408	6,466,389	1,087,339	49,113,374	81,968,451
1883	4 $3\frac{1}{4}$	4 $2\frac{5}{16}$	1 $7\frac{15}{16}$	1 $7\frac{1}{4}$	18·4	5,095,135	164,264	8,358,022	877,795	52,095,711	83,485,123
1884	4 $3\frac{5}{8}$	4 $1\frac{1}{2}$	1 8	1 $6\frac{11}{16}$	18·36	5,469,457	6,951	7,408,506	1,003,356	55,279,348	88,176,090
1885	4 2	3 $10\frac{7}{8}$	1 $7\frac{11}{16}$	1 $5\frac{11}{16}$	18·86	4,778,173	106,236	9,110,025	1,864,394	55,703,072	83,255,292
1886	3 11	3 6	1 $6\frac{5}{16}$	1 $4\frac{5}{16}$	20·06	3,091,541	328,606	12,386,260	779,631	55,655,865	83,881,264
1887	3 $11\frac{1}{8}$	3 $7\frac{1}{4}$	1 $6\frac{1}{16}$	1 $4\frac{11}{16}$	20·01	2,833,558	656,493	8,219,761	1,064,023	61,777,351	88,470,117
1888	3 $8\frac{5}{16}$	3 $5\frac{5}{8}$	1 $5\frac{5}{16}$	1 $4\frac{1}{16}$	21·16	3,236,053	243,572	10,589,893	1,361,052	65,004,612	90,543,655
1889	3 $8\frac{5}{8}$	3 $5\frac{11}{16}$	1 $4\frac{15}{16}$	1 $4\frac{1}{16}$	21·25	3,119,088	305,154	10,725,872	1,479,193	69,440,467	97,049,532
1890	4 $6\frac{5}{8}$	3 $7\frac{5}{8}$	1 $8\frac{11}{16}$	1 $4\frac{11}{16}$	17·26	5,071.027	455,724	12,388,474	1,450,598	69,197,489	103,460,398
1891	4 $0\frac{3}{4}$	3 $7\frac{1}{2}$	1 $6\frac{5}{16}$	1 $4\frac{5}{8}$	19·34	6,500,832	864,660	15,433,654	1,258,518	71,975,370	100,227,348
1892	3 $7\frac{3}{4}$	3 $1\frac{7}{8}$	1 $4\frac{11}{16}$	1 $2\frac{5}{8}$	21·77	4,118,929	1,705,137	10,603,733	1,581,549	69,432,383	108,173,592
1893	3 $2\frac{3}{4}$	2 $6\frac{1}{4}$	1 $3\frac{7}{8}$	1 $2\frac{5}{8}$	24·34 31·17	1,781,789	4,594,472	15,228,021	2,364,452	66,265,277	106,595,475
1894	2 $7\frac{3}{4}$	2 3	1 $3\frac{5}{16}$	1 $0\frac{13}{16}$	29·7 34·93	3,146,530	2,505,284	15,314,726	1,594,908	77,021,431	106,503,369
1895	2 $7\frac{5}{8}$	2 $3\frac{7}{16}$	1 $1\frac{15}{16}$	1 $0\frac{7}{16}$	30·06 34·69	1,756,280	6,730,374	7,824,927	1,495,698	73,528,903	108,913,778
1896	2 $7\frac{5}{8}$	2 $5\frac{3}{4}$	1 $3\frac{11}{16}$	1 1	29·82 31·7	5,029,269	2,503,317	8,338,716	1,756,494	72,936,753	114,334,738
1897	2 $5\frac{11}{16}$	1 $11\frac{5}{8}$	1 $4\frac{5}{16}$	1 2	31·63 39·92	4,491,179	2,200,140	8,593,384	2,737,355	76,103,948	103,984,096
1898	2 $4\frac{5}{16}$	2 1	1 $4\frac{5}{16}$	1 $3\frac{13}{16}$	33·31 37·72	7,281,222	2,372,733	13,249,395	4,775,914	73,660,460	97,632,781
1899	2 $4\frac{3}{8}$	2 $2\frac{5}{8}$	1 $4\frac{1}{16}$	1 $3\frac{15}{16}$	32·66 35·42	8,840,054	2,336,646	9,055,558	5,074,775	72,101,528	112,799,725
1900	2 $6\frac{5}{16}$	2 3	1 $4\frac{1}{16}$	1 $3\frac{15}{16}$	31·24 34·93	11,448,796*	2,008,196	9,524,889	5,948,191	75,304,480	109,083,322
1901	2 $5\frac{5}{16}$	2 $0\frac{11}{16}$	1 $4\frac{1}{2}$	1 $3\frac{7}{8}$	31·9 37·81	11,898,020*	11,055,885*	12,678,742	3,171,510	80,894,590	107,718,566
1902	2 $2\frac{5}{8}$	1 $9\frac{13}{16}$	1 $4\frac{1}{2}$	1 $3\frac{13}{16}$	36·1 43·48	8,307,535*	6,369,894*	12,293,801	5,100,966	88,780,550	124,895,291
1903	2 $4\frac{1}{2}$	1 $9\frac{13}{16}$	1 $4\frac{3}{32}$	1 $3\frac{15}{16}$	33·09 43·48	13,192,388*	4,427,802*	12,186,487	5,229,835	85,819,165	129,396,600
1904	2 $4\frac{1}{2}$	2 $0\frac{5}{8}$	1 $4\frac{3}{32}$	1 4	33·09 38·49	20,147,869	10,216,210	18,378,238	4,827,671	92,592,272	153,517,160
1905	2 $4\frac{3}{4}$	2 $1\frac{15}{16}$	1 $4\frac{3}{32}$	1 $3\frac{31}{32}$	32·8 36·53	21,811.978	12,106,092	17.696.197	4,322,725	104.412.745	157,708,302

The figures of imports and exports are for official years ending March 31st

* Including Government transactions.

INDIAN STAMP DUTIES.

ACT II OF 1899.

DESCRIPTION OF INSTRUMENT. Rs. A.

1.—**ACKNOWLEDGMENT** of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession: provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property 0 1

2.—**ADMINISTRATION-BOND**, including a bond given under section 256 of the Indian Succession Act, 1865, section 6 of the Government Savings Banks Act, 1873, section 78 of the Probate and Administration Act, 1881, or section 9 or section 10 of the Succession Certificate Act, 1889—

(a) where the amount does not exceed Rs. 1,000;

The same duty as a Bond (No. 15) for such amount.

(b) in any other case 5 0

3.—**ADOPTION-DEED**, that is to say, any instrument (other than a Will) recording an adoption or conferring or purporting to confer an authority to adopt ... 10 0

ADVOCATE. *See* ENTRY AS AN ADVOCATE (No. 30).

4.—**AFFIDAVIT**, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing 1 0

Exemptions.

Affidavit or declaration in writing when made—

(a) as a condition of enlistment under the Indian Articles of War;

(b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or

(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

5.—**AGREEMENT OR MEMORANDUM OF AN AGREEMENT**—

(a) if relating to the sale of a Government security, or share in an incorporated company or other body corporate, or a bill of exchange ... 0 1

(b) if not otherwise provided for ... 0 8

Exemptions. *

Agreement or memorandum of agreement—

(a) for or relating to the sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under No. 43;

(b) made in the form of tenders to the Government of India for or relating to any loan;

(c) made under the European Vagrancy Act, 1874, section 17.

DESCRIPTION OF INSTRUMENT. Rs. A.

AGREEMENT TO LEASE—See *Lease No. 35.*

6.—**AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE**, that is to say, any instrument evidencing an agreement relating to—

(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or

(2) the pawn or pledge of moveable property, where such deposit, pawn or pledge, has been made by way of security for the repayment of money advanced, or to be advanced, by way of loan or an existing or future debt—

(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement:

The same duty as a Bill of Exchange [No. 13 (b)] for the amount secured.

(b) if such loan or debt is repayable not more than three months from the date of such instrument;

Half the duty payable on a Bill of Exchange [No. 13 (b)] for the amount secured.

Exemption.

Instrument of pawn or pledge of goods if unattested.

7.—**APPOINTMENT IN EXECUTION OF A POWER**, whether of trustees or of property, moveable or immoveable, where made by any writing not being a Will ... 15 0

8.—**APPRAISEMENT OR VALUATION** made otherwise than under an order of the Court in the course of a suit—

(a) where the amount does not exceed Rs. 1,000.

The same duty as a Bond (No. 15) for such amount.

(b) in any other case 5 0

Exemptions.

(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.

(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

9.—**APPRENTICESHIP-DEED**, including every writing relating to the service or tuition of any apprentice,† clerk or servant, placed with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP (No. 11) ... 5 0

Exemption.

Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by, or at the charge of, any public charity.

* For notification remitting the duty on such instruments for the cultivation of the hemp plant made by cultivators in the Madras Presidency, see *Gazette of India*, 1901, pt. I, p. 32.

† For notification remitting the duty on apprenticeship-deeds in the case of distributors or compositors apprenticed to the Superintendent of Government Printing, India, see *Gazette of India*, 18 , pt. I, p. 1068.

	Rs.	A.
10.—ARTICLES OF ASSOCIATION OF A COMPANY.	25	0

Exemption.

Articles of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1882.

See also MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 39).

11.—ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court 250 0

ASSIGNMENT. *See* CONVEYANCE (No. 23), TRANSFER (No. 62), and TRANSFER OF LEASE (No. 63), as the case may be.

ATTORNEY. *See* ENTRY AS AN ATTORNEY (No. 30) and POWER-OF-ATTORNEY (No. 48).

AUTHORITY TO ADOPT. *See* ADOPTION-DEED (No. 3).

12.—AWARD, that is to say any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—

(*a*) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000;

The same duty as a Bond (No. 15) for such amount.

(*b*) in any other case 5 0

Exemption.

Award under the Bombay District Municipal Act, 1873, section 81, or the Bombay Hereditary Offices Act, 1874, section 18.

13.—BILL OF EXCHANGE [as defined by ss. 2 (2) & (3)], not being a BOND, bank-note or currency-note—

(*a*) where payable on demand ... 0 1

(*b*) where payable otherwise than on demand, but not more than one year after date or sight,—

		If drawn singly.		If drawn in set of two, for each part of the set.		If drawn in set of three, for each part of the set.	
	Rs.	Rs.	A.	Rs.	A.	Rs.	A.
if the amount of the bill or note does not exceed	200	0	2	0	1	0	1
if it exceeds Rs. 200 and does not exceed ...	400	0	4	0	2	0	2
if it exceeds Rs. 400 and does not exceed ...	600	0	6	0	3	0	2
if it exceeds Rs. 600 and does not exceed ...	1,000	0	10	0	5	0	4
if it exceeds Rs. 1,000 and does not exceed ...	1,200	0	12	0	6	0	4
if it exceeds Rs. 1,200 and does not exceed ...	1,600	1	0	0	8	0	6
if it exceeds Rs. 1,600 and does not exceed ...	2,500	1	8	0	12	0	8
if it exceeds Rs. 2,500 and does not exceed ...	5,000	3	0	1	8	1	0
if it exceeds Rs. 5,000 and does not exceed ...	7,500	4	8	2	4	1	8
if it exceeds Rs. 7,500 and does not exceed ...	10,000	6	0	3	0	2	0
if it exceeds Rs. 10,000 and does not exceed ...	15,000	9	0	4	8	3	0
if it exceeds Rs. 15,000 and does not exceed ...	20,000	12	0	6	0	4	0
if it exceeds Rs. 20,000 and does not exceed ...	25,000	15	0	7	8	5	0
if it exceeds Rs. 25,000 and does not exceed ...	30,000	18	0	9	0	6	0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000	...	6	0	3	0	2	0

(*c*) where payable at more than one year after date or sight.

The same duty as a Bond (No. 15) for the same amount.

14.—BILL OF LADING (including a through bill of lading) 0 4

N.B.—If a bill of lading is drawn in parts, the proper stamp therefore must be borne by each one of the set.

Exemptions.

(*a*) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1889, and are to be delivered at another place within the limits of the same port.

(*b*) Bill of lading when executed out of British India and relating to property to be delivered in British India.

15.—BOND [as defined by section 2 (5)] not being a DEBENTURE (No. 27) and not being otherwise provided for by this Act, or by the Court-fees Act, 1870,—

where the amount or value secured does not exceed Rs. 10 ... ... 0 2

				Rs.	A.
where it exceeds Rs. 10 and does not		exceed Rs.	50	0	4
Ditto	50	ditto	100	0	8
Ditto	100	ditto	200	1	0
Ditto	200	ditto	300	1	8
Ditto	300	ditto	400	2	0
Ditto	400	ditto	500	2	8
Ditto	500	ditto	600	3	0
Ditto	600	ditto	700	3	8
Ditto	700	ditto	800	4	0
Ditto	800	ditto	900	4	8
Ditto	900	ditto	1,000	5	0

and for every Rs. 500 or part thereof in excess of Rs. 1,000 ... ... 2 8

See ADMINISTRATION-BOND (No. 2), BOTTOMRY-BOND (No. 16), CUSTOMS-BOND (No. 26), INDEMNITY-BOND (No. 34), RESPONDENTIA-BOND (No. 56), SECURITY-BOND (No. 57).

Exemptions.

Bond, when executed by—

(*a*) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act;

(*b*) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.

	Rs.	A.
16.—**BOTTOMRY-BOND**, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.		
The same duty as a Bond (No. 15) for the same amount.		
17.—**CANCELLATION**—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for	5	0
See also RELEASE (No. 55), REVOCATION OF SETTLEMENT (No. 58—B), SURRENDER OF LEASE (No. 61), REVOCATION OF TRUST (No. 64—B).		
18.—**CERTIFICATE OF SALE** (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue officer—		
(a) where the purchase-money does not exceed Rs. 10	0	2
(b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25 ...	0	4
(c) in any other case		
The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.		
19.—**CERTIFICATE OR OTHER DOCUMENT** evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body	0	1
See also LETTER OF ALLOTMENT OF SHARES (No. 36).		
20.—**CHARTER-PARTY**, that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not	1	0
21.—**CHEQUE** [as defined by section 2 (7)]	0	1
22.—**COMPOSITION-DEED**, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors ...	10	0
23.—**CONVEYANCE** [as defined by section 2 (10)], not being a TRANSFER charged or exempted under No. 62,—		
where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50 ...	0	8
where it exceeds Rs. 50 but does not exceed Rs. 100	1	0
Ditto 100 ditto 200	2	0
Ditto 200 ditto 300	3	0
Ditto 300 ditto 400	4	0
Ditto 400 ditto 500	5	0
Ditto 500 ditto 600	6	0
Ditto 600 ditto 700	7	0
Ditto 700 ditto 800	8	0
Ditto 800 ditto 900	9	0
Ditto 900 ditto 1,000	10	0
and for every Rs. 500 or part thereof in excess of Rs. 1,000	5	0

	Rs.	A.
Exemption.		
Assignment of copyright by entry made under the Indian Copyright Act, 1847, section 5.		
CO-PARTNERSHIP-DEED. *See* PARTNERSHIP (No. 46).		
24.—**COPY OR EXTRACT** certified to be a true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—		
(i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee	0	8
(ii) in any other case	1	0
Exemptions.		
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.		
(b) Copies of entries—		
(i) in the certified copies of registers, granted under the Births, Deaths and Marriages Registration Act, 1886, section 8;		
(ii) in register books, granted by any Registrar of Births and Deaths under the said Act, section 25; or		
(iii) in registers and records, granted under the said Act, section 35, when applied for by a soldier, sailor, non-commissioned officer or petty officer;		
(c) Copies of, or extracts from, baptismal, marriage or burial registers certified by Government Chaplains, subsidised or unsubsidised Clergymen, and Diocesan or Marriage Registrars, and granted to soldiers, sailors or non-commissioned or petty officers.		
25.—**COUNTERPART OR DUPLICATE** of any instrument chargeable with duty and in respect of which the proper duty has been paid,—		
(a) if the duty with which the original instrument is chargeable does not exceed one rupee;		
The same duty as is payable on the original.		
(b) in any other case	1	0
Exemption.		
Counterpart of any lease granted to a cultivator when such lease is exempted from duty.		
26.—**CUSTOMS-BOND**—		
(a) where the amount does not exceed Rs. 1,000		
The same duty as a Bond (No. 15) for such amount.		
(b) in any other case	5	0
27.—**DEBENTURE** (whether a mortgage debenture or not), being a marketable security transferable by delivery, or by endorsement or by separate instrument of transfer.		
The same duty as a Bond (No. 15) for the same amount.		
Explanation.—The term Debenture includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.		

	Rs. A.
Exemption.	
A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders: provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.	
See also BOND (No. 15); and sections 8 and 55.	
DECLARATION OF ANY TRUST. *See* TRUST (No. 64).	
28.—DELIVERY-ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees	0 1
DEPOSIT OF TITLE-DEEDS. *See* AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No. 6).	
DISSOLUTION OF PARTNERSHIP. *See* PARTNERSHIP (No. 46).	
29.—DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage ...	1 0
DOWER—Instrument of. *See* SETTLEMENT (No. 58).	
DUPLICATE. *See* COUNTERPART (No. 25).	
30.—ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1884—	
(*a*) in the case of an Advocate or Vakil	500 0
(*b*) in the case of an Attorney	250 0
Exemption.	
Entry of an advocate, vakil or attorney on the roll of any High Court when he has previously been enrolled in a High Court.	
31.—EXCHANGE OF PROPERTY—Instrument of.	
The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.	
EXTRACT. *See* COPY (No. 24).	
32.—FURTHER CHARGE—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—	
(*a*) when the original mortgage is one of the description referred to in clause (*a*) of Article No. 40 (that is, with possession);	
The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.	

	Rs. A.
(*b*) When such mortgage is one of the description referred to in clause (*b*) of Article No. 40 (that is, without possession)—	
(*i*) if at the time of execution of the instrument of further charge possession of the property is given, or agreed to be given, under such instrument;	
The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.	
(*ii*) if possession is not so given.	
The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.	
33.—GIFT.—Instrument of, not being a SETTLEMENT (No. 58) or WILL OR TRANSFER (No. 62).	
The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property as set forth in such instrument.	
HIRING AGREEMENT or agreement for service. *See* AGREEMENT (No. 5).	
34.—INDEMNITY-BOND.	
The same duty as a Security Bond (No. 57) for the same amount.	
INSPECTORSHIP-DEED. *See* COMPOSITION-DEED (No. 22).	
INSURANCE—*See* POLICY OF INSURANCE (No. 47).	
35.—LEASE, including an under-lease or sub-lease and any agreement to let or sub-let—	
(*a*) whereby such lease the rent is fixed and no premium is paid or delivered—	
(*i*) where the lease purports to be for a term of less than one year;	
The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.	
(*ii*) where the lease purports to be for a term of not less than one year but not more than three years;	
The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.	
(*iii*) where the lease purports to be for a term in excess of three years;	
The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.	
(*iv*) where the lease does not purport to be for any definite term;	
The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease is continued so long.	
(*v*) where the lease purports to be in perpetuity;	
The same duty as a Conveyance (No. 23) for a consideration equal to one-fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.	

	Rs. A.
(b) where the lease is granted for a fine or premium or for money advanced, and where no rent is reserved :	
The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.	
(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved :	
The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered :	
Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.	

Exemptions.

(a) Lease executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

(b) Leases of fisheries granted under the Burma Fisheries Act, 1875, or the Upper Burma Land and Revenue Regulation, 1889.

	Rs. A.
36.—LETTER OF ALLOTMENT OF SHARES in any company or proposed company, or in respect of any loan to be raised by any company or proposed company	0 1
See also CERTIFICATE OR OTHER DOCUMENT (No. 19).	
37.—LETTER OF CREDIT, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn ...	0 1
LETTER OF GUARANTEE. *See* AGREEMENT (No. 5).	
38.—LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion	10 0
39.—MEMORANDUM OF ASSOCIATION OF A COMPANY—	
(a) if accompanied by articles of association under section 37 of the Indian Companies Act, 1882	15 0
(b) if not so accompanied	40 0

Exemption.

Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1882.

40.—MORTGAGE-DEED, not being an AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No. 6), BOTTOMRY-BOND (No. 16), MORTGAGE OF A CROP (No. 41), RESPONDENTIA BOND (No. 56), or SECURITY-BOND No. 57)—

	Rs. A.
(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given—	
The same duty as a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.	
(b) when possession is not given or agreed to be given as aforesaid—	
The same duty as a Bond (No. 15) for the amount secured by such deed.	

Explanation.—A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

	Rs. A.
(c) When a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped—	
for every sum secured not exceeding Rs. 1,000	0 8
and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000 ...	0 8

Exemptions.

(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties as security for the repayment of such advances.

(2) Letter of hypothecation accompanying a bill of exchange.

	Rs. A.
41.—MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—	
(a) when the loan is repayable not more than three months from the date of the instrument—	
for every sum secured not exceeding Rs. 200	0 1
and for every Rs. 200 or part thereof secured in excess of Rs. 200 ...	0 1
(b) when the loan is repayable more than three months, but not more than one year, from the date of the instrument—	
for every sum secured not exceeding Rs. 100	0 2
and for every Rs. 100 or part thereof secured in excess of Rs. 100 ...	0 2
42.—NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a PROTEST (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public	1 0
See also PROTEST OF BILL OR NOTE (No. 50).	
43.—NOTE OR MEMORANDUM sent by a Broker or Agent to his principal, intimating the purchase or sale on account of such principal of any goods, stock or marketable security exceeding in value twenty rupees	1 0
44.—NOTE OF PROTEST BY THE MASTER OF A SHIP	0 8

	Rs.	A.
See also PROTEST BY THE MASTER OF A SHIP (No. 51).		
ORDER FOR THE PAYMENT OF MONEY.—*See* BILL OF EXCHANGE (No. 13).		
45.—PARTITION—Instrument of [as defined by sec. 2 (15)].		
The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.		
N.B.—The largest share remaining after the property is partitioned (or, if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated :		
Provided always that—		
(*a*) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than eight annas ;		
(*b*) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue;		
(*c*) where a final order for effecting a partition passed by any Revenue-authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed eight annas.		
46.—PARTNERSHIP.—		
A.—INSTRUMENT OF—		
(*a*) where the capital of the partnership does not exceed Rs. 500 ...	2	8
(*b*) in any other case	10	0
B.—DISSOLUTION OF	5	0
PAWN OR PLEDGE.—*See* AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No. 6).		
47.—POLICY OF INSURANCE.—		
A.—SEA-INSURANCE (see section 7)—		
(1) for or upon any voyage—		
(i) where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy ...	0	1
(ii) in any other case, in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy..	0	2
(2) for time—		
(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy—		
where the insurance shall be made for any time not exceeding six months	0	2
where the insurance shall be made for any time exceeding six months and not exceeding twelve months..	0	4
B.—FIRE-INSURANCE—		
(1) in respect of an original policy—		
for every sum insured not exceeding Rs. 1,000, and also for every Rs. 1,000 or part thereof insured in excess of Rs. 1,000, for a period—		
(i) not exceeding one month ...	0	2
(ii) exceeding one month, but not exceeding three months ...	0	3
(iii) exceeding three months, but not exceeding six months ...	0	4
(iv) exceeding six months	0	6
(2) in respect of renewing, for the purpose of keeping in force, a policy which has been granted for six months or any shorter term and in respect of which and of the previous renewal whereof (if any), there has not already been paid the duty which would have been chargeable if the policy had originally been granted for a longer term than six months—		
The same duty as would be payable in respect of an original policy for the amount and term to which the renewal extends ; or		
the excess of the duty which would have been chargeable if the policy had originally been granted for a longer term than six months, over the duty already paid in respect of the policy and of the previous renewal thereof (if any), whichever is the smaller sum.		
C.—ACCIDENT AND SICKNESS INSURANCE—		
(*a*) against railway accident, valid for a single journey only ...	0	1
Exemption.		
When issued to a passenger travelling by the intermediate or the third class in any railway.		
(*b*) in any other case—for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000, and also where such amount exceeds Rs. 1,000, for every Rs. 1,000 or part thereof ...	0	2
D.—LIFE INSURANCE OR OTHER INSURANCE NOT SPECIFICALLY PROVIDED FOR, except such a RE-INSURANCE as is described in Division E of this article—		
for every sum insured not exceeding Rs. 1,000, and also for every Rs. 1,000 or part thereof insured in excess of Rs. 1,000—		
(i) if drawn singly	0	6
(ii) if drawn in duplicate for each part	0	3
Exemption.		
Policies of life insurance granted by the Director-General of the Post Office of India in accordance with rules for Postal Life Insurance issued under the authority of the Government of India.		
E.—RE-INSURANCE BY AN INSURANCE COMPANY, which has granted a POLICY OF SEA-INSURANCE OR A POLICY OF FIRE-INSURANCE, with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby—		

	Rs.	A.
One-quarter of the duty payable in respect of the original insurance, but not less than one anna or more than one rupee.		

General Exemption.

Letter of cover or engagement to issue a policy of insurance:

Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.

48.—**POWER-OF-ATTORNEY** [as defined by section 2 (21)], not being a PROXY (No. 52)—

	Rs.	A.
(*a*) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction, or for admitting execution of one or more such documents	0	8
(*b*) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882	0	8
(*c*) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (*a*)	1	0
(*d*) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally	5	0
(*e*) when authorizing more than five, but not more than ten persons to act jointly and severally in more than one transaction or generally ...	10	0

(*f*) when given for consideration and authorizing the attorney to sell any immoveable property—

The same duty as a Conveyance (No. 23) for the amount of the consideration.

(*g*) in any other case—

One rupee for each person authorized.

N.B.—The term "Registration" includes every operation incidental to registration under the Indian Registration Act, 1877.

Explanation.—For the purposes of this Article, more persons than one, when belonging to the same firm, shall be deemed to be one person.

49.—**PROMISSORY NOTE** [as defined by section 2 (22)]—

The same duty as a bill of exchange (No. 13) according as it is payable on demand, or payable otherwise than on demand, as the case may be.

	Rs.	A.
50.—**PROTEST OF BILL OR NOTE**, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note	1	0
51.—**PROTEST BY THE MASTER OF A SHIP**, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such	1	0

See also NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 44).

	Rs.	A.
52.—**PROXY** empowering any person to vote at any one election of the members of a district or local board or of a body of municipal commissioners, or at any one meeting of (*a*) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable; (*b*) a local authority; or (*c*) proprietors, members or contributors to the funds of any institution.	0	1
53.—**RECEIPT** [as defined by section 2 (23)] for any money or other property, the amount or value of which exceeds twenty rupees.	0	1

Exemptions.

Receipt—

(*a*) endorsed on or contained in any instrument duly stamped, or exempted under the proviso to section 3 (instruments executed on behalf of the Government) acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured;

(*b*) for any payment of money without consideration;

(*c*) for any payment of rent by a cultivator on account of land assessed to Government revenue, or (in the Presidencies of Fort St. George and Bombay) of *inam* lands;

(*d*) for pay or allowances by non-commissioned officers or soldiers of His Majesty's Army or His Majesty's Indian Army, when serving in such capacity, or by mounted-police constables;

(*e*) given by holders of family-certificates in cases where the person from whose pay or allowance the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said Armies, and serving in such capacity;

(*f*) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity;

(*g*) given by a headman or lambardar for land-revenue or taxes collected by him;

(*h*) given for money or security for money deposited in the hands of any banker, to be accounted for:

Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for:

Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share or in respect

	Rs. A.
of a call upon any scrip or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.	

54.—RECONVEYANCE OF MORTGAGED PROPERTY—

(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000—

The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the Reconveyance.

(b) in any other case 10 0

55.—RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23A) whereby a person renounces a claim upon another person or against any specified property—

(a) if the amount or value of the claim does not exceed Rs. 1,000—

The same duty as a Bond (No. 15) for such amount or value as set forth in the Release.

(b) in any other case 5 0

56.—RESPONDENTIA-BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.

The same duty as a Bond (No. 15) for the amount of the loan secured.

REVOCATION OF ANY TRUST OR SETTLEMENT. *See* SETTLEMENT (No. 58); TRUST (No. 64).

57.—SECURITY-BOND OR MORTGAGE-DEED executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract—

(a) when the amount secured does not exceed Rs. 1,000—

The same duty as a Bond (No. 15) for the amount secured.

(b) in any other case 5 0

Exemptions.

Bond or other instrument when executed—

(a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act;

(b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem;

(c) under No. 3-A of the rules made by the Governor of Bombay in Council under section 70 of the Bombay Irrigation Act, 1879;

(d) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties, as security for the repayment of such advances;

(e) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.

58.—SETTLEMENT—

A.—INSTRUMENT OF (including a deed of dower)—

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement:

Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed eight annas.

Exemptions.

(a) Deed of dower executed on the occasion of a marriage between Muhammadans;

(b) Hludansa, that is to say, any settlement of immoveable property executed by a Buddhist in Burma for a religious purpose in which no value ~~has been~~ specified and on which a duty of Rs. 10 has been paid.

B.—REVOCATION OF—

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the Instrument of Revocation, but not exceeding ten rupees.

See also TRUST (No. 64).

59.—SHARE WARRANTS to bearer issued under the Indian Companies' Act, 1882—

Three-quarters of the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.

Exemption.

Share warrant when issued by a company in pursuance of the Indian Companies' Act, 1882, section 30, to have effect only upon payment, as composition for that duty, to the Collector of Stamp-revenue, of—

(a) three-quarters per centum of the whole subscribed capital of the company; or

(b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital — three-quarters per centum of the additional capital so issued.

SCRIP.—*See* CERTIFICATE (No. 19).

60.—SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel ... ...

	Rs. A.
1.—SURRENDER OF LEASE—	
(a) when the duty with which the lease is chargeable does not exceed five rupees—	
The duty with which such lease is chargeable.	
(b) in any other case	5 0

Exemption.

Surrender of lease, when such lease is exempted from duty.

62.—TRANSFER (whether with or without consideration)—

(a) of shares in an incorporated company or other body corporate—

One-quarter of the duty payable on a Conveyance (No. 23), for a consideration equal to the value of the share.

(b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8—

One-quarter of the duty payable on a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.

(c) of any interest secured by a bond, mortgage-deed or policy of insurance,—

(i) if the duty on such bond, mortgage-deed or policy does not exceed five rupees—

The duty with which such bond, mortgage-deed or policy of insurance is chargeable.

	Rs. A.
(ii) in any other case	5 0
(d) of any property under the Administrator-General's Act, 1874, section 31	10 0

(e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary —

Five rupees or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.

Exemptions.

Transfers by endorsement—

(a) of a bill of exchange, cheque or promissory note;

(b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title goods;

(c) of a policy of insurance;

(d) of securities of the Government of India.

See also Section 8.

63.—TRANSFER OF LEASE by way of assignment and not by way of under-lease —

The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

Exemption.

Transfer of any lease exempt from duty.

64.—TRUST—

A.—DECLARATION OF—of, or concerning, any property when made by any writing not being a Will—

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument, but not exceeding fifteen rupees.

B.—REVOCATION OF—of, or concerning, any property when made by any instrument other than a Will—

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument, but not exceeding ten rupees.

See also Settlement (No. 58).

VALUATION.—*See* APPRAISEMENT (No. 8).

VAKIL.—*See* ENTRY AS A VAKIL (No. 30).

	Rs. A.
65.—WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse, or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be	0 4

REGISTRATION FEES.

	Rs. A.
DOCUMENTS—	
When the value does not exceed Rs. 50 ...	0 8
" " exceeds Rs. 50 " 100 ...	0 12
" " " " 100 " 250 ...	1 0
" " " " 250 " 500 ...	1 8
" " " " 500 " 1,000 ...	2 0
For every additional Rs. 1,000 or part ...	1 0
If no consideration expressed ...	10 0
WILL—	
Deposit of any Sealed cover	2 0
Opening of cover	2 0
Registration of	4 0
Withdrawal of Sealed cover ...	2 0
DECREE ORDER OF COURT—	
Registration of Certified Copy ...	1 0
SEARCH FEE—	
For the first year in the books ...	0 8
For every other year	0 4
Provided that no fee exceeds Rs. 5.	

	Rs. A.
COPIES OF REASONS, ENTRIES, DOCUMENTS—	
For every 100 words, Native character ...	0 1
" " English " ...	0 2
REGISTRATION—	
When property is not within district ...	10 0
Attendance at private residence ...	10 0
POWER-OF-ATTORNEY—	
Authenticating or attesting special power	1 0
Authenticating general power ...	2 0
EXTRA FEES—	
Charged for documents occupying more than two pages of Register, per page ...	0 4
Unclaimed documents every month ...	0 4
Refused documents " ...	0 4

BRITISH INDIAN MONEY, WEIGHTS AND MEASURES.

The Gold Coin is the *Mohur* = 16 Rupees, but Silver is the standard metal of India. The current coins of SILVER: 1-rupee piece, 8-anna piece, 4-anna piece, and 2-anna piece; and COPPER: 2-pice piece, 1-pice piece, ½-pice piece, and 1-pie piece.

The weight of the Gold Mohur and that of the current Rupee is the same, *viz.*, 180 grains Troy. Sicca Rupees are referred to in the Money Market, but they are not issued; 100 Sicca Rupees are equal to 106-10-8 current rupees.

To convert Sicca Rupees into current, add $\frac{1}{15}$th; and current rupees into Sicca, deduct $\frac{1}{16}$th.

Bazar Weight.—16 chittacks are one seer, or 2 lb 0 oz. 13 drs.; and 40 seers, 1 maund, or 82 lb 2 ozs. 3 drs. 100 Bazar maunds = 110 Factory; and 1½ Factory maunds = 1 cwt.

Factory weight.—16 chittacks are 1 seer, or 1 lb 13 ozs. 14 drs.; and 40 seers, 1 maund, or 74 lb 10 ozs. 11 drs. The Indian maund = $82\frac{2}{7}$lb Avoirdupois Weight.

BRITISH INDIAN MONEY.

1 Pie	...		marked	P.	par value	... ⅓ Farthing.
3 Pies	... make	1 Pice ...	"	Ps.	"	... 1½ "
8 Pies	...				"	... 1 Penny.
4 Pice or 12 Pies	... "	1 Anna ...	"	A.	"	... 1½ Pence.
16 Annas	... "	1 Rupee ...	"	R.	"	... 2 Shillings.
16 Rupees	... "	1 Gold Mohur	"	G. M.	"	... £1-12.
15 Rupees @ exchange 1*s*. 4*d*.		1 Sovereign	"	Sov.	"	... 20 Shillings.
16 Rupees @ "	... "	1 Gold Mohur	"	G. M.	"	1*s*. 4*d*.=£1-1-4.

N.B.—The Exchange value of a rupee during 1895 stood at about 1*s*. 1*d*.

Cowries (*Cypræa moneta*), or small shells, are also made use of for fractional payments.

They are reckoned in Bengal:—

4 Cowries	... make	1 Gunda.
20 Gundas	... "	1 Pun.
5 Puns	... "	1 Anna.

In the North-West Provinces:—

2 Adhis	.. 1 Dumree	= say 7 Cowries.
2 Dumrees ..	1 Chádam	= " 14 "
2 Chádams ...	1 Adhala	= " 28 "
2 Adhalas ...	1 Pysa	= " 56 "

BRITISH INDIAN WEIGHTS.

The *Unit* of the British Ponderary System is called the *Tola*. It weighs 180 grains English Troy Weight. From it upwards are derived the heavy weights, *viz.*, *Chittack*, *Seer* and *Maund*; and by its sub-division the small or jewellers' weights called *Mashas*, *Ruttees* and *Dhans*.

1 Dhán or grain		...	=	$\frac{15}{32}$ grain Troy	=	$\frac{3}{175}$ dr. Avoir.
4 Dháns	= 1	Ruttee	=	$1\frac{7}{8}$ "	=	$\frac{12}{175}$ "
8 Ruttee	= 1	Masha	=	15 "	=	$\frac{96}{175}$ "
12 Mashas	= 1	Tola	=	7 dwt. 12 "	=	$6\frac{102}{175}$ "
5 Tolas	= 1	Chittack	=	1 oz. 17½ dwt. Troy	=	$2\frac{2}{35}$ oz. "
16 Chittacks	= 1	Seer	=	2¼ lbs. Troy	=	$2\frac{2}{35}$ lbs. "
40 Seers	= 1	Mun	=	100 lbs. Troy	=	$82\frac{2}{7}$ "

TO CONVERT INDIAN WEIGHT INTO AVOIRDUPOIS.

Multiply the weight in Seers by 72, and divide by 35; the result will be the weight in lbs. Avoirdupois; or multiply the weight in maunds by 36, and divide by 49; the result will be the weight in cwts. Avoirdupois.

TO CONVERT AVOIRDUPOIS WEIGHT INTO INDIAN WEIGHT.

Multiply the weight in lbs. Avoirdupois by 35, and divide by 72; or multiply the weight in cwts. by 49, and divide by 36; the result will be the weight; in the former, in Seers; in the latter, in Maunds.

A Ton is equal to 27·222 Maunds, or 27¼ Maunds nearly.

BAZAR WEIGHT.

5 Sicki* or Quarter Rupee	make	1 Kancha.
4 Kanchas*	... "	1 Chittack.
4 Chittaks, or 20 Tolas	... "	1 Powah.
4 Powahs	... "	1 Seer.
5 Seers	... "	1 Pusseree.
8 Pusserees, or 40 Seers	... "	1 Maund.

To reduce Bazar weight into Factory weight add 1-10th.

To reduce Bazar weight into Cwt., add 1-10th, and deduct 1-3rd of that sum, the remainder will be Cwt.

To reduce Factory Maunds into Tons, divide by 30, and the quotient will be the answer.

* These are Bengal weights, and not used in the United Provinces of Agra and Oudh.

Indian Cloth Measure.

3 Jobs make 1 Ungli ... say = ¾ Inch.
3 Unglis „ 1 Girah ... „ = 2¼ Inches.

8 Girahs make 1 Hath ... say = 18 Inches.
2 Haths „ 1 Guz ... „ = 1 Yard.

N.B.—The Guz varies in different localities from 24 to 36 Inches.

There appears to be no Indian measures of capacity for Dry and Liquid goods, which are sold by weight. Wherever, for the sake of convenience, measures are employed, they are intended to represent some specific weight of a *Seer, Chittack,* &c.

Lineal Measure.

Notwithstanding that the cubit or human forearm is the basis or unit in Oriental and Western countries, there is no fixed standard established in India.

In Bengal the measure mostly used is the following:—

1 Hath (Cubit) = 18 Inches; 4 Haths = 1 Danda or = 2 Yards; 2,000 Dandas = 1 Coss.

The Coss or Bengal mile is equal to 1 mile, 1 furlong, 3 poles, 3½ yards English.

The Indian Imperial Coss is equal to 2¼ miles nearly.

In the United Provinces of Agra and Oudh the average distance is about 2 miles, but it differs in almost every province in the country. For instance, in Agra and Muttra the coss is about 1¾ miles; towards the Hills the coss is a little more than a mile; in Bundlekhund it is three times as long as in other parts and is called a *Pucca coss;* while in the Doab it is the *Gow coss*, or as far as the lowing of a cow is heard at dead of night.

Bengal Square or Land Measure.

			sq. yds.
1 chittack	=	45 sq.ft. or	5
16 chittacks = 1 cottah	=	720 „ or	80
20 cottahs = 1 beegah	=	14,400 „ or	1,600
$3\frac{1}{10}$ beegahs	=	1 acre.	

(United Provinces of Agra and Oudh.)

20 Uswansees = 1 Suswansee; 20 Suswansees = 1 Kuchwansee; 20 Kuchwansees = 1 Biswansee; 20 Biswansees = 1 Biswa; 20 Biswas = 1 Beegah.

There is, however, no fixed standard Beegah; almost every district has its own local measurement.

Assam Land Measure.

12 feet = 1 loocer; 20 loocers = 1 cottah; 5 cottahs = 1 hillisah; 4 hillisahs = 1 poorah.

Bengal Liquid Measure.

5 sicca Rs. weight make 1 chittack; 4 chittacks make 1 powah; 4 powahs make 1 seer; 40 seers make 1 maund.

Hindoo Astronomical Table.

15 matras or twinkles = 1 kashta; 30 kashtas = 1 kala; 30 kalas = 1 mahurta; 30 mahurtas = 1 day and night of mortals; 30 such days = 1 month of mortals; 12 M. or 360 D. = year.

The Hindoo Astronomical Year is 5 days, 6 hours, and 48 minutes shorter than ours.

Indian Time Table.

60 antipala make 1 vipal = ·04 seconds.
60 vipalas or 6 prans make 1 pul = 24 „
60 puls make 1 dundo or ghurri = 24 minutes
60 dundos or ghurries make 1 deen = 24 hours

The Astronomical works of the Hindoos follow the *sexagesimal* or sub-division of 60 throughout.

Bengal Time Table.

60	puls	make	1	ghurri = 24 minutes.
7½	ghurris	„	1	probor = 3 hours.
8	prohors	„	1	deen = 1 day or 24 hrs.
7	days	„	1	hafta or week.
15	deens	„	1	pukkho.
2	pukkhos	„	1	maus or month.
2	maus	„	1	rittoo.
6	rittoos	„	1	butsar or year.
12	butsars	„	1	joug.

Burmese Commercial Measure of Weight.

2	small yooway	make	1	large yooway.
4	large yooway	„	1	pai.
2	pai	„	1	moo.
2	moo	„	1	mat.
4	mat	„	1	tical.
100	tical	„	1	viss.

Burmese Liquid Measure.

9	lamyoo	make	1	lamyet or 1 gill in English.
9	lamyet	„	1	lamay.
9	lamay	„	1	zalay.
9	zalay	„	1	hkwet.
9	byee	„	1	zayoot or 1 gallon in „
9	zayoot	„	1	seit.
9	seit	„	1	hkwai.
9	hkwai	„	1	basket or 1 bushel in „

CONVERSION OF BRITISH WEIGHT INTO INDIAN WEIGHTS.

British.					Bazar Maund.				Factory Maund.				Madras Weight.					Burmese Weight.		
Tons.	Cwt.	Qrs.	lbs.	No. of lbs.	Maunds.	Seers.	Chittacks.	Hdths.	Maunds.	Seers.	Chittacks.	Hdths.	Candy.	Maunds.	Viss.	Pollams.	Hdths.	Viss.	Ticals.	Hdths.
			¼	¼	...	...	1	95	...	...	2	14	...	...	...	3	20	...	6	84
			½	½	...	...	3	90	...	...	4	28	...	...	...	6	40	...	13	69
			¾	¾	...	...	5	84	...	...	6	42		...	...	9	60	...	20	54

CONVERSION OF BRITISH WEIGHT INTO INDIAN WEIGHTS—(*Continued*).

BRITISH.					BAZAR MAUND.				FACTORY MAUND.				MADRAS WEIGHT.					BURMESE WEIGHT.		
Tos.	Cwt.	Qrs.	lbs.	No. of lbs	Maunds.	Seers.	Chittacks.	Hdths.	Maunds.	Seers.	Chittacks.	Hdths.	Candy.	Maunds.	Viss.	Pollams.	Hdths.	Viss.	Ticals.	Hdths.
			1	1	...	...	7	79	...	...	8	57	...	...	...	12	80	...	27	39
			2	2	...	..	15	58	...	1	1	14	..	...	...	25	60	...	54	79
			3	3	...	1	7	37	...	1	9	71	...	...	...	38	40	...	82	19
			4	4	...	1	15	17	...	2	2	28	...	...	1	11	20	1	9	58
			5	5	...	2	6	96	...	2	10	85	...	...	1	24	...	1	36	98
			6	6	...	2	14	75	...	3	3	42	...	...	1	36	80	1	64	38
			7	7	...	3	6	54	...	3	12			...	2	9	60	1	91	78
			8	8	...	3	14	33	...	4	4	57	...	...	2	22	40	2	19	17
			9	9	...	4	6	12	...	4	13	14	...	...	2	35	20	2	46	57
			10	10	...	4	13	92	...	5	5	71	...	...	3	8	...	2	73	97
			20	20	...	9	11	84	...	10	11	42	...	...	6	16	...	5	47	94
		1	...	28	...	13	10	18	...	15	...	...	...	1	...	38	40	7	67	12
		2	...	56	...	27	4	36	...	30	...	...	..	2	1	36	80	15	34	24
		3	...	84	1	...	6	75	1	4	7	42	...	3	2	22	40	22	73	97
		3	27	111	1	14	...	94	1	19	7	42	...	4	3	20	80	30	41	9
	1	...	...	112	1	14	8	73	1	20	...	...	...	4	3	33	60	30	68	49
	1	3	27	223	2	28	9	68	2	39	7	42	...	8	7	14	40	61	9	58
	2	...	...	224	2	29	1	47	3		...	...	..	8	7	27	20	61	36	98
	2	3	27	335	4	3	2	40	4	19	7	42	..	13	3	8	...	91	78	8
	3	...	...	336	4	3	10	19	4	20	...	...	...	13	3	20	80	92	5	47
	3	3	27	447	5	17	11	13	5	39	7	42	...	17	7	1	60	122	46	57
	4	...	...	448	5	18	2	92	6	...		...	...	17	7	14	40	122	73	97
	4	3	27	559	6	32	3	86	7	19	7	42	1	2	2	35	20	153	15	6
	5	...	...	560	6	32	11	66	7	20	...	...	1	2	3	8	..	153	42	46
	10	...	...	1,120	13	25	7	33	15	..	...	...	2	4	6	16	...	306	84	93
1	...	...	...	2,240	27	10	14	65	30	...	...	...	4	9	4	32	..	613	69	86
2	...	...	...	4,480	45	21	13	31	60	..	...	...	8	19	1	24	...	1,227	39	72
3	...	...	...	6,720	81	32	14	96	90	...	...	...	13	8	6	16	...	1,841	9	58
4	...	...	..	8,960	109	3	10	62	120	...	...	...	17	18	3	8	...	2,454	79	45
5	...	...	...	11,200	136	14	9	27	150	...	...	...	22	8	...	...	...	3,068	49	31
10	...	...	.	22,400	272	29	2	56	300	...	...		44	16	...	...	...	6,136	98	63
25	...	...	.	56,000	681	32	14	40	750	.	...	...	112	...	...		...	15,342	46	57
50	..	...	...	112,000	1,363	25	12	81	1,500	..	...	...	224	...	...	...	...	30,684	93	15
100	...	...	...	224,000	2,727	11	9	61	3,000	...	...	...	448	...		...	...	61,369	86	30
200	...	...	...	448,000	5,454	23	3	23	6,000	...	...	...	896	...	...	...	...	122,739	72	60

CONVERSION OF BAZAR WEIGHTS (CALCUTTA)

Bazar Weight.	Avoirdupois Weight.				Factory Weight.			Bazar Weight.	Avoirdupois Weight.				Factory Weight.		
Chittacks.	Cwt.	qrs.	lbs.	oz.	Mds.	Srs.	Chs.	Maunds.	Cwt.	qrs.	lbs.	oz.	Mds.	Srs.	Chs.
4	0	0	0	8	0	0	4	7	5	0	14	14	7	28	0
8	0	0	1	0	0	0	8	8	5	3	13	1	8	32	0
12	0	0	1	8	0	0	13	9	6	2	11	3	9	36	0
Seers.								10	7	1	9	5	11	0	0
1	0	0	2	0	0	1	1	20	14	2	18	10	22	0	0
2	0	0	4	1	0	2	3	30	22	0	0	0	33	0	0
3	0	0	6	2	0	3	4	40	29	1	9	5	44	0	0
4	0	0	8	3	0	4	6	50	36	2	18	10	55	0	0
5	0	0	10	4	0	5	8	60	44	0	0	0	66	0	0
6	0	0	12	5	0	6	9	70	51	1	9	5	77	0	0
7	0	0	14	5	0	7	11	80	58	2	18	10	88	0	0
8	0	0	16	6	0	8	12	90	66	0	0	0	99	0	0
9	0	0	18	7	0	9	14	100	73	1	9	5	110	0	0
10	0	0	20	8	0	11	0	200	146	2	18	10	220	0	0
20	0	1	13	1	0	22	0	300	220	0	0	0	330	0	0
30	0	2	5	9	0	33	0	400	293	1	9	5	440	0	0
Maunds.								500	366	2	18	10	550	0	0
1	0	2	26	2	1	4	0	600	440	0	0	0	660	0	0
2	1	1	24	4	2	8	0	700	513	1	9	5	770	0	0
3	2	0	22	6	3	12	0	800	586	2	18	10	880	0	0
4	2	3	20	8	4	16	0	900	660	0	0	0	990	9	0
5	3	2	18	10	5	20	0	1,000	733	1	9	5	1,100	0	0
6	4	1	16	12	6	24	0								

Conversion of Factory Weights.

Factory Weight.	Avoirdupois Weight. Cwt.	qrs.	lbs.	oz.	Bazar Weight. Mds.	Srs.	Chs.
Chittacks.							
4	0	0	0	7	0	0	3
8	0	0	0	14	0	0	7
12	0	0	1	6	0	0	10
Seers.							
1	0	0	1	13	0	0	14
2	0	0	3	11	0	1	13
3	0	0	5	9	0	2	11
4	0	0	7	7	0	3	10
5	0	0	9	5	0	4	8
6	0	0	11	3	0	5	7
7	0	0	13	1	0	6	5
8	0	0	14	14	0	7	4
9	0	0	16	12	0	8	2
10	0	0	18	10	0	9	1
20	0	1	9	5	0	18	2
30	0	2	0	0	0	27	4
Maunds.							
1	0	2	18	10	0	36	5
2	1	1	9	5	1	32	11
3	2	0	0	0	2	29	1
4	2	2	18	10	3	25	7
5	3	1	9	5	4	21	13
6	4	0	0	0	5	18	2

Factory Weight.	Avoirdupois Weight. Cwt.	qrs.	lbs.	oz.	Bazar Weight. Mds.	Srs.	Chs.
Maunds.							
7	4	2	18	10	6	14	8
8	5	1	9	5	7	10	14
9	6	0	0	0	8	7	4
10	6	2	18	10	9	3	10
20	13	1	9	5	18	7	4
30	20	0	0	0	27	10	14
40	26	2	18	10	36	14	8
50	33	1	9	5	45	18	2
60	40	0	0	0	54	21	13
70	46	2	18	10	63	25	7
80	53	1	9	5	72	29	1
90	60	0	0	0	81	32	11
100	66	2	18	10	90	36	5
200	133	1	9	5	181	32	11
300	200	0	0	0	272	29	1
400	266	2	18	10	363	25	7
500	333	1	9	5	454	21	13
600	400	0	0	0	545	18	2
700	466	2	18	10	636	14	8
800	533	1	9	5	727	10	14
900	600	0	0	0	818	7	4
1,000	666	2	18	10	909	3	10

CALCUTTA MUNICIPALITY.

LICENSE ON PROFESSIONS, TRADES, AND CALLINGS.

Class I.—Two hundred rupees yearly.

Every Company or association or body of individuals, the paid-up capital of which is equivalent to ten lakhs of rupees or upwards.

Class II.—One hundred rupees yearly.

Every Company or association or body of individuals which is not included in Class I.

Every merchant, banker, wholesale trader, commission agent, architect, civil engineer, builder, contractor, auctioneer or carrier, owner or lessee of cotton, jute, hide or other screw, screw-house or press-house, lessee or owner of a market, bazar, theatre, place of public entertainment kept up for the purpose of profit, printer, lithographer, engraver, die-sinker, photographer or phototyper, hotel-keeper, boarding-house-keeper, lodging-house-keeper, manufacturer, retail trader or shop-keeper, whose place of business is valued under Chapter XII of the Calcutta Municipal Act at Rs. 350 per mensem or upwards.

Class III.—Fifty rupees yearly.

Every practising surgeon, physician, dentist, barrister, attorney, vakeel of the High Court, proctor, notary public, public accountant, average adjuster, shroff, or banian.

Every merchant, banker, wholesale trader, commission agent, architect, civil engineer, builder, contractor, auctioneer or carrier, owner or lessee of a cotton, jute, hide or other screw, screw-house or press-house, market, bazar or theatre or place of public entertainment kept up for the purpose of profit who is not included in Class II.

Every printer, lithographer, engraver, die-sinker, photographer, or phototyper, hotel-keeper, boarding-house-keeper, lodging-house-keeper, manufacturer, retail trader or shop-keeper, plumber or gas-fitter who is not included in Class II, and whose place of business is valued under Chapter XII at Rs. 100 a month or upwards.

Class IV.—Twenty-five rupees yearly.

Every broker or dalal employed in the wholesale transfer or purchase of imports or exports country produce, silk or other merchandize, purchaser of goods in Calcutta for transport and sale beyond the limits of Calcutta, who is not included in Class III.

Every broker or dealer in precious stones, houses, landed property, Government securities, shares and bills-of-exchange.

Surveyor or professional measurer.

Freight broker.

Every practising licentiate of medicine, apothecary, and veterinary surgeon.

Keeper of a shop for the sale of any liquor or intoxicating drugs, a punch-house, a music-hall or a billiard-room, or of a wholesale tobacco, jute or other depôt.

Every owner of a steam ferry-boat or cargo boat.

Every pawnbroker or money-lender.

Every pleader, mukhtear, or law agent who is not included in Class III.

Every printer, lithographer, engraver, die-sinker, photographer or phototyper, hotel-keeper, boarding-house-keeper, lodging-house-keeper, manufacturer, retail trader or shop-keeper who is not included in Class II or Class III, and whose place of business is valued under Chapter XII at Rs. 25 per mensem or upwards.

Every plumber or gas-fitter who is not included in Class III, and whose place of business is valued under Chapter XII at Rs. 25 per mensem or upwards.

Carriage-dealer or horse-dealer, whose place of business is valued under Chapter XII at Rs. 25 per mensem or upwards.

Class V.—Twelve rupees yearly.

Every broker or dalal who is not included in Class IV.

Every professional actor, singer or musician.

Every keeper of a permanent stall at a daily public market or bazar or of a shop within fifty yards of a public market or bazar, who is a seller of goods similar in kind to other goods sold in such public market or bazar.

Every poddar or money-changer.

Every practising hakeem, kaviraj, native doctor or midwife.

Every order supplier, cooly supplier, shipping agent or boat supplier.

Every printer, lithographer, engraver, die-sinker, photographer or phototyper, hotel-keeper, boarding and lodging-house-keeper, manufacturer, retail trader or shop-keeper who is not included in Class II, Class III or Class IV, and whose place of business is valued under Chapter XII at Rs. 10 per mensem or upwards.

Every plumber or gas-fitter who is not included in Class III or Class IV, and whose place of business is valued under Chapter XII at Rs. 10 per mensem or upwards.

Every carriage-dealer or horse-dealer, who is not included in Class IV, and whose place of business is valued under Chapter XII at Rs. 10 per mensem or upwards.

Every owner of any carriage, passenger boat or palanquin which is let out for hire, band-supplier or stamp-vendor, whose place of business is valued under Chapter XII at Rs. 10 per mensem or upwards.

Class VI.—Four rupees yearly.

Every keeper of a shop or other place of business not included in any other class.

Every pedlar, vendor of goods in carts, hawker, or box-wallah not included in Class VII.

Class VII.—One rupee yearly.

All itinerant dealers hawking goods for sale in a basket or tray.

CALCUTTA CARRIAGE AND ANIMAL LICENSE TAX.

		Rs.	A	P
On every four-wheeled carriage drawn by two horses or propelled by electricity, gas or any other mechanical power	...Half yearly	12	0	0
If more than one such carriage, then for every carriage after the first ...	"	8	0	0
Carriage, 4 wheels, drawn by one horse, pony, or mule, or by a pair of ponies or mules under 13 hands	"	6	0	0
Carriage, 2 wheels, drawn by one or more animals	"	6	0	0
On every jinrickshaw	"	2	0	0
On every bicycle	"	2	0	0
On every tricycle	"	3	0	0
Horse, for every horse not a race-horse	"	6	0	0
Horse, a race-horse	"	12	0	0
On every pony or mule of or over 13 hands	"	6	0	0
Pony or *mule* under 13 hands	"	2	0	0

Carriages, the wheels of which do not exceed 24 inches in diameter, are exempted from tax.

GENERAL RATE.

	Rs.	A	P
On the assessed annual value of houses, buildings and lands, payable quarterly, per cent., per year	9	8	0

LIGHTING AND WATER RATES.

	Rs.	A	P
Lighting Rate.—On the annual value of houses, buildings and lands, payable quarterly, per cent., per annum	2	0	0
Water Rate.—On the annual value of houses, buildings and lands, payable quarterly, per cent., per annum	6	0	0

NOTE.—Provided that houses and lands no part of which is within 150 yards of the nearest stand-pipe or other supply of filtered water available to the public shall pay 3 per cent. less than houses otherwise situated.

SEWAGE RATE.

	Rs.	A	P
On the assessed value of houses, buildings and lands payable quarterly, per cent., per year	2	0	0

The above four rates shall be levied as one consolidated rate and shall be payable half by the owner of the house and lands and half by the occupiers thereof.

Note.—When a house is vacant for 60 consecutive days during a year, remission of half the owner's share of the consolidated rate and whole of the occupier's share of the same is made, calculated from the date of delivery of written notice of such vacancy.

HOWRAH—CARRIAGE AND HORSE TAXES.

	Rs.	A	P
Carriage, 4 wheels, on springs, drawn by two horses, *per half year*	9	0	0
Ditto, on springs, drawn by one horse or pony, or a pair of ponies under 13 hands ...	4	0	0
Two wheels, Rs. 4-8. *Horse*, Rs. 4-0. *Pony*, under 13 hands, mule or donkey ...	1	8	0

Note.—Ponies under 11 hands and children's carriages, the wheels of which do not exceed 20 inches in diameter, exempted.

THE CALCUTTA TRAMWAYS CO., LD.

Sealdah Section, Green Cars :—Through Fare, 1st class, 6 pice ; 2nd class, 4 pice.

Dhurrumtollah Section, Brown Cars :—Through Fare from Sealdah to High Court, 1st class, 6 pice ; 2nd class, 5 pice.

Harrison Road Section, Red Cars.

Wellesley Section, Blue Cars :—Through Fare from Wellesley Street to High Court, 1st class, 6 pice ; 2nd class, 5 pice.

Shambazar, High Court and Esplanade Sections, Yellow Cars :—Fare from Shambazar to High Court or Esplanade, 1st class, 6 pice ; 2nd class, 5 pice.

Chitpore, High Court and Esplanade Sections, Blue Cars :—Fare from Chitpore to High Court or Esplanade, 1st class, 6 pice ; 2nd class, 5 pice.

Strand Road Section, Red Cars :—Through Fare, 1st class, 6 pice ; 2nd class, 4 pice, any distance.

Kalighât Section, Red Cars :—Through Fare from Kalighât to High Court or Dalhousie Square, 1st class, 2 As. ; 2nd class, 5 pice.

Kidderpore Section, Green Cars :—Through Fare from Kidderpore Depôt to Esplanade, 1st class, 6 pice ; 2nd class, 5 pice. Watgunge to Esplanade, 4 pice.

Discount Ticket Vouchers can be purchased for Rs. 4 (4-pice tickets), Rs. 5 (6-pice tickets), and Rs. 6 (8-pice tickets).

Interest on Securities and Loans, per annum.

Days and Months.		At 3½ per cent. on Rs. 100.			At 4 per cent. on Rs. 100.			At 4½ per cent. on Rs. 100.			At 5 per cent. on Rs. 100.			At 6 per cent. on Rs. 100.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Days ...	1	0	0	1	0	0	2	0	0	2	0	0	2	0	0	3
	2	0	0	3	0	0	4	0	0	4	0	0	5	0	0	6
	3	0	0	5	0	0	6	0	0	7	0	0	8	0	0	9
	4	0	0	7	0	0	8	0	0	9	0	0	10	0	1	0
	5	0	0	9	0	0	10	0	1	0	0	1	1	0	1	4
	6	0	0	11	0	1	0	0	1	2	0	1	4	0	1	7
	7	0	1	1	0	1	2	0	1	4	0	1	6	0	1	10
	8	0	1	2	0	1	5	0	1	7	0	1	9	0	2	1
	9	0	1	4	0	1	7	0	1	9	0	2	0	0	2	4
	10	0	1	6	0	1	9	0	2	0	0	2	2	0	2	8
	11	0	1	8	0	1	11	0	2	2	0	2	5	0	2	11
	12	0	1	10	0	2	1	0	2	4	0	2	8	0	3	2
	13	0	2	0	0	2	3	0	2	7	0	2	10	0	3	5
	14	0	2	2	0	2	5	0	2	9	0	3	1	0	3	8
	15	0	2	4	0	2	[illegible]	0	3	0	0	3	4	0	4	0
	16	0	2	5	0	2	10	0	3	2	0	3	6	0	4	3
	17	0	2	7	0	3	0	0	3	4	0	3	9	0	4	6
	18	0	2	9	0	3	2	0	3	7	0	4	0	0	4	9
	19	0	2	11	0	3	4	0	3	9	0	4	2	0	5	0
	20	0	3	1	0	3	6	0	4	0	0	4	5	0	5	4
	21	0	3	3	0	3	8	0	4	2	0	4	8	0	5	7
	22	0	3	5	0	3	10	0	4	4	0	4	10	0	5	10
	23	0	3	6	0	4	1	0	4	7	0	5	1	0	6	1
	24	0	3	8	0	4	3	0	4	9	0	5	4	0	6	4
	25	0	3	10	0	4	5	0	5	0	0	5	6	0	6	8
	26	0	4	0	0	4	7	0	5	2	0	5	9	0	6	11
	27	0	4	2	0	4	9	0	5	4	0	6	0	0	7	2
	28	0	4	4	0	4	11	0	5	7	0	6	2	0	7	5
	29	0	4	6	0	5	1	0	5	9	0	6	5	0	7	8
Months	30 } 1 }	0	4	8	0	5	4	0	6	0	0	6	8	0	8	0
	2	0	9	4	0	10	8	0	12	0	0	13	4	1	0	0
	3	0	14	0	1	0	0	1	2	0	1	4	0	1	8	0
	4	1	2	8	1	5	4	1	8	0	1	10	8	2	0	0
	5	1	7	4	1	10	8	1	14	0	2	1	4	2	8	0
	6	1	12	0	2	0	0	2	4	0	2	8	0	3	0	0
	7	2	0	8	2	5	4	2	10	0	2	14	8	3	8	0
	8	2	5	4	2	10	8	3	0	0	3	5	4	4	0	0
	9	2	10	0	3	0	0	3	6	0	3	12	0	4	8	0
	10	2	14	8	3	5	4	3	12	0	4	2	8	5	0	0
	11	3	3	4	3	10	8	4	2	0	4	9	4	5	8	0
	12	3	8	0	4	0	0	4	8	0	5	0	0	6	0	0

DUE DATE TABLES.

To calculate the due date of any Bill. A Bill dated 23rd August 1890 @ 53 days after date 53+3 (days of grace)+3 (of the 23 in date)=59 days after the 20th August, look under August 20 in table, run down to 60 days in the marginal column 59=1 day short of 60, *viz.*, October 18th.

To find days to run on a pre-dated Bill. A Bill dated 19th July @ 95 days date is presented for discount on the 23rd August. The due date to be found as per example above is October 25th: under 20th August find October 25 (October 19+6) and refer to margin which shews 66 days, deduct 3 of the date 23rd August, and you have 63 days to run from 23rd August.

	January.			February.			March.			April.		
Days.	10	20	30	10	20	28	10	20	30	10	20	30
10	20	30	Feb. 9	20	Mch. 2	Mch. 10	20	30	Apl. 9	20	30	May 10
20	30	Feb. 9	19	Mch. 2	12	20	30	Apl. 9	19	30	May 10	20
30	Feb. 9	19	Mch. 1	12	22	30	Apl. 9	19	29	May 10	20	30
40	19	Mch. 1	11	22	Apl. 1	Apl. 9	19	29	May 9	20	30	Jun. 9
50	Mch. 1	11	21	Apl. 1	11	19	29	May 9	19	30	June 9	19
60	11	21	31	11	21	29	May 9	19	29	June 9	19	29
70	21	31	Apl. 10	21	May 1	May 9	19	29	June 8	19	29	July 9
80	31	Apl. 10	20	May 1	11	19	29	June 8	18	29	July 9	19
90	Apl. 10	20	30	11	21	29	June 8	18	28	July 9	19	29
100	20	30	May 10	21	31	June 8	18	28	July 8	19	29	Aug. 8

	May.			June.			July.			August.		
Days.	10	20	30	10	20	30	10	20	30	10	20	30
10	20	30	June 9	20	30	July 10	20	30	Aug. 9	20	30	Sept. 9
20	30	June 9	19	30	July 10	20	30	Aug. 9	19	30	Sep. 9	19
30	June 9	19	29	July 10	20	30	Aug. 9	19	29	Sep. 9	19	29
40	19	29	July 9	20	30	Aug. 9	19	29	Sep. 8	19	29	Oct. 9
50	29	July 9	19	30	Aug. 9	19	29	Sep 8	18	29	Oct. 9	19
60	July 9	19	29	Aug. 9	19	29	Sep. 8	18	28	Oct. 9	19	29
70	19	29	Aug. 8	19	29	Sep. 8	18	28	Oct. 8	19	29	Nov. 8
80	29	Aug. 8	18	29	Sep. 8	18	28	Oct. 8	18	29	Nov. 8	18
90	Aug. 8	18	28	Sep. 8	18	28	Oct. 8	18	28	Nov. 8	18	28
100	18	28	Sep. 7	18	28	Oct. 8	18	28	Nov. 7	18	28	Dec. 8

	September.			October.			November.			December.		
Days.	10	20	30	10	20	30	10	20	30	10	20	30
10	20	30	Oct. 10	20	30	Nov. 9	20	30	Dec. 10	20	30	Jany. 9
20	30	Oct. 10	20	30	Nov. 9	19	30	Dec. 10	20	30	Jany. 9	19
30	Oct. 10	20	30	Nov. 9	19	29	Dec. 10	20	30	Jany. 9	19	29
40	20	30	Nov. 9	19	29	Dec. 9	20	30	Jany. 9	19	29	Feb. 8
50	30	Nov. 9	19	29	Dec. 9	19	30	Jany. 9	19	29	Feb. 8	18
60	Nov. 9	19	29	Dec. 9	19	29	Jany. 9	19	29	Feb. 8	18	28
70	19	29	Dec. 9	19	29	Jany. 8	19	29	Feb. 8	18	28	Mch. 10
80	29	Dec. 9	19	29	Jany. 8	18	29	Feb. 8	18	28	Mch. 10	20
90	Dec. 9	19	29	Jany. 8	18	28	Feb. 8	18	28	Mch. 10	20	30
100	19	29	Jany. 8	18	28	Feb. 7	18	28	Mch. 10	20	30	Apl. 9

Allowance to be made for 29th Feby. in Leap years

By H. K. GORDON.

TABLE OF DAILY PAY OR ALLOWANCE.

Rupees per Month.	Of 28 Days.	Of 30 Days.	Of 31 Days.	Rupees per Month.	Of 28 Days.	Of 30 Days.	Of 31 Days.
	Rs. As. P.	Rs. As. P.	Rs. As. P.		Rs. As. P.	Rs. As. P.	Rs. As. P.
1	0 0 7	0 0 6	0 0 6	54	1 14 10	1 12 10	1 11 10
2	0 1 2	0 1 1	0 1 0	55	1 15 5	1 13 4	1 12 5
3	0 1 9	0 1 7	0 1 7	56	2 0 0	1 13 10	1 12 11
4	0 2 3	0 2 2	0 2 1	57	2 0 7	1 14 5	1 13 5
5	0 2 10	0 2 8	0 2 7	58	2 1 2	1 14 11	1 13 11
6	0 3 5	0 3 2	0 3 1	59	2 1 9	1 15 6	1 14 5
7	0 4 0	0 3 9	0 3 7	60	2 2 3	2 0 0	1 15 0
8	0 4 7	0 4 3	0 4 2	61	2 2 10	2 0 1	1 15 0
9	0 5 2	0 4 10	0 4 8	62	2 3 5	2 1 6	2 0 0
10	0 5 9	0 5 4	0 5 2	63	2 4 0	2 1 7	2 0 6
11	0 6 3	0 5 10	0 5 8	64	2 4 7	2 2 2	2 1 0
12	0 6 10	0 6 5	0 6 2	65	2 5 2	2 2 8	2 1 6
13	0 7 5	0 6 11	0 6 9	66	2 5 9	2 3 2	2 2 0
14	0 8 0	0 7 6	0 7 3	67	2 6 3	2 3 9	2 2 7
15	0 8 7	0 8 0	0 7 9	68	2 6 10	2 4 3	2 3 1
16	0 9 2	0 8 6	0 8 3	69	2 7 5	2 4 10	2 3 7
17	0 9 9	0 9 1	0 8 9	70	2 8 0	2 5 4	2 4 8
18	0 10 3	0 9 7	0 9 3	71	2 8 7	2 5 10	2 4 2
19	0 10 10	0 10 2	0 9 10	72	2 9 2	2 6 5	2 5 2
20	0 11 5	0 10 8	0 10 4	73	2 9 9	2 6 11	2 5 8
21	0 12 0	0 11 2	0 10 10	74	2 10 3	2 7 6	2 6 2
22	0 12 7	0 11 9	0 11 4	75	2 10 10	2 8 0	2 6 9
23	0 13 2	0 12 3	0 11 10	76	2 11 5	2 8 6	2 7 3
24	0 13 9	0 12 10	0 12 5	77	2 12 0	2 9 1	2 7 9
25	0 14 3	0 13 4	0 12 11	78	2 12 7	2 9 7	2 8 6
26	0 14 10	0 13 10	0 13 5	79	2 13 2	2 10 2	2 8 9
27	0 15 5	0 14 5	0 13 11	80	2 13 9	2 10 8	2 9 3
28	1 0 0	0 14 11	0 14 5	81	2 14 3	2 11 2	2 9 10
29	1 0 7	0 15 6	0 15 0	82	2 14 10	2 11 9	2 10 4
30	1 1 2	1 0 0	0 15 6	83	2 15 5	2 12 3	2 10 10
31	1 1 9	1 0 6	1 0 0	84	3 0 0	2 12 10	2 11 4
32	1 2 3	1 1 1	1 0 6	85	3 0 7	2 13 4	2 11 10
33	1 2 10	1 1 7	1 1 0	90	3 3 5	3 0 0	2 14 5
34	1 3 5	1 2 2	1 1 7	95	3 6 3	3 2 8	3 1 0
35	1 4 0	1 2 8	1 2 1	100	3 9 2	3 5 4	3 3 7
36	1 4 7	1 3 2	1 2 7	200	7 2 3	6 10 8	6 7 3
37	1 5 2	1 3 9	1 3 1	300	10 11 5	10 0 0	9 10 10
38	1 5 9	1 4 3	1 3 7	400	14 4 7	13 5 4	12 14 5
39	1 6 3	1 4 10	1 4 2	500	17 13 9	16 10 8	16 2 1
40	1 6 10	1 5 4	1 4 8	600	21 6 10	20 0 0	19 5 8
41	1 7 5	1 5 10	1 5 2	700	25 0 0	23 5 4	22 9 3
42	1 8 0	1 6 5	1 5 8	800	28 9 2	26 10 8	25 12 11
43	1 8 7	1 6 11	1 6 2	900	32 2 3	30 0 0	29 0 6
44	1 9 2	1 7 6	1 6 9	1,000	35 11 5	33 5 4	32 4 2
45	1 9 9	1 8 0	1 7 3	2,000	71 6 13	66 10 8	64 8 3
46	1 10 3	1 8 6	1 7 9	3,000	107 2 3	100 0 0	96 12 5
47	1 10 10	1 9 1	1 8 3	4,000	142 13 9	133 5 4	129 0 6
48	1 11 5	1 9 7	1 8 9	5,000	178 9 2	166 10 8	161 4 8
49	1 12 0	1 10 2	1 9 3	6,000	214 4 0	200 0 0	193 8 9
50	1 12 7	1 10 8	1 9 10	7,000	250 0 0	233 5 4	225 12 11
51	1 13 2	1 11 2	1 10 4	8,000	285 11 5	266 10 8	258 1 0
52	1 13 9	1 11 9	1 10 10	9,000	321 6 10	300 0 0	290 5 2
53	1 14 3	1 12 3	1 11 4	10,000	357 2 3	333 5 4	322 9 [illegible]

TABLE OF EXPENSE, INCOME, OR WAGES.

From 8 Annas to 16 Rupees per month, for a month of thirty-one days, showing the amount for one or more days.

Days.	8 Annas			1 Re.			2 Rs.			3 Rs.			4 Rs.		
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
1	0	0	3	0	0	6	0	1	0	0	1	6	0	2	0
2	0	0	6	0	1	0	0	2	0	0	3	1	0	4	1
3	0	0	9	0	1	6	0	3	1	0	4	7	0	6	2
4	0	1	0	0	2	0	0	4	1	0	6	2	0	8	3
5	0	1	3	0	2	6	0	5	1	0	7	8	0	10	3
6	0	1	7	0	3	1	0	6	2	0	9	3	0	12	4
7	0	1	9	0	3	7	0	7	2	0	10	10	0	14	5
8	0	2	0	0	4	1	0	8	3	0	12	4	1	0	6
9	0	2	4	0	4	7	0	9	3	0	13	11	1	2	6
10	0	2	7	0	5	1	0	10	3	0	15	5	1	4	7
11	0	2	10	0	5	8	0	11	4	1	1	0	1	6	8
12	0	3	1	0	6	2	0	12	5	1	2	6	1	8	9
13	0	3	4	0	6	8	0	13	5	1	4	1	1	10	10
14	0	3	7	0	7	2	0	14	5	1	5	8	1	12	10
15	0	3	10	0	7	8	0	15	6	1	7	2	1	14	11
16	0	4	1	0	8	3	1	0	6	1	8	9	2	1	0
17	0	4	4	0	8	9	1	1	6	1	10	3	2	3	1
18	0	4	7	0	9	3	1	2	6	1	11	10	2	5	1
19	0	4	10	0	9	9	1	3	7	1	13	4	2	7	2
20	0	5	1	0	10	3	1	4	7	1	14	11	2	9	3
21	0	5	5	0	10	9	1	5	8	2	0	6	2	11	4
22	0	5	8	0	11	4	1	6	8	2	2	0	2	13	4
23	0	5	11	0	11	10	1	7	8	2	3	7	2	15	5
24	0	6	2	0	12	4	1	8	9	2	5	1	3	1	6
25	0	6	5	0	12	10	1	9	9	2	6	2	3	3	7
26	0	6	8	0	13	4	1	10	10	2	8	3	3	5	8
27	0	6	11	0	13	11	1	11	10	2	9	9	3	7	8
28	0	7	2	0	14	5	1	12	10	2	11	4	3	9	9
29	0	7	5	0	14	11	1	13	11	2	12	10	3	11	10
30	0	7	8	0	15	5	1	14	11	2	14	5	3	13	11
31	0	8	0	1	0	0	2	0	0	3	0	0	4	0	0

Days.	5 Rs.			6 Rs.			7 Rs.			8 Rs.		
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
1	0	2	6	0	3	1	0	3	7	0	4	1
2	0	5	1	0	6	2	0	7	2	0	8	3
3	0	7	8	0	9	3	0	10	10	0	12	4
4	0	10	3	0	12	4	0	14	5	1	0	6
5	0	12	10	0	15	5	1	2	0	1	4	7
6	0	15	5	1	2	6	1	5	8	1	8	9
7	1	2	0	1	5	8	1	9	3	1	12	10
8	1	4	7	1	8	9	1	12	10	2	1	0
9	1	7	2	1	11	10	2	0	6	2	5	1
10	1	9	9	1	14	11	2	4	1	2	9	3
11	1	12	4	2	2	0	2	7	8	2	13	4
12	1	14	11	2	5	8	2	11	4	3	1	6
13	2	1	6	2	8	3	2	14	11	3	5	8
14	2	4	1	2	11	4	3	2	6	3	9	9
15	2	6	8	2	14	5	3	6	2	3	13	11
16	2	9	3	3	1	6	3	9	9	4	2	0
17	2	11	10	3	4	7	3	13	4	4	6	2
18	2	14	5	3	7	8	4	1	0	4	10	3
19	3	1	0	3	10	10	4	4	7	4	14	5
20	3	3	7	3	13	11	4	8	3	5	2	6
21	3	6	2	4	1	0	4	11	10	5	6	8
22	3	8	9	4	4	1	4	15	5	5	10	10
23	3	11	4	4	7	2	5	3	1	5	14	11
24	3	13	11	4	10	3	5	6	8	6	3	1
25	4	0	6	4	13	4	5	10	3	6	7	2
26	4	3	0	5	0	6	5	13	11	6	11	4
27	4	5	8	5	3	7	6	1	6	6	15	5
28	4	8	3	5	6	8	6	5	1	7	3	7
29	4	10	10	5	9	9	6	8	9	7	7	8
30	4	13	4	5	12	10	6	12	4	7	11	10
31	5	0	0	6	0	0	7	0	0	8	0	0

Days.	9 Rs.			10 Rs.			12 Rs.			16 Rs.			Days.
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	
1	0	4	7	0	5	1	0	6	2	0	8	3	1
2	0	9	3	0	10	3	0	12	4	1	0	6	2
3	0	13	11	0	15	5	1	2	6	1	8	9	3
4	1	2	6	1	4	7	1	8	9	2	1	0	4
5	1	7	2	1	9	9	1	14	10	2	9	3	5
6	1	11	10	1	14	11	2	5	0	3	1	6	6
7	2	0	6	2	4	1	2	11	3	3	9	9	7
8	2	5	1	2	9	3	3	1	6	4	2	0	8
9	2	9	9	2	14	5	3	7	8	4	10	3	9
10	2	14	5	3	3	7	3	13	10	5	2	6	10
11	3	3	1	3	8	9	4	4	0	5	10	9	11
12	3	7	8	3	13	11	4	10	4	6	3	0	12
13	3	12	4	4	3	1	5	0	6	6	11	4	13
14	4	1	0	4	8	3	5	6	8	7	3	6	14
15	4	5	8	4	13	4	5	12	10	7	11	10	15
16	4	10	3	5	2	6	6	3	0	8	4	0	16
17	4	14	11	5	7	8	6	9	2	8	12	0	17
18	5	3	7	5	12	10	6	15	4	9	4	6	18
19	5	8	3	6	2	0	7	5	8	9	12	9	19
20	5	12	10	6	7	2	7	11	10	10	5	0	20
21	6	1	6	6	12	4	8	2	0	10	13	3	21
22	6	6	2	7	1	6	8	8	2	11	5	8	22
23	6	10	10	7	6	8	8	14	4	11	13	10	23
24	6	15	5	7	11	10	9	4	6	12	6	2	24
25	7	4	1	8	1	0	9	10	8	12	14	4	25
26	7	8	9	8	6	2	10	1	0	13	6	8	26
27	7	13	4	8	11	4	10	7	3	13	14	10	27
28	8	2	0	9	0	6	10	13	4	14	7	3	28
29	8	6	8	9	5	8	11	3	6	14	15	4	29
30	8	11	4	9	10	10	11	9	8	15	7	8	30
31	9	0	0	10	0	0	12	0	0	16	0	0	31

TABLE OF EXPENSE, INCOME, OR WAGES.

From 8 Annas to 16 Rupees per month, for a month of thirty days, showing the amount for one or more days.

Days.	8 Annas.			1 Re.			2 Rs.			3 Rs.			4 Rs.		
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
1	0	0	3	0	0	6	0	1	0	0	1	7	0	2	1
2	0	0	6	0	1	0	0	2	1	0	3	2	0	4	3
3	0	0	10	0	1	7	0	3	2	0	4	9	0	6	4
4	0	1	1	0	2	1	0	4	0	0	6	4	0	8	6
5	0	1	4	0	2	8	0	5	4	0	8	0	0	10	8
6	0	1	7	0	3	2	0	6	4	0	9	7	0	12	9
7	0	1	10	0	3	8	0	7	5	0	11	2	0	14	11
8	0	2	2	0	4	0	0	8	6	0	12	9	1	1	0
9	0	2	5	0	4	9	0	9	7	0	14	4	1	3	2
10	0	2	8	0	5	4	0	10	8	1	0	0	1	5	4
11	0	2	11	0	5	10	0	11	8	1	1	7	1	7	5
12	0	3	2	0	6	4	0	12	9	1	3	2	1	9	7
13	0	3	5	0	6	10	0	13	10	1	4	9	1	11	8
14	0	3	8	0	7	5	0	14	11	1	6	4	1	13	10
15	0	4	0	0	8	0	1	0	0	1	8	0	2	0	0
16	0	4	3	0	8	6	1	1	0	1	9	7	2	2	1
17	0	4	6	0	9	0	1	2	1	1	11	3	2	4	3
18	0	4	10	0	9	7	1	3	2	1	12	9	2	6	4
19	0	5	1	0	10	1	1	4	3	1	14	4	2	8	6
20	0	5	4	0	10	8	1	5	4	2	0	0	2	10	8
21	0	5	7	0	11	2	1	6	5	2	1	7	2	12	9
22	0	5	10	0	11	8	1	7	5	2	3	2	2	14	11
23	0	6	1	0	12	3	1	8	6	2	4	9	3	1	0
24	0	6	5	0	12	9	1	9	7	2	6	4	3	3	2
25	0	6	8	0	13	4	1	10	8	2	8	0	3	5	4
26	0	6	11	0	13	10	1	11	8	2	9	7	3	7	5
27	0	7	2	0	14	4	1	12	9	2	11	2	3	9	7
28	0	7	6	0	14	11	1	13	0	2	12	9	3	11	8
29	0	7	9	0	15	5	1	14	11	2	14	4	3	13	10
30	0	8	0	1	0	0	2	0	0	3	0	0	4	0	0

Days.	5 Rs.			6 Rs.			7 Rs.			8 Rs.		
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
1	0	2	8	0	3	2	0	3	8	0	4	3
2	0	5	4	0	6	4	0	7	5	0	8	6
3	0	8	0	0	9	7	0	11	2	0	12	9
4	0	10	8	0	12	9	0	14	11	1	1	1
5	0	13	4	1	0	0	1	2	8	1	5	4
6	1	0	0	1	3	2	1	6	4	1	9	7
7	1	2	8	1	6	4	1	10	1	1	14	10
8	1	5	4	1	9	7	1	13	10	2	2	1
9	1	8	0	1	12	9	2	1	7	2	6	4
10	1	10	8	2	0	0	2	5	4	2	10	8
11	1	13	4	2	3	2	2	9	0	2	14	11
12	2	0	0	2	6	4	2	12	9	3	3	2
13	2	2	8	2	9	7	3	1	6	3	7	3
14	2	5	4	2	12	9	3	4	3	3	11	8
15	2	8	0	3	0	0	3	8	0	4	0	0
16	2	10	8	3	3	2	3	11	8	4	4	3
17	2	13	4	3	6	4	3	15	5	4	8	6
18	3	0	0	3	9	7	4	3	2	4	12	9
19	3	2	8	3	12	9	4	6	11	5	1	0
20	3	5	4	4	0	0	4	10	8	5	5	4
21	3	8	0	4	3	2	4	14	4	5	9	7
22	3	10	8	4	6	4	5	2	1	5	13	10
23	3	13	4	4	9	7	5	5	10	6	2	1
24	4	0	0	4	12	9	5	9	7	6	6	4
25	4	2	8	5	0	0	5	13	4	6	10	8
26	4	5	4	5	3	2	6	1	0	6	14	11
27	4	8	0	5	6	4	6	4	9	7	3	2
28	4	10	8	5	9	7	6	8	6	7	7	5
29	4	13	4	5	12	9	6	12	3	7	11	8
30	5	0	0	6	0	0	7	0	0	8	0	0

9 Rs.			10 Rs.			12 Rs.			16 Rs.			Days.
Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	
0	4	9	0	5	4	0	6	4	0	8	6	1
0	9	7	0	10	8	0	12	9	1	1	0	2
0	14	4	1	0	0	1	3	2	1	9	7	3
1	3	2	1	5	4	1	9	7	2	2	1	4
1	8	0	1	10	8	2	0	0	2	10	8	5
1	12	9	2	0	0	2	6	4	3	3	2	6
2	1	7	2	5	4	2	12	9	3	11	8	7
2	6	4	2	10	8	3	3	2	4	4	3	8
2	11	2	3	0	0	3	9	7	4	12	9	9
3	0	0	3	5	4	4	0	0	5	5	4	10
3	4	9	3	10	8	4	6	4	5	13	10	11
3	9	7	4	0	0	4	12	9	6	6	4	12
3	14	4	4	5	4	5	3	2	6	14	11	13
4	3	2	4	10	8	5	9	7	7	7	5	14
4	8	0	5	0	0	6	0	0	8	0	0	15
4	12	9	5	5	4	6	6	4	8	8	6	16
5	1	7	5	10	8	6	12	9	9	1	0	17
5	6	4	6	0	0	7	3	2	9	9	7	18
5	11	2	6	5	4	7	9	7	10	2	1	19
6	0	0	6	10	8	8	0	0	10	10	8	20
6	4	9	7	0	0	8	6	4	11	3	2	21
6	9	7	7	5	4	8	12	9	11	11	8	22
6	14	4	7	10	8	9	3	2	12	4	3	23
7	3	2	8	0	0	9	9	7	12	12	9	24
7	8	0	8	5	4	10	0	0	13	5	4	25
7	12	9	8	10	8	10	6	4	13	13	10	26
8	1	7	9	0	0	10	12	9	14	6	4	27
8	6	4	9	5	4	11	3	2	14	14	11	28
8	11	2	9	10	8	11	9	7	15	7	5	29
9	0	0	10	0	0	12	0	0	16	0	0	30

TABLE FOR CALCULATING COOLIES' WAGES AT TEA GARDENS, &c.

A full month of thirty days, no work being done on Sundays.

Coolies.	at 6/- per mensem.			at 5/8 per mensem.			at 5/- per mensem.			at 4/8 per mensem.			at 4/- per mensem.			at 3/- per mensem.			Coolies.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
1	0	3	8-8	0	3	4-16	0	3	0-24	0	2	9-6	0	2	5-14	0	1	10-4	1
2	0	7	4-16	0	6	9-6	0	6	1-22	0	5	6-12	0	4	11-2	0	3	8-8	2
3	0	11	0-24	0	10	1-22	0	9	2-20	0	8	3-18	0	7	4-16	0	5	6-12	3
4	0	14	9-6	0	13	6-12	0	12	3-18	0	11	0-24	0	9	10-4	0	7	4-16	4
5	1	2	5-14	1	0	11-2	0	15	4-16	0	13	10-4	0	12	3-18	0	9	2-20	5
6	1	6	1-22	1	4	3-18	1	2	5-14	1	0	7-10	0	14	9-6	0	11	0-24	6
7	1	9	10-4	1	7	8-8	1	5	6-12	1	3	4-16	1	1	2-20	0	12	11-2	7
8	1	13	6-12	1	11	0-24	1	8	7-10	1	6	1-22	1	3	8-8	0	14	9-6	8
9	2	1	2-20	1	14	5-14	1	11	8-8	1	8	11-2	1	6	1-22	1	0	7-10	9
10	2	4	11-2	2	1	10-4	1	14	9-6	1	11	8-8	1	8	7-10	1	2	5-14	10
11	2	8	7-10	2	5	2-20	2	1	10-4	1	14	5-14	1	11	0-24	1	4	3-18	11
12	2	12	3-18	2	8	7-10	2	4	11-2	2	1	2-20	1	13	6-12	1	6	1-22	12
13	3	0	0	2	12	0	2	8	0	2	4	0	2	0	0	1	8	0	13
14	3	3	8-8	2	15	4-16	2	11	0-24	2	6	9-6	2	2	5-14	1	9	10-4	14
15	3	7	4-16	3	2	9-6	2	14	1-22	2	9	6-12	2	4	11-2	1	11	8-8	15
16	3	11	0-24	3	6	1-22	3	1	2-20	2	12	3-18	2	7	4-16	1	13	6-12	16
17	3	14	9-6	3	9	6-12	3	4	3-18	2	15	0-24	2	9	10-4	1	15	4-16	17
18	4	2	5-14	3	12	11-2	3	7	4-16	3	1	10-4	2	12	3-18	2	1	2-20	18
19	4	6	1-22	4	0	3-18	3	10	5-14	3	4	7-10	2	14	9-6	2	3	0-14	19
20	4	9	10-4	4	3	8-8	3	13	6-12	3	7	4-16	3	1	2-20	2	4	11-2	20
21	4	13	6-12	4	7	0-24	4	0	7-10	3	10	1-22	3	3	8-8	2	6	9-6	21
22	5	1	2-20	4	10	5-14	4	3	8-8	3	12	11-2	3	6	1-22	2	8	7-10	22
23	5	4	11-2	4	13	10-4	4	6	9-6	3	15	8-8	3	8	7-10	2	10	5-14	23
24	5	8	7-10	5	1	2-20	4	9	10-4	4	2	5-14	3	11	0-24	2	12	3-18	24
25	5	12	3-18	5	4	7 10	4	12	11-2	4	5	2-20	3	13	6-12	2	14	1-22	25
26	6	0	0	5	8	0	5	0	0	4	8	0	4	0	0	3	0	0	26
27	6	3	8-8	5	11	4-16	5	3	0-24	4	10	9-6	4	2	5-14	3	1	10-4	27
28	6	7	4-16	5	14	9-6	5	6	1-22	4	13	6-12	4	4	11-2	3	3	8-8	28
29	6	11	0-24	6	2	1-22	5	9	2-20	5	0	3-18	4	7	4-16	3	5	6-12	29
30	6	14	9-6	6	5	6-12	5	12	3-18	5	3	0-24	4	9	10-4	3	7	4-16	30
31	7	2	5-14	6	8	11-2	5	15	4-16	5	5	10-4	4	12	3-18	3	9	2-20	31
32	7	6	1-22	6	12	3-18	6	2	5-14	5	8	7-10	4	14	9-6	3	11	0-24	32
33	7	9	10-4	6	15	8-8	6	5	6-12	5	11	4-16	5	1	2-20	3	12	11-2	33
34	7	13	6-12	7	3	0-24	6	8	7-10	5	14	1-22	5	3	8-8	3	14	9-6	34
35	8	1	2-20	7	6	5-14	6	11	8-8	6	0	11-2	5	6	1-22	4	0	7-10	35
36	8	4	11-2	7	9	10-4	6	14	9-6	6	3	8-8	5	8	7-10	4	2	5-14	36

TABLE FOR CALCULATING COOLIES' WAGES AT TEA GARDENS, &c.

A full month of thirty days, no work being done on Sundays.

Coolies.	at 6/- per mensem.			at 5/8 per mensem.			at 5/- per mensem.			at 4/8 per mensem.			at 4/- per mensem.			at 3/- per mensem.			Coolies.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
37	8	8	7-10	7	13	2-20	7	1	10-4	6	6	5-14	5	11	0-24	4	4	3-18	37
38	8	12	3-18	8	0	7-10	7	4	11-2	6	9	2-20	5	13	6-12	4	6	1-22	38
39	9	0	0	8	4	0	7	8	0	6	12	0	6	0	0	4	8	0	39
40	9	3	8-8	8	7	4-16	7	11	0-24	6	14	9-6	6	2	5-14	4	9	10-4	40
41	9	7	4-16	8	10	9-6	7	14	1-22	7	1	6-12	6	4	11-2	4	11	8-8	41
42	9	11	0-24	8	14	1-22	8	1	2-20	7	4	3-18	6	7	4-16	4	13	6-12	42
43	9	14	9-6	9	1	6-12	8	4	3-18	7	7	0-24	6	9	10-4	4	15	4-16	43
44	10	2	5-14	9	4	11-2	8	7	4-16	7	9	10-4	6	12	3-18	5	1	2-20	44
45	10	6	1-22	9	8	3-18	8	10	5-14	7	12	7-10	6	14	9-6	5	3	0-24	45
46	10	9	10-4	9	11	8-8	8	13	6-12	7	15	4-16	7	1	2-20	5	4	11-2	46
47	10	13	6-12	9	15	0-24	9	0	7-10	8	2	1-22	7	3	8-8	5	6	9-6	47
48	11	1	2-20	10	2	5-14	9	3	8-8	8	4	11-2	7	6	1-22	5	8	7-10	48
49	11	4	11-2	10	5	10-4	9	6	9-6	8	7	8-8	7	8	7-10	5	10	5-14	49
50	11	8	7-10	10	9	2-20	9	9	10-4	8	10	5-14	7	11	0-24	5	12	3-18	50
60	13	13	6-12	12	11	0-24	11	8	7-10	10	6	1-22	9	3	8-8	6	14	9-6	60
70	16	2	5-14	14	12	11-2	13	7	4-16	12	1	10-4	10	12	3-18	8	1	2-20	70
80	18	7	4-16	16	14	9-6	15	6	1-22	13	13	6-12	12	4	11-2	9	3	8-8	80
90	20	12	3-18	19	0	7-10	17	4	11-2	15	9	2-20	13	13	6-12	10	6	1-22	90
100	23	1	2-20	21	2	5-14	19	3	8-8	17	4	11-2	15	6	1-22	11	8	7-10	100
200	46	2	5-14	42	4	11-2	38	7	4-16	34	9	10-4	30	12	3-18	23	1	2-20	200
300	69	3	8-8	63	7	4-16	57	11	0-24	51	14	9-6	46	2	5-14	34	9	10-4	300
400	92	4	11-2	84	9	10-4	76	14	9-6	69	3	8-8	61	8	7-10	46	2	5-14	400
500	115	6	1-22	105	12	3-18	96	2	5-14	86	8	7-10	76	14	9-6	57	11	0-24	500
600	138	7	4-16	126	14	9-6	115	6	1-22	103	13	6-12	92	4	11-2	69	3	8-8	600
700	161	8	7-10	148	1	2-20	134	9	10-4	121	2	5-14	107	11	0-24	80	12	3-18	700
800	184	9	10-4	169	3	8-8	153	13	6-12	138	7	4-16	128	1	2-20	92	4	11-2	800
900	207	11	0-24	190	6	1-22	173	1	2-20	155	12	3-18	138	7	4-46	103	13	6-12	900
1000	230	12	3-18	211	8	7-10	192	4	11-2	173	1	2-20	153	13	6-12	115	6	1-22	1000
2000	461	8	7-10	423	1	2-20	384	9	10-4	346	2	5-14	307	11	0-24	230	12	3-18	2000
3000	692	4	11-2	634	9	10-4	576	14	9-6	519	3	8-8	461	8	7-10	346	2	5-14	3000
4000	923	1	2-20	846	2	5-14	769	3	8-8	692	4	11-2	615	6	1-22	461	8	7-10	4000
5000	1153	13	6-12	1057	11	0-24	961	8	7-10	865	6	1-22	769	3	8-8	576	14	9-6	5000
6000	1184	9	10-4	1269	3	8-8	1153	13	6-12	1038	7	4-16	923	1	2-20	692	4	11-2	6000
7000	1615	6	1-22	1480	12	3-18	1346	2	5-14	1211	8	7-10	1076	14	9-6	807	11	0-24	7000
8000	1846	2	5-14	1692	4	11-2	1538	7	4-16	1384	9	10-4	1230	12	3-18	923	1	2-20	8000
9000	2076	14	9-6	1903	13	6-12	1730	12	3-18	1557	11	0-24	1384	9	10-4	1038	7	4-16	9000
10000	2307	11	0-24	2115	6	1-22	1923	1	2-20	1730	12	3-18	1538	7	4-16	1153	13	6-12	10000

27 DAYS.] *A full month of thirty-one days, no work being done on Sundays.* [27 DAYS.

1	0	3	6-18	0	3	3-3	0	2	11-15	0	2	8	0	2	4-12	0	1	9-9	1
2	0	7	1-9	0	6	6-6	0	5	11-3	0	5	4	0	4	8-24	0	3	6-18	2
3	0	10	8	0	9	9-9	0	8	10-18	0	8	0	0	7	1-9	0	5	4	3
4	0	14	2-18	0	13	0-12	0	11	10-6	0	10	8	0	9	5-21	0	7	1-9	4
5	1	1	9-9	1	0	3-15	0	14	9-21	0	13	4	0	11	10-6	0	8	10-18	5
6	1	5	4	1	3	6 18	1	1	9-9	1	0	0	0	14	2-18	0	10	8	6
7	1	8	10-18	1	6	9-21	1	4	8-24	1	2	8	1	0	7-3	0	12	5-9	7
8	1	12	5-9	1	10	0-24	1	7	8-12	1	5	4	1	2	11-15	0	14	2-18	8
9	2	0	0	1	13	4-0	1	10	8-0	1	8	0	1	5	4-0	1	0	0	9
10	2	3	6-18	2	0	7-3	1	13	7-15	1	10	8	1	7	8-12	1	1	9-9	10
11	2	7	1-9	2	3	10-6	2	0	7-3	1	13	4	1	10	0-24	1	3	6-18	11
12	2	10	8	2	7	1-9	2	3	6-18	2	0	0	1	12	5-9	1	5	4	12
13	2	14	2-18	2	10	4-12	2	6	6-6	2	2	8	1	14	9-21	1	7	1-9	13
14	3	1	9-9	2	13	7-15	2	9	5-21	2	5	4	2	1	2-6	1	8	10-18	14
15	3	5	4	3	0	10-18	2	12	5-9	2	8	0	2	3	6-18	1	10	8	15
16	3	8	10-18	3	4	1-21	2	15	4-24	2	10	8	2	5	11-3	1	12	5-9	16
17	3	12	5-9	3	7	4-24	3	2	4-12	2	13	4	2	8	3-15	1	14	2-18	17
18	4	0	0	3	10	8-0	3	5	4-0	3	0	0	2	10	8-0	2	0	0	18
19	4	3	6-18	3	13	11-3	3	8	3-15	3	2	8	2	13	0-12	2	1	9-9	19
20	4	7	1-9	4	1	2-6	3	11	3-3	3	5	4	2	15	4-24	2	3	6-18	20
21	4	10	8	4	4	5-9	3	14	2-18	3	8	0	3	1	9-9	2	5	4	21
22	4	14	2-18	4	7	8-12	4	1	2-3	3	10	8	3	4	1-21	2	7	1-9	22
23	5	1	9-9	4	10	11-15	4	4	1-21	3	13	4	3	6	6-6	2	8	10-18	23
24	5	5	4	4	14	2-18	4	7	1-9	4	0	0	3	8	10-18	2	10	8	24
25	5	8	10-18	5	1	5-21	4	10	0-24	4	2	8	3	11	3-3	2	12	5-9	25
26	5	12	5-9	5	4	8-24	4	13	0-12	4	5	4	3	13	7-15	2	14	2-18	26
27	6	0	0	5	8	0	5	0	0	4	8	0	4	0	0	3	0	0	27
28	6	3	6-18	5	11	3-3	5	2	11-15	4	10	8	4	2	4-12	3	1	9-9	28
29	6	7	1-9	5	14	6-6	5	5	11-3	4	13	4	4	4	8-2	3	3	6-18	29
30	6	10	8	6	1	9-9	5	8	10-18	5	0	0	4	7	1-9	3	5	4	30
31	6	14	2-18	6	5	0-12	5	11	10-6	5	2	8	4	9	5-21	3	7	1-9	31
32	7	1	9-9	6	8	3-15	5	14	9-21	5	5	4	4	11	10-6	3	8	10-18	32
33	7	5	4	6	11	6-18	6	1	9-9	5	8	0	4	14	2-18	3	10	8	33
34	7	8	10-18	6	14	9-21	6	4	8-24	5	10	8	5	0	7-3	3	12	5-9	34
35	7	12	5-9	7	2	0-24	6	7	8-12	5	13	4	5	2	11-15	3	14	2-18	35
36	8	0	0	7	5	4-0	6	10	8-0	6	0	0	5	5	4-0	4	0	0	36
37	8	3	6-18	7	8	7-3	6	13	7-15	6	2	8	5	7	8-12	4	1	9-9	37
31	8	7	1-9	7	11	10-6	7	0	7-3	6	5	4	5	10	0-24	4	3	6-18	38
39	8	10	8	7	15	1-9	7	3	6-18	6	8	0	5	12	5-9	4	5	4	39
40	8	14	2-18	8	2	4-12	7	6	6-6	6	10	8	5	14	9-21	4	7	1-9	40

TABLE FOR CALCULATING COOLIES' WAGES AT TEA GARDENS, &c.

A full month of thirty-one days, no work being done on Sundays.

Coolies.	at 6/- per mensem. Rs.	A.	P.	at 5/8 per mensem. Rs.	A.	P.	at 5/- per mensem. Rs.	A.	P.	at 4/8 per mensem. Rs.	A.	P.	at 4/- per mensem. Rs.	A.	P.	at 3/- per mensem. Rs.	A.	P.	Coolies.
41	9	1	9-9	8	5	7-15	7	9	5-21	6	13	4	6	1	2-6	4	8	10-18	41
42	9	5	4	8	8	10-18	7	12	5-9	7	0	0	6	3	6-18	4	10	8	42
43	9	8	10-18	8	12	1-21	7	15	4-24	7	2	8	6	5	11-3	4	12	5-9	43
44	9	12	5-9	8	15	4-24	8	2	4-12	7	5	4	6	8	3-15	4	14	2-18	44
45	10	0	0	9	2	8-0	8	5	4-0	7	8	0	6	10	8-0	5	0	0	45
46	10	3	6-18	9	5	11-3	8	8	3-15	7	10	8	6	13	0-12	5	1	9-9	46
47	10	7	1-9	9	9	2-6	8	11	3-3	7	13	4	6	15	4-24	5	3	6-18	47
48	10	10	8	9	12	5-9	8	14	2-18	8	0	0	7	1	9-9	5	5	4	48
49	10	14	2-18	9	15	8-12	9	1	2-6	8	2	8	7	4	1-21	5	7	1-9	49
50	11	1	9-9	10	2	11-15	9	4	1-21	8	5	4	7	6	6-6	5	8	10-18	50
60	13	5	4	12	3	6-18	11	1	9-9	10	0	0	8	14	2-18	6	10	8	60
70	15	8	10-18	14	4	1-21	12	15	4-24	11	10	8	10	5	11-3	7	12	5-9	70
80	17	12	5-9	16	4	8-24	14	13	0-12	13	5	4	11	13	7-15	8	14	2-18	80
90	20	0	0	18	5	4-0	16	10	8-0	15	0	0	13	5	4-0	10	0	0	90
100	22	3	6-18	20	5	11-3	18	8	3-15	16	10	8	14	13	0-12	11	1	9-9	100
200	44	7	1-9	40	11	10-6	37	0	7-3	33	5	4	29	10	0-24	22	3	6-18	200
300	66	10	8	61	1	9-9	55	8	10-18	50	0	0	44	7	1-9	33	5	4	300
400	88	14	2-18	81	7	8-12	74	1	2-6	66	10	8	59	4	1-21	44	7	1-9	400
500	111	1	9-9	101	13	7-15	92	9	5-21	83	5	4	74	1	2-6	55	8	10-18	500
600	133	5	4	122	3	6-18	111	1	9-9	100	0	0	88	14	2-18	66	10	8	600
700	155	8	10-18	142	9	5-21	129	10	0-24	116	10	8	103	11	3-3	77	12	5-9	700
800	177	12	5-9	162	15	4-24	148	2	4-12	133	5	4	118	8	3-15	88	14	2-18	800
900	200	0	0	183	5	4-0	166	10	8-0	150	0	0	133	5	4-0	100	0	0	900
1000	222	3	6-18	203	11	3-3	185	2	11-15	166	10	8	148	2	4-12	111	1	9-9	1000
2000	444	7	1-9	407	6	6-6	370	5	11-3	333	5	4	296	4	8-24	222	3	6-18	2000
3000	666	10	8	611	1	9-9	555	8	10-18	500	0	0	444	7	1-9	333	5	4	3000
4000	888	14	2-18	814	13	0-12	740	11	10-6	666	10	8	592	9	5-21	444	7	1-9	4000
5000	1111	1	9-9	1018	8	3-15	925	14	9-21	833	5	4	740	11	10-6	555	8	10-18	5000
6000	1333	5	4	1222	3	6-18	1111	1	9-9	1000	0	0	888	14	2-18	666	10	8	6000
7000	1555	8	10-18	1425	14	9-21	1296	4	8-24	1166	10	8	1037	0	7-3	777	12	5-9	7000
8000	1777	12	5-9	1629	10	0-24	1481	7	8-12	1333	5	4	1185	2	11-15	888	14	2-18	8000
9000	2000	0	0	1833	5	4-0	1666	10	8-0	1500	0	0	1333	5	4-0	1000	0	0	9000
10000	2222	3	6-18	2037	0	7-3	1851	13	7-15	1666	10	8	1481	7	8-12	1111	1	9-9	10000

EXCHANGE TABLES. Rupees to Sterling.

From 1s. 2½d. to 1s. 4½d.