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通商各關疑難事件申請示遵案由

各口稅務司遇有疑難事件申請總稅務司核示辦法案由

第二十一次野蜂釀蜜徵稅辦法

據瓊海關稅務司本年第四十七號申文內稱本口森寶洋行將未淨野蜂釀蜜報運出口本關即經按稅則所載蜂蜜一項徵稅嗣該商以若按稅則納稅其稅銀係按估價值百抽收十六之數未免過重請按稅則未載各貨照值百抽五之例徵收等情究應如何徵稅之處申請核示遵行等語

當經發寄該口第一百三十九號劄文內飭以出口稅則既載蜂蜜一項野蜂釀蜜即在其內自應一律徵稅不得有所歧異等因

第二十二次船鈔執照按德國新約展限辦法

據粵海關稅務司本年第四十一號申文內稱查德國續修條約第二款內載中國允德國夾板船隻在中國口岸停泊十四日以外者則自第十五日起即於應交正數船鈔減半又第五款內載中國允凡德國船隻或在通商各口內口外受損應行修理者准由該口海關查明日期扣算該船應交之鈔項各等因現有德國夾板船名韓墨尼亞於光緒七年九月二十六日進口旋於十月初六日卸貨後因該船受有損壞始行修理至十六日修理完竣請領紅單出口共計在口二十一日內有十一日係因受損修理自應按照第五款將船鈔

執照展限十一日核算除展限十一日外計該船在口不過十日之期其第二款所載應無庸議如此辦理是否與德國續約以上兩款相符申請核奪示覆遵行等語

當經發寄該口第七百五十四號劄文內飭以此案該關辦理並無不合茲按所指續約以上兩款解釋數端以期曉然開錄於後

一設若該船在口內停泊二十一日並無修船情事則應照續約第二款自第十五日起至二十一日止共七日減半係三日半亦可通融將船鈔執照作四日扣算展限

一設若該船於修理完竣後未於是日請領紅單至十月二十九日始行請領紅單出口因領單後去留係聽船主自便故領單之日不應計算共計該船在口三十三日除修船十一日外尚有二十二日則自第十五日起至二十二日止共有八日減半係四日應將船鈔執照連修船日期共扣算展限十五日

一設若該船進口或無船鈔執照或有執照因何故展限而在出口之先應行繳銷者此船於出口之日自應完納船鈔惟不得於新為領換之執照內將展限日期接續扣算

第二十三次拆賣船料免稅辦法

據粵海關稅務司本年第六十號申文內稱查德國續修條約第六款內載中國允凡德國損壞船隻有在中國通商各口內拆賣該船各料者准其不另徵進口稅銀惟起岸時仍須照各貨一律赴關請領起貨准單爲憑等語倘係無約各國或係華商船隻進口拆賣是否應一律免稅或該船無船牌者是否應按該船未拆賣之先所掛旗號爲憑登入某國冊簿或該船有船牌而在口無領事官者該船拆賣後船牌應呈繳何處存銷相應一併申請核示等語當經發寄該口第七百五十五號劄文內飭以按照德國續約第六款凡有洋式船隻進口拆賣該船各料者俱應一律免徵稅銀若該船係由華商在香港購買駛赴廣東拆毀該船牌已在香港理船廳衙門繳銷是以進口無船牌者應按該船未拆賣之先所掛旗號爲憑登入某國冊簿如該船有船牌無領事官者則應於該船拆賣後由該口稅務司將拆賣情形申呈總稅務司查照並將船牌一併呈交備寄等因

第二十四次輕木板徵稅辦法

據粵海關稅務司本年第六十二號申文內稱本口華商廣記號將輕木板一百三十塊每塊厚四因制十分之六報運出口查稅則雖載輕木板一項並未

指明厚薄按外國貿易行市向係以四因制及四因制以下爲一板是以本關歷來俱以四因制上下作一板計算然稅則載明重木板厚三因制爲一板嗣後是否應按稅則所載重木板一項俱以厚三因制計算抑或應按歷來所辦以厚四因制爲一板並四因制以上應行如何徵稅之處申請酌核示遵等語當經發寄該口第七百五十六號劄文內飭以稅則既載有重木板厚三因制之語不若比例將一切木板俱一律按照厚三因制爲一板計算其三因制以上至六因制者即按二板計加倍科稅其六因制以上者爲輕木樑應按稅則未載各貨照值百抽五之例徵稅等因

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第二十五次假金綫徵稅辦法

據粵海關稅務司本年第九十九號申文內稱本口現有洋商欲將黃銅攙銀鍍金之金綫報運進口請按稅則所載假金綫徵稅等情本關查稅則載有假金綫一項所有本處產製之假金線向亦按照稅則徵稅惟其價值每斤不過五六錢而該商欲運進口之假金綫每斤約值銀十兩其價大相懸殊若一律徵稅恐有未合究應如何徵收之處申請核示遵行等語

當經發寄該口第七百五十七號劄文內飭以進口稅則既載有假金線名目則凡各項假金線無論貴賤均在其內自應一律徵稅不得歧異等因

第二十六次續添修船雜物免稅辦法

據江海關稅務司本年第一百四十五號申文內稱查德國續修條約第七款內載中國允凡德商船廠應用雜物准其免稅由總稅務司將應行免稅進口各物名目頒發清冊曉諭等語旋由貴總稅司將船廠免稅各物頒發清冊劄飭遵照前來查原劄內開如有清冊未載各物按照善後章程第八款該物實係船廠修船所用者須將應完稅銀暫行繳存即申請總稅務司核示遵辦等語現有祥生船廠將鐵鍊琉璃瓦黑鉛塊寶砂油斤松香油等物報運進口並聲明專爲本廠修船之用呈請按照免稅各物一律辦理本稅務司當將稅銀暫令繳存惟查該廠報運進口各物實係修船應用物件似應援照准免稅銀並將所報各物添入免稅清冊之內庶屬允當申請核示遵行等語

當經發寄該口第二千四十七號劄文內飭以該廠此次報運之琉璃瓦鐵鍊黑鉛塊寶砂油斤松香油各物既經查明實係修船應用之物件自應援免稅銀並將所報各物添入免稅清冊之內以便嗣後遵辦等因

第二十七次船隻於工作訂限外起卸客人行李辦法

據廈門關稅務司本年第六十九號申文內稱前於同治十年時奉到總稅務司通劄以凡船於工作訂限外欲上下貨物者應請領特發准單並須呈繳特費銀兩方可

一面不致與該船必行之事有礙一面不致有無原無故請發限外作工准單之事

如在日落後至半夜須繳銀拾兩如在半夜至日出時應繳銀貳拾兩倘於禮拜及節期之日落至半夜則須呈繳費用銀貳拾兩自半夜至日出時則須繳銀肆拾兩等語而本口之常川來往輪船從權章程內載有此項船隻於工作訂限外上下客人並隨帶之行李應繳洋銀叁元之語現有外海輪船於禮拜日落後駛抵本口外界起卸客人一百九十名並隨帶之行李等項本關派扞手前往監視因該船非尋常來往之船不能按照從權章程辦理特按通劄令其呈繳費用銀貳拾兩而該商請酌減議辦此項事件究應如何訂辦之處申請酌奪示遵等語

當經發寄該口第七百五十七號劄文內飭以船隻搭客進口其客人欲何時上岸應聽其便不能謂該船係工作致須令其請領特發之准單並繳特費銀兩惟行李照章於本關扞手尚未登船查驗以前不得離船是行李有似於貨物若在工作定限外起卸原應請單繳費惟禮拜及節期之白晝遇有船隻起卸客人行李令其請單繳費恐有碍難之處倘海關謂日落以後不准起卸行李而船主以爲將行李等項起岸實於其船有便致須由關派委扞手前往

監察則該船應請特發之准單並繳特費銀兩揆諸現章實無不可故嗣後各關遇有船隻進口起卸客人之事除無船鈔執照者照章應一律徵鈔外其餘一切事件應以來自外洋與自通商他口常川來往兩項船隻照後開之章分別辦理

一凡來自外洋之船若欲起卸華洋客人不過五六名者應聽該客人並行李任便於何時起岸並不令該船請領准單呈繳特費銀兩

一凡來自外洋之船若附搭客人多名雖應聽該客人任便何時起岸惟該船未請領准單並呈繳特費則不得於日落以後日出以前將行李等項起岸

一凡由通商他口常川來往之船於進出口時俱照從權專章辦理者應仿照廈門成案於該章內另添一條以此項船隻於工作訂限外起卸客人應令每次呈繳特費洋銀叁元

第二十八次海關驗貨商船起下貨物之訂限

據粵海關稅務司本年第一百三十四號申文內稱本關章程內載工作訂限係自日出至日落云云而本關向於逐日來往之船驗貨廠辦理公事皆係夏令自早六點鐘至晚六點鐘爲準冬令自早六點半鐘至晚五點半鐘爲準遇有非逐日來往之船驗貨廠則係冬夏一律自早六點鐘至晚六點鐘辦理公事適有自外洋駛來之船欲在六點半鐘卸貨是以照本口向來辦法令其呈

繳特費銀兩而該船主以照章至日落可工作上下貨物而現時日落係在六點半鐘有餘故不願遵繳竊思日出日落冬夏時有變更應請核定每日辦公一準時刻庶得遵守相應申請酌奪示復等語

當經發寄該口第七百六十九號劄文內飭以夏令天長冬令天短若酌中核算應於冬夏一律訂爲自早六點鐘至晚六點鐘辦公實爲允當故某口章程內如載有自日出至日落辦公之語倘因此有辨論事出卽宜作爲自早六點鐘至晚六點鐘解釋若在早六點鐘以前或晚六點鐘以後遇有船隻欲起下貨物者應令請領特發准單並呈繳特費銀兩等因

第二十九暨三十次茶箱暨作茶箱木料往來通商口岸並運赴外國分別征免稅銀辦法

據粵海關稅務司本年第一百三十六號申文內稱現有本口洋商報關將作茶箱鑿棹裱紙之木板運往印度該商以若照出口稅則木器一項每百斤稅銀壹兩壹錢伍分納稅則已及該貨價值一半之數是以請照稅則未載之貨按估價值百抽五徵收等情查本關若於此項作茶箱之板征稅過重則該商卽改在香港澳門不征稅之處成作且本口向於運往香港裝紬緞之箱隻係照值百抽五徵稅此項作茶箱之木板可否援照徵稅辦理以免本處工匠失業而便商情之處相應申請核訂示遵等語

當經發寄該口第七百七十一號劄文內飭以所有備作茶箱製妥之木板與

稅則所載木器不同其運往外國時應照稅則未載之貨按估價值百抽五之例徵收出口正稅等因

據淡水關稅務司本年第八十三號申文內稱臺北爲產茶之區而製造裝茶之箱本處實無甚佳木料是以須自廈門購辦運來此項木料在廈門出口久經免稅本口於該料進口可否一律免徵復進口半稅之處應請酌訂示復以便遵照辦理等語

當經發寄該口第二百四十一號劄文內飭以通商口岸產茶之區若無製造裝茶箱隻之木料致須購自他口運來無論係箱係料出口復進口俱應免稅如進口後欲將此等空箱及箱料復運外國則應按估價值百抽五之例徵收出口稅銀等因

第三十一次拖船違章出口議罰辦法

據江海關稅務司本年第一百八十六號申文內稱查有本口拖帶船隻之福利輪船已登入該項輪船之簿未經請領紅單擅行出界前往甯波有違定章等情又據浙海關稅務司本年第八十號申文內稱現有在上海登簿拖帶船隻之福利輪船未經照章在原口請領紅單擅行出界駛來本口本關以該福利拖船有違拖船之專章是以將該船扣留與監督商訂罰繳關平銀伍百兩而美國領事官不願令其全數遵繳相應申請核示遵辦等語

當經發寄浙海關第三百六十八號劄文內飭以凡拖帶船隻之輪船已有定章倘船隻違章出口照章既有罰銀定數伍百兩之明文各口自不得另有核減此案該福利拖船係由上海違章出界駛赴甯波自應照定數罰銀並應令其在甯波海關呈繳等因

第三十二次游歷船隻購買自用物件免稅辦法

據淡水關稅務司本年第八十號申文內稱現有英國士人駕坐自置游歷之輪船由新嘉坡前赴日本駛進本口探買煤斤等物竊以按照萬國相待之禮凡有某國士人自置游歷之輪船與其本國之兵船無異凡兵船有從權各益游歷船隻應一律相待且查巴西國新約第七款載該國兵船進出口一切稅鈔俱不輸納等語按一體均霑之條他國亦宜同獲其美是以本關於此自置游歷之船進口探買煤斤並未徵稅是否有當應請核示等語

當經發寄該口第二百四十二號劄文內飭以按照萬國相待之禮自置游歷不作生意之船既與兵船無異凡兵船有從權之益游歷船隻自應一律相待此游歷之船進口探買煤斤未征稅銀並無不合故嗣後所有此項船隻進口買煤並一切食用之物俱應一律免征稅鈔可也等因

第三十三次駝絨駝毛征稅辦法

據江海關稅務司本年第五十九號申文內稱本口商人屢將駝駝毛駝絨

運來進口查此兩項貨物山海關出口時皆視爲駱駝毛按出口稅則所載駱駝毛一項每百斤征稅銀一兩辦理而津海關出口時又以此兩項貨物俱視爲駱駝絨按稅則未載之貨照值百抽五征稅若將此項貨物交商人辨認係毛係絨衆口不一是以此項貨物進口究應如何征稅請爲酌奪示復以便遵辦等語

當經發寄該口第二千一百七號劄文內飭以駱毛駱絨裹入一包原難辨認雖出口稅則內載有駱駝毛一項每百斤征稅一兩之明文而前奉

總理衙門同治三年九月十六日劄文以駱駝絨應按稅則未載之貨照值百抽五征稅故嗣後遇有駱絨駱毛進口俱應視爲駱駝絨按值百抽五之例征稅以昭劃一可也等因

第三十四次薏米征稅辦法

據江海關稅務司本年第六十號申文內稱本口屢有商人將薏米由北洋通商口岸運來進口查山海關於薏米一項視爲米麥雜糧故照稅則每百斤征稅銀一錢而東海關於薏米又視爲藥材故按照稅則未載之貨每百斤按估價值百抽五之例辦理以致該貨運進本口辦法兩歧相應申請核訂劃一辦法以便遵守等語

當經發寄該口第二千一百七號劄文內飭以察視薏米一項大半係爲藥材

所用是以嗣後遇有該貨進出口俱應視爲藥材按估價值百抽五之例征税可也等因

第三十五次高麗參征税辦法

據江海關稅務司本年第一百二十六號申文內稱奉到總稅務司劄文以日本參斤應以價值分訂等第征税每斤值銀伍兩及伍兩以上者爲上等按稅則征税伍錢每斤值壹兩以上至伍兩以下者爲下等按稅則征税叁錢伍分其每斤值壹兩及壹兩以下者爲不列等均視爲價值壹兩照值百抽五之例即每斤按伍分征税等語查屢有本口商人將高麗參鬚及碎參運來進口因該貨價值低減可否援照日本參一律征税辦理之處相應申請核訂示復以便遵辦等語

當經發寄該口第二千一百八號劄文內飭以稅則載明高麗日本參稅課相同前於第八十五結通劄以前奉

總理衙門劄飭日本參征税辦法其高麗參自應一律照辦嗣後遇有高麗參進口若每斤值銀伍兩及伍兩以上者應視爲上等參按稅則每斤征税伍錢若每斤值壹兩以上及伍兩以下者視爲下等參按稅則每斤征税叁錢伍分凡有參鬚及碎參並他項人參每斤值壹兩及壹兩以下者應視爲不列等每斤征税伍分如有商人不願照現訂未列等之數完稅者則應令照稅則所載之下等參每斤叁錢伍分完納等因

第三十六次輕木大樑出口徵稅辦法

據甌海關稅務司光緒八年第八十七號申文內稱查本口商人欲將輕木大樑載運出口以爲其木長大與桅相同若報關自必按照進口稅則所載輕木桅一項完稅其稅甚重是以該商視報關爲畏途以致裹足本稅務司查此項輕木大樑多半係每根或長三十五英尺或長五十英尺不等其長三十五英尺者根徑九英寸每根價值壹兩依次至二十七英寸半每根價值貳拾兩其長五十英尺者根徑七英寸半每根價值壹兩依次至二十一英寸半每根價值貳拾兩若照進口稅則所載輕木桅每根長不過四十英尺者徵稅貳兩不過六十英尺者徵稅肆兩五錢一律徵收誠屬過重且輕木桅係自外國運來價值甚昂似與此項輕木樑難以比擬而照出口稅則所載木椿木樑每根徵稅叁分又似過輕嗣後遇有商人將輕木大樑報運出口究應如何徵稅之處相應申請核奪示復以便遵照辦理等語

當經發寄該口第一百八號劄文內飭以出口稅則既載明有木椿樑舵柱每根徵稅叁分等語而不分大小自應守章照辦嗣後有此項木椿樑等出口均應一律徵收以符定章等因

第三十七次徵免船鈔章程未經載明數端辦法

據粵海關稅務司光緒八年十一月初三日第二百五十七號申文內稱徵免船鈔一事屢奉劄飭辦法有案惟尚有未盡明晰須爲詢問者三端一係船鈔專照於某日限滿未識應以幾點鐘爲準或在四點鐘封關之時抑或可至半夜十二點鐘如請領特發於工作訂限外起下貨物准單並繳特費銀兩可否至天明之時起下貨物而不再納船鈔一係某船於請領紅單呈交領事官換給船牌之後其船鈔專照適經滿限如該船並不工作未識可准其在口界內停泊至何時之久而不另納船鈔一常川來往之船按照從權章程辦理者由該船行邀同殷實他行出具保完進口稅課切結則可准該船於請領紅單後隨時工作歷辦有年竊思設有船隻於請領紅單後出口以前工作未畢而船鈔專照適值滿限必須另行納鈔之事因欲預籌辦理之法可否令其先於保結上添註保完船鈔一條等語

當經於光緒捌年拾貳月拾壹日發寄該口第捌百肆拾捌號劄文內飭以一船鈔專照載明某日限滿無論該船是否工作係以其日半夜十二點鐘爲準如過半夜十二點鐘之時卽入下屆限期無論請領紅單與否其船在口工作卽須令其再納船鈔一船隻請領紅單後若不工作可在口內停泊二日此二日限內若船鈔專照適值限滿毋須再行納鈔倘一經逾二日之限卽應由領事官再爲報關如值專照限滿並由該船再爲納鈔一船隻請領紅單時若未由總巡報明工作完竣原不應給領前往總之該船應完之稅鈔特費等項或未全數繳清抑或未經具有切實保結則紅單一概不得發給收領等因

第三十八次有約各國船隻搭客無領事官管理之辦法

據廈門關稅務司本年第陸拾貳號申文內稱近有俄國船名必達得克勒斯由東洋開駛來廈因在廈無俄國之領事官是以將船牌等件呈交本關查存該船運載之貨物起卸完竣即被僱裝搭旅客前赴呂宋查本口時有英日兩國船隻搭客駛往該兩國領事官向係飭遵各該國搭客專章辦理而本口並無俄國領事官該船一切事宜自應由本關代辦因未悉俄國是否有搭客之專章故向管理該船之行示以須遵總稅務司同治十三年間通行各關無約各國船隻搭載旅客章程辦理並延請通達之人會同本關理船廳度量該船以憑核算裝搭旅客額數迨度量完竣示以該船可搭旅客四百八十七人多於請領紅單時據報僅搭客四百三十一名當飭理船廳登船查驗儲備之食物淡水等項是否確照通行章程所訂數目並飭醫生查明所備藥材照數無虧繕具字據呈關始將紅單發給收領此案如此訂辦是否有當並嗣後設遇此項事件可否照此辦理之處相應申請核奪統望示覆以便遵辦等因當經發給該口第八百六十一號札文內飭以此案辦理並無不合嗣後有約各國船隻駛赴通商口岸搭載旅客設該口無本國之領事官管轄致須海關代為辦理該船可搭客若干每客應佔地若許須備食水等項幾何均宜按照

同治十三年頒行之無約各國船隻搭客章程辦理或照地方官爲搭載旅客所訂章程遵辦等因

第三十九次續添修船雜物免稅辦法

據廈門關稅務司本年第六十五號申文內稱查德國續修條約第七款內載中國允凡德商船廠應用雜物准其免稅由總稅務司將應行免稅進口各物名目頒發清冊曉諭等語旋由貴總稅司將船廠免稅各物頒發清冊札飭遵照前來查原札內開如有清冊未載各物按照德約善後章程第八款該物實係船廠修船所用者須將應完稅銀暫行交存卽申請總稅務司核示遵辦等語現由本口船廠將武木寶砂布等物報運進口並聲明專爲本廠修船之用呈請按照免稅各物一律辦理本稅務司當將稅銀暫令交存惟查該廠報運進口各物實係修船應用物件似應援照准免稅銀並將所報各物添入免稅清冊之內殊屬允當申請核示遵行等語

當經發給該口第八百六十六號札文內飭以該廠此次報運之武木寶砂布既經查明實係修船應用之物件自應援免稅銀並將所報各物添入免稅清冊之內以便嗣後遵辦等因

第四十次船廠修理民船各物免稅辦法

據廈門關稅務司本年第一百三十五號申文內稱現據本口船塢函稱前數年有德國的安拏夾板船因損壞拍賣適有華商購置改製篷桅作爲民船立名金源泰茲該船復被損傷船主欲在本塢修艙所用物料可否援照德國續修條約免徵稅課函請覈復前來當經函復以援引德國續修條約外國船隻需用修船各物均應免稅惟民船是否一律照辦尙未奉有明文故現修該船需用物料應完之稅數須先交本關另欸存儲俟奉總稅務司核示後再爲分別註冊發還辦理究屬應徵應免之處相應申請示遵等因

當經發寄該口第九百十九號札文內飭以按照德國續修條約凡有德商以及援一體均霑之條所有洋商開船廠修船者若係照章出具甘結其廠內使用修船之物件均應免稅約內祇載修船字樣並未分晰船隻式樣區別辦法故該廠若先爲照章具結且其物實係廠內修船所用則無論係修何項船隻均應一律免稅是以現存該廠稅銀卽爲發還可也等因

第四十一次火輪夾板等船領紅單後在口內停泊分別通融辦理之法

據潮海關稅務司本年第一百號申文內稱前奉通飭第九十結各關稅務司遇有疑難事件申呈總稅務司核示辦法案由之札文內載船隻請領紅單後

在口內停泊若逾二日之限應由領事官再爲報關如值船鈔專照限滿並由該船再爲納鈔等語查夾板船來往本口頗多往往請領紅單後駛赴本口界內媽嶼地方停泊守候風便常泊至三四日不等始能乘便出口若因逾二日之限遽令由領事官再爲報關殊於商人諸有礙難可否於汕頭一口並僅於夾板船一項將章內之在口內字樣視爲但指口內准起下貨物之一段而言若在此段內停泊逾二日即須另爲報關若離開此段而在口內他處停泊則不必泥守該章辦理以寓體恤商人之意似屬周妥是否合宜相應申請酌核示復等因

當經發寄該口第六百六號札文內飭以夾板船於請領紅單後有時不得已

在口內停泊數日守候風便若固執章程辦理實令此項船隻爲難茲訂將第九十結通行章內之語略爲變通改爲船隻請領紅單後若不工作可在口內停泊二日此二日限內若船鈔專照適值限滿勿須再行納鈔輪船倘在本口界內停泊夾板船倘在起下貨物專段之界內停泊一經逾二日之限即應由領事官再爲報關如值專照限滿並由該船再爲納鈔云云札飭遵照等因

第四十二次機器照何價值徵稅辦法

據津海關稅務司本年第一百三十二號申文內稱現據英商高林洋行將機

器八箱運來進口而照章按值百抽五之例徵稅時該商僅將製造機器行原出之價單呈驗未將經紀運脚等費核計在內本稅務司查向來估價徵稅之物均係將出本口之原價以及此後各項費用統計核算以定進他口值銀若干應納稅若干之價茲因該商未允照辦是以詢問江海關彼處遇有此項事件向係如何辦理准復稱凡洋貨應按值百抽五之例徵稅者若係平常貨物則探詢上海市價核計徵收至機器與他物不同並無準定之市價可詢故將帳目呈驗若帳內載明經紀運脚等費則統計全數核定稅銀如所呈帳目僅載置買之原價則按其價加增一成核算以爲將他項費用包括在內等語查江海關既經辦有成案本口可否援照辦理之處相應呈請核示遵行等因當經發寄該口第七百八十二號札文內飭以凡洋貨進口未載於稅則者係按值百抽五之例徵稅其進口之值價並非原口原買之價乃係運抵某口統共之價故須將經紀各費以及從原處運抵某口之運脚等費統計在內作爲到口之價若報關時該商所呈價單已將各項費用開載則按其本單總數核計徵收若單內僅載原口原買價值須於原價外多增一成按照核訂稅數緣此等各項費用酌中核算可云爲原價十分之一等因

第四十三次船隻改換旗號船鈔專照如何辦理之法

據江漢關稅務司本年第一百八號申文內稱本年七月十三日有美國夾板船一隻進口執有船鈔專照一張應於九月十二日繳銷旋該船在口內停泊三十八日之久於八月二十一日請領紅單出口因按照德國新約凡夾板船在通商口岸停泊十四日以外者其餘日期應減半核算故原應將該船十四日以外之二十四日折半按十二日核計展緩專照日期而該船收領紅單後即復稟明已領有監督發給船牌即係中國船隻請在華船簿內登號發給紅單出口本稅務司查該船原係美國船隻其專照尚未屆滿現改爲中國之船其華船可接用美船原領之專照抑須復爲納鈔領照一層一面可謂原發之專照係付美船收執華船不能持用一面可謂所發專照係付某船收執無論升挂何國旗號均可持用現未奉有明文未敢擅行定奪故令該船復行納鈔改發新照給領此案究應如何辦理相應申請核示如訂該船不應復爲納鈔領照則擬將新發專照按舊照未滿之限核計展緩註明給領可也等語

當經發寄該口第四百九十一號札文內飭以前已於同治十年間廈門因有俄船於船鈔專照尚未屆滿售賣改爲日國船隻經該關稅務司呈報該日國船隻可否接用俄船原領之專照或須復爲納鈔領照即經飭以凡船或改旗號或改業主或改船名如專照尚未屆滿無庸繳銷須將改換情形於原照內

註明復爲發給持用故江漢關此案亦應一律辦理該船原可無庸復爲納鈔須於新發之專照內將改換情形註明並核計原照未滿之限註明展緩可也等因

第四十四次船隻因控案在口內停泊時日船鈔專照如何辦理之法

據粵海關稅務司本年第二百二十三號申文內稱本年八月間在省城江面有英國北京輪船與英國釐拔倫夾板船相碰彼此互控嗣該夾板船被扣聽候訂斷船主來關稟請將扣留日期於船鈔專照扣算展限本稅務司查按照通商船鈔章程凡船收口躲避及被損進口修理者概准將停泊不工作日期於專照內扣算展限未識控告案件可否援引此章比擬核訂展限之處相應申請核示以便遵辦等語

當經發寄該口第九百八十一號札文內飭以通商船鈔章程凡船收口躲避及因爲難進口者概准將停泊不工作日期於船鈔專照扣算展限而此條不包括因案被留在內查德國新約載凡夾板船在口內停泊十四日以外者自第十五日起將船鈔減半故凡夾板船因控案被留若停泊十四日以外應自第十五日起將船鈔折半核計如未逾十四日則不見有應展緩船鈔限期之故等因

第四十五次起下貨物不將已領之准單呈交如何辦理之法

據江海關稅務司本年第三百二十八號申文內稱本關向於船隻運貨進口必由商人請領起貨准單持赴該船領貨起岸出口貨物必由商人請領下貨准單持與該貨一同前往下船向係如此辦理而近日查出屢有商人於起貨下貨時並不攜帶准單船主亦乘扞手人等爲數無多隨時輪流數人查此船數人查彼船不能逐船有人查驗竟准商人不呈准單紛紛起下而查明該商人實於起貨下貨以前分別預爲赴關請領起下各貨准單查通商條約載洋商上貨下貨總須先領監督官准單如違即將貨物一併入官等語現該商等如此辦理雖與本關辦法不符而與條約無背惟若准起貨下貨時不攜帶起下准單誠恐百弊叢生嗣後如遇此等案件可否將船主貨主罰辦抑可將貨物充公之處相應申請核示遵辦等語

當經發寄該口第二千四百八十號札文內飭以凡商人領有起下貨物准單而起貨下貨時不攜帶呈驗按現時章程不能罰辦凡貨物進出口原應由商人赴關請領起下貨物各准單由關詳細登記其起貨下貨時如有扞手在該船看押則應由商人將准單交出始准或領貨起岸或將貨下船如該船無扞手看押商人起下已領有准單之貨物時不呈交准單未便遽行罰辦然可由各稅務司懸示通諭凡商人欲起下貨物者須請領起下准單或同時或先期携赴該船分別起下以憑查驗等因

第四十六次通商港內得拾遺物辦法

據潮海關稅務司本年第一百二十八號廈門關稅務司本年第二百七號各申文內稱洋船在港內拋錨停泊日久遇有於起錨開行時鈎拾他船之舊錨鐵鏈等物之事查中國定律凡得遺失之物官物盡數還官私物召人識認一半給得物人充賞一半還失物人三十日內無人識認全給得物人充賞嗣後設遇此等事件可否或自行出示或請地方官出示遵照辦理相應申請核奪示復等語

當經發寄潮海關第六百二十一號廈門關第九百六十六號各札文內先後飭以遇有洋船在中國通商港內得拾遺物之事如鐵錨鐵鏈等物自應呈交中國派管該港之理船廳辦理且中國已有定律凡得遺失之物官物盡數還官私物召人識認一半給得物人充賞一半還失物人三十日內無人識認全給得物人充賞理船廳自應一律遵辦是以遇有洋船在通商港內得拾遺物呈交理船廳應由該關稅務司出示曉諭召人識認該物如係官物盡數送還應歸之衙署如係私物三十日內如有人識認則令失物人將該貨一半價值交付得物之人充賞即自將該物領回若三十日內無人識認則全給得物人充賞或有得拾經費自應由收物之人付出等因

第四十七次引水學徒不欲立充引水請准赴考給據如何辦理之法

據潮海關稅務司本年第捌拾伍號申文內稱本年六月初五日接准德國司副領事照會以本口引水學徒德國人碩爾學習引水已滿三月並暫欲離汕他往請飭理船廳會同考選局令該學徒於未起行之先赴局考試如查勘一切情形均能明曉即按照引水章程發給執據以便其回汕後充當引水等因當經照復以本口引水額數並無缺出可令該學徒充補且查本口情勢非屬煩劇致須令暫爲借充引水况該學徒現欲離汕即使與以考試仍須俟其回汕時再行復考似莫若於此時先令理船廳發給學習引水三月之字據令其於將來回汕時赴局考試如查得於一切情勢均能仍前熟習再發執據准充引水實較妥協等因照復去後旋經德副領事允行即飭理船廳繕就該學徒德國人碩爾已從某引水學習三月之字據一紙送交德領事轉給收領所辦是否合宜相應申請酌核示復等語

當經發給該口第陸百伍拾貳號札文內飭以此案該稅務司所辦均屬妥協嗣後設有引水學徒欲爲暫離本口或因何故不欲立充引水而請赴考以便收領引水執據者應由理船廳暫發學徒某人已從本口引水某人學習若干時日之字據俟該學徒訂明欲充引水後並遇有引水缺出或因情勢煩劇致須令學徒暫充引水即立考選局考試如查得該學徒能熟悉一切情形即分別繕發准充引水或准學徒暫充引水等執據給領認差等因

第四十八次北海關出口粗瓷器徵稅辦法

據北海關稅務司本年第七十一號申文內稱粵省廉州府所屬之山口小江以及高州府所屬之安鋪等處製造粗瓷器每百斤值銀壹兩至壹兩伍錢不等向用本地船隻載運越南各海口銷售於出口時照常關定章每百斤完納稅銀叁分叁釐現值海疆有事之際此項船隻不能前往故商人改用洋船載運若於出口時令照稅則所載粗瓷器每百斤完納出口正稅肆錢伍分實屬過重可否改照稅則所載審貨徵稅每百斤伍分之處相應申請核示遵行等語

當經發給該口第一百八十九號札文內飭以該處所造粗器每百斤價值不過在壹兩壹兩伍錢之數若令照稅則所載粗瓷器完稅每百斤肆錢伍分洵爲過重深恐商人裹足不前嗣後遇有此項粗器出口莫若照稅則所載審貨一項每百斤徵稅伍分以昭公允而恤商情等因

第四十九次中國新聞紙免稅辦法

據粵海關稅務司光緒十年第二百四十三號申文內稱現有商人報運中國新聞紙進口若按中國書籍辦理係進出口均照上等紙徵稅惟新聞紙不過繕錄新異事件以供衆人閱看究與書籍不同可否免其納稅之處相應申請核示遵行等語

當經發給該口第一千一百七十一號劄文內飭以中國書籍向應納稅惟新聞紙係與書籍有別嗣後遇有中國新聞紙進口即可免其納稅與外國洋文新聞紙一體辦理爲是等因

第五十次船隻在口內損壞將貨起岸免稅辦法

據廈門關稅務司光緒十年第一百九十一號申文內稱現有英國夾板船在本口裝運糖斤於請領紅單後未出口時忽遇颶風該船觸礁損壞當將糖斤起岸商人呈請免納復進口半稅等情查第八十八號通劄內載凡有船隻在口內遇險損壞將貨起岸者准爲免稅等語該夾板船雖係已領紅單應視爲出口之船而實於未出口之時即遭損壞似與已離口者不無區別是以准如所請免稅辦理是否有當相應申請酌核示遵等語

當經發給該口第一千九十七號劄文內飭以凡運貨出口之船若在口內損壞將貨起岸者應准免納復進口半稅此案該稅務司所辦尙屬妥協等因

第五十一次由香港轉運貨物應徵正稅辦法

據潮海關稅務司光緒十一年第二十二號申文內稱現有英國阿克達輪船由香港進口報起豆十一萬三千五十斤當經照則徵收進口正稅隨據商人呈稱該豆原係由上海運汕實因中途船隻損壞難以駛進汕口故由香港轉運前來呈請按照半稅徵納等情溯查前奉劄文內載凡有中國通商口岸發給運土貨單照一經運至香港再行轉運他口者應視為洋貨辦理即將單照作為廢紙等語惟思此次豆斤雖由香港轉運來汕實因中途船破未能逕進汕口似與無故由香港運進者有別可否准如所請給還半稅之處理合申請核示遵辦等語

當經發給該口第六百七十七號劄文內飭以此案豆斤既係由香港轉運來汕則徵納進口正稅實為正辦該商所請給還半稅之處毋庸置議可也等因第五十二次洋商偽報運入內地貨物罰辦之法

據江漢關稅務司光緒十一年第二十四號申文內稱洋商運入內地之貨倘有偽報情弊可否將該貨罰充入官之處理合申請酌示遵辦等語當經發給該口第五百九十五號劄文內飭以洋商運入內地之貨倘有偽報情弊即係有違通商稅則第七款應將該貨罰充入官等因

第五十三次出口而不復進口貨之辦法

據廈門關稅務司光緒十一年第四十七號申文內稱茲有英國天津輪船由上海進口報起粉絲四十包藥材十包當經本關查閱上海所發總單暨艙口單均係載明粉絲四十二包藥材十一包計該船少報粉絲二包藥材一包因船主未將不全起岸之故呈明是以仍令繳納半稅而該貨主未肯照辦似此案件究應如何辦理方昭妥協之處相應申請酌核示遵等語

當經發給該口第一千一百十六號劄文內飭以該關於貨物進口宜按起岸之數徵稅方昭允協緣已經完清正稅之出口貨物可由貨主任便改運他口而他口之總單雖可資爲本口稽查之用然不能作本口徵收之據等因

第五十四次沈失貨物免稅辦法

據江漢關稅務司光緒十一年第四十二號申文內稱現有美國宜昌夾板船由上海進口據船主報稱在上海原裝棉花四百一包不意出口後猝遇風浪打沈棉花二十一包是以僅有三百八十包起岸請扣去二十一包之數徵稅等情當經允其所請辦理惟思嗣後設遇似此案件究應以何爲憑方免影射等弊理合申請核示遵辦等語

當經發給該口第六百一號劄文內飭以凡船隻在江海中遇有不測之事於進口後船主若赴領事官或稅務司處按照訂章報明情形繕立證據即應照各保險局規矩憑此爲據一體辦理方足杜弊等因

第五十五次滇錫運滬減稅辦法

據宜昌關稅務司光緒十一年第二十三兩號申文內稱送准 本關監督
照稱准 江漢關監督咨奉
撫憲札開准

戶部咨開以滇省局商運錫銷售沿途稅釐繁重相應咨行即飭司道局員酌
量核減專咨報部等因准此合就劄行遵照辦理等因奉此查各項錫斤由漢
出口向係按照稅則每百斤徵收出口正稅銀一兩二錢五分復進口半稅銀
六錢二分五釐現經飭令核減自應遵照辦理擬請嗣後滇錫由漢出口照則
減半收稅每百斤徵正稅銀六錢二分五釐半稅銀三錢一分二釐五毫此係
專為體恤局商他商不得援以為例相應詳請咨達

戶部
總理衙門

核復飭遵除詳兩院憲外相應咨關查照等因准此請煩查照等因
照會前來本稅務司於接到 監督照會後即據局商報有滇錫四萬三千二
百十八斤出口當即減半徵稅惟思嗣後究應如何辦理方昭允協之處理合
申請酌核示遵等語

當經發給該口第一百六十九號劄文內飭以凡遇滇錫出口暨運往通商他
口商人報關時若持有官發印照即按稅則所訂之數減半徵收以恤商情而
重礦務可也

第五十六次呢布徵稅辦法

據廈門關稅務司光緒十一年第七十七號申文內稱近時常有自外洋運來呢布一種各關徵稅多寡不齊查江海關以該呢布攪織棉花比擬稅則內載下等絨每丈徵稅銀一錢辦理最爲允協應請通飭各關遇有此項呢布進口均按江海關徵稅庶免參差而昭畫一等語

當經發給該口第一千一百三十八號劄文內飭以該稅務司申請呢布徵稅辦法甚爲妥協嗣後遇有此項呢布進口均按江海關比擬下等絨每丈徵收正稅銀一錢以免歧異而昭公允等因

第五十七次駁船赴關領照編號辦法

據淡水關稅務司光緒十一年第四十六號申文內稱有輪船在本口起貨當經本關查有未經赴關領照編號之駁船二隻在彼駁運貨物經扞子手按章不准該二船駁載嗣由領事官函詢以向未聞有此項章程此次因何不准該駁船駁運請爲見復等語當經本稅務司復以駁船赴關領照編號係自設關以來定有明章雖近改爲每年換領執照而在船商並無所費於關務實有裨益等因旋准領事覆以允如所辦合將此案始終辦理情形申請查核等語

當經發給該口第三百三十七號札文內飭以駁船領照編號一事各關辦法參差不齊惟各關雖不能強令駁船一一按章辦理然查各關准於船隻到口或未完稅之先或夜間起下貨物其特發之准單係屬予以約外優待之益實

非淺鮮故嗣後似可分別辦理其未經領照之駁船一概不准前赴請領此項特發准單之洋船起下貨物等因

第五十八次土金銀綫欄杆徵稅之法

據粵海關稅務司光緒十一年第二十七號申文內稱現據絲號各商稟稱欄杆一項稅則載明每百斤徵稅銀十兩是合估價僅有值百抽二之數而粵關係將真金銀綫暨土金銀綫之欄杆均照估價值百抽五徵收未免稅重事繁緣若按估價徵稅則須逐箱開驗其土金銀綫欄杆一箱花式寬窄種類甚多如一一呈驗事太繁瑣請明定簡便之章遇有土金銀綫欄杆免爲逐箱開驗統按每百斤輸稅銀或十七兩或十八兩則驗貨既免紛繁商等亦便完納等情查該商所呈自係實在情形其土金銀綫欄杆每百斤估價係值銀三百兩至四百兩不等該商請按每百斤納稅十八兩係按估價適中之數核訂仍與值百抽五無甚出入若准照行則商運既多稅徵自旺是否有當理合申請酌核示遵等語

當經發給該口第一千二百五十五號劄文內飭以土金銀綫欄杆一項嗣後徵收稅銀或照估價值百抽五或每百斤徵稅銀十八兩均聽商便以示簡易而順商情等因

第五十九次船隻誤碰鎧浮等項應償修費辦法

據粵海關稅務司光緒十一年第一百六十二號申文內稱現有英國河南輪

船進口駛經海珠礮臺江面時將該處所設鐙浮碰壞當由本關修葺完整並向該船索償修費隨據船主於遵繳銀兩時聲稱各船納鈔卽爲此項鐙浮等類所需此次致碰之由係因旁有華船急須躲避不料誤碰該浮是修理銀兩實不能爲應償之項等情竊思該船主所稱實爲未能允協緣若碰沈華船豈能不給償費至徵納船鈔雖係爲建造鐙浮椿所需然非爲預防各船碰壞作修理之費也此案輪船誤碰鐙浮應償修費與否理合申請核示以便遵辦等因

[xxxii]

當經發給該口第一千二百七十六號劄文內飭以建立鐙浮椿塔係爲各船知所趨避而設若有被碰損壞原應賠償修費惟船主若有未能允服該稅務司未便卽與領事官爭執須先申請辦法候示遵行等因

第六十次船隻遇險請領特項准單起貨免納單費辦法

據粵海關稅務司光緒十一年第二百二十三號申文內稱查有德國呢爾斯但輪船自牛莊運豆來粵引水人帶進口時船忽擱淺急須將豆起岸以便船身輕浮出險因時值夜間船主請特發准單當經本關發單去訖嗣據該船主稱此次夜間起貨係因事出意外實非本願請將所納單費銀二十兩發還等情查此項事端向無辦過成案嗣後如遇似此案件應否免納單費之處理合申請酌示遵行等語

當經發給該口第一千二百九十四號劄文內飭以船隻進口遇險勢不得已請領准單卸貨以便出險者約非常有之事似可准其免納單費以恤商情等因

第六十一次無專照拖船徵收船鈔辦法

據粵海關稅務司光緒十一年第一百七十九號申文內稱有香港英商太古行之漢口輪船由港來省機器損壞須回港修理因不能自行駛回是以特僱香港船塢之小輪船前來拖帶回港本關查該拖船並無拖船之專照故徵收船鈔銀十一兩六錢隨據旗昌行代爲函稱英國條約第三十款載明英國商船進口並未開艙欲行他往者限二日之內出口卽不徵收船鈔倘逾二日之限卽須全數輸納等語此次拖船係在二日限內復行出口海關徵收船鈔係與約章不符請爲發還等情當卽復以該拖船因漢口輪船損壞受雇至粵係爲謀利而來若免納船鈔是將本關遵守之常規廢弛故所徵船鈔未便發還等語現應將此案辦理情由申請酌核示復遵行等因

當經發給該口第一千三百號劄文內飭以此案該稅務司辦理尙屬妥協至該行函辯開艙一節查開艙二字意義係指船隻到口有所工作獲有利益而言故凡船裝貨卸貨以及上下搭客均謂之開艙此次香港船塢之小輪船到粵係爲受雇謀利而來已將漢口輪船拖帶出口卽屬有所工作獲有利益自應視爲開艙無異按章徵收船鈔實爲正辦等因

第六十二次行船證一物進口未經指明係爲某船之用者應否納稅辦法

據江海關稅務司光緒十一年第二百九十號申文內稱現據英商祥生船廠報有行船證運進本口並稱該證實係爲修船之用請援照船廠修船各物免稅章程免爲納稅等情查此項行船證隻若經上海各洋貨舖報運進口者自屬例應徵稅此次該證雖係船廠報運然該商未能將該證指明係修何船之用除暫令完稅外相應申請核奪示復等因

當經發給該口第三千九十六號札文內飭以行船證一物進口例應徵稅以昭妥協等語

第六十三次外國藥材應否免稅辦法

據東海關稅務司本年第一百九十一號申文內稱據香港大藥房英商報有外國藥材三件進口請照約免稅等情當查該藥材雖爲外國藥材然驗其外面包皮式樣係爲售賣與中國人而設則與售給外國人者有別似與條約免稅原意未符是以仍令完稅辦理是否有當相應申請鑒核施行等語

當經發給該口第七百二十二號札文內飭以外國藥材係約內載明免稅之物是應一律免稅以符約章可也等因

第六十四次復出口洋藥箱隻號碼不符辦法

據閩海關稅務司光緒十一年第一百九十二號申文內稱據英商新沙宣行報有吧洋藥五箱復行出口運往上海請發免重徵執照等情當經本關檢查

從前進口艙口單及驗過報單當日號碼與現時復出口之洋藥箱隻號碼不同是以本關僅發下貨准單聽其復運出口其存票及免重徵執照均未發給現據該商稟訴英領事理合將此案情由申請察鑒等語

當經發給該口第七百五十七號札文內飭以查驗洋藥箱隻號碼復出口時與原進口單照號碼不符按章將該洋藥全數充公或令完納出口正稅均可今該關雖未發給存票暨免重徵執照然仍發給下貨准單聽其復運出口實已從寬通融辦理等因

第六十五次商運電綫各料徵稅辦法

據閩海關稅務司光緒十年第一百四十八號申文內稱據英商大東電報公司稟稱有海電綫十二里之長將由南澳輪船運至福州請准其起存芭蕉澳岸上以備修理海綫之需仿照上海吳淞辦法毋庸納稅等情當由本關飭其報明價值先行估價完稅俟詳奉總稅務司批示如毋庸納稅當將稅銀發還飭知去後旋據大東公司報明海綫價值一千四百磅應折關平銀五千七十九兩三分五釐完稅二百五十三兩九錢五分二釐暫存本關理合呈請察奪此項海綫應徵應免飭遵等因

當經發給該口第七百七十一號札文內飭以凡有運電綫各料過關除查明實係中國官用者方准免稅外其餘所運電綫料物均須一律徵稅以重稅課等因

第六十六次口外失事之船所載之貨及該船已損之船料載運進口其未經進口起岸之先應否完進口稅銀辦法

據潮海關稅務司光緒十二年第一百九十四號申文內稱於二月十二日有英國輪船名彼趕時而在東澎島遇險破沉當於二月二十一日由代理該船事務之洋行將該船並船內貨物拍賣與本口華人得洋銀五千八百元當由本關按向有之成案照拍賣該船之價一百抽五之例徵稅得進口稅關平銀一百八十九兩八錢一分七釐此後該售主將船內貨物撈獲價高之物運進本口未經報關查驗即存於德記洋行棧內旋准該洋商來關面詢該貨復出口應如何辦法並可否發還進口稅之存票等語本稅務司甫經到任即答以此貨雖經照拍賣之價納稅但進口之時未經報關查驗現欲復出口礙難發還存票並派總巡到該棧內查驗據稱該貨實係由破船撈獲之貨即飭該商於貨出口之時可呈關查驗如係原貨原包即准其免稅復運出口本稅務司查聞該破船先後撈獲進口之貨拍賣價值四萬餘元而該破船貨料現尚未撈完難知以後應有若干價值蓋本關於貨料未撈獲進口之先已照成案按五千八百元拍賣之數徵收進口稅及其撈獲進口後實賣有四萬餘元以此比較本關少收進口稅數倍嗣後應如何辦法有應詢兩端一破船之貨料應否於未撈獲之先完納進口稅抑或俟該貨料進口起岸後始令其完納進口

稅一破船之貨物是否應同破船之船料一律照估價值百抽五例徵稅抑或按英國條約第四十四款內所載貨物如因潮溼以致價低減者應行按價減稅之例徵稅以上兩端相應備文申請核奪示復遵行等因

當經發給該口第七百九十九號札文內飭以破船之船料貨物應按英國條約第二十五款所載一律待其進口起岸時始行輸稅至破船所撈之貨物其徵稅應按英國條約第四十四款所載貨因潮溼按價減稅之例徵納至所言船料乃係專指該船身及行船應用物件而言並無裝運之貨物在內嗣後凡遇破船打撈之案應由稅務司預爲示知經理打撈事務之人飭以凡有撈起之物均應於進口時報關呈驗並應與該打撈之人酌訂或卽於進口時照條約按價減稅之例納稅或俟於拍賣後按估價值百抽五之例納稅如酌訂俟拍賣後方行納稅則應令該打撈之人預具遵繳稅銀之保單辦理等因

第六十七次商船出口碰損仍進本口起卸遭溼貨物其船鈔專照於復進口後未復出口之先期滿應否完鈔辦法

據山海關稅務司光緒十二年第一百七十四號申文內稱本年五月二十日查有英國阿克士夾板船報豆子九千石裝運出口詎行至口外沙磧之處忽將船底碰穿登時水進豆艙恐豆脹大船身致被臃裂故於六月初二日該船復報進口將豆盡行起岸當將溼豆重七百十五石三十斤分出拍賣其餘乾

豆仍裝該船於十八日出口前赴廈門查同治九年間曾奉第十六號通札內開有收口商船躲避者該船除應修理方准照章起貨暫時存棧外其餘各船若係空船進口仍許空船出口若係裝貨進口仍須原船原貨出口凡收口後在本口起卸貨物或零裝貨物販運出口者自應照約完納船鈔仍由該關查明如有專照即將進口躲避之日期扣算辦理等因在案茲查該專照係六月初三日期滿繳銷因該船曾已將溼豆起卸拍賣未能照章原船原貨出口當令其完納船鈔旋由該船主勉將鈔銀繳納而聲稱援德國續約第五款載凡德國船隻或在通商各口內口外受損應行修理者准由該口海關查明日期扣算該船應完之鈔項等語此次未將溼豆同乾豆全行裝載者緣若將溼豆攙和乾豆之內不僅乾豆受傷且恐船隻受損是未將原貨全行裝運實出無法等情本稅司查所稱雖屬近理然未便有違通札章程遽免納鈔辦理惟嗣後如遇有船隻被損收口及受傷貨物應行起卸或係售賣或經拋棄而並未將受傷貨數補足亦未將未損之貨起岸售賣者是否應令完鈔之處理合申請酌核示復遵辦等因

當經發給該口第五百二十九號札文內飭以凡遇此項案件應照光緒八年間所訂船鈔章程九條辦理查該章第五條內載船隻進口修理並未上下貨客或係本因修理進口俟完竣後復有上下貨客等事或係本為交易進口嗣

後有修理之事均應核計在口修理實至多少日在專照內註明照數展限等語查此案阿克士船係於六月初二日復進口於十八日復出口核計在口修理共十六日若按章在專照內註明照數展限自應以十九日即該船報關出口之次日爲滿限之期應由該稅務司即行知照廈門關稅務司將潮海關已發之新照內批明此照內之日期即改爲自廈門關請單出口之日爲始期以昭允協等語

第六十八次商人報貨偶因查驗受損應否由關賠償辦法

據江海關稅務司光緒十二年第四百五十號申文內稱據德國乃卜爾洋行報運照相銀水玻璃乾片進口當經本關開箱查驗詎內有玻璃片三叻因查驗時被光照受損旋據該行商向關索賠玻璃片價銀十兩三錢五分前來本稅務司查該坡璃片雖係因驗受損惟其價應否賠償未便擅訂理應申請酌核示遵等因

當經發給該口第三千二百七十六號札文內飭以凡呈關報驗之貨或於查驗時偶有受損其貨價自不准向關索賠其驗貨時應由貨主自行遣人幫同照料一切俾免其貨受損至易損輕稅之貨若無弊可疑即可免驗以昭簡便等語

第六十九次輪船禮拜卸貨以便搭客游歷請發卸貨專單應否納費辦法

據浙海關稅務司光緒十二年第二百三十四號申文內稱本口招商局輪船常於禮拜日請關發給專單卸貨以便搭客前往游歷惟其請專單之費該局以爲向所未有請爲免納等情本稅司查該局船常於禮拜請單卸貨係爲搭客其客雖係游歷之人而該船實爲獲利起見雖向係免納實無可免之理除仍令遵納單費外嗣後遇有此事究應如何辦理之處合應申請酌核示遵等因

當經發給該口第六百九號札文內飭以嗣後遇有請關發給此項專單者應令照納單費劃一辦理等語

第七十次串白水煙筒徵稅辦法

據浙海關稅務司光緒十二年第二百三十六號申文內稱迭准本關監督文函內開據洋廣各貨衆商等稟稱甯地水煙筒一項因真白銅絕無僅有本地工匠亦不能製造均用黃銅白鉛串打名爲串白貨低價賤沽利甚微向均按銅器每百斤徵稅一兩現經稅司改按估價納稅若照估價納稅稅加成本亦加各口運辦甯波煙筒已久貨價均經劃定突然漲價買主立見裹足况銅斤進口已經徵稅而入製器出口又復徵稅而出是已受重徵何堪稅更加重商等公同酌議另籌變通冀通銷路所有水煙筒出口稅擬請照稅則紫黃銅器之例每百斤完稅銀一兩一錢五分籲懇恩准並請照會辦理等情據此查

該商等請照紫黃銅器完稅似尙可行統希裁示等因相應照錄來往文函備文申請酌核並於此項水煙筒徵稅辦法可否通飭各口一律按紫黃銅器每百斤徵稅一兩一錢五分之處應請示覆遵辦等因

當經發給該口第六百十號札文內飭以此項水煙筒進出口按紫黃銅器徵稅辦法可行照辦等語

第七十一次華商可否代辦洋船事宜並預代具票抵稅請單出口辦法

據北海關稅務司光緒十二年第一百七十八號申文內稱本關向於洋船進出口其報關事宜均由中國行商代辦本稅司伏思此後如有洋船進出本口若無洋行代爲報關者或仍由華商代辦抑或應令船主自行辦理之處應請示遵等語又據該稅務司九月初十日第一百九十七號申文內稱本口向於中國行商代辦洋船事宜凡遇未完稅銀欲行出口之船准由該華商將該船應完稅銀若干具有海關銀號銀票存關備抵者卽准請單出口俟稅完清仍將所存銀票發還本稅司查似此辦法未奉明文嗣後應否如此辦理相應申請酌示遵行等因

當經發給該口第二百六十一二百六十三兩號札文內飭以華商代辦洋船事宜可准照辦並應與洋商同爲一律優待至遇未完稅銀出口之船華商代具海關銀號銀票存關辦法亦可准辦惟其所具銀票之數應按其船應完稅銀之數加倍存關並須將其稅若逾三日之限不完清者聽關按票全數取銀

歸款字樣註明於票俟日後若有關按票取銀之事其所取之銀兩應先全數歸入另款後由另款內完稅辦理等語

第七十二次火坭進口辦法

據潮海關稅務司光緒十二年第二百三十六號申文內稱准澄海縣函開英國領事官談及現有洋商將火坭即炸藥載進汕口係修理船隻之用囑函致稅務司查驗放行用特函祈察照等情即經函覆以此物轟爆力量最爲猛烈且用法亦非人所諳練宜登禁止之條據本稅務司之意商人先應具結註明該物斤兩作何用處倘有轟燬房屋爆傷船隻致干人命情事願爲賠償云云即由地方官發給護照運送以便查驗放行等語去訖如此訂辦是否有當相應申請核示等因

當經發給該口第七百八十八號札文內飭以所辦並無不合嗣後遇有此項案件即照所擬先行飭商具賠償之結辦理可也等語

第七十三次海船停泊河面乘淡水以滌鹹汚擦拭船底免鈔辦法

據粵海關稅務司光緒十二年第三百七十一號申文內稱現有輪船一隻駛至黃浦河面灣泊十餘日以便擦拭船底並未開艙起下貨客查該輪船進口停泊雖逾四十八點鐘之限照章應完船鈔而實無異修理船隻故特准免鈔放行嗣後遇有此項案件是否應行照辦之處相應申請核示等因

當經發給該口第一千四百二十二號札文內飭以所辦並無不合惟嗣後此項船隻如已領有船鈔專照者不必將停泊河面之日作爲修理之日亦不必按照德約修理日期於專照內扣除核算之例辦理等語

第七十四次江照輪船由武穴運貨進口後將此貨復運出口該關免出口稅辦法

據江漢關稅務司光緒十二年第二百四十三號申文內稱江照輪船由武穴運貨進口除持有三聯單之執照者抵漢時完納子口稅俟出口時完納出口正稅外其餘無此執照之貨物進口時均須按第二十七號通札完納進口正稅若完進口稅後徑運外國者出口時勿庸納出口稅若完進口稅後復運通商口岸如由執有鎮江關照之行海輪船運往亦勿庸完出口稅俟復進別口時再完復進口半稅若完進口稅後由江照輪船運往亦勿庸完出口稅惟須將復進口之半稅存關再此項貨物亦准照章由商人領單拆包改裝照以上各節辦理是否有當相應申請酌核示遵等因

當經發給該口第七百十六號札文內飭以所辦並無不合嗣後遇有此項案件即可照辦等語

第七十五次蔴類草皮出口徵稅辦法

據江漢關稅務司光緒十二年第二百四十四號申文內稱商人報運蔴類之草出口日漸暢旺本關向係按照中國草值百抽五徵收稅銀而釐局係照蔴

抽釐查稅則載蔴每百斤徵稅叁錢伍分此項蔴類之草係揭下之粗皮每百斤值價肆兩而製成蔴斤報關均係白淨細縷每百斤值價自肆兩伍錢至拾貳兩不等若以此項蔴類之草照蔴徵稅似未公允且非體恤商情之道究應如何徵收之處應請核示等因

當經發給該口第七百十七號札文內飭以此項蔴類草皮出口即按值百抽五之例徵稅辦理可也等語

第七十六次闡姓簿徵稅辦法

據北海關稅務司光緒十二年第二百二號申文內稱現有闡姓簿報運進口當經本口扣留詢問監督是否係違禁之物旋准監督復以此項闡姓簿之禁現已開釋故按上等紙每百斤徵稅銀柒錢嗣後遇有此項案件究應如何辦理相應申請核奪示遵等因

當經發給該口第二百六十九號札文內飭以此項闡姓簿既據監督聲稱現時並非違禁之物即按上等紙徵稅辦理可也

第七十七次進口之貨入官徵稅辦法

據北海關稅務司光緒十二年第一百十一號申文內稱進口之貨已經罰充入官應否完稅相應申請酌奪示復以便遵辦等因

當經發給該口第二百七十一號札文內飭以進口之貨已經罰充入官者自須完清進口正稅若係土貨除完出口正稅外尚須再完復進口半稅等語

第七十八次新式茶磚卽小京磚出口應否照稅則磚茶征稅辦法

據閩海關稅務司光緒十二年十二月十四日第三百七十二號申文內稱近來福州口俄商創造新式茶磚卽小京磚茶運赴天津轉送俄國自本年八月起已有八百擔出口經本關照稅則磚茶之例每百斤征稅陸錢辦理惟查此項新式茶磚實係上等茶末壓緊製成磚其茶末係初採工夫茶葉之末每百斤約值銀拾兩而造成茶磚後以四百八個裝爲一箱重約七十五斤值銀拾伍兩核計一百斤值銀貳拾兩是此項茶磚與向來出口之平常磚茶成色價值大有區別若准照磚茶征稅誠恐商人避重就輕初以茶末繼以茶葉改造此項茶磚則完稅陸錢之茶磚出口日見其多而完稅貳兩伍錢之茶葉日見其少如此影射之端一開與關稅必致有礙伏思此項新式茶磚既係茶末所造似應照茶末征稅方爲持平現又值有英商欲將此項新式茶磚運赴美國到關詢及稅項若干經本稅務司答以此項茶磚卽按茶末運赴外國之例每百斤征稅貳兩伍錢俟總稅務司割復到關再行訂稅云云嗣後俄商如有此項茶磚出口似應一律辦理合將新式茶磚式樣送呈鑒核究應征稅若干相應詳請核示遵辦等因

當經發給該口第八百二十六號劄文飭以此項小京磚暫按茶稅之例每百斤征銀貳兩伍錢辦理若商等不甘允服卽可稟請領事官轉詳駐京大臣與總理衙門商訂等語

第七十九次進口貨物於離船後受損應否減納正稅並釐金辦法

據臺灣關稅務司光緒十三年八月初七日第三百三十八號申文內稱本年七月二十九日據華商邦記號報有洋藥二千一百六十三斤八兩運進本口當經本關發給起貨准單旋准該商稟稱洋藥在駁船內受濕稍損請減稅銀貳兩壹錢釐金銀伍兩陸錢等情經本稅司查出該商洋藥受損乃在駁船未用席箔遮護以致受濕實係該商疎忽所致所請減納稅釐礙難准行伏查貨物受損減稅一節英國條約第二十五款內載輸稅期候進口貨於起載時出口貨於落貨時各行按納又第四十四款載貨物如因受潮濕以致價值低減者應行按價減稅各等語是進口貨應於起載時納稅而此次進口之洋藥係於已請起貨准單離原船後在駁船內受損領單在先受損在後核與條約所載起載時按納不符且約內並無減納釐金之明文惟查烟台條約續增專條所載洋藥運入中國者應由海關驗明封存海關准設具有保結之棧房或躉船俟稅釐完清後方許搬出等語以此觀之則洋藥一項既關棧毋庸按照原約起載時按納其如有受損情形似應俟至出棧並徵稅釐之時按其受損

輕重分別核減稅釐辦理方昭公允嗣後遇有似此案件究應如何辦理之處相應申請核示遵行等語

當經發給該口第四百五十三號劄文內飭以凡有進口貨物到關完稅者應按其貨物到關呈驗時由關驗明有無受損之處即應按照該貨物之實在情形分別徵減其洋藥一項應完之釐金一律驗明分別徵減等因

第八十次凡船隻載貨出口若出口稅餉未經完清不得發給准單出口辦法據蕪湖關稅務司光緒十三年八月二十六日第三百三十三號申文內稱現有英商太古洋行飛龍輪船裝運米糧欲行出口經該商來關請於未完出口稅以前發給出口准單以便持赴領事官換領船牌呈關暫存俟完清出口稅後再將船牌發還並云運米糧船隻出口前任稅務司曾允照辦等語本稅司以前既准行未便遽改惟查出口稅未經完清雖由該商具結認納實與關章不符嗣後遇有似此情事應如何辦理之處相應申請核示遵行等語當經發給該口第三百七十號劄文內飭以凡船載貨出口若出口稅餉未經完清不得發給出口准單等因

第八十一次凡鏤空花邊之物廣運進口售與華人應否照值百抽伍之例徵稅辦法

據江海關稅務司光緒十三年十月初三日第八百五十九號申文內稱本口常有進口洋貨名鏤空花邊係外國衣料家用所需之件歷經按照通商章程善後條約第二款所載外國衣服並家用雜物免稅之例准其免稅進口惟查年來此物運進本口爲數較大爲洋人自用者無幾而轉售華人居多茲本稅務司擬嗣後鏤空花邊進口除實係洋人自用爲數無多仍按約准其免稅外其餘大數運售卽照值百抽伍之例徵稅由本稅務司示諭各商自光緒十四年二月二十日開辦是否有當應請核示遵行等語

當經發給該口第三千六百五十八號劄文內飭以鏤空花邊之物進口照該稅務司所擬除實係洋人自用爲數無多仍按約准其免稅外其餘大數運售華人卽照值百抽伍之例徵稅以示區別准由該稅務司示諭各商自光緒十四年二月二十日第壹百拾壹結爲始開辦等因

隨京字第壹千玖百叁拾號

第八十二次洋藥進口完清稅釐已粘海關印花並領載運洋藥憑單可否復裝洋船運往他口辦法

據代理江漢關稅務司光緒十三年八月初六日第四百三十一號申文內稱七月十二日有華商福康號報有洋藥三十六斤進口照章完清稅釐改裝小包每包二斤轉運內地由本關粘貼印花並發給載運憑單去訖數日後據該商來關面稱前項洋藥係運往四川售賣現擬乘招商局輪船前赴宜昌之便附運該口以期載送川省較捷等情請給准單前來本代理稅務司查烟台續增專條第三款內載洋藥進口完清稅釐准予運貨憑單前赴內地並未議及完清稅釐後復裝洋船轉運他口之事該商所請未便遽允嗣後此項事件應如何辦理之處詳請核示遵辦等語

當經發給該口第八百二十四號札文內飭以洋藥進口完清稅釐領有載運憑單後如該商擬行復裝洋船欲轉運通商他口以期與內地銷售之處相近載運較易應聽商便准其轉運等因

第八十三次日本製備之外國式樣衣服進口應否徵稅辦法
據閩海關稅務司光緒十三年十月初四日第五百五十八號申文內稱本口

時有日本所製之外國式樣衣服報運進口查該貨照通商章程外國衣服之例應准免稅惟近來此項衣服進口較多大半轉售華人並非洋人自用核與條約原議免稅之意不符嗣後此項衣服進口究竟應免應徵之處申請核示並據江海關稅務司申同前因請爲酌覈等因

當經發給閩海第九百十八號江海第三千六百八十五號各劄文內飭以此項外國式樣衣服進口暫照免稅之例辦理以符約章惟須將進口之件數價值詳細記載俟一二年後再爲察奪等語

第八十四次山羊皮毯徵稅辦法

據蕪湖關稅務司光緒十三年十月十五日第三百五十二號申文內稱本關遇有山羊皮毯山羊皮出口向按值百抽五之例徵稅查通商稅則內載皮毯每張徵銀玖分惟此項皮毯雖係山羊皮數塊縫成一張而價值頗低若令按則完稅實爲值百抽十抽十一之數似於商情不無窒礙嗣後山羊皮毯出口或應照稅則或應按值百抽五之例徵稅申請核示等因

當經發給該口第三百七十五號劄文內飭以山羊皮毯出口仍應照現時辦法按值百抽五之例徵稅等語

第八十五次請三聯單入內地採貨應以經過第一子口驗註之數責成全數運口辦法

據臺灣關稅務司光緒十三年九月十七日第三百五十八號申文內稱准本關監督照會內開德商瑞興洋行請領三聯報單在鹿港地方採辦樟腦二百五十担該商僅止買得樟腦一百担經過鹿港分局將貨呈驗由局粘貼條開僅來一百担先行出口等字樣迨抵最後子口安平分局該局以單多貨少雖經鹿港分局註明一百担之數究與條約不符旋據該商面稱因該處貨缺不能將預報之數辦足等語應否由海關移知鹿港第一子口將置得樟腦一百担補發運照准其先行出口之處稟請

撫憲察核奉批子口約章單貨不符均應停運此次既據稱該處貨缺採辦不足卽照所議補發運照准其出口嗣後不得援以爲例等語照請查照辦理前來查三聯報單發給空白或填寫約買之大數其意原爲欲置之貨究竟內地能否買足在請單時焉能預定故必俟貨物辦齊到第一子口驗出該貨件數斤兩始由商人將實數自行註明單內由子口照單填發運照以便持赴沿途各卡呈驗是該貨未抵第一子口呈驗之先無所謂單貨不符約章所載匿單

少報應罰入官係指已經第一子口驗貨註明之後而言若抵最後子口查其斤兩與第一子口驗明填註之數不符自是中途流弊應以違章議罰至此次德商瑞興行所請之三聯報單雖載買腦二百五十担而該商止能買腦一百担到第一子口既將置得之實數報明核與約章並無不合除照覆監督外相應據情申請鑒核等因

當經發給該口第四百六十三號劄文內飭以凡商請領三聯報單前往內地採辦土貨其貨數多寡應以首經第一子口驗明之件數斤兩爲準責成該商照數隨同運照運口等語

第八十六次長江躉船撥船辦法

據蕪湖關稅務司光緒十三年七月十五日第三百十五號九月初三日第三百三十七號十二月十二日第三百七十八號各申文詳報本口躉船撥船事宜有應酌奪之處申請核示等因

當經發給該口第三百五十三三百六十一三百七十九三號劄文內飭以辦理躉船撥船事宜應照後開各條辦理

一凡有請以某船作爲躉船者應察該船實屬合宜方可准行

一躉船隨用之小艇僱備多寡即聽商便

一躉船裝入之貨應俟請領放行單後方准起卸

一長江輪船到口所載之貨或卸躉船或卸撥船均聽商便照各該專章辦理

一凡編號之撥船應令按年註冊勿庸納費

一凡編號之撥船出本口界限者應由地方官管理

一凡接濟躉船裝貨之船不可視爲躉船應以撥船看待


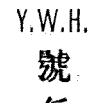
一未經編號之船亦應聽便由躉船撥貨上下例無攸禁



第八十七次復出口貨物記號碼數與進口時不符暨描飾海關戳記辦法

據浙海關稅務司光緒十四年三月初二日第四百八十五號申文內稱本年

二月十四日據英商鴻昌行報有紅棗拾包重壹千陸百陸拾斤 Y.W.H. 記號前於

上年十一月初三日由重慶輪船進口欲將該貨裝載第九十七號華船復運

出口當經本關查驗該貨實係紅棗拾包重壹千陸百十貳斤與進口斤兩相符惟其記號原係  號此次所報  號係新近添寫並查貨包上有描飾本關之進口戳記當將該貨扣留旋於二月十五日飭致該商以擅添記號有違英國條約第四十五款若六日內未准領事官來文請會同審辦即將該貨充公等因去後茲限期已滿未准領事官來文亦未據該商來關陳說本可將貨充公完案惟查該商除添寫記號外有描飾本關戳記情形較重應否加重罰辦之處理合申請覆核示遵等語

當經發給該口第六百八十五號劄文內飭以凡復出口貨物其原包號碼未經擦改如另新添號碼並無不合此次雖有新添  記號若其原有之  號尚存則不應將該貨入官若該貨斤兩記號均係相符僅有描飾戳記之弊亦不得徑行將其貨入官此節關係審案須在領事官處控告定罪方為正辦若該稅務司以為該貨照章應罰入官即可照充公之例擬結毋庸在領事官處控告嗣後該商報運貨物仍應留心查察以杜弊竇等因

第八十八次沈船貨物撈起進口徵稅辦法

據山海關稅務司本年第四百二十九號申文內稱光緒十四年七月初八日有英國財生輪船進口其艙口單內有貨物壹百捌拾玖包據該船商遠來洋行報係由已沈之利生輪船在遼地山地方撈起之貨於江海關出口時業已完稅後據該商將江海關發給利生輪船完稅各單照同日呈交前來經本關查驗該貨貨色件數斤兩與江海關發給利生輪船各單照內開之數大畧相符惟該貨既非原船裝運到口該商請以原船之單照憑以免稅放行未便遽准查光緒八年間有蕪湖輪船由上海赴漢口行駛長江半途遇險損壞曾有十箱洋藥撈起過載北京輪船運回上海經江海關即按無單之貨復令完納進口稅由江海關稅務司詳蒙核准並奉行飭本關遇有此項案件一體遵辦在案此案財生輪船接運利生輪船撈起之貨雖係運至該沈船所往之口與運回原口稍有不同惟兩案均係半途改裝情形大體相類似應援引辦理除飭該商暫將稅銀繳納聽候詳奉飭覆外所有利生輪船撈起之貨改裝財生輪船運口原領之單照可否憑以免稅之處應請核示遵行等因

當經發給該口第六百二十八號劄文內飭以沈船撈起之貨過載他船運口應視爲無單之貨令完進口稅若有涇損之事即按損涇情形將稅核減徵收可也等因

第八十九次復出口之貨應否免釐辦法

據廈門關稅務司本年第七百二十七號申文內稱光緒十四年九月初八日據美商旗昌洋行報前由臺灣進口桂圓肉柒拾包計壹萬貳拾斤現裝招商局鎮東輪船復運出口前往天津當經本關查驗貨物與進口時原報相符發給下貨准單去後嗣據本關總巡來稱該貨送赴鎮東船邊有叁拾捌包業經下船尙餘叁拾貳包在剝船內被釐局差役截拏等語本稅務司以該貨既由海關發給准單下船未便聽由釐局逕行截拏當即據情函致署興泉永劉道請轉飭釐局即將該貨送至本關碼頭交還並將因何被拏情形聲覆旋准劉道函覆釐局與海關事權雖分究屬同辦中國權務彼此遵照向章辦理不至此畸彼異等語次日早釐局隨將該貨送還本關碼頭此案當即了結惟復出口之貨是否應納釐金一節請核示遵行等語

當經發給該口第一千五百二十六號劄文內飭以此案辦法尙稱妥協復出口貨物無論係到口時逕撥他船即行出口或起岸暫存棧內以待便船復運出口者均不應徵收釐金且持有海關准單之貨如釐局欲行截拏務須先行知會海關將准單撤回註銷方可拏辦如此辦理事權既已分明責有攸歸不至彼此侵越也等因

第九十次船廠在本口購買完過稅餉之修船物料可否發給存票辦法

據廈門關稅務司本年第七百二十八號申文內稱光緒十四年九月初八日據廈門船廠商人到關面稱本廠所需之油漆向在香港購買運厦按照修船物料之例准予免稅進口茲因油漆一時缺少修船待用孔亟擬就近向本口成記洋行購用惟所購之油漆前進口時業由該行完納進口稅現在既歸本廠修船之用即係變爲免稅之物詢及可否給發存票經本稅司答以此項油漆前進口時既非由船廠報運進口即不屬德國續約免稅之例且進口時亦未指明係修理何船所用按章亦無免稅之條礙難發給存票因查修船物料免稅章程並未載有船廠在本口購買物料免稅之條嗣後遇有修船物料由洋行報運進口完稅在先若經船廠購爲修船在後應否發給存票之處相應申請核示遵行等語

當經發給該口第一千五百二十七號劄文內飭以修船物料必須船廠自運進口方准照章免稅等因

第九十一次粗鋼徵稅辦法

據江海關稅務司本年第一千一百七十九號申文內稱八月二十日據德商愛禮司洋行報英國忌連格輪船自比國運來熟鐵七百二十八條重壹萬柒千捌拾玖觔經本關查驗實係鋼條飭照稅則所載鋼稅之例每百斤納稅貳

錢伍分共徵銀肆拾貳兩柒錢貳分叁釐而該商仍以該貨爲熟鐵應照稅則熟鐵之例每百斤完納壹錢貳分伍釐查此等鋼條與熟鐵形式相似因將數塊檢出交本關署理營造司湛博士試驗據稱此乃粗鋼一類係近年新出之貨多爲造船之用其價較造器具之精鋼不過三分之一等語嗣見德國總領事提及此案據稱該商不服以鋼納稅因之擬詳本國駐京大臣核辦云云本稅司理合將此案辦理情形申請核奪示復等語並附呈鋼樣三塊前來當經發給該口第三千九百八十四號劄文內飭以新式粗鋼與熟鐵一時未易辨明嗣後此類粗鋼進口應暫按熟鐵則例每百斤徵稅壹錢貳分伍釐以兩年爲期將進口之數於進口時詳細登記按年呈報查核俟二年後再定辦法可也等因

第九十二次華人出洋給發執照辦法

據閩海關稅務司本年第七百四十八號申文內稱案查光緒十三年十二月二十一日有華人謝錫恩係美國教會中之教士欲往美國准美國溫領事令其來關向前任稅務司漢南請給文憑以爲進美境之憑據當經漢稅務司發給洋文憑據一紙前往現准通商總局照會奉
督憲牌開承准

總理衙門咨開嗣後如有華人情願出洋者自應遵照定章由通商各口巡道詳核發給執照等因嗣後凡有華人自願出洋毋論前往何國應飭赴巡道報

名掛號請照上船聽候委員驗明出口毋庸由關給照等因照請查照前來本稅司查教士謝錫恩赴美國漢稅務司給發憑據係准美國領事照請辦理之事茲奉前因嗣後毋庸由關發給理合鈔錄來往文件申請鑒核等語當經發給該口第一千三號札文內飭以此項執照應由關道給發不得由稅務司自行發給照內若須填寫洋文稅務司即可相助辦理以資明晰而免舛誤等因

第九十三次粵鐵開禁出口辦法

據拱北關稅務司本年第五百七十八號申文內稱准廣東釐務總局照會前經兩廣總督奏准開除兩廣鐵禁暫免稅釐出口茲已刊用連二串票一日起運截繳票根一曰運鐵通行准令出洋票發交各釐廠稅廠海關照章填明統行繳銷均按一箇月彙繳一次並將鐵斤總數開具清摺通報查核此案開除兩廣鐵禁暫免稅釐原爲疏銷粵鐵起見本與外來之鐵無涉嗣後凡內地商販於出鑪起運之時來廠報明即填給連單無論生鐵熟鐵一概免釐放行至進口之鐵仍照常一律抽收等因並送運票二百張告示兩道請爲照辦前來本稅司查運票填發註銷係本關可爲照辦之事惟照會內所稱須將鐵斤總數開摺通報一節應否照行之處相應申請核示等語當經發給該口第一百八十八號劄文內飭以粵鐵開禁出洋應准將過關出口總數按月開摺呈報督憲查核等因

第九十四次麻皮徵稅辦法

據廈門關稅務司本年第七百七十九號申文內稱光緒十四年十二月二十一日據旗昌洋行稟稱麻皮一項按照本口現時辦法係每石徵出口稅銀二錢而通商他口俱係按值百抽五之例徵收請照他口一律辦理等語本稅務司查麻皮一項原因其形式與絨麻大畧相同故訂按照絨麻徵稅即每百斤二錢歷年照辦在案有無別故現時無從稽察當即函詢潮海關稅務司如何辦理並將麻皮式樣送閱旋准函覆以向係按照值百抽五徵稅等因伏思麻皮徵稅除本口外通商他口均係一律按值百抽五辦理惟本關按絨麻徵稅歷辦有年未便擅改相應鈔錄旗昌行商人稟呈並潮海關稅務司函件詳請酌奪示覆以便遵辦等語

當經發給該口第一千五百五十三號劄文內飭以麻皮一項通商各口既係均按值百抽五之例徵稅廈門關未便兩歧嗣後亦一律辦理以歸劃一可也

等因

第九十五次奉照販運之糧食如到他口起岸時查有短少應否按保結所載銀數議罰

據蕪湖關稅務司本年第五百三十號申文內稱光緒十四年九月初一日有本口洋商報運米四萬四千四百十九包暨麥子一千四百七十四包裝載杭

州輪船運往粵東省城該商領有執照一紙於十五年正月二十一日呈送本關驗銷閱該照上批註麥子於起岸時短少一百包即六千六百斤等字樣當經復詢該商原來報運之數有無舛錯而檢得該貨出口之數與執照所載相符是以函致該商如至三月初七日未將短少確實情形呈明作證即未免按保單所載銀數罰繳入官嗣於二月初一日據稟覆以裝運麥子之時因賣主誑騙本行買辦之人其所短之一百包實未下船並無別故當經本稅務司以所稟不足爲憑仍令呈繳罰項旋據該商將所短之麥子一百包估價銀六十六兩繳送到關惟未識該商所稟是否實係不足爲憑故將所繳罰項暫存本關尙未入帳應請酌奪示遵等語

當經發給該口第四百三十七號劄文內飭以凡具保結者自應恪遵辦理倘日後所行查有不符之處自應照保結所載議罰海關未便將保結作爲具文是以此次該商所繳罰項即爲入帳以結此案可也等因

第九十六次封存之洋藥應否准其在商棧改包辦法

據蕪湖關稅務司本年第五百五十一號申文內稱准本關監督來函以洋藥進口封存海關准設具有保結之棧房必俟每箱完納正稅叁拾兩始准搬拆改包裝眼同海關員役每包粘貼印封號碼方准搬回本棧遇有內地分銷由該商赴關請領運貨憑單如貨包於運往內地之際未經拆開暨包上之印

封號碼均未擦損卽勿庸再完稅釐誠以貨未出棧課已先完奸商計無所施稅課毫無遺漏嗣據該鋪戶等先後稟請通權達變准於完銀後貨歸本棧拆箱改包出口時請貼印花憑單並查抄滬鎮兩口章程凡運到洋藥於完清稅釐後由關掣給總單准商提歸行棧俟出口時聽商自行改包送關呈驗請給憑單逐包粘貼印封簽字以便沿途關卡照驗燕口事同一律似應仿照辦理等情經雙前監督先後據情函商稟奉 總稅務司劄復核准洋藥商人將完清稅釐洋藥拾歸本棧改包不拘在何處銷售仍應飭將包好洋藥送至關棧粘貼印封如運內地須請領運單均應隨帶棧房憑單俟該單洋藥銷完卽將該單註銷等因歷經遵辦在案惟今之計祇須恪遵通商事務衙門及烟臺條約章程辦理並不准商人在本棧拆改包裝而弊端似可杜絕等因函致到關本稅務司相應據情並抄錄監督函件詳請核奪示遵等語

當經發給該口第四百四十二號劄文內飭以通商各口最要者係令關務商情互相融洽如洋藥進口全數併納稅釐毫無遺漏卽爲至善若另欲越溢防範誠恐有礙商情必致洋藥進口漸見減色至土藥一項自有專管人員稽查之責必爲設法不令奸商將土藥冒充洋藥影射偷漏是以海關於洋藥販運仍須按現時辦法准其在本棧改包出口時卽請粘貼印花等事可也等語

第九十七次芋米徵稅辦法

據蕪湖關稅務司本年第五百三十四五百五十九兩號申文內稱本口芋米從前俱係裝載土船由常關完稅出口近來自正月起亦用洋船呈報本關販運日見增多計三個月間已有一萬一千二百餘石當初原因稅則未經開載芋米名目又以商人稟請按照常關辦理故向均按值百抽五之例徵收嗣於二月二十五日准江海關稅務司函詢因何如此辦理並稱江海關向係視與糧食同類一律徵稅並應奉照始准販運等因本稅務司即經改爲按照糧食一律辦理惟商人以與商情大有妨礙均不允服呈請仍按估價徵納查稅則內實未載有芋米名目僅有米麥雜糧每石徵稅壹錢並須照章由商呈具保結出口其貨俱係向北販運以爲餵養牲畜之用每石估價銀五錢此項芋米或須視爲糧食一類抑應按照估價徵稅之處本稅務司未敢擅專相應據情呈請核示以便遵行等語

當經發給該口第四百四十四號劄文內飭以芋米一項嗣後應視與糧食同類一律徵稅每百斤壹錢並應由商呈具保結始准販運出口等因

查蕪湖土名芋米江

甯土名陸粟粵省土名粟米惟粵省之粟米其粒較北省之粟米稍大其秧本名苞蘆此係蕪湖關稅務司文內所載合行敘及

第九十八次違禁物件充公如地方官不肯領收如何銷去辦法

據潮海關稅務司本年第六百八十五號申文內稱本關凡拏獲軍火如手槍

藥彈銅帽等件罰充入官本關委員均不肯領收代售其拏獲食鹽而專查私鹽之委員亦不願代爲收售即使代收亦不能付給該物估值價銀作爲提賞線人扞手等之需溯查線人等實與海關有益似應設法鼓勵嗣後則提賞線人估價之三成作何支銷請爲酌核示覆遵行等語

當經發給該口第一千六號劄文內飭以如拏獲食鹽一項或即銷毀或詢該處如有本地醫院亦可送給司事之人惟須與其言明轉售他人之時不得與已完稅之食鹽價值兩歧如拏獲軍火等件即予銷毀其提賞報關之眼線人估價三成即歸罰款緝私常用雜費支銷可也等因

[lxiv]

第九十九次凡船到口如無本國領事駐劄由稅務司代辦船務應否抽收紅單之費辦法

據北海關稅務司本年第五百四十號申文內稱前者奉劄以凡船到口如該處無本國領事官駐劄由稅務司代辦該船事務該船牌照上應將進口及出口日期註明發給紅單出口時應行抽收進出等費本口歷年照辦其餘各口應否一體辦理據情詳請核奪酌訂劃一辦法通飭遵行等語

當經發給各口第四百五十六號通劄內飭以凡船到口如無領事官按約報關該船可將各項牌照呈關請爲代收辦理至費項一節即可按照英國領事之例一體抽收歸入另款核報可也等因

第一百次粗梗茶徵稅辦法

據淡水關稅務司本年第五百拾玖號申文內稱案奉第二百九號通割內開粗梗茶總名千兩百兩二種千兩一種每百斤徵銀伍錢百兩內之貢尖每百斤徵銀捌錢百兩內之天尖每百斤徵銀壹兩百兩內之京尖每百斤徵銀壹兩貳錢伍分等語奉此查本口亦有此項茶梗出口雖與通割所開各名目不同而貨色則一旦每担估銀不過叁兩若照茶葉一律每百斤徵稅貳兩伍錢價稅幾於相侔未免有礙銷路可否按照通割所開茶梗辦法一律減稅之處申請核示遵行等語

當經發給該口第五百十八號割文內飭以通割所飭係專指長江口岸所稱之千兩百兩二種而言凡遇此二種無論於何處出口皆准減稅惟此二種外其餘各種茶梗不得援照減稅以免牽混等因

第一百一次華商販運洋鐵應否呈驗藩司執照辦法

據廈門關稅務司本年第八百四十二號申文內稱奉福州將軍割開嗣後凡有商民採辦洋鐵條塊均應一律呈請藩司執照方准販運到關進口由洋海關驗照徵稅截角放行如無司照以及照鐵不符即行截留究辦等因奉此查洋鐵進口向來或由洋商採運或由洋商代華商報關均無令其呈驗司照之事茲奉前因嗣後遇有華商運鐵報關究應如何辦理申請核示遵行等語

當經發給該口第一千六百十六號劄文內飭以遇有華商運鐵進口應即按照洋商運鐵辦法由該關一律查驗徵稅放行一面將進口若干立即函致監督並錄報本總稅務司查核等因

第一百二次外國酒由日本進口徵稅辦法

據江海關稅務司本年第一千四百四十六號申文內稱據本口英國酒商正廣和報有外國呷呢酒柒拾箱由日本進口請照外國酒免稅之例免稅放行等情查日本煙酒除日本官商自用立有限數准其免稅進口外若係賣與華人本關向係遵奉光緒五年劄飭照則徵稅惟有外國酒一種名呷呢酒此酒近來於日本仿照西法製造運滬專為洋人自用並非售與華人之貨似應援照通商章程第二款外國酒免稅之例免稅放行且此次進口之酒為數無多當經本關准其免稅放行惟嗣後若有此項呷呢酒由日本廣運進口應否准予免稅之處請為核示遵行等語

當經發給該口第四千一百八十九號劄文內飭以一種貨物不得辦理兩歧此項呷呢酒既係外國酒運滬為洋人自用並非售與華人無論裝何國船隻由何國進口均應按照通商章程第二款外國酒免稅之例免稅放行以歸畫一等因

第一百三十三次小皮槁徵稅辦法

據津海關稅務司本年第六百號申文內稱查本口進口之輕木椿係由漢口福州温州等口運津每年進口甚多向來均由各該關按稅則每根徵稅叁分復進口時由本關照收復進口半稅壹分伍釐歷辦有年乃今年有從漢口運來之輕木椿玖批共計伍千叁百肆拾伍根江漢關所發之出口稅憑單皆稱爲小皮槁按值百抽五之例徵稅玖批共徵銀肆拾壹兩柒錢若照稅則核計則應納出口稅銀壹百陸拾兩叁錢伍分本關查該貨實係輕木椿應照稅則徵收除令該商將在漢口少納之出口正稅如數補交並復進口半稅亦令照則完納外惟江漢關及本關徵一貨之稅未便兩歧嗣後究應如何辦理之處申請核示遵行等語

當經發給該口第一千二百八十三號劄文內飭以稅則僅載有木椿梁柁柱皆按每根納稅叁分並未載有小皮槁名目是輕木椿無論大小均應照則每根納稅叁分並已飭知江漢關稅務司一體遵辦等因

第一百四暨一百五次官用物料復進口時應否再領專照辦法

據甌海關稅務司本年第五百三十四號申文內稱案奉第二百五十七號通
割內開凡官用物料應在起下之先請領監督專照赴稅務司處換領准單方
准免稅放行等因歷經遵辦有年乃現有上海運來之官用書籍經江海關於
總單內註明係憑監督專照免稅放行等字樣而本關監督以該貨既經江海
關發給專照本關無用再發即經免稅放行訖惟嗣後官用物料復運進口應
否再請專照其所免之出口復進口各稅應如何分別呈報之處應請核示等
語

當經發給該口第二百八十七號割文內飭以官用物料既經出口海關發給
專照免稅其復進口時自應免納復進口半稅毋庸再請專照惟執有專照者
於經過各口應將此照呈驗由海關戳註放行其未執有專照者若總單內註
明有憑照免出口稅之字亦可一律免納復進口稅放行至出口復進口所免
之正半各稅應由各該關於結冊將所免之數分別呈報等因

第一百六次日本下等海菜徵稅辦法

據津海關稅務司本年第六百八十六號申文內稱現准日本領事函請將日
本下等海菜援照俄國下等海菜減稅之例每百斤徵稅壹錢等情前來查此
項下等海菜出自日本者每百斤估值壹兩捌錢出自俄國者每百斤估值壹

兩伍錢至壹兩柒錢伍分是日本之下等海菜與俄國之下等海菜價值幾於相等可否按照俄國下等海菜之例准其減稅之處應請核示遵行等語
當經發給該口第一千三百十四號劄文內飭以日本下等海菜既與俄國下等海菜貨色相同各關自應一律徵稅以免歧異等語

第一百七次船隻遇險損壞在口外就地修理其延擱日期應否將船鈔執照展限辦法

據九江關稅務司本年第六百三十三號申文內稱光緒十五年十一月二十九日有華商同生夾板船由漢口過關旋於十二月十六日據船主來關稟稱該船行至張家洲地方擱淺損壞等情隨將艙口單護照船鈔執照等件呈交前來並請將所載各貨過載金同安安康二船運往應赴之口以免延誤當經本關允行貨物業已過載而去矣現聞該同生船修理將次完竣擬赴鎮江上海不日開行查該船船鈔執照係於十二月十三日限滿應即註銷惟按船鈔章程船隻進口修理准將在口日期於專照內註明照數展限此案該同生船在口外修理應否照口內修理之例一體展限之處申請核示遵行等語
當經發給該口第六百三十三號劄文內飭以船隻由此口赴彼口於路途因事延擱者其船鈔執照無論已滿未滿條約並無展限之議等因

第一百八次菠蘿蔴徵稅辦法

據潮海關稅務司本年第八百十八號申文內稱近有海南出產之菠蘿蔴由香港轉運本口該貨原出口時瓊海關向按蔴斤之例每百斤徵稅三錢五分其進口時本關亦仿照徵收進口正稅而此項蔴斤亦有自臺灣運至本口者其出口時臺灣關係按稅則未載之貨值百抽五之例徵稅本關亦照徵復進口半稅查海南臺灣所出之菠蘿蔴貨色原屬相同辦理似不得兩歧究應如何徵稅之處申請核示等語

當經發給該口第一千六十五號劄文內飭以菠蘿蔴一項既與別項蔴斤相同自應按稅則蔴斤之例每百斤徵稅三錢五分以歸畫一等因

第一百九次米穀運往朝鮮辦法

據東海關稅務司本年第七百六十四號申文內稱據本口日本商人三井行稟有米穀二千一百十三包重二千四百五十七担六十七斤去冬由朝鮮進口現因不合銷售欲改運日本請准給單下船出口等情當查米穀等糧不拘內外土產不分何處進口皆不准運出外國條約本有明文該商所請礙難准行旋據復請准將此項米穀運回朝鮮伏思朝鮮土貨進中國通商口岸從前既奉札飭准照土貨復進口之例徵收復進口半稅則由中國各口運往朝鮮

之貨似可一律辦理惟米穀一項與他項貨物不同此次該商欲運朝鮮可否准其援照米穀轉運通商別口之例令該商照章出具保單放行之處本稅務司未便擅專應請核示遵行等語

當經發給該口第九百八十一號劄文內飭以凡百貨由通商口岸運赴朝鮮應按運赴通商口岸辦法一律辦理惟暫時無庸發給免照憑單等件至米穀等糧運赴朝鮮應照米穀運赴通商別口之例令該商出具保單由關發給執照交該商持赴運往之口呈請該處海關註明運到字樣仍於限內繳回原口方將保單註銷等因

第一百十次軍米賑糧完稅辦法

據蕪湖關稅務司本年第六百六十九號申文內稱准本關監督函開奉安徽撫憲檄以各省購運軍米賑糧奏請照舊完納稅釐專款存儲解還各省等由以後遇有各省採購軍米賑糧務須遵照奏定新章一律飭令納稅另行專款存儲由本監督彙解各該省作爲賑款軍需之用至所收稅銀仍照免稅舊式按結另行登摺具報切勿列入各洋稅收數之內以免混淆等因此項銀兩應如何詳報之處理合呈請核示等因

當經發給該口第四百七十九號劄文內飭以凡遇商人報運米糧出口若未奉有護照者則應照則完納出口稅所收稅銀由該關查照向章按結具報倘

遇各省採購軍米賑糧呈出護照過關者應由該關一體徵收出口稅惟此項稅銀勿庸列入各稅餉摺內應由該稅務司遵照奏定新章將護照所開之數並徵收稅銀若干專款登記按結另摺逐一詳細具報以便轉呈查核如此記報則出口之軍米賑糧易於區別而所收稅銀不致混淆等語

又據該稅務司第七百三號申文復稱准監督五月十七日來函以奉撫憲函諭轉准

北洋大臣李 函商以北洋軍米完稅周折殊多請通融酌辦等因嗣後北洋軍米持有

北洋大臣發給護照希即驗免放行並將免完稅銀數目填註護照之內等因復請核示等語

又經發給該口第四百九十八號劄文內飭以北洋軍米免稅關繫奏案且似有一事辦理兩歧惟

北洋大臣所請既奉

本省大憲允行則海關照辦亦無甚窒礙不便之處應即查照辦理並將軍米過關及免完稅銀數目填註原發之護照內其他省遣員來皖採運米糧仍照奏章辦理等因

第一百十一次黃絲出口徵稅辦法

據津海關稅務司本年第七百十六號申文內稱本埠出口之生絲產自直隸山東河南山西等省本關向按土絲之例不分黃白每百斤徵收出口稅銀十兩歷經辦理有年乃去秋據德商興隆洋行報有黃絲出口請按稅則所載四川黃絲之例每百斤完稅七兩本關未經允行迨至今春復有德商禮和洋行稟稱此項黃絲東海關暨江海關皆按四川黃絲之例徵稅請准一體照納等情當經由本稅務司行文東海江海兩關查覆茲接東海關覆稱黃絲出口本關向引稅則所載四川黃絲之例每百斤徵稅柒兩據江海關覆稱本口向無此項黃絲出口惟黃絲由烟臺進口本關係按東海關之完稅憑單所載每百斤完納出口稅柒兩之數徵收復進口半稅三兩五錢各等語伏查此項黃絲價值與川絲相若東海關既按川絲之例每百斤徵稅七兩本關辦理似未便兩歧嗣後遇有此項黃絲出口應否按川絲之例徵稅七兩之處本稅務司未敢擅專理合備文申請核示遵行等因

當經發給該口第一千三百二十九號劄文內飭以黃絲出口暫准按四川黃絲之例每百斤徵稅七兩以歸畫一仍由該關將出口情形按年呈報查核並飭東海山海兩關一體照辦各等語

第一百十二次錨鏈安置口內爲泊船之用應否免稅辦法

據山海關稅務司本年七月二十一日第七百二十六號申文內稱據英商太古行稟本行輪船常川來口擬在停泊處所置錨接鏈以便各輪船到口時隨即繫泊可免每次拋錨之累所需之錨鏈等件現裝本行海口輪船運到懇請免稅放行等情查船用各物照約例准免稅此項錨鏈係專爲該行輪船繫泊之用與起岸出售之物有別可否援照船用之物免稅放行之處詳請核示等語

當經發給該口第七百六十一號劄文內飭以此項錨鏈既爲該行輪船到口隨時繫泊之用應准免稅放行等因

第一百十三次貨物之樣式進口分別徵免稅銀辦法

據江海關稅務司本年七月十七日第一千八百八十六號申文內稱准法
國駐滬署總領事函詢客人運來貨物之樣式海關是否准予免稅有無定例等語當經覆以貨物樣式種類繁多即如裁下小塊布疋等類物小而不值錢稅銀極微此項樣式本關向准免稅惟值銀較鉅之物即如各樣機器等類暫運一分進口作樣因亦可乘機出售故進口時應按值百抽五之例納稅本關每以是否值錢可否出售爲率分別徵免照覆去訖惟如此區別本關尙未奉有明文是否合宜應請核示等語

當經發給該口第四千五百六十五號割文內飭以各項貨物樣式進口嗣後即照該稅務司所擬應以是否值錢分別徵免稅銀等因

第一百十四次電線器具復運出口分別發給存票免照辦法

據江海關稅務司本年七月十八日第一千八百八十七號申文內稱據大北電報公司稟本公司在東方收發電報曾於上海設立總局以統其事所有各分局需用之各項電器必先送至總局試驗後再送各分局領用此項電器於進口時先完進口稅待試驗後送往福州廈門各分局因原包業已拆動故復進各該口時應再完一次正稅伏思此項電器皆係本公司自用並非出售之件而拆包試驗實出於不得已可否原情發給免照以免一貨兩稅之累稟請酌辦前來查該公司所言委係實在情形且據稱各電器上刻有製造場之名稱碼數則易於稽查現擬日後如有電線器具復運出口請援照光緒七年通飭外國機器復出口辦法未經用過之電器或發給存票或發給免照俱聽該公司之便已用過之電器僅發免照不發存票以示區別是否合宜詳請核示等語

當經發給該口第四千五百六十六號割文內飭以凡遇電線各項器具物料復運出口者即照外國機器辦法以未用已用分別發給存票免照可也等因第一百十五次樂器進口徵免稅銀辦法

據江海關稅務司本年七月二十七日第一千八百九十七號申文內稱樂器

一項進口或徵稅或免稅本關辦法向來未能一律擬請嗣後除洋號銅器暨賣與華人各項樂器應照估價納稅外其洋人自用樂器必須技藝爛熟方能撫彈者准予免稅至八音琴等項不必諳習音律即能令其彈成韻調者仍應按值百抽五之例徵收是否合宜詳請核示等語

當經發給該口第四千五百七十九號劄文內飭以凡樂器必須技藝爛熟方能吹彈者均准免稅至八音琴等項不必諳習自能成調者除洋人自用仍准免稅外凡係出售於人者應按值百抽五之例完納進口稅等因

第一百十六次載運洋藥如貼有海關印花者即應放行辦法

據拱北關稅務司本年七月二十六日第一千二十二號申文內稱本關龍睛巡船於數日前盤查華船三隻係由石岐前往高州者查得每船各裝洋藥三四箱洋藥每個均貼有粵海關印花惟各船所呈之載運憑單內開之斤兩記號碼數與印花多有不符經將三船解至馬溜洲稅廠候驗當經飭驗旋據驗手稟報驗得第一船共裝洋藥二箱又八包計一百六十個重四百六十九斤六兩而運單載洋藥五箱計二百個重五百八十九斤十二兩是運單之數多於印花計一百二十斤四兩第二船共裝洋藥一箱又八包計一百二十個重三百五十八斤八兩運單載洋藥三箱計一百二十個重三百五十三斤八兩是印花之數多於運單計五斤第三船共裝洋藥二箱又八包計一百六十個重四百七十七斤十兩運單二張每張載洋藥二箱計八十個重二百三十五

斤八兩二張共洋藥四箱計一百六十個重四百七十一斤是印花之數多於運單計六斤十兩查洋藥每個所貼之印花暨各運單均係粵海關填發合併聲明等情具報前來查煙臺條約續增專條內載洋藥正稅釐金兩項完納之後該貨主即可眼同海關將洋藥拆改包裝如貨主於此時請領運貨憑單海關即當照給其所請憑單或每包一張或數包一張悉聽貨主之便凡有此等運貨憑單之洋藥運往內地之際如貨包未經拆開暨包上之海關印封記號碼數均未擦損私改即無須再完稅捐等語細閱條約詞意似請發運單或不請發運單悉聽商人之便而每包加貼海關印封是必不可少之重要關鍵故各商於完清稅釐之後有不請運單者以致本拱北關至今未曾填發一張推原其故緣內地各關卡總以每包有無印花爲憑而運單實屬重複因思此次截留之三船所裝之洋藥均各貼有粵海關印花其已在粵海關完清稅釐是其明證除飭令放行外惟日後如查有粘貼印花之洋藥與運單所載之數多寡不符應如何辦理之處茲特將三船查驗情形詳報察核示覆遵行等語當經發給該口第三百九十號劄文內飭以運單爲條約所訂內地護送之柄而各關卡則以印花爲稅釐完清之據嗣後凡遇洋藥或每包或每個貼有海關印花其包個未經拆開所貼之印花均未擦損者無論有無運單以及運單所載之數是否與印花相符應即查驗放行若遇洋藥未貼有印花者無論有無運單皆應拏辦等因

第一百十七次臺灣出口煤甄徵稅辦法

據淡水關稅務司詳稱基隆口現有上海華商發昌號將煤末作成煤甄不日出口查此項煤甄每噸值洋銀四元二角較煤塊之價不甚相懸可否援照臺灣土煤之例每噸完納出口稅銀一錢之處申請核示等語

當經發給該口第五百八十五號劄文內飭以此項煤甄既與臺灣土煤價值相若應准一律納稅等因

第一百十八次伯靈絨繩徵稅辦法

據江海關稅務司詳稱光緒十六年十一月初三日據德商興隆洋行報有伯靈絨繩十五件重九百八十四斤估值銀七百八十七兩二錢由德國普魯士輪船進口請照稅則所載絨綫每百斤徵稅三兩之例遵納稅銀二十九兩五錢二分當經本關查驗該伯靈絨繩貨色用處與稅則所載之絨綫稍有區別故令該商照稅則未載之物按值百抽五之例完納稅銀三十九兩三錢六分惟如此徵稅是否有當申請核示等語

當經發給該口第四千七百九號劄文內飭以伯靈絨繩與稅則所載之絨綫既屬同類之貨則應援照每百斤徵稅銀三兩以歸一律等因

第一百十九次領事官派駐各口海關接認辦法

據東海關稅務司詳稱案奉同治七年通劄飭以各口駐劄各國領事之官銜姓名應隨時呈報等因歷經遵辦有年查本口法俄比三國領事向由英商滋大行夥發多瑪代理及光緒十五年發多瑪回國隨將代理領事交本行夥章歷奇接管今春韋歷奇又奉派代理日國副領事事務每遇各該國商船進口尋常報關事宜向由韋歷奇代報惟近據該商帶同法人呂渣到關面稱欲招華工赴牛疇理多呢呵法國屬地等語伏思招工一事關繫重大而該商代理領事尚未奉到劄文應否與其商辦之處申請核示等語

當經發給該口第一千七十九號劄文內飭以各口凡遇外國派領事官駐劄應以

總理衙門明文爲憑若已奉轉致即可接認此爲正辦惟英國所派之領事官向未知照

總理衙門轉行遵照則應照舊辦理至各洋商代理領事官等該口若未奉總理衙門飭知則概不得接認以示區別等因

第一百二十次樟木板如何徵稅辦法

據淡水關稅務司申稱光緒十三年六月間有夾板船一隻裝樟木板運往天津經本關照二等重木板每百塊徵出口稅銀二兩嗣接津海關稅務司文稱該貨抵津時本關以樟木與重木有別令其按稅則未載之物值百抽五之例將短交稅銀補足等因伏思一貨納稅未便辦理兩歧然本口向來辦法亦不可遽改目下復有夾板船運樟木板赴津除仍令按重木之例納稅外惟嗣後此項樟木板出口應否按重木板之例抑應照值百抽五之例徵稅之處申請核示等語

當經發給該口第六百九號劄文內飭以樟木板徵稅一事業經劄飭津海關查覆茲據覆稱樟木板與稅則所載之二等重木板長闊以及價值均不相同本關向按稅則未載之物值百抽五徵稅等語查津海關辦法尚屬妥協嗣後若遇此項樟木板出入應按值百抽五之例徵稅以歸畫一等因

第一百二十一次福建輕木板如何徵稅辦法

據閩海關稅務司詳稱輕木板如何徵稅一事前奉通劄以廣東輕木板應以每千幅地厚三因制徵收正稅柒錢半稅叁錢伍分等語查本省出產之輕木板出口本關向按值百抽五之例收稅惟近來運至天津該關每照廣東輕木板之新例徵收復進口半稅叁錢伍分與本關辦理兩歧因思一貨正半兩稅固應一律徵收嗣後本關有輕木板出口應否照廣東輕木板每千幅地厚三因制收稅柒錢抑仍應估價徵收之處詳請核示等因

當經劄覆飭以此項輕木板不應按價徵稅應照廣東輕木板每千幅地厚三因制徵收正稅柒錢半稅叁錢伍分以歸畫一自八月二十九日
即壹百貳拾伍結之始

應即改正並預先在稅廠門口榜示衆知等語

第一百二十二次洋藥已完稅釐運出關棧後復運外國辦法

據淡水關署稅務司詳稱前奉通劄凡有已完稅釐之洋藥運回外國請發存票應由該稅務司詳報候示等語在案前據英商協隆行稟稱本行有波斯洋藥壹箱重壹百陸斤半於本年二月十九日進口囤儲關棧於三月十四日完納稅釐出棧現因不合銷售欲送回香港等情當經本關查驗號碼斤兩與原進口均屬相符隨於五月初七日給單裝載福建輪船出口運往香港並由本關移知九龍關稅務司查覆該洋藥已在香港起卸茲據該商請將前完之進

口稅叁拾壹兩玖錢伍分專條釐金捌拾伍兩貳錢發給存票前來本稅務司復查無異合卽備文詳請核示等因

當經劄覆飭以凡遇已完稅釐之洋藥運出關棧後該商欲送回外國應由該商將印花盡行撤毀註銷由關驗明後卽准出口俟總稅務司核准方給存票等語

第一百二十三次貨物低色不可減稅辦法

據臺南關署稅務司詳稱據德商東興洋行稟稱本行前於光緒十三年四月初三日有波斯洋藥叁箱進口囤儲關棧因貨色低減歷久未能出售棧費聚積因之受累求將稅釐核減以便遵納領貨出棧等情當飭管棧驗貨查驗據稱此洋藥實屬低貨每百斤值銀不過壹百伍拾元而佳洋藥每百斤值銀肆百元等語本稅務司因念該洋藥色低難售且久存關棧棧費聚積稅釐若令減半完納足示公允該洋藥淨重叁百捌斤拾貳兩經該商遵納進口稅銀肆拾陸兩叁錢壹分叁釐專條釐金壹百貳拾叁兩伍錢並納棧費銀柒拾柒兩肆錢領貨出棧矣惟如此辦理是否有當詳請核示等因

當經劄覆飭以條約章程祇有貨物因受潮溼以致價值抵減應准按價減稅並無貨色低遜准其減納之例嗣後如有貨物過關雖稱色低仍應按則徵稅不得率意准減等語

第一百二十四次野繭壳徵稅辦法

據江海關稅務司詳稱野繭壳一貨各口徵稅未能畫一有照稅則蠶繭之例每百斤徵稅銀叁兩者亦有按值百抽五之例徵稅者此貨到滬有四來處一由山東在煙臺出口一由關東在營口下船一由鎮江出口以上三處之貨皆係照稅則蠶繭之例納稅一由四川轉運宜昌漢口出口該兩關均按值百抽五之例徵稅伏查蠶繭有家野之分亦有蛾子已出未出之別蛾子已出即謂繭壳惟稅則僅載蠶繭並不分類以野繭壳之價詢之絲商據云家蠶繭每百斤價銀約玖拾餘兩而四川所出之野繭壳值銀肆拾餘兩等語價值懸殊如此應否一律徵稅之處詳請核示等因

當經總稅務司轉行重慶宜昌漢口三關稅務司查覆旋接各該稅務司先後覆稱四川之野繭壳實屬低貨每百斤值銀叁拾兩左右若照蠶繭徵稅未免過重應請仍准按值百抽五之例每百斤折中定價叁拾兩徵收稅銀壹兩伍錢以恤商情而昭公允各等語前來總稅務司查四川野繭壳據報貨低價減重慶宜昌江漢三關歷辦舊章向以每百斤折中定價叁拾兩徵稅壹兩伍錢係援照值百抽五之例辦理未便率改應准照舊徵收現經劄飭以凡遇野繭壳由北三口暨鎮江上海出口者應按稅則每百斤徵稅叁兩惟四川之野繭壳由長江上游各口出口應按舊章准每百斤折中定價叁拾兩徵稅壹兩伍錢等語

第一百二十五次輕木樑徵稅辦法

據代理山海關稅務司詳稱光緒十七年六月十三日據華商慶記報有輕木樑壹百陸拾根裝英國美利士的亞夾板船自漢口由上海轉運到口當經本關查驗實係輕木桅其內有拾根長陸拾捌尺拾柒根長陸拾伍尺壹百零捌根長陸拾尺貳拾伍根長過陸拾尺者當飭按照輕木桅長逾陸拾尺之例徵稅放行訖嗣因該商堅執該貨應按輕木樑納稅經本代理稅務司移知江海關稅務司請將此貨該關如何徵稅查覆八月初一日接准覆稱此貨過上海時因係轉運之物本關無用徵稅亦未查驗故將此事轉移原出口之江漢關稅務司核覆茲將覆文抄送以憑核辦等因前來查江漢關覆文內稱本口凡遇輕木樑出口若在離根五尺之處周圍量之不過叁尺者本關向循本口舊規以木樑視之照稅則所載木樑之例每根徵稅叁分等語伏思此案該商慶記並無捏報情弊茲准江漢關查覆前因嗣後如遇此項木植進口應否查照江漢關辦法徵稅而此案本關按照輕木桅所徵慶記之稅可否將多徵之銀發還之處詳請核示等因

當經總稅務司電詢該代理稅務司此次進口之木植離尖五尺之處周圍尺寸若干旋准電覆離尖五尺周圍係拾壹寸隨即電飭應照木樑之例每根徵

稅叁分並一面飭以嗣後凡遇輕木樑進口若在離根伍尺之處周圍測量不過叁尺者應照江漢關向來辦法每根徵稅叁分以歸畫一等語

第一百二十六次號鐙標樁等件被船撞損應令賠修辦法

據閩海關稅務司詳稱光緒十七年五月十九日夜間有民船一隻衝碰本關羅星塔之鐙樁被本關總巡截住扣留當令覓匠修理並雇舢板暫時懸鐙所費共用洋銀肆拾伍元伍角此銀應令疏失之船賠繳旋據該船戶稟稱伊係貧窮漁人無力償此大數且並非有意撞碰係因黑夜陰雨差失水道所致等語經本稅務司從輕僅飭將修樁費銀貳拾貳元繳出以示體恤該船業已遵繳其餘雇船等費共銀貳拾叁元伍角應請准於船鈔項下開銷是否有當申請核示又據該稅務司詳稱據本關總巡稟稱該鐙樁修竣照舊懸鐙後於六月初八日復被漁船撞壞該船隨即逃脫被本關巡江吏追獲此次修理雇船等費需用洋銀叁拾貳元伍角等語當向該船追繳已據照數繳清隨即放行完案各等因

當經先後剗覆飭以所辦尙屬周妥其暫雇舢板等費計洋銀貳拾叁元伍角准於船鈔項下作正開銷至嗣後如有號鐙標樁等件被船撞壞所需修費應令該船照數賠繳一面將撞碰情形或已遵繳修費或不願遵繳等情照會監督分別辦理等語

第一百二十七次金沙出口貿易冊內宜如何開報辦法

據淡水關署稅務司於詳報第一百二十五結貿易情形文稱本口近有金沙出口本結販運約值銀一萬五千餘兩此項金沙應否歸入金銀錢冊內抑應歸百貨數內開報請爲核示等因

當經劄覆飭以此項金沙既非鑄成之錢則應歸入百貨出口數內開報爲是等語

第一百二十八次土藥轉運具結保送辦法

據宜昌關署稅務司電稱土藥由重慶來宜轉運通商他口其應完之稅可否准免在宜預納具結保送俟抵末口時再完卽請核示等因

當經電覆飭以土藥由宜昌關棧運送他口關棧應准具結保送俟出末棧時再行完稅與洋藥轉運辦法一律無異俟收到運往之口回執收據卽將保結註銷等語

第一百二十九次船隻載滿退回之貨可否發給存票辦法

據甌海關署稅務司詳稱光緒十八年二月十九日據華商報有茶油十桶重二十担欲裝招商局海長輪船運往上海當經本關徵收出口稅六兩給單下船惟該貨抵船時該船業已載滿不能裝入由駐船之扞子手照章發給退回

憑單作爲嗣後出口准免重徵之據迨三月初八日接據該商稟稱接滬客來函以茶油行市業已低落恐致虧本故不願將該貨運往懇請原情將前完之出口稅發給存票等情查各關定章船隻載滿退回之貨須運回關廠復驗發給憑單嗣後出口免其重徵向無將已完之出口稅發給存票之案惟此次據該商所稟行市低落不願將茶油運送情尙可原所請以已完之出口稅發給存票應否允行本稅務司未便擅專合行詳請核示等因

當經劄覆飭以此次退回之茶油若該商已遵定章運回關廠復驗並無抽換應准發給存票以恤商情等語

第一百三十次洋藥箱內攙雜假土辦法

據閩海關稅務司於詳報第一百二十六結貿易情形文稱本口運進之洋藥時有假土攙於其內此項假土每箱總未逾十斤諒係在印度或香港裝箱之時攙混等語

當經劄覆飭以此項假土應令照真土一律完納稅釐以示薄懲此弊庶可漸除矣等因

第一百三十一次洋藥關棧不得囤儲他貨辦法

據淡水關署稅務司夏德於交卸篆務時開具節略內稱官用物料過關若經

手之人未經預報或不將專照即時交出所運之物向係暫收洋藥棧房俟專照呈驗後即予放行等因錄呈前來

當經劄覆新任署務稅司馬士飭以此辦法尙欠妥協應即停止嗣後洋藥關棧除專收洋藥外不得囤儲他貨以免混雜等語

第一百三十二次華船艙口單若有假報應向該船追罰辦法

據淡水關署稅務司夏德節略內又稱臺灣政府所置之兩號輪船往來運貨於報關一切向與招商局之輪船辦法相同查該船於呈遞艙口單一事微有周折之處按各國條約章程艙口單若有假報捏報者即爲船主是問而官局輪船之船主素爲洋人祇管駕駛載貨之事向歸該船買辦經理與船主無涉若以假報向船主追罰殊失公允等因錄呈前來

當經劄覆新任署稅務司馬士飭以華商以及官局各船若有艙口單假報之事原與各國條約無涉可不必定爲船主是問應另設法向本船追罰方爲正辦等語

第一百三十三次四川土藥徵稅辦法

據江漢關稅務司詳稱光緒十七年六月三十日准監督照會並粘抄川省土藥稅釐酌議劃一章程一摺內載川省土藥每百斤在內地徵收落地稅銀四

兩八錢到重慶出口徵收出口稅銀二十兩俟到通商別口再徵復進口稅銀四十兩等語此項土藥報過本關宜如何辦理之處詳請核示等因當經劄覆飭以此項土藥初出口時每百斤應納出口稅銀二十兩其由通商他口運來者如無完清復進口稅之票據應令完納復進口稅銀每百斤四十兩若該商欲將土藥囤儲關棧聽其自便暫免完納復進口稅俟出棧銷售時再令補納倘欲轉運他口應准該商具結保送俟至末口出棧銷售時方令完納復進口稅等語

第一百三十四次茯苓片完稅辦法

據蕪湖關稅務司詳稱土茯苓一項稅則內載每百斤納稅一錢三分此貨本口亦有剝去粗皮成爲方式或切成薄片名爲茯苓片本關向以製成之物視之按值百抽五之例徵收出口稅惟聞江漢九江兩關於土茯苓一項不分已切未切均按稅則每百斤一錢三分徵收本關若不一律照辦商人勢必避重就輕恐於本口貿易有礙故擬嗣後凡遇茯苓片出口即按稅則土茯苓之例每百斤一錢三分徵稅以恤商情而歸畫一是否有當詳請核示等因當經劄覆飭以稅則既載有土茯苓一項凡遇販運出口應不分已切未切照則每百斤納稅一錢三分以歸畫一爲是等語

第一百三十五次修船物料分別徵免辦法

據江海關稅務司詳稱光緒十八年閏六月十六日據英商太古行稟稱本行開豐輪船駛往天津在津河攔淺將後輪折損茲有輪葉六張擬送天津修補請准免稅放行並聲明此項輪葉係在上海製造估值銀二百兩委係該輪船修理之用並非出售之物等情查善後條約通商章程第二款內載船用雜物進出通商各口皆准免稅等語此項輪葉既據該商聲明為修理本行輪船之用核與約章免稅之例相符除免稅放行外合行備文詳請鑒核等因當經劄覆飭以此案英商太古洋行以輪葉六張運送天津為修補該行開豐輪船之用應准照請免稅放行嗣後此項船用物件出口若係已完進口稅之物料製造以及船廠特准免進口稅之物料所製者應准免稅放行如係土產物料製造者應令納稅以示區別等語

第一百三十六次三聯報單土貨換領運照後皆應遵繳子口稅不得以完納釐金請免辦法

據淡水關署稅務司詳稱准本關委員函准稅釐局函開德商畢第蘭於光緒

十七年十月初三日在後壠填竹字五號運照販樟腦二百一十箱又十月十四日在後壠填竹字第六號運照販樟腦一百九十箱本擬運北赴滬海關報稅旋因風信不順將前項樟腦運往臺南遵章另填三聯換運照由臺南就近赴關報稅上輪所有原填竹字五六兩號運照因臺北淡屬釐局將樟腦收釐致未用去今據該洋商持照稟局請於續販樟腦抵用經與淡局查無弊竇卽祈查照轉致俟前項運照到關驗明樟腦箱數相符准予報稅放行等因函請查照辦理有無窒礙並希示復等因准此查三聯報單除未用及限滿繳銷外尙已換運照則不能另有更改此案該洋商在後壠販腦初則報運臺北繼則改運臺南另填三聯報單換領運照再將前領運照另販樟腦來淡已屬更張不一而淡局又將此腦收釐復擬准其以原照續販樟腦抵用於定章實有未符不免啟商人紊亂之端又查本年四月初八日德商公泰行報運出口樟腦壹百陸拾壹箱經將天字第伍號三聯單繳由梧棲釐局領有梧棲第貳號運照過淡局抽釐當經本關飭令該商仍完納子口半稅原抽釐項赴局領還此次應請淡局將所抽釐項給還原商令持前照赴關遵繳子口半稅並請後壠

釐局將前三聯單首張送關核對實爲公便除函復委員外合行詳請鑒核等因

當經劄覆飭以三聯報單之土貨運至第一卡換領運照後則應遵照約章完納子口半稅不得以完納釐金更替以免混淆等語

第一百三十七次已完稅釐之洋藥復裝洋船辦法

據江海關稅務司詳稱查烟台條約續增專條內載凡洋藥正稅釐金兩項完納之後該貨主即可眼同海關拆改包裝請領憑單或每包一張或數包一張運往內地之際如貨包未經拆改暨包上之海關印封記號碼數均未擦損私改即無須再完稅捐等語惟此項已完稅釐貼有印花領有運單之洋藥若復裝洋船運往通商他口出口時應否再行報關請領准單方可下船抑可憑運單下載無庸再請准單之處本關尙未辦有成案合行詳請核示等因

當經劄覆飭以完清稅釐之洋藥雖貼有印花領有運單若復裝洋船應由該商於出口時赴關報明請領准單方可裝入其運往通商口岸者應由該關一面撤回運單註銷一面發給免照執往第二口俾免重徵並准該商呈明第二關再發運單免納各處稅捐其運往長江六處起岸者無庸撤回運單仍准收

執總之洋藥除赴長江六處准給運單外其由通商此口運至彼口或准具結保送俟抵末口銷售時再納稅釐或在原口已完稅釐由該關發給免照免其重徵但已貼有印花均須請領免照前往以免混淆等語

第一百三十八次龍州進口之洋貨轉運海口分別發給稅單免照辦法

據龍州關署稅務司詳稱近有八角油一貨自東京來龍轉運廣東之欽州江門兩口下華船赴香港銷售據販運之商人詢及此項八角油可否發給稅單沿途免納稅釐等情查烟台條款第四款內載通商善後章程載明洋貨入內地及內地置買土貨係指沿海沿江沿河及陸路各處不通商口岸皆屬內地等語現八角油如運往欽州江門等口以及運送北海廣州等通商口岸應否發給稅單之處本關尙未辦有成案合先備文詳請核示俾有遵循等因當經劄覆飭以洋貨進口完清稅餉之後除通商口岸外無論復運何處皆准發給稅單若運往通商口岸應由該關發給免照持呈第二口之關以免重徵等語

第一百三十九次報運洋人自用軍火辦法

據閩海關稅務司詳稱本口近有洋商報運槍子五千粒進口請准放行本稅務司以該槍子爲數雖多惟係代本口各洋人購備打獵之用與尋常軍火有別已准查驗放行嗣又有本口電報局洋人報運快槍藥彈一盒進口請准放行並聲明係爲海島分局購備防盜之用亦准驗放惟係違禁物件究應放行與否詳請示遵等語

當經劄覆飭以軍火原係違禁物件若轉賣與他人或爲華人代購無論何人報運如無地方官執照即不准起卸倘由領事官署挂名或常駐本口之洋人報運進口查明實係某某洋人自置以備打獵防盜之用爲數無多可准通融查驗放行惟須由稅務司詳細開單按年呈報查核等因

第一百四十次朝鮮船隻稅項如何開報辦法

據東海關稅務司詳稱現有朝鮮輪船擬由東海往來海參崴沿途駛赴朝鮮各口貿易本稅務司查朝鮮船隻向未駛至東海嗣後該國輪船在本關所完稅項於繕呈稅鈔結摺內或應歸華船抑應歸洋船開報之處詳請核示等語當經劄覆飭以朝鮮船貨稅項應歸華船之類惟該關應另立冊簿登記以備查核並於繕呈稅鈔結摺貿易冊內在華船稅項總數之下註明內有朝鮮稅項若干以資區別等因

第一百四十一次拱北關徵收稅項是否宜分別有無收稅單辦法

據拱北關稅務司申稱准造冊處單開奉劄以凡由香港運華之土貨若無收稅單應照洋貨之例於進口時徵收進口正稅其由華運往香港之貨應照運往外洋之例不給收稅單等語本稅務司查本關向來徵收稅釐係分別洋貨土貨辦理洋貨照則徵收爲數較重土貨照本處則例輸納爲數較輕澳門並非通商口岸似應與香港視同一律若以同類之土貨因無收稅單卽照洋貨一律徵收則收數未免過重誠恐商人心懷不平是否仍應照舊分別洋土各貨徵收之處申請核示遵行等語

當經劄覆飭以通劄係由造冊處轉行各關惟九龍拱北兩關與通商他口不同該兩關稅務司宜體察本地情形若能照辦自應儘力奉行倘實有碍難照辦之處亦可不必拘執等因

第一百四十二次完清稅釐之洋藥復出口驗無印花辦法

據江海關稅務司詳稱上年有洋藥三箱報運進口持有山海關復出口時所發免照並於總單註明完清釐金內有兩箱轉運九江經該關粘貼印花放行一箱擬在本口銷售本關以該箱並無印花恐有舛錯仍令完納稅釐嗣准山海關稅務司咨稱該洋藥已於進口時完清稅釐尙未請領印花卽復運出口本關照章發給免照等語本稅務司查該洋藥既經完清稅釐自不得重徵業

已發給存票去訖惟嗣後若有洋藥完清稅釐復出口持有免照並未粘貼印花究應如何辦理詳請核示遵行等語

當經劄覆飭以洋藥印花原應由徵收稅釐之關粘貼如未經粘貼印花而復運出口應發給存票不應發給免照等因

第一百四十三次各關所發單照不得刮擦更改

據粵海關稅務司詳稱有商人福昌和販運洋藥經太平東關查出憑單內有塗改日期刮擦碼號之處將洋藥扣留以便查究一事業經呈報在案嗣後如有貨物因憑單內有刮改之處被內地局卡扣留究應如何辦理詳請示遵等語

當經劄覆飭以憑單內若有刮改之處總視爲商人舞弊之據凡各關所發入內地單照概不准錯繕刮改以昭慎重等因

第一百四十四次扣布徵稅辦法

據江海關稅務司詳稱扣布卽原色布一項按稅則每疋寬不過三十四因制長不過四十八碼納稅銀八分現有新式扣布每疋寬三十六因制長四十八碼惟中間有僅有經線並無緯線一段似兩疋接連者此項布疋應如何徵稅之處詳請核示等語

當經劄覆飭以此項扣布卽原色布既長不過四十八碼卽應照則徵收每疋應納稅銀八分惟須將餘寬之二因制核明加徵可也等因

第一百四十五次棉花出口徵稅運往外國織成棉紗回華進口仍應徵稅辦法

據江海關稅務司詳稱商人報運棉花出口經本關徵收出口正稅運往印度織成棉紗復運回華進口徵收進口正稅商人詢問可否將前完之稅發還等情此項改式物件究應如何辦理之處詳請核示等語

當經劄覆飭以商人報運棉花出口自應照則徵收棉花出口正稅至織成棉紗報運進口亦應照則徵收棉紗進口正稅等因

第一百四十六次裝火油之鐵桶進出口分別徵免辦法

據粵海廈門兩關稅務司詳稱火油由外國裝載鐵桶販運進口其空鐵桶復運出口應如何徵稅之處詳請示遵等語

當經劄覆飭以火油裝載鐵桶進口應於徵收火油進口之稅即加徵所裝鐵桶之稅其空鐵桶復運出口無庸再為徵稅等因

第一百四十七次牛隻等項出口徵稅辦法

據浙海關稅務司詳稱牛隻等項出口向准免稅惟近來牛隻出口運往上海為數日見其多嗣後應否仍予免稅之處詳請核示遵行等語

當經劄覆飭以牛隻等項出口應自本年起按照估價值百抽五之例徵稅惟須先期兩個月曉諭各商知悉等因

第一百四十八次大麥運往香港餵養自用牲口特准出口辦法

據閩海關稅務司詳稱凡遇報運大麥前往香港以便餵養自用牲口應否准其出口之處詳請酌核示遵等語

當經劄覆飭以凡遇報運大麥前往香港餵養自用牲口者可照江海關之例放行每次不得過貳拾担仍須照則完納稅餉等因

第一百四十九次朝鮮米糧在通商口岸過載別船運往外國辦法

准德國駐京大臣詢及朝鮮運來之米糧可否在通商口岸過載別船運往外國不致扣留罰辦等語

當經覆以朝鮮約准米糧出口是以可照他國米糧辦法運赴通商口岸過載別船運往別國不在禁止之例等因

第一百五十大衣大利布徵稅辦法

據江海關稅務司詳稱德商禮和洋行報有衣大利布十件計三百疋載運進口以此項布疋係用絨棉織成請照稅則所載絨棉布每疋納稅銀貳錢本稅務司查稅則所載絨棉布祇有花素羽紗布長不過三十一碼字樣且此項衣大利布比之羽紗較爲細緻其價約及三倍是以令照稅則未載之物值百抽五之例完稅是否有當合行詳請核示遵行等語

當經劄覆飭以稅則所載絨棉布專指花素羽紗布長不過三十一碼而言衣大利布不得視爲一律應照稅則未載之物值百抽五之例徵稅等因

第一百五十一次帆船沿途被損將貨分撥民船同赴應往之口辦法

據浙海關稅務司詳稱本口現有華商來關稟報以由中國帆船名元興在江漢關呈報裝貨出口沿江而下駛抵鎮江迤下之張王江地方觸礁被損因恐貨物受濕將貨分撥民船二隻同赴本口報驗等情當經查驗該貨與江漢關所發之總單收稅單等件均屬相符除令其將全貨完復進口半稅外仍令將撥過民船之貨呈繳一出口正稅存關聽候核辦惟查該商報驗之貨雖非由原船到口乃係分撥民船而來而與江漢關所發之單件實屬相符且察視該船被損暨貨物受濕各等情形毫無可疑之處可否將撥過民船貨物存關之出口正稅發還以恤商情之處應請核示遵行等語

當經割覆飭以此案船隻被損僱用民船分撥貨物同赴應往之口報驗既經查驗貨物與原出口所發之單件確屬相符即可憑以將存關之出口稅發還惟嗣後設遇此等案件仍應隨時呈報核示辦理等因

第一百五十二次朝鮮貨物領單出口在日本過船運來中國口岸徵稅辦法

據江海關稅務司詳稱據日本輪船公司商董函稱朝鮮元山釜山二口冬季並無輪船逕赴中國口岸祇有本公司小輪前赴日本長崎地方是以朝鮮貨物先應繞運長崎撥裝本公司大船方能運來上海此項朝鮮貨物在元山釜山出口時領有收稅總單雖繞由長崎運來上海而始終在本局船隻裝運本公司自可呈具並無改換等弊甘結請按朝鮮貨物或轉由中國通商口岸運來或逕運上海呈有朝鮮各關所發之收稅總單祇徵一復進口半稅之例一律辦理等因本稅務司查朝鮮貨物或轉由中國通商口岸運來或逕運本關若呈有朝鮮出口之收稅總單者祇徵一復進口半稅若在日本口岸過船無論有無朝鮮口岸之收稅總單即按洋貨之例徵收進口正稅惟該公司商董所呈各節情有可原若出具並無改換等弊切結即准其將此項領單在日本過船之貨於進口時祇完復進口半稅諒於國課無損而於貿易必有裨益惟可否如此通融辦理之處本稅務司未便擅定應請酌核示遵等語

當經割覆飭以朝鮮貨物既繞運日本過載進口應仍按向章照洋貨之例徵收進口正稅不得通融辦理以免牽混等因

第一百五十三次玻璃燈徵稅辦法

據江海關稅務司詳稱玻璃燈一項進口本關向以稅則未載之物值百抽五之例徵稅而商人以玻璃燈應歸稅則所載玻璃器皿免徵之類請轉詳核辦本稅務司查前奉通割內開玻璃一類除中國料器應照出口稅則納稅並外國玻璃片千里鏡照面鏡應照進口稅則納稅外其餘各玻璃器皿進出口皆准免稅等因此項玻璃燈究竟應徵應免之處應請核奪示遵等語

當經割覆飭以玻璃燈不歸稅則所載玻璃器皿免稅之類均應徵稅或按出口稅則所載料器之例每百斤徵銀五錢或按值百抽五之例徵稅應由各該關隨時酌情訂辦等因

第一百五十四次金花土藥刨皮徵稅辦法

據臺南關稅務司詳稱運進本口之金花波斯土一種計每箱有一百三十五餅至一百六十五餅不等每餅用紙包裹以繩捆縛本關向按每箱刨皮二斤徵稅而廈門關係按每箱刨皮一斤半計算現經本口管理土藥棧房之人查出統計土藥百箱稱量捆縛之繩共重六百九十三兩其包裹之紙共重十兩

零一錢分計每箱其皮不過重一斤一兩零三分之數本關向按每箱刨皮二斤核計未免過多而廈門關按每箱刨皮一斤半計算似屬公允惟現時另有用棉紗捆縛者計每箱約重三斤至四斤半之數若按廈門關每箱刨皮一斤半計算商人即不甘服現擬嗣後遇有此項土藥進口先將捆縛之物除去計按每箱刨除包裹之紙一斤稱量淨土若干徵稅如此辦理似屬公平妥協可否照行之處應請示遵等語

當經割覆飭以所擬金花波斯土藥於完稅時先將捆縛之物除去計每箱刨除包裹之紙一斤稱量淨土若干徵稅即可照行惟商人若不肯從即應將繩紙棉紗等類另行稱量輕重刨除按淨土之實數徵稅辦理等因

第一百五十五次洋貨入內地包皮碼號有拆改者應否發給子口稅單辦法

據廈門關稅務司詳稱洋貨運入內地其包皮碼號有拆動擦改者按照本關常規不發子口稅單而本口釐局以商人完清釐金各貨均准拆動攙雜並不拘定原包查英國條約第七款載運入內地各貨該商應將該貨名目若干原裝何船進口運往內地何處各緣由報關查驗確實照納內地稅項該關發給內地稅單等語並無拘定原包字樣若准通融拆改不必拘定原包則運入內

地之貨自必漸爲增多而子口稅餉即可因之較暢可否照行之處應請核示
遵行等語

當經劄覆飭以貨物改運他口請領免照按章應須原包若進口後請單運入
內地不必拘定原包惟須細爲察明該貨是否確係原貨並將數目暨如何改
裝等情詳細登記等因

第一百五十六次船隻受損在香港修理者不得將船鈔執照展限辦法

據粵海關稅務司詳稱現據近地輪船公司行董函呈以本公司輪船若因受
損前赴香港修理者請將所需修船日期於船鈔執照內註明照數展限等情
本稅務司覆以香港並非中國通商口岸中國無稽查之權是以所請礙難允
行是否有當應請示遵等語

當經劄覆飭以船隻受損准將修船日期於船鈔執照內註明照數展限之章
乃係專指在中國通商口岸修理而言香港並非中國口岸不得援照辦理等
因

第一百五十七次艙口單可不與旁人察看驗貨時不得任旁人阻碍辦法

據東海關稅務司詳稱前准本口德國領事官函請准該署聽差人察看艙口

單數件並有火柴數箱請於驗貨時准其旁觀等情本稅務司查本關常規若有欲觀艙口單及於驗貨時旁觀者無不准行是以允如所請惟思若准旁人隨意察看艙口單恐於商務辦公多有不便可否以不准照行作為常例並驗貨時可否准外人旁觀之處統祈酌核示遵等語

當經劄覆飭以艙口單可不與旁人察看驗貨之時驗貨廠既開無論何人皆可旁觀惟旁人絲毫不得妨礙辦公若有阻撓情事即可驅出等因

第一百五十八次船隻修改添艙加增噸數扣算增鈔辦法

據粵海關稅務司詳稱英國廣海輪船於光緒十九年十月二十九日完清船鈔領有執照旋因該船修改加艙於十二月初九日由英官復為丈量經英國領事官將加增噸數照章報關本稅務司查該船修後之噸數較原量多載七十二噸即令該船商按所加噸數補交銀二十八兩八錢該商遵即完清惟船隻若按所載噸數已完船鈔領有四個月之執照限期未滿因修改添艙加增噸數其應按所加噸數補完船鈔之處宜由何日算起詳請核示遵行等語當經劄覆飭以船隻完鈔領照後在四個月限內因加增噸數應補交船鈔其加徵鈔數應自增添噸數之日算起等因

第一百五十九次古瓷徵稅辦法

據津海關稅務司詳稱瓷器一項或按稅則所載粗細之別徵稅或按古玩值百抽五之例徵稅各關辦法不一於商情稅課多有不便擬請凡於道光年以前所造之瓷器按古玩值百抽五徵稅其道光以後所造者即按稅則粗細之別計斤徵稅以歸畫一是否有當應請核示遵行等語

當經劄覆飭以凡家用碗壺等項尋常瓷器以斤數件數論價者應照稅則所載粗細之別按斤徵稅其古瓷逐件論價者係屬玩物應按值百抽五之例徵稅以示區別惟各關驗貨人等務須隨時留意察核以免混淆等因

第一百六十次上海造成鋼鐵橋爲躉船接岸之用應否徵稅辦法

據江海關稅務司詳稱據招商局呈報本局海長躉船有鋼鐵橋一座爲該躉船接連海岸之用請准免稅經本稅務司准如所請惟查此項鋼鐵橋係本口耶松洋行所造特令該局出結若俟後核定以該橋應完稅銀即當遵繳此項在本口造成之鋼鐵橋專爲躉船所用究竟應徵應免之處應請核示遵行等語

當經劄覆飭以此項上海造成之鋼鐵橋既係專用之物且爲該船主自用之件即可免稅等因

第一百六十一次雲母殼鈕扣應否徵稅辦法

據江海關稅務司詳稱英商公發洋行報運雲母殼鈕扣一項本稅務司令按稅則未載之物值百抽五之例完稅而該商以此物應按珍寶等類免徵稟由領事官轉達此項雲母殼鈕扣可否歸珍寶免稅之類應請酌核示遵等語當經劄覆飭以稅則所載金銀珍寶等器之類所包甚廣是以雲母殼鈕扣亦可援引此條免徵等因

第一百六十二次船隻因尋常修理收口者應否將收口日期於船鈔執照內扣出辦法

據江海關稅務司詳稱據招商局函呈以該局廣利輪船應收口修理請將在口日期於船鈔執照內註明照數展限本稅務司查照本關常章准其所請惟查德國條約第三款之意係船隻在口內口外因受損應行修理者准將收口日期於執照內照數展限而該局廣利輪船不過因尋常修理收口似與條約之意有所區別嗣後船隻因尋常修理收口可否仍照常章將收口日期扣出之處應請示遵等語

當經劄覆飭以船隻若因修理未能起卸貨物應停工即准將收口日期照數扣出展限等因

第一百六十三次船隻在口內棄置應否由海關扣拏辦法

據津海關稅務司詳稱光緒二十年七月初二日有日本帆船一隻裝載鐵路之墊木二萬五千塊駛抵大沽口內該船主因未知兵釁已開離船前往報關被華兵擒拏該船水手等隨棄船避赴英國重慶輪船本稅務司即帶同人役前登被棄之船換掛中國旗號作爲代中國國家扣拏是否有當詳請核示等語

當經劄覆飭以凡遇有船隻在口內棄置應由海關派人看守代業主存留聽候核辦等因

第一百六十四次華船私運應否由海關管查辦法

據廈門關稅務司詳稱聞有華船一隻名金順源裝載土藥五担私行運往臺灣之鹿港口本擬派人前往查拏嗣因無辦過成案此項華船私運應否由海關管查之處相應詳請核示遵行等語

當經劄覆飭以凡華船不歸海關管理者即無庸由關管查等因

隨京字第貳千玖百拾貳號

第一百六十五次洋貨受損進口改裝復運外國辦法

據江海關稅務司詳稱法國公司薩卡連輪船到口起有受濕之日本綢貨報關完稅後其受損較輕之貨由貨商洗濯晒晾改裝他箱報運日本口岸並請按所完進口之稅發給存票本稅務司查該綢貨原係在日本口岸裝由薩卡連輪船運往法國銷售因該船尚未出口忽有失火情事迫息滅之時貨物多爲受濕而該船因須按定期過滬未得將受濕之貨就地卸岸改裝祇得仍運往上海核辦當即答覆以報運之貨實係洋貨即免其完繳出口之稅至請給存票一節按條約所載務須原封不動方能發給存票該貨既經拆封改裝不得照辦云云是否有當應請核示遵行等語

當經札覆飭以原封不動之條乃係常例惟貨物若因受損勢逼進口完清稅後拆動改裝報運外國口岸則可通融辦理免其完納出口正稅並按所完進口之稅給以存票惟該商務須先將拆動改裝之意稟明海關派人監視方可照辦以免私弊等因

第一百六十六次小火輪船領牌照後前赴他口生理辦法

據浙海關稅務司詳稱現有永福小火輪船到口持有粵海關所發牌照擬在本口界內往來剝運貨物本稅務司查小火輪船在通商一口領有牌照前往

通商他口生理者應否換領該關牌照之處前奉小火輪船章程內並無明文是以准其往來無庸換領牌照另繳牌費是否有當應請核示遵行等語

當經劄覆飭以小火輪船在通商一口報關請領牌照後前往通商他口生理者未逾一年之限無庸換牌納費惟該船到口與離口日期應由該關稅務司於牌照內註明簽字方爲周妥等因

第一百六十七次關棧池油在本口裝箱者徵稅辦法

據江海關稅務司詳稱前奉鈞劄以關棧池油於離棧時應按箱油當時市價值百抽五例納稅等因查箱油市價其箱價包括其內而油箱或以成箱或以成作油箱之錫片進口時曾經完過稅項若令在本口裝箱之池油渾照市價值百抽五納稅未免過重是以可否折核變通辦理或准此項油箱或以成箱或以錫片進口時免其完納稅項抑或按所完進口之稅給以存票之處應請核示遵行等語

當經劄覆飭以關棧池油在本口裝箱者應按本口箱油當時市價值百抽五納稅惟箱價准於市價扣除核算其油箱若係裝油則應視爲裝貨之件卽裝油時或進或出以及不裝油空箱出口時概准免稅惟若有空箱進口以及成作油箱之錫片進口則應視爲進口之新貨照則納稅亦不得發給存票等件以示區別等因

第一百六十八次蔴類之草進口洗淨復運外國發給存票憑單辦法

據江海關稅務司詳稱現據比商良濟洋行稟請將蔴類之草進口洗濯潔淨於復出口運往外國時請照亂絲頭辦法按淨重分兩發給存票或復出口憑單等情查蔴類之草進口洗淨詢據該商稟明其分兩計減十分之三若於復出口運往外國時按淨重分兩發給存票憑單等件於稅課並無出入且於此項貨物之貿易可漸次暢旺似可照准所請究應如何辦理之處相應申請核示遵行等語

當經割覆飭以蔴類之草進口洗濯潔淨於復出口運往各國時即可按淨重分兩發給存票或復出口憑單若由關酌量派人監視工作亦可惟須示明此係暫行試辦之法等因

第一百六十九次土貨運出外洋復進原口免徵進口稅辦法

據津海關稅務司詳稱光緒二十一年四月十六日有洋商以狐皮五百八十七張報運英國當經徵收出口稅八十八兩五分嗣於十月十九日由原商呈報該貨在英國未能銷售復經運回本口請免徵進口稅等情經本關驗貨查明實係原貨並無訛僞即由本稅務司飭令照章將進口稅暫爲存關聽候詳請核辦等因此案究應徵免應請核示遵行等語

當經劄覆飭以土貨報運外國若在彼未能銷售由原商運回本口如易於查明該貨實屬原貨並無訛誤即可免徵進口稅等因

隨京字第叁千壹百玖拾捌號

第一百七十次船隻暫泊港內並未開艙欲行他往應否報關辦法

據廈門關稅務司申稱本口時有船隻駛入港內暫泊即行他往並不報關之事查咸豐八年英國條約第三十款內載船隻進口並未開艙欲行他往者限二日之內出口即不徵收船鈔並無毋庸報關之明文嗣後船隻暫泊港內並未開艙於二日限內出口者應否報關之處申請核示遵行等語

當經劄飭以船隻駛入本口港內無論停泊久暫均應飭令報關即在港外停泊者亦須派關差到船將船係何名由何處來往何處去並因何故停泊各情詢明登簿等因

隨京字第叁千貳百肆拾伍號

第一百七十一次商人報運洋貨入內地分別何處爲內地辦法

據粵海關稅務司詳稱德國領事官轉報有德商請領內地稅單欲將洋貨運入省城及附近之河南花地各處等情此項內地稅單是否應行發給請爲核示遵行等語

當經劄覆飭以照約內地各處係指通商口岸界外之地而言如商人報運之

處係在廣州通商界外自應發給內地稅單若其處非在通商界外則不應發給等因

第一百七十二次免徵船鈔辦法

據廈門關稅務司詳稱如有輪船未領船鈔執照因裝貨不足船身輕浮在沿海難以駕駛故進口特裝壓載石塊者是否應徵收船鈔請爲示遵等語當經劄覆飭以察視該輪船情勢如實係不得不進口裝載壓石以便穩駛所往之處可援遇險進口之章比例免征收船鈔等因

第一百七十三次展寬船鈔執照限期辦法

據腦威國輪船船主稟稱輪船請領船鈔執照後七日駛赴中途距九江不遠之處擱淺數月未能行駛可否援遇險之例將船鈔執照展限請爲核示等語當經劄知九江關稅務司以案查壹百拾玖結核示各口疑難事件案內曾有輪船似此情事當經飭以船隻由此口赴彼口於路途因事延擱者其船鈔執照無論已滿未滿條約並無展限之明文等語如此辦理係恪守約章惟揆此項情事並非數見且不能係有意所爲况條約將船鈔執照展限之意乃係欲將商人意外之累輕減之故莫若通融辦理准將執照展限以恤商情等因

第一百七十四次報運騎車進口分別徵稅辦法

據江海關稅務司詳稱商人報運外國新式騎車進口是否應行徵稅抑或作為稅則所載家用雜物免稅之處請為核示遵行等語

當經劄覆飭以報運此項騎車進口時如呈明實係自用之物即可免稅若為轉售與人則照值百抽五之例徵稅以示區別等因

第一百七十五次洋棉繩徵稅辦法

據江海關稅務司詳稱商人報運棉繩進口向謂之色棉紗按稅則所載棉紗之例每百斤徵稅柒錢查此等棉繩係用四線捻織成繩而棉紗乃係單線中國及印度所出之此項棉繩向按值百抽五徵稅又查洋棉紗估值每百斤拾柒兩此項棉繩估值每百斤陸拾捌兩究應按何項徵稅之處請為示遵等語當經劄覆飭以應出示曉諭以自光緒二十三年十二月初九日為始凡報運歐洲之棉繩進口應照稅則未載之貨按值百抽五之例徵稅等因

第一百七十六次洋烟葉及在滬製造之紙烟捲徵稅辦法

據江海關稅務司詳稱外國烟葉進口是否應行完稅且在滬製造之紙烟捲應否仍按烟絲之例征稅抑或應按稅則未載之貨值百抽五征稅之處請為酌核示遵等語

當經劄覆飭以稅則所載免稅之外國烟係指已經製成可吸食者而言其外國烟葉仍應按向來數年辦法徵稅查在滬所製之紙烟捲若按值百抽五徵稅計每百根不過洋銀壹仙有餘於貿易亦無甚出入然不若仍照向來辦法按烟絲徵稅爲妥嗣後修改稅則時或可另議等因

第一百七十七次洋胭脂應否徵稅辦法

據津海關稅務司詳稱商人報運洋胭脂進口應否徵稅請爲示遵等語

當經劄覆飭以報運洋胭脂進上海口岸江海關向係按香水香料等物之例免稅各關亦可一律照免等因

第一百七十八次領有稅單出入內地之貨沿途私賣應否究罰辦法

據粵海關稅務司詳稱領有稅單出入內地之貨物若沿途私賣者應否究罰請爲核示等語

當經劄覆飭以商人領有三聯單運土貨出內地若沿途私賣係屬漏釐自應罰辦若運洋貨入內地完過內地半稅領有稅單沿途售賣無庸議罰緣其貨愈早銷售則其稅單之責愈早完畢至其未經賣盡之餘貨仍應准用原單運送指往之處等因

第一百七十九次洋蠟珠徵稅辦法

據江海關稅務司詳稱商人報運洋蠟珠進口或應按稅則未載之貨值百抽五之例徵稅或應按現時辦法照稅則所載假珍珠徵稅請爲核示遵行等語當經劄覆飭以於光緒二十三年十月間頒示此項貨物自光緒二十四年四月十三日起照值百抽五之例徵稅等因

第一百八十次華商請領稅單報單辦法

據梧州關稅務司詳稱准關道函稱擬祇准數家商號承充代華商請領內地稅單三聯報單等情此節是否可以照行之處請爲核示等語

當經劄覆飭以總署所准辦法係凡華商請領稅單報單一律准行是無論何項華商請領不得不允發給若限定商號數家承充卽與定章有違等因

第一百八十一次土貨出內地徵稅辦法

據梧州關稅務司詳稱商人請領三聯報單販運土貨出口係按何斤兩價值徵稅或應照單開第一子口之數目或應照運抵海關碼頭查驗數目之處請爲示遵等語

當經劄覆飭以商人請領報單之時允按經過第一子口之斤兩徵稅是以單開數目不應減徵惟若運抵海關碼頭查貨過於單開數目卽按實在斤重徵稅等因

第一百八十二次湖北織布局貨物運由香港復入內地辦法

據九龍關稅務司詳稱湖北織布局派駐香港委員所發之憑單是否可免該貨復入中國內地經過沿途關卡稅釐請為核示等語

當經劄覆飭以在香港地方除九龍關稅務司外不應有中國官員發給何項單據且凡貨物運抵香港卸下若復運出口或裝輪船或裝民船俱應照洋貨辦理其產自何處暨隨帶何項單據一概不論等因

第一百八十三次香港染之洋布半疋徵稅辦法

據梧州關稅務司詳稱商人報運在香港所染之洋布半疋進口長二十碼寬三十六因制或應按稅則所載洋布全疋徵稅抑應即按半疋減徵之處請為核示等語

當經劄覆飭以現稅則未改應按稅則所載原色布之辦法徵稅該原色布長四十八碼徵稅每疋八分長二十四碼每疋四分其染就之洋布長過二十碼不過四十碼者每疋徵稅一錢五分長二十碼或二十碼以內者應徵稅七分五釐等因

第一百八十四次開平礦局之船冬季遞信不運貨免鈔辦法

據津海關稅務司詳稱開平礦局之船冬季往來接遞信件不運貨物可否免徵船鈔之處應請示遵等語

當經劄覆飭以開平礦局之船於冬季往來接遞信件並不載運貨物若船鈔執照滿期可准暫免納鈔俟春融載運貨物時再爲徵收船鈔發給執照等因

第一百八十五次違禁槍械扣拏由洋商報爲作樣所用辦法

據東海關稅務司詳稱有洋行所用之華人運送違禁洋槍一箱出口經本關查拏據云該貨非其私運係緣該洋行東向作販運軍械生意此項洋槍係用作式樣旋有該行洋商來關稱此項洋槍實爲作樣所用各等語即經允爲罰銀二十兩放行所辦是否有當請爲酌示等語

當經劄覆飭以洋槍係違禁貨物不應議罰結案若由洋商稟請該國領事官轉報該貨實非私運可與道台商酌通融辦理如未由該領事轉報即可將情形呈報總稅務司酌核訂辦等因

第一百八十六次販運牲畜出口徵稅辦法

據梧州關稅務司詳稱商人報運牲畜出口應如何徵收稅餉請爲核示等語

當經劄覆飭以商人報運牛類出口約係爲洋人所用者可按粵關辦法免徵稅餉若豬乃爲華人食用之物應按瓊關辦法徵出口稅以示區別等因

第一百八十七次洋藥可否運赴西江分口辦法

據粵海關稅務司詳稱洋藥可否准運西江各分口請爲示遵等語

當經劄覆飭以按照烟台所訂條款洋藥併徵稅釐貼有印花發給運照無論中國何處俱可運往若按第三百五十六號通劄附有洋藥准運長江六處之款西江分口亦可准其運往該貨抵分口應呈報海關查驗等因

第一百八十八次湖北縑絲局在滬購繭運往漢口並縑絲運出口徵稅辦法

據江海關稅務司詳稱湖北縑絲局在滬購繭縑絲現與道台商訂由滬購運白繭入局免徵出口稅俟縑成絲線運往他處卽爲照則徵收出口正稅應否如此辦理請爲酌核示遵等語

當經劄覆飭以此項事件可照所擬與關道商訂所有購繭運局准予免稅俟成絲販運出口再照則徵出口稅等因

第一百八十九次雲南土藥徵稅辦法

據粵海關稅務司詳稱商人探詢雲南土藥可否請領三聯報單販運出口等情其雲南土藥應否准請三聯報單運出及出口子口各稅應按何數徵收請爲核示等語

當經劄覆飭以洋土各藥與尋常貨物不同應按專章辦法不得概准請領三聯報單等因

第一百九十次福建甯府礦產之煤徵稅辦法

據閩海關稅務司詳稱商人報運福建甯府礦產之煤出口其稅數可否按稅則所載湖北安徽廣西及開平土煤之例每噸一錢徵收應請示遵等語

當經劄覆飭以福建甯府礦產之煤出口可准按稅則所載湖北等礦之例每噸一錢徵稅等因

第一百九十一次載運在香港製造之油桶往來香港徵稅辦法

據梧州關稅務司詳稱商人常報運裝桐油之油桶往來香港其進出口各稅是否祇收一次抑應每次徵收之處請為核奪示遵等語

當經劄覆飭以油桶初次報由香港運進口應徵進口正稅嗣後迭次載運來往即准免稅惟須於已完稅之油桶上誌明記號為已完稅之憑據等因

第一百九十二次亂絲廠所製絲線徵稅辦法

據江海關稅務司詳稱商人將本處亂絲廠所製之絲線報運出口是否可按徵收出口稅復運他口不再重徵之章辦理請為酌示等語

當經劄覆飭以該處亂絲廠所製之絲線可照紡紗等局所出之貨一律照則徵一出口正稅嗣後於復運他處不再重徵惟須將此項報運進出絲線之斤兩註明冊簿以便稽查等因

第一百九十三次棉紗棉繩分別徵稅辦法

據津海江海等關稅務司詳稱商人報運棉紗進口有多於單線者是否應按稅則所載棉紗徵稅抑應按稅則未載之貨值百抽五徵稅之處請為核示遵行等語

當經割覆筋以棉紗應按衆商貿易視認爲棉紗者卽照則徵稅無庸計較單線雙線及用爲織布縫衣之分其棉繩可按稅則未載之貨值百抽五之例徵稅以示區別等因

隨京字第叁千伍百柒拾貳號

第一百九十四次內港輪船所載貨物徵稅辦法

據潮海關稅務司詳稱若有輪船由通商彼口裝載土貨運進通商此口後旋將該貨裝於內港特照之輪船運往內地等處其復進此口時所完之半稅應否發還又若有輪船由內地等處裝載土貨運進通商口應徵何項稅餉又若有輪船由內地等處裝載貨物運進通商口旋報裝於行江海船隻出口運往通商他口有何稅應徵抑有何稅應行發還卽至通商他口時復應徵何項稅餉請酌核分別示覆遵行等語

當經逐條割覆筋遵茲將割筋各條譯列於後

一凡復運進口之土貨無論其後是否由內港特照之輪船運入內地等處仍照向來辦法徵完復進口半稅與民船運往無異

一凡內港特照之輪船已運進通商口之土貨若報明復欲裝行江海之船運往他口應徵出口正稅俟復進他口時再徵復進口半稅

一凡有特照輪船運來之貨物在通商口其未經報關運出以前所完之各項稅釐均無發還之例

一凡領有特照行駛內港船隻若由此口駛往他口應循中國界內行駛不准行經他國所屬界內

第一百九十五次行駛內港特照輪船經過沿途關卡若不停候查驗應行議罰辦法

據梧州關稅務司詳稱茲有行駛內港輪船經過白馬中關未經停輪候驗當經傳訊該船主面加申飭並告以嗣後若再違章必須重罰旋即罰銀十兩以示薄懲等語

當經劄覆以按照輪船駛赴中國內港章程凡輪船駛赴內港或由內港駛赴通商口經過沿途關卡均須停候雖只載有已完子口半稅之洋貨或執有運照由內地到口之土貨亦須一律停輪候驗此係重要之章嗣後各關應嚴行遵辦等語

第一百九十六次三聯單於第一子口換領運照後因遺失另以他項聯單換照運貨到口或准銷在口原結抑令照結繳賠又每三聯單一紙應否隨立保結一紙辦法

據北海關稅務司詳稱現有洋商因赴內地置買煙葉請領三聯單至買貨第

一子口換領運照後該商船隻被劫致將運照失去該商復以原領之他項三聯單換領運照隨貨到口是否准銷其原結抑令該商照結繳賠嗣後商人每領三聯單一紙可否隨立保結一紙申請核示遵行等語

當經劄覆以凡商人立具保結領有三聯單赴內地買貨到第一子口於單內註明貨色件數斤兩若干換領運照報運某通商口岸該商應按照內所指之口照載明之貨數按保結完納半稅並無可以邀免之處若議令繳賠若干則須酌情由該關自定至每三聯單一紙隨立保結一紙無庸如此辦理惟立具保結只爲同時所領聯單之據無論同時領單若干即在結內註明各單號數已足以防弊混但如此辦理與咸豐十一年畫押之章無涉等因

第一百九十七次瑞典腦威國船主呈關艙口單內漏載貨件該國條約未載罰辦之條應如何擬結辦法

據潮海關稅務司詳稱現有腦威國商船一隻到口該船主將艙口單照章呈關旋經查出該船載有雜貨二百餘件單內未經開列本擬罰辦惟查該國約章並無艙單漏載貨物應如何罰辦之條除將漏載之貨照例罰充入官外應如何議罰該船主之處申請核示遵行等語

當經劄覆以按所定條約內多有載明船主呈遞總單時漏報捏報應罰之條但各關不能自主應轉請該國領事照約罰辦惟瑞典腦威約章並無此罰辦

之條遂無庸請由該領事議辦若遇該國船隻到口祇應格外詳核艙單嚴查貨物庶船主雖無作何罰辦之條而私貨不致倖免充公之例等因

第一百九十八次修改船隻擴充式樣搭配新機另應領牌納費辦法

據粵海關稅務司詳稱現有本口挂號輪船報關修理將船身放大搭配新機核估船價較前昂至一萬餘兩當經踏勘丈量另發船牌照章徵其牌費五十兩詎該船主以此船修改放大並非新船徵納牌費心不甘服此案應如何辦理之處申請核示遵行等語

當經劄覆以該船修改既將船身放大即屬新船之式自須另發新牌照徵牌費若只如式修理配造新機即無庸發給新牌亦無庸徵費等因

第一百九十九次申明長江輪船章程如何發給拖帶船隻專照辦法

據鎮江關稅務司詳稱長江來往各輪船是否均准拖帶各項船隻即請示覆遵行等語

當經劄覆以輪船駛赴中國內港章程第七條內載有長江輪船如無海關特照一概不准拖帶貨船字樣此意係謂輪船准行拖帶貨船惟須先行報關請領專照一紙內應註明被拖之船名由何處帶至何處等情此照只用一次船到所指之處此照即為廢紙凡遇船主請領此項專照若非確有不准請領之故即可發給請領此照亦無徵費之章等因

光緒貳拾肆年拾壹月貳拾貳日

隨京字第叁千陸百伍拾叁號

第二百次內港輪船轉售於別國商人應換牌納費辦法

據粵海關稅務司申稱案查內港行輪章程凡行駛內港之船先應請領關牌牌面務須註明係何國船隻方准在內港貿易等因本關現有在內港貿易之船轉賣與別國商人仍欲往來內港赴關請領新牌應否另徵牌費即請核示遵行等語

當經劄覆以內港輪船既經賣與別國商人必須赴關繳銷原牌請領新牌並完牌費銀十兩等因

第二百一次內港輪船欲駛出前往威海旅順等處應否繳銷船牌辦法

據東海關稅務司申稱准和記行洋商函稱本行將有輪船一隻欲赴關掛號領牌以便在中國內港貿易設若此船欲駛赴威海旅順等處均係海口並非內港之列若欲前往各該口即須駛出中國海面之外其原領內港船牌應如何辦理之處申請核示遵行等語

當經劄覆以按照內港章程威海旅順均不在內港之列內港輪船欲在該兩處或通商各口往來貿易於報明前往時均須將內港船牌先行繳銷方准駛往俟該船回口時再欲往內港貿易亦可赴關另完牌費請領船牌仍准在內港行駛等因

第二百二次華商輪船照章若無地方官所給之牌照可呈亦可准發內港船牌辦法

據江漢關稅務司申稱案奉總稅務司劄飭凡輪船欲掛號領牌前往內港貿易若未呈出本國領有之船牌爲憑不准發給關牌等因查本口貿易之華商輪船除監督稅務司蓋印之船牌外並無別項牌照應如何辦理之處申請核示遵行等語

當經劄覆以華商輪船若照章除監督稅務司蓋印之牌外並無別項牌照可呈即可逕發內港船牌等因

第二百三次輪船在北海關首次請領內港船牌可否先由粵關發給辦法

據北海關署稅務司申稱查內港行輪一事凡船欲在內港貿易須赴關請領關牌本口地方狹小其附近北海之水面與附近粵海之水面無所區別現擬各輪船欲掛號領牌者可否先赴粵海關領取首次關牌以後每年即在本口領換新牌之處即請核示遵行等語

當經劄覆以按照內港行輪章程各關非但有頒發關牌之任且有稽查約束之責不能設詞推諉惟查北海向派委員其責任不甚專重此後遇有輪船請領內港船牌者該稅務司可先知會粵海關稅務司稽查情形後再發給等因

第二百四次輪船於不計噸數地方裝有貨物應照核計噸數之處一律徵鈔辦法

據三水關署稅務司申稱按照英國量計船身噸數之法凡船上開通地方並非全行關閉之處即在應計噸數之外惟若將開通地方內裝有貨物即照裝貨地方計噸科鈔查本口現有船隻其噸數原計五十三噸而可以裝貨之處實至一百二十噸應否照裝貨之數計噸科鈔申請核示遵行等語

當經劄覆以按照英國一千八百九十四年批准之商船章程第八十五節第一款內載除照此章程所指本界貿易船隻外凡有或英國或外國商船若將木料或船上需用物料或別項貨物裝於面上未關地方雖非應計噸數之處於徵收船鈔時即將該地方算入應計噸數之內照數徵收鈔項等語嗣後各關即可據此爲成案一律照辦核徵船鈔等因

第二百五次原掛俄旗之小輪船欲赴關領牌作爲華船原訂之牌費能否核減辦法

據東海關稅務司申稱近有小輪船一隻於進口時升掛俄國商旗據該船董事面稱此船前於旅順口大連灣等處往來貿易船主係華俄兩國商人因本口俄領事不願認爲俄船現欲赴關掛號領牌作爲華船以便貿易等語伏查按照同治六年章程原可准其掛號惟牌費則應繳三百兩之數該商以船身

噸數不過四十九噸規模甚小而牌費實大請爲核減可否之處卽請核示遵行等語

當經劄覆以所引同治六年章程原指出海式樣之大船並非指小船而言其小輪船可照光緒十一年訂准之章徵收牌費銀五十兩等因

第二百六次江西礦煤運往鐵廠暨鐵路各局應否援案減稅辦法

據九江關稅務司申稱江西礦煤由九江出口運往漢陽鐵廠暨鐵路各局應用可否援照湖北安徽廣西開平各礦成案每噸徵稅銀一錢卽請核示遵行等語

當經劄覆以江西礦煤運往鐵廠暨鐵路各局應用卽可援照湖北等處成案辦理等因

隨京字第叁千柒百柒拾壹號

第二百七次回絨剪絨等布分別徵稅辦法

據江海關稅務司詳稱本關有洋商報稱回絨載運進口查回絨字樣雖載於稅則之內然其貨商人向未報運進口且該商所稱回絨與花剪絨等布無顯區別考察探詢講解紛紜特爲申請查核指明回絨確係何類之布以便分別辦理等語

當經劄覆飭以稅則所載回絨字樣乃係棉花織成背有斜文粗厚之布其面上順摸足發光貌逆撫悶出疏毛至各類羅地布即俗謂燈草絨花剪絨等布不歸回絨之列遇有報運進口應按稅則未載之貨值百抽五之例徵稅以示區別等因

第二百八次棉蔴攪織被單布徵稅辦法

據江海關稅務司詳稱近有商人報運被單布進口因該布係棉蔴攪織謂應歸粗蔴布之列徵稅且援辦過成案爲憑等情查從前報運此項貨物進口爲數無多並講論紛紜辦法未能畫一茲特將布式呈閱希酌核指明該貨是否應歸粗蔴布之列以憑遵辦等語

當經劄覆飭以該布經行家察視既謂係專爲織製之貨即不得歸粗蔴布之列應照稅則未載之貨值百抽五之例徵稅辦理等因

第二百九次米糧原由越南進口復運廣州灣辦法

據瓊海關稅務司詳稱近有商人代法國官員由越南運米進口後赴關請領准單欲復運出口往法國所租之廣州灣地方旋准法國領事官詢以此項米石可否准其先進瓊州口岸覓船轉運前往各等情查報運出口米穀廣州灣既非在通商口岸之列本關即未有發給准單之章請爲酌核示遵等語

當經劄覆飭以米糧進口若稅務司查明確有憑據實由外洋運來之原米復運廣州灣即可發給准單准其出口轉運前往並無庸令商人預立保結惟中國土產之米穀不在此例等因

第二百十次米穀出口新章具結限二十五日繳銷辦法

據蕪湖關稅務司詳稱米穀等糧督憲向禁運出口而近有華商數名報運米九萬石前往汕頭地方由官發給護照准其運往並訂立新章由商立具保結限二十五日繳銷當以此係約章以外之事商詢監督准覆以此係專立辦法若洋商願爲照行亦可按新章准其具結限二十五日繳銷辦理各等情伏查此事約章並未載列應如何辦理之處合行詳請酌核示遵等語

當經劄覆飭以米糧出口具立二十五日繳銷之結實與約章所載六月之限不符惟米穀乃民人必需之物莫若依地方官之見稅務司即可附和辦理若洋商有不愜意之處聽其稟由領事官核辦等因

第二百十一次化學法製靛徵稅辦法

據江海關稅務司詳稱近有商人報運染藍物料進口謂係用化學法所製靛料應按稅則所載之靛徵稅等情應如何辦理請爲核示等語

當經劄覆飭以此項化學法所製靛料雖可用以染成藍色而究與稅則所載之靛不同應按稅則未載之貨值百抽五之例徵稅等因

PRACTICE QUESTIONS SETTLED, 1881-99.

(Nos. 1 to 139.)

| Subject. | RULE. | Despatches raising and settling Question. |
|---|--|---|
| <p><i>No. 1.—Salt-smuggling....</i></p> | <p style="text-align: center;">1881.</p> <p style="text-align: center;">CIRCULAR No. 159.</p> <p>To prevent shipment of Salt at Shanghai, the Commissioner there is to give the matter his special attention; and when any Commissioner at a Yangtze port acquaints him with a Salt seizure, he is to deduct one or more days pay from the salary of whatever Tidewaiter was on duty on the vessel concerned when last at Shanghai.</p> | <p>C. M. S. N. Co.'s letter to I.G., Circular No. 157, Second Series.</p> |
| <p><i>No. 2.—Articles procured through London Office arriving in damaged condition: course to be adopted.</i></p> | <p style="text-align: center;">1882.</p> <p style="text-align: center;">CIRCULAR No. 172.</p> <p>The Non-Resident Secretary is to be supplied with full details concerning any articles procured through the London Office which may be received in a damaged condition.</p> | <p>No. $\frac{143 \text{ from}}{470 \text{ to}}$ Chinkiang, 1881.</p> |
| <p><i>No. 3.—Can junior Lightkeepers have long leave?</i></p> | <p>Lightkeepers below the grade of 2nd Lightkeeper, B, cannot be granted long leave.</p> | <p>No. $\frac{261 \text{ from}}{1,876 \text{ to}}$ Shanghai, 1881.</p> |
| <p><i>No. 4.—Hospital expenses of Lightkeepers: what allowance to be made.</i></p> | <p>When Lightkeepers are forced to go into hospital through no fault of their own, one-half of the hospital expenses will be paid by the Customs in cases where the monthly pay is <i>Rs.</i> 50 or more, and two-thirds where it is less than <i>Rs.</i> 50.</p> | <p>No. $\frac{175 \text{ from}}{690 \text{ to}}$ Amoy, 1881.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 5.—Holidays in Circular No. 44 of 1878: when Christmas and New Year's Day are Sundays, the Monday following each is to be a holiday.</i></p> | <p style="text-align: center;">CIRCULAR NO. 190.</p> <p>When Christmas Day and the New Year's Day of the Foreign calendar fall on Sunday, the Monday immediately following is in each case to be a holiday. This rule will not apply to any other of the holidays sanctioned in Circular No. 44, Second Series, of the 5th February 1878.</p> | <p>No. $\frac{261 \text{ from}}{699 \text{ to}}$ Canton.</p> |
| <p><i>No. 6.—Travelling expenses: Circular No. 105 of 1880; Supplementary Rules: 1°. Servants.</i></p> | <p style="text-align: center;">CIRCULAR NO. 191.</p> <p>A Tidewaiter transferred on promotion to Assistant Examiner's or higher rank will be allowed, as regards the refund of travelling expenses, the treatment of the rank to which he is being promoted, <i>i.e.</i>, he will get back part of his family's expenses, if he be married.</p> <p>An employé who is unmarried, on being transferred from one port to another, will be allowed the cost of one boy's passage, provided that it has actually been paid for.</p> <p>An employé who is married, on being transferred similarly, will be allowed, in addition to the cost of one boy's passage, the cost of the passage of an amah also, provided that the expense be actually incurred.</p> <p>An Engineer travelling on service will be allowed the cost of a boy's passage, provided that he has actually paid it.</p> | <p>No. $\frac{67 \text{ from}}{484 \text{ to}}$ Swatow, 1882.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 6.—cont. 2°. Routes.</p> | <p>The sentence of Rule 5° of Circular No. 105 of 1880 which reads “In the case of Europeans, <i>passage</i> means from <i>Marseilles to Hongkong or Shanghai</i>, and, in the case of Americans, <i>from San Francisco to Shanghai or Hongkong</i>, according to the Unattached List they draw half-pay from,” is henceforward to be modified to read: In the case of Europeans—and Americans returning to China from Europe,—“<i>passage</i>” means <i>from Marseilles to Hongkong or Shanghai</i>, and, in the case of Americans, <i>from San Francisco to Shanghai or Hongkong</i>, according to the Unattached List they draw half-pay from; and for a European returning to China <i>via</i> America from Europe, a “<i>passage</i>” will mean <i>from Marseilles to Shanghai</i>.</p> | |
| <p>3°. Bills.</p> | <p>Statements of travelling expenses (<i>D. form No. 7</i>) submitted to the Inspector General for approval will not be entertained henceforward unless accompanied by an original and detailed receipt of the steamer agent at the port of departure where the passage was actually taken; and, even though the expense incurred exceed the maximum allowable as a refund, the statement should detail the expenses actually incurred, as information for the Inspector General.</p> | |
| <p>No. 7. — <i>IV.</i> — <i>Service Series No. 6: Regulations for Accounts No. 14: authorities.</i></p> | <p>An Inspectorate despatch quoted on a voucher as an authority should not be named by its Port No., <i>e.g.</i>, $\frac{\text{No. 539}}{\text{Tientsin}}$, but by its Series No., <i>e.g.</i>, $\frac{\text{Comms. No. 8,494}}{\text{No. 8,494}}$.</p> | |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 8.—<i>Foreign employés, decease of</i>: is death to be registered at Consulate?</p> | <p style="text-align: center;">1883.</p> <p style="text-align: center;">CIRCULAR No. 207.</p> <p>When a Foreigner in Customs employ dies, the Tidesurveyor is to go to the Consulate concerned with the deceased's affairs, and register or report the death; but in so doing he is to confine himself strictly to reporting the fact of the decease—stating its time and place, and nothing besides.</p> | <p style="text-align: right;">No. $\frac{217 \text{ from}}{9,213}$ to $\frac{821}{}$ Canton.</p> |
| <p>No. 9.—<i>Contraband goods, seizure of</i>: what reward?</p> | <p>When contraband goods are seized, they are to be delivered to the Superintendent, if he will pay the one-tenth of their estimated value, as a reward to the seizing officer; if he will not pay this proportion of the value for the purpose of reward, the goods are not to be handed to him, but are to be sold at market value to licensed dealers, if such can be got, or, if they cannot be got, they are to be sent to Hongkong to the Customs Agents for sale.</p> | <p style="text-align: right;">No. $\frac{180 \text{ from}}{9,358}$ to $\frac{662}{}$ Tientsin.</p> |
| <p>No. 10.—<i>Ad valorem goods taken over</i>: how to be dealt with in A/c. B?</p> | <p style="text-align: center;">CIRCULAR No. 218.</p> <p>When seemingly undervalued <i>ad valorem</i> goods are taken over at the merchant's valuation by the Customs, the amount paid is in the first instance to be "<i>advanced</i>," and the seizure treated as an "unsettled case" until the goods are sold. When the goods are sold, Duty is to be paid thereon, and the "advance" refunded, and the net results are then to be accounted for thus:—</p> | <p style="text-align: right;"><u>A/c. B, Dec. qr. 1882</u> Audit Memo. No. $\frac{28}{334}$ Canton.</p> |

| Subject. | RULE. | Despatches raising and settling Question. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | <p>1°. If a gain (in the Receipt Voucher),</p> <table style="margin-left: 40px;"> <tr> <td></td> <td style="text-align: right;">“ <i>Hk. Ts.</i> <i>Hk. Ts.</i> ”</td> </tr> <tr> <td>“ Goods (giving description) sold for</td> <td style="text-align: right;">1,000.00</td> </tr> <tr> <td>“ Deduct—</td> <td></td> </tr> <tr> <td> “ (a.) Price paid to owner . . .</td> <td style="text-align: right;">600.00</td> </tr> <tr> <td> “ (b.) Duty (on amount realised) . . .</td> <td style="text-align: right;">50.00</td> </tr> <tr> <td></td> <td style="text-align: right;">————— 650.00</td> </tr> <tr> <td></td> <td style="text-align: right;">—————</td> </tr> <tr> <td> “ Net gain . . .</td> <td style="text-align: right;">350.00 ”</td> </tr> <tr> <td></td> <td style="text-align: right;">—————</td> </tr> </table> <p>to be entered in the A/c. B, under the heading of “ B. Confiscations ”; or—</p> <p>2°. If a loss (in the Payment Voucher),</p> <table style="margin-left: 40px;"> <tr> <td></td> <td style="text-align: right;">“ <i>Hk. Ts.</i> <i>Hk. Ts.</i> ”</td> </tr> <tr> <td>“ Goods (giving description):—</td> <td></td> </tr> <tr> <td> “ (a.) Price paid to owner</td> <td style="text-align: right;">1,100.00</td> </tr> <tr> <td> “ (b.) Duty (on amount paid) .</td> <td style="text-align: right;">55.00</td> </tr> <tr> <td></td> <td style="text-align: right;">————— 1,155.00</td> </tr> <tr> <td>“ Deduct—</td> <td></td> </tr> <tr> <td> “ Amount realised by sale of goods . . .</td> <td style="text-align: right;">1,000.00</td> </tr> <tr> <td></td> <td style="text-align: right;">—————</td> </tr> <tr> <td> “ Net loss . . .</td> <td style="text-align: right;">155.00 ”</td> </tr> <tr> <td></td> <td style="text-align: right;">—————</td> </tr> </table> <p>to be charged in the A/c. B, under the heading of “ 4. Special Payments from I.G.’s $\frac{4}{10}$ths.” <i>N.B.</i>—Exports taken over and sold locally do not pay Duty.</p> | | “ <i>Hk. Ts.</i> <i>Hk. Ts.</i> ” | “ Goods (giving description) sold for | 1,000.00 | “ Deduct— | | “ (a.) Price paid to owner . . . | 600.00 | “ (b.) Duty (on amount realised) . . . | 50.00 | | ————— 650.00 | | ————— | “ Net gain . . . | 350.00 ” | | ————— | | “ <i>Hk. Ts.</i> <i>Hk. Ts.</i> ” | “ Goods (giving description):— | | “ (a.) Price paid to owner | 1,100.00 | “ (b.) Duty (on amount paid) . | 55.00 | | ————— 1,155.00 | “ Deduct— | | “ Amount realised by sale of goods . . . | 1,000.00 | | ————— | “ Net loss . . . | 155.00 ” | | ————— | |
| | “ <i>Hk. Ts.</i> <i>Hk. Ts.</i> ” | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| “ Goods (giving description) sold for | 1,000.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| “ Deduct— | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| “ (a.) Price paid to owner . . . | 600.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| “ (b.) Duty (on amount realised) . . . | 50.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| “ Goods (giving description):— | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| “ (b.) Duty (on amount paid) . | 55.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| “ Net loss . . . | 155.00 ” | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 11. — Hospital expenses: 3°. Coast Staff, Foreigners; rule.</i></p> <p><i>No. 12. — Probationary Tidewaiters: what is the limit of probation?</i></p> <p><i>No. 13. — Office banking business: what bank should be employed?</i></p> | <p style="text-align: center;">1884.</p> <p style="text-align: center;">CIRCULAR NO. 259.</p> <p>When a Foreigner on the Pay List of a Revenue Steamer stationed at any port is obliged from sickness to go into a hospital, as much as the one-half of his pay for the days during which he is there can be appropriated to the payment of the hospital bill. If, however, the one-half of the pay issuable do not suffice to cover the amount of the bill, the balance is to be paid by the Customs from Account A, Coast, 6/5.</p> <p style="text-align: center;">CIRCULAR NO. 275.</p> <p>If at the end of six months probation a Commissioner is not satisfied with a Probationary Tidewaiter's fitness for enrolment in the General Service, he is to discharge him.</p> <p>So long as there is a Haikwan Bank which is willing to keep the office Accounts, the Commissioner is, in the absence of other instructions on the subject, to employ it for his office business. But in any case he is not to allow his balances to accumulate: on the contrary, he is, at the beginning of each month, so soon as his past month's Accounts are wound up and his cash books closed, to remit what he can spare of his balances to the Inspector General's Accounts, reserving just enough to meet the possible expenditure of the month, pending the receipt of its allowances. He is, however, always to be</p> | <p style="text-align: right;">218 from No. $\frac{972}{10,981}$ to Amoy.</p> <p style="text-align: right;">127 from No. $\frac{619}{11,036}$ to Foochow, 1883.</p> <p style="text-align: right;">135 from No. $\frac{447}{11,025}$ to Ningpo, 1883.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 14.—Clerks: what period must they serve before they can enter on long leave?</i></p> <p><i>No. 15.—Candidate Clerks: after what length of service are they entitled to leave?</i></p> | <p>on his guard against leaving himself so short of funds as to be obliged to apply for a Supplementary Grant; and in remitting he is to keep in view Circular No. 196 of 1882.</p> <p>CIRCULAR No. 294.</p> <p>After each period of 10 years service, and if the requirements of the port will permit, leave upon half-pay will be granted to Clerks; but long leave will not be granted to any Clerk who has not completed his first decennial period of service.</p> <p>Leave of absence cannot be granted to Chinese Clerks before they have passed out of the Candidate list.</p> | <p>No. $\frac{92 \text{ from } 2,604}{11,423}$ to Shanghai.</p> <p>No. $\frac{266 \text{ from } 2,747}{11,981}$ to Shanghai.</p> |
| <p><i>No. 16.—Can married member of the In-door or Out-door Staff draw the rent allowance of his class during the absence of his family from China?</i></p> <p><i>No. 17.—Assistant Tidesurveyors: are they, on return from leave, entitled to the refund of half passage of themselves and family?</i></p> | <p>1886.</p> <p>CIRCULAR No. 324.</p> <p>If he continues to occupy the same house which he had occupied while his family was in China, the rent allowance of his class may be issued to him; if he changes to other quarters, he is to draw the allowance which an unmarried man of his rank receives.</p> <p>The word "Tidesurveyor" used in Circular No. 105, Second Series, § 6, is henceforth to be understood as including Assistant Tidesurveyors and Boat Officers, who will thus be on the same footing as regards passages for themselves and families, when returning from long leave, as members of the Foreign In-door Staff.</p> | <p>Memo. to Audit Secretary from Shanghai Office, 13th March 1885.</p> <p>No. $\frac{101 \text{ from } 2,913}{2,913}$ to Shanghai, 1885.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 18.—Circular No. 123, Second Series, § 3, regarding issue of salary to end of quarter to deceased employés interpreted to refer only to officers dying whilst on full pay on active service.</p> | <p>This rule includes also men who die while on leave.</p> | <p>No. $\frac{88 \text{ from}}{1,234 \text{ to}}$ Canton, 1885.</p> |
| <p>No. 19.—Health certificates given to employés by the Customs Medical Officer: when applied for by the employés of their own accord, can a special fee be charged for?</p> | <p>A doctor ought not to issue a certificate unless the bad state of a man's health really demands it, and then it ought not to be charged for.</p> | <p>No. $\frac{99 \text{ from}}{1,161 \text{ to}}$ Amoy, 1885.</p> |
| <p>No. 20.—Salaries of Chinese Staff: can they be issued in advance at Chinese New Year?</p> | <p>Salaries for the month in which the Chinese New Year falls may be issued in advance.</p> | <p>No. $\frac{39 \text{ from}}{1,162 \text{ to}}$ Amoy, 1885.</p> |
| <p>No. 21.—Lightkeepers, 3rd A and B, in charge of station: special allowance proposed for.</p> | <p>The issue of <i>Hk. Ts.</i> 5 a month to Lightkeepers of the classes named, when placed in charge of a station, is authorised.</p> | <p>No. $\frac{128 \text{ from}}{1,175 \text{ to}}$ Amoy, 1885.</p> |
| <p>No. 22.—Captain ANDERSEN recommends the discharge, with a small gratuity, of T'ANG LIEN-YÜAN, seaman of "Kuahsing," who has become incapacitated by bodily infirmity for further service.</p> | <p>The Customs have no provision for pensioning or issuing gratuities for long service, but pay for work and employ while men can work; and T'ANG LIEN-YÜAN has received his pay and New Year's gratuity regularly.</p> | <p>No. $\frac{240 \text{ from}}{3,062 \text{ to}}$ Shanghai, 1885.</p> |
| <p>No. 23.—Breach of Treaty rule by the master of the German vessel "Christian" reported: German Consul addressed by the Commissioner in German.</p> | <p>Commissioners are never to use any other language than <i>English</i> or <i>Chinese</i> when corresponding officially.</p> | <p>No. $\frac{152 \text{ from}}{711 \text{ to}}$ Chefoo, 1885.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 24.—<i>Explanation offered regarding loss of goods referred to in Hankow confiscation case No. 3,261.</i></p> | <p>The Tidesurveyor is to be instructed in future to hand over all confiscated articles about to be sold to the auctioneer, and get a receipt from him for them if the articles are sold on the auctioneer's premises. If, on the other hand, they are sold at the Custom House, the Tidesurveyor is to place some officer in charge of them.</p> <p style="text-align: center;">CIRCULAR No. 329.</p> | <p>No. $\frac{133 \text{ from}}{659 \text{ to}}$ Hankow, 1885.</p> |
| <p>No. 25.—<i>Chinese-owned steam-launches: in what Account are registry fees to be entered?</i></p> | <p>Fees for the register of Chinese-owned steam-launches are to be entered in A/c. D, under—</p> <p style="padding-left: 40px;">III. Ordinary Moneys: Fees, etc.:—</p> <p style="padding-left: 80px;">B. Chinese Registered Shipping A/c.:</p> <p>and, as in the case of Chinese-owned vessels of Foreign type, the registration fees are to be divided equally between the Tsungli Yamên and the Superintendent's and Commissioner's offices.</p> <p>In your receipt vouchers for these fees you are to distinguish them as A, B, and C, <i>i.e.</i>:—</p> <p style="padding-left: 40px;">A. Registration fee (<i>Hk. Ts.</i> 300) for Chinese-owned vessels of Foreign type.</p> <p style="padding-left: 40px;">B. Registration fee (<i>Hk. Ts.</i> 50) for Chinese-owned steam-launches costing <i>Ts.</i> 5,000 or more.</p> <p style="padding-left: 40px;">C. Registration fee (<i>Hk. Ts.</i> 20) for Chinese-owned steam-launches costing less than <i>Ts.</i> 5,000.</p> | <p>Query from Shanghai Office, 15th February 1886. Audit Memo. $\frac{\text{No. 48}}{\text{Shanghai}}$, 9th March 1886.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 26.—Retiring allowances to Writers and Shupan: is the duodecennial period to be calculated from date of joining the Service (Circular No. 123, Second Series) or from year in which last New Year's gratuity was received (Circular No 166, Second Series) ?</i></p> <p><i>No. 27.—Candidate Clerk addicted to Opium-smoking promises to give up the habit: proposed extension of term of probation for six months.</i></p> <p><i>No. 28.—Request for issue of half-pay, while on leave, in sterling, and in London, submitted.</i></p> | <p style="text-align: center;">1887.</p> <p style="text-align: center;">CIRCULAR No. 364.</p> <p>Some Writers and Shupan received a first payment on account of retiring allowances before the issue of Circular No. 166 in 1881; in such cases the duodecennial periods were calculated from the dates of joining the Service, without reference to New Year's gratuities received, and in all subsequent issues to those employes the duodecennial periods are to be calculated from end of last period. But in cases of Writers and Shupan who received their <i>first</i> payments <i>after</i> 1881, the periods were ordered to be calculated from the year in which the last New Year's gratuity was received; and that rule is to be observed.</p> <p>Extension of probationary term approved; but if at end of the six months the Candidate Clerk continues to smoke Opium, he is to be discharged.</p> <p>Request cannot be granted.</p> <p><i>N.B.</i>—1°. Duties are paid in taels notwithstanding the depreciation in value of silver.</p> <p>2°. Office allowance is issued in taels, and salaries—both full and half—are paid in taels, except in a few cases where agreements require sterling to be paid.</p> <p>3°. The whole question has, of course, had the Inspector General's attention, but he is not authorised to do anything to ease the situation yet.</p> | <p>No. $\frac{328 \text{ from}}{3,167 \text{ to}}$ Shanghai, 1886.</p> <p>No. $\frac{462 \text{ from}}{3,277 \text{ to}}$ Shanghai, 1886.</p> <p>No. $\frac{477 \text{ from}}{3,278 \text{ to}}$ Shanghai, 1886.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 29.—<i>Telegrams sent to other offices at request of merchants: query as to transmission and cost.</i></p> <p>No. 30.—<i>Opium seized by officer of s.s. "Pekin:" captain and owners refuse to allow officer to receive reward, and subsequently refuse to receive it themselves. Opium seized on s.s. "Shanghai:" captain refuses to accept reward, but requests that it be sent to owners. Cases submitted for instructions.</i></p> | <p>Such telegrams may be sent to other offices, at the discretion of the Commissioner, to facilitate the Customs business of merchants; they should be signed and sealed by the Commissioner, and then handed to the merchant interested, to be forwarded at his expense.</p> <p>In such cases the reward is always to be offered to the captain, but never to the owners. If the captain will receive it, his receipt is to be taken, and the distribution of the amount left to him; but one or more of the officers should always be informed that such reward has been handed to the captain. If the captain refuses the reward, the amount is not to form part of the net balance for division, but is to be charged in A/c. B, "1/3. Expenses of Seizure," entered in A/c. D, under "K. Unclassed," and finally remitted as a Special Remittance to the Inspector General's A/c. D, where it can await any further action that subsequent events may call for.</p> | <p>No. $\frac{274 \text{ from}}{722 \text{ to}}$ Hankow, 1886.</p> <p>Nos. $\frac{195 \text{ and } 220 \text{ from}}{737 \text{ and } 740 \text{ to}}$ Chinkiang, 1886.</p> |
| <p>No. 31.—<i>Commissioners authority in the matter of expenditure.</i></p> | <p style="text-align: center;">CIRCULAR No. 386.</p> <p>Commissioners are allowed every possible latitude: that is, their duty is to propose and recommend to the Inspector General for sanction and adoption whatever their own experience or local requirements suggest as called for. The first step is study of requirements; the second, recommendation to the Inspector General; the third, sanction from the Inspector General; and the fourth, action. But while in case of emergency the Commis-</p> | <p>No. $\frac{284 \text{ from}}{782 \text{ to}}$ Chefoo, 1887.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 32.—Work done at a Lighthouse by member of Engineer-in-Chief's staff: report not furnished to Commissioner of port as prescribed by Circular No. 33 of 1875.</i></p> | <p>tioner can at once act without authority or sanction, he must subsequently justify his action to the Inspector General.</p> <p>Whenever work is done by the Engineer-in-Chief or a member of his staff—although the words of Circular No. 33 of 1875, § 1, 6°, “report for duty” and “report its completion,” etc., do not necessarily mean “shall furnish the Commissioner with a written report on the work done,” etc.—a Commissioner can always call for a report, and when he calls for it, it must be given. In future, whenever the Engineer-in-Chief or one of his staff goes to a port, or finishes any district work at his port of residence (Shanghai or Amoy), the Commissioner of the port concerned is to be invariably supplied with a written report, specifying—</p> <ul style="list-style-type: none"> (a.) Work done—new, or changes, or repairs; (b.) Money expended (if any); and (c.) Faults found with present arrangements or condition, and recommendations for the future. | <p>No. $\frac{313 \text{ from}}{783 \text{ to}}$ Chefoo, 1887, and No. 164 to Engineer-in-Chief, 1887.</p> |
| <p><i>No. 33.—Surveyor's fee paid to Harbour Master: how to be disposed of? The Acting Harbour Master at Tamsui, with the approval of the Commissioner, took part in a special survey of the injuries sustained by the s.v. <i>Wagrien</i> while aground at entrance to the port. The survey fee of \$32 proffered by the insurance company was accepted by the Com-</i></p> | <p>Fee to be entered in A/c. <i>D</i>, under the heading “<i>K. Unclassed</i>,” and issued to the Harbour Master as a payment from the same Account, under the heading “7. Unclassed.”</p> | <p>No. $\frac{258 \text{ from}}{411 \text{ to}}$ Tamsui, 1887.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>missioner on behalf of the Harbour Master, it having been explained that without such acceptance the survey would be invalid.</p> | | |
| <p><i>No. 34.—Lodging allowances to Lightkeepers in at head-quarters on duty or waiting for orders: may they be issued when no quarters are available in Custom House?</i></p> | <p>Any Lightkeeper who may be in at head-quarters on duty or waiting for orders, if he cannot be given quarters in the Customs premises, will receive an allowance in lieu of quarters of <i>half a dollar</i> a day. A Lightkeeper who may be in on sick leave or other leave will be given a room in the Custom House if there is one vacant; if none are vacant, he must lodge himself outside. Such allowances are to be charged in A/c. C, under the heading "<i>3/2. Rent Allowances.</i>"</p> | <p>No. $\frac{433 \text{ from}}{1,357 \text{ to}}$ Amoy, 1887.</p> |
| <p><i>No. 35.—Rent allowance to Chief Examiner: may it be increased to Hk.Fts. 25 monthly?</i></p> | <p>In future a rent allowance not exceeding <i>Hk.Fts. 25</i> will be issuable to all Chief Examiners.</p> | <p>No. $\frac{659 \text{ from}}{3,484 \text{ to}}$ Shanghai, 1887.</p> |
| <p><i>No. 36.—Tidewaiters whose appointments are confirmed: from what date is their increased pay to be issued?</i></p> | <p>Tidewaiters whose appointments are confirmed after six months probation are to receive their increased pay from the commencement of their seventh month of service.</p> | <p>No. $\frac{461 \text{ from}}{1,387 \text{ to}}$ Amoy, 1887.</p> |
| <p><i>No. 37.—Clerks: can they share in Opium seizure rewards?</i></p> | <p>Clerks cannot share in Opium seizure rewards.</p> | <p>No. $\frac{462 \text{ from}}{1,388 \text{ to}}$ Amoy, 1887.</p> |
| <p>1888.</p> | | |
| <p>CIRCULAR No. 398.</p> | | |
| <p><i>No. 38.—Rent allowance to an officer moved to another port: when does it terminate?</i></p> | <p>1°. When anyone entitled to a rent allowance is moved, he is to receive the allowance for the remainder of the month in which the Inspector General's despatch ordering the move is received, and the whole of the following month.</p> | <p>No. $\frac{541 \text{ from}}{913 \text{ to}}$ Foochow, 1887.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 39.—<i>Lease of house vacated by an officer transferred</i>: may it be given up?</p> | <p>2°. When a Commissioner takes over a lease, he is at liberty to throw it up if the successor or incoming employé declines to use it.</p> | |
| <p>No. 40.—<i>Writer sick for more than a month</i>: 1°. What pay is he to receive? 2°. May he provide a substitute?</p> | <p>CIRCULAR NO. 429.</p> <p>1°. Service Rule No. 41, in Circular No. 25 of 1869, regarding the absence through sickness of Linguists (Chinese Clerks) is to be applied to Writers and Shupan.</p> <p>2°. A Writer or Shupan absent through sickness may be permitted, when there is pressure of work, to send a substitute and draw his full pay when such substitute is acting for him; but the sickness must be <i>bonâ fide</i>, and the period during which a substitute may act is not to exceed three months.</p> | <p>No. $\frac{563 \text{ from}}{1,431 \text{ to}}$ Amoy, 1888.</p> |
| <p>No. 41.—<i>Coast Trade Duty on Native Opium shipped at a Yangtze port</i>: should it be included, as at present, in the Yangtze Coast Trade Duty Deposit Account?</p> | <p>The present practice is to be continued</p> | <p>No. $\frac{260 \text{ from}}{849 \text{ to}}$ Statistical Secretary, 1888.</p> |
| <p>No. 42.—<i>Clerks salaries</i>: are annual increases to be issued without special authority?</p> | <p>To be issued without reference, unless Clerks work or conduct happens to be unsatisfactory.</p> | <p>No. $\frac{605 \text{ from}}{1,447 \text{ to}}$ Amoy, 1888.</p> |
| <p>No. 43.—<i>Confiscated goods</i>: payment of Duty, etc.; treatment as to.</p> | <p>In passing confiscated goods through the Customs, a regular Application is to be made out, to be checked by the proper departments in the same way as ordinary merchants Applications, and the particulars of weights, values, rates of Duty,</p> | <p>Shanghai Confiscation Report, $\frac{109\text{th}}{\text{December}}$ quarter, No. 3,708, to Shanghai.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 44.—Siamese brig "Doretta" wrecked: protest noted.</i></p> <p><i>No. 45.—Burial expenses: what portion may be charged?</i></p> <p><i>No. 46.—Subordinates refusing to obey orders.</i></p> <p><i>No. 47.—Revenue Cruisers salaries.</i></p> | <p>etc., are to be copied on the voucher in support of the Duty payments. These payments should be made once a month, the total amount entered on the voucher in Chinese, and the voucher stamped by the Haikwan Bank.</p> <p style="text-align: center;">1889.</p> <p style="text-align: center;">CIRCULAR NO. 442.</p> <p>When a Commissioner performs notarial acts, he is to add the words "acting notari-ally" to his ordinary official signature.</p> <p>When the Customs pay for burials, the expenditure must be kept within proper limits: an ordinary coffin, carriage to the grave, and the cost of the grave are the only items that ought to be recognised.</p> <p>Any member of the Service, of whatever rank, who refuses to obey a lawful order given him by his superior will be dismissed.</p> <p>1°. When a Revenue Cruiser happens to be at a small port at the end of the month, the salaries are to be issued at the first "competent" port visited (Circular No. 422); but</p> <p>2°. When a Revenue Cruiser is specially ordered for a special stay at a small port, special instructions will be issued, and special provisions made for the payment of salaries, etc., in each case.</p> | <p>No. $\frac{1,144 \text{ from}}{3,933 \text{ to}}$ Shanghai.</p> <p>No. $\frac{514 \text{ from}}{152 \text{ to}}$ Lappa.</p> <p>No. $\frac{676 \text{ from}}{1,494 \text{ to}}$ Amoy.</p> <p>No. $\frac{543 \text{ from}}{332 \text{ to}}$ Kowloon.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 48.—Courts of Inquiry: limits of Commissioner's action.</i></p> | <p>When Courts of Inquiry are held at the request of the Chinese authorities, the Commissioner should limit himself to establishing questions of fact, leaving it to the territorial authorities to decide what further action is to be taken.</p> | <p>No. $\frac{1,147 \text{ from}}{3,934 \text{ to}}$ Shanghai.</p> |
| <p><i>No. 49.—Lightkeepers: Commissioner's power to suspend and discharge.</i></p> | <p>When discipline or conduct requires it, the Commissioner is empowered to discharge summarily 3rd and 4th Lightkeepers, merely reporting his action to the Inspector General; but with 1st and 2nd Lightkeepers the Commissioner is only to suspend the offender on half-pay, and report the case for the Inspector General's decision.</p> | <p>No. $\frac{1,176 \text{ from}}{3,972 \text{ to}}$ Shanghai.</p> |
| <p><i>No. 50.—Offers of employment: not to be made.</i></p> | <p>No promises of employment, written or oral, are to be given to applicants serving elsewhere, to enable them to obtain discharges; and whoever is employed locally is to be notified that continuation of employment requires the Inspector General's approval.</p> | <p>No. $\frac{935 \text{ from}}{1,760 \text{ to}}$ Canton.</p> |
| <p>CIRCULAR NO. 460.</p> | | |
| <p><i>No. 51.—Gunners of Revenue Steamers: mess allowance increased.</i></p> | <p>The mess allowance for Gunners is increased from $\text{Rs. } 10$ to $\text{Rs. } 15$ a month from the 1st April 1889.</p> | <p>No. $\frac{752 \text{ from}}{462 \text{ to}}$ Kowloon.</p> |
| <p><i>No. 52.—I.G. despatches: references to.</i></p> | <p>When acknowledging or referring to I.G. despatches, it is by the port number, and not by the series number, that they are to be described; but in Accounts, vouchers, etc., the series number is to be given.</p> | <p>No. $\frac{476 \text{ from}}{645 \text{ to}}$ Newchwang.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 53.—<i>Cooking ranges</i>: may they be supplied?</p> | <p>In houses owned by the Customs, cooking ranges, whether of Foreign or Chinese type, may be regarded as house fixtures; their provision and renewal are accordingly sanctioned under the general rules affecting Customs residences and their maintenance in repair.</p> | <p>No. $\frac{778 \text{ from}}{1,542 \text{ to}}$ Amoy.</p> |
| <p>No. 54.—<i>Sick leave</i>: modification of Service rule as to pay.</p> | <p>The rule as to pay during sick leave is modified. Anyone forced by illness to absent himself from duty when in China will only be placed on half-pay after three months absence, and not from the commencement of the leave as heretofore.</p> | <p>No. $\frac{1,316 \text{ from}}{4,060 \text{ to}}$ Shanghai.</p> |
| <p>No. 55.—<i>Guarantees for steamers Duties</i>: signatures, how to be attested.</p> | <p>The principals—<i>i.e.</i>, the individual or firm executing the guarantee—ought to sign before the Consul of the port; but the sureties or co-guarantors may sign either before the Consul of the port at which they reside, or before a notary public if residing at Hongkong.</p> <p>The guarantees of the China Merchants Company are to be drawn up in Chinese, and signed and sealed by the local agent in the presence of the Commissioner of Customs, acting notarially, and are to be entered in the notarial register.</p> | <p>No. $\frac{633 \text{ from}}{976 \text{ to}}$ Swatow.</p> |
| <p>No. 56.—<i>Home addresses of members of the Service on leave</i>.</p> | <p>The "home address" of members of the Service on leave (<i>vide</i> Circular No. 129, Second Series) is the address to which letters or instructions are to be sent on by the London Office, and it is invariably to be communicated to the London Secretary by the Commissioner of the port from which the individual goes on leave.</p> | <p>No. $\frac{1,684 \text{ from}}{1,309 \text{ to}}$ N.-R. S.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 57.—<i>Applications for leave by Medical Officers.</i></p> | <p>When a Medical Officer leaves the port, he vacates his appointment; but the I.G. has no objection to appoint his <i>locum tenens</i> to act as Medical Officer during his absence, if recommended by the Commissioner, and to reappoint the original Medical Officer on his return if he resumes the practice.</p> | <p>No. $\frac{432 \text{ from}}{526 \text{ to}}$ Kiukiang. No. $\frac{598 \text{ from}}{912 \text{ to}}$ Chefoo. No. $\frac{643 \text{ from}}{887 \text{ to}}$ Hankow.</p> |
| <p>No. 58.—<i>Members of the Service deceased while on leave: is full or half pay to the end of the quarter to be issued?</i></p> | <p>The rate of pay drawn at the time of decease is to be issued.</p> | <p>No. $\frac{661 \text{ from}}{756 \text{ to}}$ Ningpo.</p> |
| <p>No. 59.—<i>Messing allowance on board Revenue Steamers: what charges are to be made for members of employé families?</i></p> | <p>Members of an employé's family authorised to be carried are to be charged for at the same rate as the employé himself.</p> | <p>No. $\frac{864 \text{ from}}{541 \text{ to}}$ Kowloon.</p> |
| <p>No. 60.—<i>Opium labels: dating and numbering machine.</i></p> | <p>Each office should have a spare machine, in case of accident.</p> | <p>No. $\frac{1,059 \text{ from}}{1,843 \text{ to}}$ Canton.</p> |
| <p>1890.</p> | | |
| <p>CIRCULAR NO. 508.</p> | | |
| <p>No. 61.—<i>Opium godown, assistance required in: may additional man be engaged?</i></p> | <p>The Commissioner is authorised to employ as many men (Chinese) as he requires for Opium work—paying them from <i>Hk.Ts.</i> 5 to <i>Hk.Ts.</i> 10 per month. Experience will show how many hands the work to be done calls for; more are not to be employed, nor is it necessary to endeavour to get along with less.</p> | <p>No. $\frac{661 \text{ from}}{540 \text{ to}}$ Takow.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 62.—<i>Corean produce imported, in the annual Returns: Circular No. 464, Second Series, directs that Corean produce is to pay Coast Trade Duty like Chinese produce; in the annual Returns is it to be entered in Table III or Table IV, and if the latter, is each Corean port to be named individually in the Summary?</i></p> | <p>Corean produce is to be entered in Table IV (Trade in Native Produce.—Imports and Re-exports); and, in the Summary at the end of the table, the total value of Corean produce is to be shown by itself and collectively as "Imports from Corea," thus:—</p> <p style="text-align: center;">" Total from Chinese Ports <i>Hk.Tts.</i>.....</p> <p>" Imports from Hongkong..... "</p> <p>" " " Corea..... "</p> <p style="text-align: center;">"TOTAL NATIVE IMPORTS..... <u> </u> <i>Hk.Tts.</i>..... "</p> <p>The Corean ports are not to be named individually.</p> | <p>No. $\frac{690 \text{ from}}{958 \text{ to}}$ Chefoo.</p> |
| <p>No. 63.—<i>Expenditure incurred in destroying wrecks: where to be entered in Accounts?</i></p> | <p>Expenditure of this kind is to be charged to A/c. C, 6. Works (<i>see Circular 332, and Accounts Instructions, page 60</i>).</p> | <p>No. $\frac{1,604 \text{ from}}{4,328 \text{ to}}$ Shanghai.</p> |
| <p>No. 64.—<i>Brief leaves of absence to Commanders, Officers, and crews of Revenue Steamers: by whom and under what circumstances may they be granted?</i></p> | <p>Since the Commanders, Officers, and crews of Revenue Steamers are employed to stay by their ships, they are expected to refrain from leaving them and going about elsewhere: this is the rule. When, however, there arises a clear necessity for absence, such as the Commander is himself unable to deal with, the Commissioner may grant <i>necessary</i> leave to a Commander, or—in communication with Commander—to any Officer, Engineer, or member of the crew, if the absence is to be of short duration and can be made good locally. Where Commanders are concerned, such leaves should be reported to the Inspector General at once, with the causes which have necessitated them.</p> | <p>No. $\frac{1,119 \text{ from}}{683 \text{ to}}$ Kowloon.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 65.—<i>New employés, Memos. of Service of.</i></p> | <p>The Memos. of Service of men (Chinese or Foreign) newly employed which are regularly supplied in the Monthly Return of Service Movements ought always to furnish—in the space appropriated for remarks—some details, the fuller the better, of the previous career and special qualifications of the new appointees.</p> | <p>No. $\frac{1,691 \text{ from}}{4,394 \text{ to}}$ Shanghai.</p> |
| <p>No. 66.—<i>Oriental Bank in liquidation, unpaid balance: how to be entered in Accounts?</i></p> | <p>The balance remaining, and irrecoverable, after receipt of final (seventh) O. B. C. dividend, amounts to $1\frac{1}{4}$ per cent. of the original claim; and the loss is to be written off in A/c. A (8/2. Extraordinary, Special Payments) or A/c. D (III. 7. Ordinary, Unclassed), according as the loss falls on A/c. A or A/c. D at the port concerned, and in the following language:—</p> <p>“Loss by $\frac{\text{O. B. C. failure}}{1884}$: unpaid balance $(1\frac{1}{4}$ per cent. of original claim of \$ [or <i>Sh. Ts.</i>].....), \$ [or <i>Sh. Ts.</i>].....[equal] <i>Hk. Ts.</i>.....”</p> | <p>No. $\frac{621 \text{ from}}{433 \text{ to}}$ Kiungchow.</p> |
| <p>No. 67.—<i>Fees for notarial acts: when to be collected?</i></p> | <p>The execution of a notarial act and the collection of the fee must take place on the same date, and be so entered in the Register and the Accounts. In this way will be prevented the anomaly, otherwise possible, of the fee being brought to account in the year or quarter following that in which the act itself was performed.</p> | <p>No. $\frac{1,659 \text{ from}}{4,429 \text{ to}}$ Shanghai.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 68. — <i>Visits by Commissioners to Chinese officials</i>: under what circumstances desirable to be made?</p> | <p>When a Chinese civil or military official of high rank, such especially as the Tung-shang Ta-ch'ên, the Viceroy, Governor, or Ti-tai, visits a Treaty port within his own province or jurisdiction, it is the duty of the Commissioner stationed there to send his card at once and ask whether the visitor will be able to receive him. Commissioners as a general rule should in like manner call or offer to call upon other high Chinese officials not having jurisdiction at the port, but merely passing through,—more especially if such officials are or have been connected with Foreigners or the Foreign Customs, <i>e.g.</i>, Ministers of China going or returning from abroad, or ex-Superintendents of Customs. As for calling upon still other Chinese officials, it is not forbidden, and Commissioners must be guided in their action by the special circumstances of each case.</p> | <p>No. $\frac{575 \text{ from}}{293 \text{ to}}$ Wenchow.</p> |
| <p>No. 69. — <i>Weighers and Watchers (Chinese)</i>: how to be classified?</p> | <p>The Weighers may be divided into Weighers, 1°. (1st Class), and Weighers, 2°. (2nd Class), and the Chinese Watchers in the same manner. The terms "Assistant Weighers" and "Assistant Watchers" are not to be employed.</p> | <p>No. $\frac{816 \text{ from}}{974 \text{ to}}$ Hankow.</p> |
| <p>No. 70.—<i>Employés (Chinese) of lower grades</i>: must the name of each individual be entered in monthly Pay List, or may men be described collectively in classes, thus:— "Gatekeepers, 3 @ Ts. 4 = Ts. 12," etc.?</p> | <p>Names of Chinese employés must all be entered in Pay Lists; and every office must keep a register in which is to be entered the name of every employé, the moment he is employed and no matter what be his grade, and in which the chief particulars concerning him should be kept up to date, from first employment to final withdrawal from the Service (Circular No. 502, Second Series, 4°).</p> | <p>No. $\frac{816 \text{ from}}{974 \text{ to}}$ Hankow.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 71.—<i>Signalmen</i>: how to be rated and from what A/c. paid?</p> | <p>Men whose duty it is to stand watch in order to signal or report the approach and departure of vessels are to be rated as Signalmen—not Watchers, or the like,—and are to be paid from A/c. C. At ports where work of this description is necessary, three Signalmen may be employed, if the work is too constant to be properly done by two.</p> | <p>No. $\frac{685 \text{ from}}{488 \text{ to}}$ Wuhu.</p> |
| <p>No. 72.—“<i>Service List</i>,” errors discovered in.</p> | <p>Errors discovered in the “<i>Service List</i>” should be brought to the notice of the Statistical Secretary, who will deal with them after communicating with the Chief Secretary.</p> | <p>No. $\frac{965 \text{ from}}{1,089 \text{ to}}$ Foochow.</p> |
| <p>1891.</p> | | |
| <p>CIRCULAR No. 532.</p> | | |
| <p>No. 73.—<i>Special Permit fees</i>: are steamers with Government stores to be granted exemption?</p> | <p>Steamers are to be granted exemption if and while working Government stores; but if they propose to work other cargo out of hours, they are to be charged for such work.</p> | <p>No. $\frac{858 \text{ from}}{1,003 \text{ to}}$ Hankow.</p> |
| <p>No. 74.—<i>Customs Buoylost</i></p> | <p>Full particulars of such incidents as the disappearance of a Buoy must be reported to Peking specially and at once, and not merely in the monthly despatch recording “<i>District Occurrences</i>.”</p> | <p>No. $\frac{1,885 \text{ from}}{4,563 \text{ to}}$ Shanghai</p> |
| <p>No. 75.—<i>Customs Buoys</i>: inspection of moorings and record thereof.</p> | <p>When a Buoy is placed, the Coast Inspector or Harbour Master is to certify in writing that it is securely moored; and he is as far as possible to inspect the connecting parts of the Buoy and its moorings regularly, and record their condition.</p> | <p>No. $\frac{1,919 \text{ from}}{4,593 \text{ to}}$ Shanghai.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 76.—<i>Steam-launch, Chinese owned: name changed; what is to be done in matter of registry?</i></p> | <p>CIRCULAR No. 550.</p> <p>New Register is to be issued and fee collected when a Chinese-owned steam-launch changes its name.</p> | <p>No. $\frac{710 \text{ from}}{586 \text{ to}}$ Tamsui.</p> |
| <p>No. 77.—<i>Wrecks in harbour dangerous to shipping: should cost of marking be borne by the Customs while owner's salvage operations are going on, or only after such operations have been abandoned?</i></p> | <p>Dangerous harbour wrecks must of course be marked by the Customs after salvaging operations are concluded; but while salvage is still in progress, the Commissioner should inform the salvors that the danger must be marked, and leave it to them to exhibit flag, light, or the like, in such way as they may find most convenient. If salvors thereupon decline or fail to mark the wreck, the Commissioner is to do so in the manner most convenient to the Customs.</p> | <p>No. $\frac{970 \text{ from}}{1,136 \text{ to}}$ Swatow.</p> |
| <p>No. 78.—<i>Leave overstayed: what pay rule?</i></p> | <p>Pay for the period of an employé's absence beyond the term of his leave is to be withheld altogether; but issue is to begin again on resumption of duty.</p> | <p>No. $\frac{819 \text{ from}}{810 \text{ to}}$ Newchwang.</p> |
| <p>No. 79.—<i>Duty-free goods: Government stores passed free, etc.; what treatment in Returns?</i></p> | <p>Goods admitted or exported Duty free are to be dealt with in Returns tables—quarterly or annual—in the same way as goods that pay, and must appear in their proper places in the Statistics. Further, but only if their importance warrants it, such goods may also be shown by themselves in special tables, or be indicated in the regular tables by a note stating their exceptional Duty treatment.</p> | <p>No. $\frac{540 \text{ from}}{1,107 \text{ to}}$ Statistical Secretary.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 80.—<i>Decease of Customs employés Consularly unrepresented</i>: how is Commissioner to deal with personal effects, etc.?</p> | <p>The death is to be reported to the nearest Consul of the deceased's nationality, and at the same time the Commissioner is to propose to him either (1°) to sell locally all such things as furniture, guns, saddlery, etc., and to forward to the Consul, with the accounts and proceeds of sales, the books, papers, clothes, trinkets, etc., of the deceased, accompanied by a detailed list; or (2°) to act in such other way as the Consul may deem desirable.</p> | <p>No. $\frac{172 \text{ from}}{70 \text{ to}}$ Lungchow.</p> |
| 1892. | | |
| CIRCULAR No. 569. | | |
| <p>No. 81.—<i>Leave to office Writer</i>: will I.G. authorise?</p> | <p>The Inspector General does not grant leaves to Writers, but has no objection to Commissioners doing so if the Writers can be spared (Circular No. 556, 5°).</p> | <p>No. $\frac{977 \text{ from}}{1,092 \text{ to}}$ Chefoo.</p> |
| <p>No. 82.—<i>Decease of Customs employés</i>: how shall claims on estate laid by lawyers be dealt with?</p> | <p>Commissioners are not to correspond with lawyers regarding claims, unless the Inspector General's sanction to do so has first been obtained.</p> | <p>No. $\frac{206 \text{ from}}{76 \text{ to}}$ Lungchow.</p> |
| CIRCULAR No. 579. | | |
| <p>No. 83.—<i>Travelling expenses on transfer</i>: does Service pay whole or half passage of families?</p> | <p>The Service pays full passage for employé and half for family (<i>see</i> Circular No. 25 of 1869, Rule 19). Circular No. 105, Second Series, paragraph 1°, explains the procedure: it does not alter the rates.</p> | <p>No. $\frac{780 \text{ from}}{331 \text{ to}}$ Wenchow.</p> |
| 1893. | | |
| CIRCULAR No. 590. | | |
| <p>No. 84.—<i>Medical certificate</i> in support of application for <i>sick leave</i>.</p> | <p>In the case of men who employ a non-Customs doctor, applications for sick leave ought to be supported by the <i>Customs Medical Officer's certificate</i> in addition to that of their own doctor.</p> | <p>No. $\frac{2,801 \text{ from}}{5,327 \text{ to}}$ Shanghai.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 85.—Writers transferred: what travelling allowance?</i></p> <p><i>No. 86.—Medical Officer Assistants: attendance on outside public, query as to.</i></p> <p><i>No. 87.—Retiring allowances: is a bank justified in advancing against claim for?</i></p> <p><i>No. 88.—Medical Officer's correspondence: may it be franked?</i></p> | <p style="text-align: center;">CIRCULAR NO. 600.</p> <p>When not otherwise specially provided for in the transferring despatch, to be given the allowance a Chinese Clerk would get under similar circumstances.</p> <p>A liberal policy to prevail. Medical Officer cannot be ordered to attend outsiders, but for practice sake will probably be glad to, choosing his own cases. No fees or retainers to be accepted without Inspector General's sanction.</p> <p>Retiring allowances form no part of an employe's estate: they are issued or not, as the Inspector General thinks proper; they cannot be drawn against, pledged, or hypothecated.</p> <p>The ordinary private correspondence of Medical Officers is to be dealt with as the similar correspondence of other Service members; but correspondence with other employers and clients—<i>e.g.</i>, missionary boards—and parcel post charges are not to be paid for.</p> | <p>No. $\frac{1,118 \text{ from}}{912 \text{ to}}$ Newchwang.</p> <p>No. $\frac{367 \text{ from}}{116 \text{ to}}$ Mengtsz.</p> <p>No. $\frac{2,930 \text{ General.}}{1,239 \text{ to}}$ Foochow.</p> <p>No. $\frac{275 \text{ from}}{133 \text{ to}}$ Chungking.</p> |
| <p><i>No. 89.—Surveying work done by Revenue Steamer Officers: may it be published, and how?</i></p> | <p style="text-align: center;">1894.</p> <p style="text-align: center;">CIRCULAR NO. 625.</p> <p>This work is laudable and should be encouraged. Charts prepared may be sent on to the Hydrographical Department of the British Admiralty through the Commissioner and Coast Inspector as "recommended for publication;" the names of the Officers responsible for the accuracy of the survey are to appear on the chart.</p> | <p>No. $\frac{2,383 \text{ from}}{1,311 \text{ to}}$ Kowloon.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
|--|---|--|
| <p><i>No. 90.—Medical attendance: is the Surgeon at Chefoo required to give free attendance to families of Customs employes summering there?</i></p> | <p>Customs families—other than those of members of the Chefoo staff—are entitled to free medical attendance only if passing through on duty or ordered to summer there by the Inspector General. Ordinary port free medical attendance cannot be expected at a health resort like Chefoo.</p> | <p>No. $\frac{373 \text{ from}}{222 \text{ to}}$ Seoul.</p> |
| <p><i>No. 91.—New Year's gratuity; employes Foreign, but not European: how are they to be treated with regard to New Year's gratuity?</i></p> | <p>CIRCULAR No. 666.</p> <p>Men of this class employed as Watchmen, etc., are to be treated as Native employes and to get a month's pay at each New Year after completion of three years service.</p> | <p>No. $\frac{1,662 \text{ from}}{2,009 \text{ to}}$ Amoy.</p> |
| <p><i>No. 92.—Long leave: what rule applies to Coast Staff?</i></p> | <p>The rule allows to Coast officers one year's leave after 10 years service.</p> | <p>No. $\frac{2,476 \text{ from}}{1,368 \text{ to}}$ Kowloon.</p> |
| <p><i>No. 93.—Official furniture: may repairs to official furniture in Commissioner's house be paid from the General Account?</i></p> | <p>No; expenditure for repairs, as for first purchases, is to be disbursed from the furniture allowance. Payments from other than Allowance moneys cannot be admitted unless a special authority has been obtained.</p> | <p>$\frac{121\text{st quarter's A/cs. from}}{\text{Audit Memo. No. 30 to}}$ Wuhu.</p> |
| <p><i>No. 94.—Accounts; unclaimed reward or fee: how to be accounted for?</i></p> | <p>The amount is to be charged to A/c. B, "1-3. Expenses of Seizures," and then entered in A/c. D, under "K. Unclassed." Should the reward be claimed later, the payment is to be made under A/c. D, "7. Unclassed."</p> | <p>$\frac{135\text{th quarter's A/cs. from}}{\text{Audit Memo. No. 58 to}}$ Amoy.</p> |
| <p><i>No. 95.—Acting or temporary Engineers: what qualifications required?</i></p> | <p>1895.</p> <p>CIRCULAR No. 676.</p> <p>For 1st and 2nd Engineers none but men duly qualified by either British Board of Trade Certificates or, if not British, by national certificate should be employed.</p> | <p>No. $\frac{2,590 \text{ from}}{1,411 \text{ to}}$ Kowloon.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
|---|--|---|
| <p>No. 96.—<i>Travelling expenses on transfer</i>: does “half passage for family” mean half of passage actually paid or half of tariff rate?</p> | <p>For 3rd Engineers the same rule is to be followed, but it may in case of emergency be departed from and an uncertificated man be employed <i>pro tem.</i>, provided that he is approved of by the Chief Engineer.</p> <p>“Half passage” means half of what is actually paid, and not half of any tariff rate.</p> | <p>No. $\frac{1,267 \text{ from}}{954 \text{ to}}$ Newchwang.</p> |
| <p>1896.</p> <p>CIRCULAR No. 702.</p> | | |
| <p>No. 97.—<i>Title deeds</i>: application for copies of original title deeds previously sent to Inspectorate General.</p> | <p>Every office ought to keep certified copies when transmitting such important documents.</p> | <p>No. $\frac{4,048 \text{ from}}{6,260 \text{ to}}$ Shanghai.</p> |
| <p>No. 98.—<i>Marriage</i>: a Tidewaiter who entered the Service as a single man reported as having been a married man at time of joining.</p> | <p>The retention of any man who makes a false statement or conceals a material fact when joining the Service will not be sanctioned.</p> | <p>No. $\frac{2,874 \text{ from}}{1,559 \text{ to}}$ Kowloon.</p> |
| <p>No. 99.—<i>Leave pay</i>; <i>employés spending long leave in India</i>: do they forfeit their leave pay?</p> | <p>The word “East” in Circular 685, Second Series, is to be construed as simply meaning “China.”</p> | <p>No. $\frac{2,976 \text{ from}}{2,777 \text{ to}}$ Canton.</p> |
| <p>No. 100.—<i>Confiscation Reports</i>; <i>confiscation cases in last 10 days of quarter</i>: what “date of decision” is to be reported when perishable goods are confiscated and sold during this period, while the case is carried forward as an “outstanding case” into next quarter’s Confiscation Report?</p> | <p>Enter the actual date of the fact in the next quarter’s Confiscation Report, and read the words “unsettled cases” in Circular 693, Second Series, as meaning “cases not yet reported settled.”</p> | <p>No. $\frac{1,508 \text{ from}}{917 \text{ to}}$ Kiukiang.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
|--|--|---|
| <p><i>No. 101. — Unmarried Tidewater accompanied by his mother: is he entitled to rent allowance in lieu of quarters?</i></p> <p><i>No. 102.—Married Examiner living in Customs quarters because not accompanied by his family: is he entitled to rent allowance?</i></p> | <p style="text-align: center;">CIRCULAR NO. 753.</p> <p>He is not entitled to rent allowance. The Inspector General cannot initiate the precedent, even in China, of providing for employes being accompanied by their parents.</p> <p>If, being married, he is not living in Customs quarters and thus is not occupying a bachelor's room, a rent allowance is to be issued to him; but he cannot have both quarters and rent allowance.</p> | <p>No. $\frac{1,558 \text{ from}}{961 \text{ to}}$ Kiukiang.</p> <p>No. $\frac{1,606 \text{ from}}{963 \text{ to}}$ Kiukiang.</p> |
| <p><i>No. 103.—Petty repairs to furniture: may not Commissioner charge to official account without special authority?</i></p> <p><i>No. 104.—Home leave to Out-door Staff: from what date does it count when employe is relieved from duty in course of the month?</i></p> <p><i>No. 105.—Manilamen engaged under Circular No. 725, Second Series: may they be granted rent allowance and uniform?</i></p> | <p style="text-align: center;">1897.</p> <p style="text-align: center;">CIRCULAR NO. 766.</p> <p>When repairs involving considerable outlay are concerned and no sufficient balance of <i>furniture allowance</i> remains, special authority to repair should be applied for: for petty repairs, the man using the furniture can well afford to pay himself.</p> <p>When an employe, whether on the In-door or the Out-door Staff, is relieved from duty after the first of a month, his leave is to date and leave pay (Circular No. 632, Second Series) begin from the first of the following month.</p> <p>Rent allowance of \$4 monthly may be issued, and uniforms:—</p> <p style="padding-left: 40px;">Summer: 3 suits at \$2.50 each, and 1 helmet at \$1.50.</p> <p style="padding-left: 40px;">Winter: 2 suits at \$6.50 each, and 1 cap at \$1.</p> <p>It must, however, be remembered that in employing men of this class the object aimed at is economy.</p> | <p>No. $\frac{2,085 \text{ from}}{1,496 \text{ to}}$ Hankow.</p> <p>No. $\frac{3,245 \text{ from}}{2,934 \text{ to}}$ Canton.</p> <p>No. $\frac{3,303 \text{ from}}{2,942 \text{ to}}$ Canton.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
|---|--|--|
| <p>No. 106.—<i>Loss of Light-boat.</i></p> | <p style="text-align: center;">CIRCULAR No. 796.</p> <p>In such cases an inquiry should be held and a detailed report forwarded, showing how the accident occurred, whether blame attaches to anyone, and if so, to whom, etc., etc.</p> | <p>No. $\frac{2,314 \text{ from}}{1,583 \text{ to}}$ Hankow.</p> |
| <p>No. 107.—<i>Pay of employés joining Service: on what date does it commence?</i></p> | <p>Employés engaged out of China are to begin to draw pay from the day on which, in accordance with the instructions received by them abroad, they report for duty at Kowloon or Shanghai for orders. Employés engaged in China are to begin to draw pay from the day on which they report for duty at the port to which they are appointed.</p> | <p>No. $\frac{1,721 \text{ from}}{996 \text{ to}}$ Kiukiang.</p> |
| <p>No. 108.—<i>Native Opium exported unable to produce proof of payment of Inland Dues: how should these Dues, when levied under the terms of Circular No. 627, Second Series, be reported in Quarterly Revenue Return?</i></p> | <p>They are to be entered in the English version under "4. Opium," under a special heading (below Coast Trade Duties) of "Inland Dues," and in the Chinese version under 出口正稅, thus: 又補足內地釐金若干, immediately following the Export Duty figures.</p> | <p>No. $\frac{3,534 \text{ from}}{3,056 \text{ to}}$ Canton.</p> |
| <p>No. 109.—<i>Lightship Captains hospital expenses: what portion does Customs pay?</i></p> | <p>The instructions on this point issued in Circular No. 172, Second Series, with regard to Lightkeepers apply to Lightship Officers.</p> | <p>No. $\frac{1,650 \text{ from}}{1,051 \text{ to}}$ Newchwang.</p> |
| <p>No. 110.—<i>Assistants-in-Charge absenting themselves from port: is previous I.G.'s sanction necessary?</i></p> | <p>An Assistant-in-Charge may not quit his port or place any junior in charge without first obtaining the I.G.'s sanction to his doing so.</p> | <p>No. $\frac{1,628 \text{ from}}{771 \text{ to}}$ Wuhu.</p> |
| <p>1898.</p> | | |
| <p>No. 111.—<i>Medical Officer's pay: in case of a Medical Officer's death, up to what date is his pay to be issued?</i></p> | <p style="text-align: center;">CIRCULAR No. 817.</p> <p>Up to the end of the month during which he died.</p> | <p>No. $\frac{1,801 \text{ from}}{1,025 \text{ to}}$ Kiukiang.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
|---|---|--|
| <p><i>No. 112.—Auctions of private effects of individuals in Customshouses: are they permissible?</i></p> | <p>Generally undesirable; but circumstances have to be considered. In any case, no auction can take place on Customs premises except with and after Commissioner's permission obtained.</p> <p style="text-align: center;">CIRCULAR NO. 843.</p> | <p>No. $\frac{2,532 \text{ from}}{2,375 \text{ to}}$ Amoy.</p> |
| <p><i>No. 113.—Cooking stoves in Staff quarters.</i></p> | <p>Purchase is authorised if the house belongs to the Customs or is held on a lease for a period of which three years are unexpired (<i>see</i> Circular 460, Second Series).</p> | <p>No. $\frac{1,411 \text{ from}}{441 \text{ to}}$ Wenchow.</p> |
| <p><i>No. 114.—Rent allowances for Postal Officers.</i></p> | <p>Postal Clerks rent allowances are definite, and not maximum amounts issuable. They are to be at the rate of $\text{Rs. } 100$ per quarter.</p> | <p>No. $\frac{2,467 \text{ from}}{1,736 \text{ to}}$ Chefoo.</p> |
| <p><i>No. 115.—Maintenance allowance for mechanics.</i></p> | <p>$\text{\\$1}$ a day may be issued to men away from their station on Lighthouse building and such work where only temporary quarters are available.</p> | <p>No. $\frac{805 \text{ from}}{300 \text{ to}}$ E.-in-C.</p> |
| <p><i>No. 116.—Medical Officers duties.</i></p> | <p>When ill health is the result of individuals habits, the Inspector General should be informed of it at once. Customs Medical Officers, like all public medical officers, are appointed not only in the interests of individuals but of the Service, and it is thus a part of their duty to see that the Service is not allowed to suffer from the incapacity of individuals.</p> | <p>No. $\frac{1,064 \text{ from Staff.}}{2,590 \text{ General.}}$</p> |
| <p><i>No. 117.—Watchers and Probationary Tidewaiters: pay and allowances.</i></p> | <p>1°. Watchers who are educationally fit are to be rated and paid as Probationary Tidewaiters after six months service.</p> <p>2°. After a second six months they may be recommended for confirmation as 3rd Class Tidewaiters.</p> | <p>No. $\frac{3,674 \text{ from}}{2,010 \text{ to}}$ Kowloon.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
|---|--|--|
| <p>No. 118.—<i>Long leave</i> to employés at more distant ports and places: from what date does it commence? What travelling allowance payable?</p> | <p>3°. Probationary Tidewaiters and Watchers are to be on the same footing as regards hospital expenses as members of Lights Staff (Circular No. 172, Second Series).</p> <p>4°. The cost of their transfer to hospital is to be a Customs charge.</p> <p>5°. A rent allowance of <i>Ts.</i> 5 per month may be paid when official quarters are not provided.</p> <p>Long leave granted to employés at the more distant ports and places—<i>e.g.</i>, Chungking, Szemao, Mengtsz, Lungchow, and Yantung—dates from the first day of the month following that during which the employé arrives at the port of embarkation on his homeward voyage—Shanghai, Hongkong, Rangoon, or Calcutta.</p> <p>Full pay is to be issued to the end of the month during which the employé is relieved from duty at the port he is leaving.</p> <p>If the journey extends beyond the end of that month, the leave pay issuing office is to continue the full pay from that date to the end of the month during which the employé arrives at his port of embarkation.</p> <p>Travelling expenses to a reasonable amount are to be advanced by the port the employé is leaving. If further expenses are incurred, they will be issued by the leave pay office after they have been presented to the Inspector General (form [D.—7]) and his sanction obtained. Such expenses include all carriage charges between port left and port of embarkation.</p> | <p>No. $\frac{157 \text{ from}}{97 \text{ to}}$ Chungking.</p> <p>No. 85 to Lungchow.</p> <p>No. 91 to Mengtsz.</p> <p>No. 3,851 from Canton.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
|--|---|---|
| <p>No. 119.—<i>Postage: Marine Department.</i></p> | <p>All postage on correspondence from Marine Department or individual members thereof is to be charged in A/c. C.</p> | <p>No. 2,508 from Audit Memo. 65 to Chefoo.</p> |
| <p>No. 120.—<i>Customs flag: when is it to be half-masted?</i></p> | <p>The Customs flag is only to be half-masted on the occasion of secular events of international interest when the Treaty Power Consulates and vessels collectively acknowledge the event by half-masting their flags. On other occasions—<i>e.g.</i>, Good Friday—the Customs flag is not to be half-masted.</p> | <p>No. 5,548 from 7,527 to Shanghai.</p> |
| <p>1899.</p> | | |
| <p>CIRCULAR NO. 872.</p> | | |
| <p>No. 121.—<i>Transfers to and from southern frontier ports: allowances at Hongkong.</i></p> | <p>When men are moving to and from these places <i>via</i> Hongkong, they may be allowed hotel expenses (wines and extras excluded) at Hongkong for the time between their arrival and the time of departure of the <i>first</i> steamer to the port they are embarking for.</p> | <p>No. 5,708 from 7,643 to Shanghai.</p> |
| <p>No. 122.—<i>Furniture, etc., privately owned left in Customs houses.</i></p> | <p>It is to be understood that any Customs employé leaving a Customs house must remove all his private furniture at the time of departure. No claim made later for any furniture left will be admitted.</p> | <p>No. 2,007 from 1,437 to Swatow.</p> |
| <p>No. 123.—<i>Fees for measurement of launches, Chinese and Foreign: at what rate are they to be charged, how dealt with in Accounts?</i></p> | <p>For measuring a launch the registration fee for which under Circular No. 306, Second Series, would be <i>Ts.</i> 20, the fee is to be <i>Ts.</i> 10; for one in whose case the registration fee would be <i>Ts.</i> 50, the measurement fee is to be <i>Ts.</i> 20. The money received is to go into A/c. D, "K. Unclassed," and is not to be divided with Superintendent and Yamên. The same rule is to apply to both Chinese and Foreign launches.</p> | <p>No. 3,920 from 3,292 to Canton.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
|---|--|---|
| <p><i>No. 124.—I.W.S.N. registration and renewal fees: how to be dealt with in Accounts?</i></p> | <p>To be entered in A/c. D, "K. Unclassed," and not to be divided with Superintendent and Yamên. This rule applies to fees collected from both Chinese and Foreign vessels of this class.</p> | <p>No. $\frac{2,020 \text{ from}}{1,442 \text{ to}}$ Swatow.</p> |
| <p><i>No. 125.—Towage of junks under difficulties by a Revenue Steamer: fees collected; instructions asked.</i></p> | <p>The policy of assisting junks in exceptional and special cases has its advantages, and the Commissioner's policy in the case concerned was correct; but junks or other craft should only be towed by Revenue Steamers in extreme cases, when their services are really needed and can be rendered without danger. Towage in other cases is to be altogether discouraged. The money received is to go into A/c. D, "H. Salvage and Charter."</p> | <p>No. $\frac{1,833 \text{ from}}{868 \text{ to}}$ Kiungchow.</p> |
| <p><i>No. 126.—Home allotments of men under agreement whose salaries are now issued at rates above that stipulated in agreement: are they to be still dealt with at $\text{Rs. } 3 = \text{£ } 1$, or how?</i></p> | <p>The men concerned are to be given the option of taking their new pay in full and making their own arrangements, or the silver rate at which stoppage is to be made to meet a sterling allotment is to be increased in proportion to their new increased salary. The Non-Resident Secretary is to be informed when men elect to stop payments through him.</p> | <p>No. $\frac{2,614 \text{ from}}{1,790 \text{ to}}$ Chefoo.</p> |
| <p><i>No. 127.—Supplementary increase of salary: in the case of employes paid quarterly entering on leave or being transferred during a quarter; where is it to be issued?</i></p> | <p>At the port issuing salary for the third month of the quarter.</p> | <p>No. $\frac{2,109 \text{ from}}{2,192 \text{ to}}$ Tientsin.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
|---|---|---|
| <p><i>No. 128.—Candidate Chinese Clerks: query regarding new classification and advancement of.</i></p> | <p>The classification into <i>A</i>, <i>B</i>, and <i>C</i>, according to date of joining, as laid down in Circular No. 857, Second Series, takes effect and fixes pay from 1st January 1899. On 1st January 1900 all in class <i>B</i> who have completed two years service will pass into class <i>A</i>, and all in <i>C</i> who have completed one year's into class <i>B</i>. Similarly, there is to be thereafter an annual automatic moving up on each 1st January of the <i>B</i> and <i>C</i> classes, according to service, on a system parallel to that laid down in Circular No. 125, Second Series.</p> <p>All Clerks engaged begin in class <i>C</i>, and those who have reached class <i>A</i> remain there till promoted by the Inspector General.</p> <p style="text-align: center;">CIRCULAR NO. 912.</p> | <p>S/O from No. 73 to Soochow.</p> |
| <p><i>No. 129.—Chinese Clerks on sick leave: query as to pay.</i></p> | <p>The modification as to sick leave pay notified in Circular No. 460, Second Series, refers to non-Chinese employes only. As regards the pay issuable to Chinese Clerks on sick leave, Rule 41 in Circular No. 25 of 1869 is to be followed.</p> | <p>No. $\frac{2,066 \text{ from}}{1,462 \text{ to}}$ Swatow.</p> |
| <p><i>No. 130.—Confidential reports: when to be written?</i></p> | <p>With reference to Circular No. 5 of 1874, it is understood that if on the 30th June or 31st December an officer in charge has completed six months from the date of assuming charge, he sends a confidential report. Leave of absence during the six months does not absolve him from this duty.</p> | <p>No. $\frac{5,904 \text{ from}}{\text{S/O to}}$ Shanghai.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
|---|---|---|
| <p>No. 131. — <i>Customs documents respecting value of cargo of vessel lost</i>: may insurance company interested have access to?</p> | <p>The particulars as to the value of cargoes shipped are for Customs purposes and are not accessible to insurance companies (<i>vide also</i> Circulars Nos. 638, 698, and 786, Second Series).</p> | <p>No. $\frac{2,146 \text{ from}}{2,203 \text{ to}}$ Tientsin.</p> |
| <p>No. 132. — <i>Accounts</i>: debit balances.</p> | <p>Accounts must not be sent to the Inspectorate with a debit balance; any so sent will not be passed. The probability of such a condition should be foreseen and timely application made for Supplementary Inspectorate Grants to obviate it.</p> | <p>No. $\frac{2,026 \text{ from}}{1,448 \text{ to}}$ Swatow.</p> |
| <p>No. 133. — <i>Commissioner's special Hsien-shêng</i>: may they be placed on Customs permanent Staff?</p> | <p>The system laid down in Circular No. 556, Second Series, is very liable to abuse by men placed in the position of personal <i>attachés</i> of Commissioners, and the authority to employ special men should be used sparingly. Men so employed should be as soon as possible included in and not be extra to the ordinary existing establishment of office Writers. When the Commissioner's need for a special man no longer exists—<i>e.g.</i>, owing to the Commissioner's leaving or resigning,—Writers who have been engaged extra to the port establishment are to be discharged.</p> | <p>No. $\frac{2,054 \text{ from}}{1,100 \text{ to}}$ Kiukiang.</p> |
| 1900. | | |
| CIRCULAR No. 935. | | |
| <p>No. 134. — <i>Travelling expenses returning from home leave</i>: Chief Examiner claims.</p> | <p>Chief Examiners are to be added to the list of employés entitled to half return passage on coming back from home leave.</p> | <p>No. $\frac{1,912 \text{ from}}{890 \text{ to}}$ Wuhu.</p> |
| <p>No. 135. — <i>Furniture allowance</i>: claim for.</p> | <p>Furniture allowances are not granted in the case of people who are transferred from or appointed to ports at their own request.</p> | <p>No. $\frac{2,861 \text{ from}}{2,491 \text{ to}}$ Amoy.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
|---|---|--|
| <p><i>No. 136.—Pay for half a month.</i></p> | <p>When employés are removed from a Pay List from 15th or appointed from 16th of the month and half a month's pay is issuable, it is $\frac{1}{2}$, and not $\frac{1}{3}$ or $\frac{1}{4}$, of a month which is to be issued.</p> | <p>No. $\frac{2,723 \text{ from}}{\text{Audit S/O to}}$ Chefoo.</p> |
| <p><i>No. 137.—Quarterly Abstract Accounts: manner of forwarding.</i></p> | <p>The despatch covering the Quarterly Abstract Accounts (A/c. form [D.—28]) is in future to be sent in a separate cover, addressed to the Inspector General in the ordinary way, while the Abstract Accounts themselves, both English and Chinese versions, together with the schedules and vouchers, are to continue to be addressed to Audit Secretary direct.</p> | |
| <p><i>No. 138.—Special Permit fees: manner of accounting for.</i></p> | <p>The Special Permit fees voucher sent to the Inspector General need only show the totals received in the quarter from each steamer company, with a summary showing—</p> <ol style="list-style-type: none"> 1°. How much is collected on subsidised postal steamers and how much of that is refundable; and 2°. How much has been paid by unsubsidised steamers. <p>The names and details of all steamers paying must be kept at the ports for reference if required.</p> <p>The Assistant in charge of the General Office is to attest the accuracy of the voucher.</p> | <p>No. $\frac{6,246 \text{ from}}{\text{Audit S/O to}}$ Shanghai.</p> |
| <p><i>No. 139.—Opium storage rent: manner of accounting for.</i></p> | <p>The vouchers for Inspector General need only show the total amount collected—vouchers being attested and details kept as laid down for special fees above.</p> | <p>No. $\frac{2,077 \text{ from}}{\text{Audit S/O to}}$ Kiukiang.</p> |

CHINA.

IMPERIAL MARITIME CUSTOMS.

IV.—SERVICE SERIES: No. 23.

TARIFF QUESTIONS SETTLED, 1881-99.

(Nos. 1 to 211.)

With Chinese Version of Nos. 21 to 211.

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TARIFF QUESTIONS SETTLED, 1881-99.

(Nos. 1 to 211.)

| Subject. | RULE. | Despatches raising and settling Question. |
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| 1881. | | |
| CIRCULAR NO. 159. | | |
| <p><i>No. 1.—Tonnage Dues:</i> liability to, of a vessel still under repairs after coming out of dock, but working ballast.</p> | <p>The days spent by the vessel in dock under repairs are to be added to her Tonnage Dues Certificate, but after coming out of dock she cannot be considered "in shelter," although still undergoing repairs, if she works either cargo or ballast; she is therefore liable for Tonnage Dues.</p> | <p>No. $\frac{141 \text{ from}}{647 \text{ to}}$ Amoy, 1881.</p> |
| <p><i>No. 2.—Japanese Copper Cash:</i> importation of.</p> | <p>The importation of Japanese Copper Cash is not to be interfered with.</p> | <p>No. $\frac{63 \text{ from}}{1,807 \text{ to}}$ Shanghai, 1881.</p> |
| <p><i>No. 3.—Pilot license fee.....</i></p> | <p>Fee is to be <i>₤s. 10</i> for each first license and <i>₤s. 5</i> annually for renewal.</p> | <p>No. $\frac{79 \text{ from}}{437 \text{ to}}$ Swatow, 1881.</p> |
| <p><i>No. 4.—Iron Nails: Duty..</i></p> | <p>Iron Nails are to pay an <i>ad valorem</i> Duty...</p> | <p>No. $\frac{133 \text{ from}}{1,821 \text{ to}}$ Shanghai, 1881.</p> |
| <p><i>No. 5.—Oil Floor-cloth: Duty.</i></p> | <p>Free: under Carpeting and Druggeting.....</p> | <p>No. $\frac{164 \text{ from}}{1,789 \text{ to}}$ Shanghai, 1881.</p> |
| <p><i>No. 6.—Transit: treat-</i> ment of uncertificated goods carried by Native boats.</p> | <p>When boats laden with cargo for the interior are examined by the Customs, what the officers pass is the <i>cargo</i>, not the <i>boat</i>. A boat containing both goods in transit, and also other goods intended to pay <i>Likin</i>, is in order; the <i>Customs</i> pass the goods in transit, the <i>Likin Office</i> deals with the goods not in transit. An attempt to pass in transit goods in excess of Transit Certificate entails a Treaty penalty; but the mere fact of uncertificated goods being carried <i>in company</i> with certificated goods does not necessarily indicate an attempt to defraud or call for punishment.</p> | <p>No. $\frac{71 \text{ from}}{320 \text{ to}}$ Ningpo, 1881.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <i>No. 7.—Certificates to emigrants: by whom to be issued.</i> | If the Superintendent desires the issue of certificates to emigrants, the Commissioner is to request him to have them prepared in his own yamên and to issue them through his Weiyüan. | No. $\frac{130 \text{ from}}{639 \text{ to}}$ Canton, 1881. |
| <i>No. 8.—Coal: treatment of Native or Foreign Coal ex Native vessels when shipped for ship's use.</i> | Native Coal shipped for whatever purpose must pay Export Duty. Duty-paid Foreign Coal, when re-exported for whatever purpose, is entitled to a Drawback or an Exemption Certificate. <i>N.B.</i> —On the Yangtze, river steamers are allowed to ship some Native Coal for their own use free of Coast Trade Duty. | No. $\frac{138 \text{ from}}{642 \text{ to}}$ Canton, 1881. |
| <i>No. 9.—Repackage: Tea reimported to be re-marked and re-matted on board steamer.</i> | The re-entry of goods for repackage is not to be encouraged. | No. $\frac{145 \text{ from}}{643 \text{ to}}$ Canton, 1881. |
| <i>No. 10.—Junks towed by steamers: what course to be adopted?</i> | Steamers are not to be prevented from towing junks. Junks towed by steamers come under the Native Customs, but the steamer towing must be dealt with by the Foreign Customs. Junks in tow of steamers must stop to report, enter, and pay taxes at every place where an ordinary junk not in tow of a steamer would have to stop for the same purpose. Steamers can only tow junks by such channels and to such places as are open to Foreign vessels. | No. $\frac{147 \text{ from}}{644 \text{ to}}$ Canton, 1881. |
| <i>No. 11.—Coast Trade Duty: collection or remission of, on produce re-entering original port of shipment from abroad.</i> | Such produce is to pay Coast Trade Duty on re-entry, and the original Export Duty is not to be returned. | No. $\frac{169 \text{ from}}{649 \text{ to}}$ Canton, 1881. |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 12.—Foreign Machinery re-exported.</i></p> | <p>Duty-paid Machinery, if re-exported before being put in use, may be granted either a Drawback or an Exemption Certificate; if re-exported, in whole or in part, after being put in use, it can only be granted an Exemption Certificate.</p> <p style="text-align: center;">1882.</p> <p style="text-align: center;">CIRCULAR No. 172.</p> | <p>No. $\frac{178 \text{ from}}{653 \text{ to}}$ Canton, 1881.</p> |
| <p><i>No. 13.—Building Materials for Consular residences: Duty.</i></p> | <p>Materials imported for building an official residence or office are to be treated in the same way as Materials for repairing a specified ship (<i>see</i> Circular No. 6 of 1866), <i>i.e.</i>, passed Duty free: Building Materials imported for other than official purposes are to pay Import Duty.</p> | <p>No. $\frac{141 \text{ from}}{448 \text{ to}}$ Swatow, 1881.</p> |
| <p><i>No. 14.—Transit outwards: must Chinese employed to buy produce inland be in regular employ of Foreign hong?</i></p> | <p>Whatever Chinese a Foreigner may employ as an agent to buy produce in the interior must be considered for the time being as the Foreigner's employé.</p> | <p>No. $\frac{226 \text{ from}}{687 \text{ to}}$ Canton, 1881.</p> |
| <p><i>No. 15.—Transit: do the words "at the ports or at other places," occurring in Article XII of the British Treaty, give Foreigners the right to open hongs, etc., in the interior, away from Treaty ports?</i></p> | <p>The Yamên has always denied that any such right is given by the Article in question, and has considered the expression employed in that Article, "whether at the ports or at other places," to be simply another way of saying "whether you call the cities, etc., opened to trade ports or places—some being on the sea-coast, and others on the river bank in the interior, hundreds of miles away from the sea,—<i>at them</i>—but at them only—British subjects shall," etc., etc., etc.</p> | <p>No. 102 to Pakhoi, 1881.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 16.—<i>Brick Tea made from 花香茶末 bought in Hankow: Transit Dues.</i></p> | <p>The Yamèn has issued instructions that no Transit Dues are to be levied on Brick Tea made from <i>Hua-hsiang Ch'a-mo</i> (花香茶末) bought in Hankow, at the time of export from Hankow.</p> | <p>No. 362 to Hankow, 1881.</p> |
| <p>No. 17.—<i>Lightening of steamers at Whampoa: can it be permitted prior to entry at the Customs?</i></p> | <p>Steamers may be permitted to lighten cargo at Whampoa, before being entered at the Customs, in accordance with the appended rules:—</p> <p><i>Provisional Rules for the Guidance of the Canton Customs in the Issue of Permits to Break Bulk, Transport Certificates, and Special Permits at Whampoa, without previous reference to the Head Office at Canton.</i></p> <ol style="list-style-type: none"> 1. The following rules are provisional, and the privilege granted may be withdrawn at any time without reason assigned. 2. The privilege is intended solely to save the delay of a reference to the Head Office to steamers, bound for the Canton anchorage, too deeply laden to cross the shallows between Whampoa and the city until after the discharge of a part of their cargo. 3. Such steamers shall not be entitled to the privilege unless they are covered by a general guarantee, in a form prescribed by this office, to be signed by the agents of the vessels before their Consul, with two sufficient sureties, once every six months. 4. The guarantors shall guarantee the payment of all Duties on the import | <p>No. $\frac{223 \text{ from}}{685 \text{ to}}$ Canton, 1881.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| | <p>cargoes of all such steamers to their consignment, and all dues, within 24 hours (exclusive of Sundays and holidays) after the issue of the Transport Certificate; the payment of all fees for Special Permits applied for by the agents or master within 24 hours (exclusive of Sundays and holidays) after the Permit has been issued; and the production at the Custom House, Canton, of the Consular Report of such steamer—if arriving at Whampoa in the morning—during office hours of the same day, or—if arriving at Whampoa after noon—before the close of office hours on the following day.</p> <p>5. On the application of the master and the receipt of the manifest, and, if from a Chinese port, of the Cargo Certificate and Tonnage Dues Certificate, the Assistant Tidesurveyor at Whampoa is authorised to issue a Permit to Break Bulk, Transport Certificates, and Special Permits, without previous reference to the Head Office at Canton.</p> <p>6. Application can only be made during working hours, viz., between sunrise and sunset of working days.</p> <p>7. Permits may be withheld, at the discretion of the Assistant Tidesurveyor, should there not be cargo-boats in attendance.</p> <p>8. Only so much cargo, as nearly as can be estimated, as will enable the vessel to cross the shallows and reach Canton can, as a rule, be discharged at Wham-</p> | |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 18.—<i>Metal Trusses to bind Silk bales: Duty.</i></p> | <p>poa on the Assistant Tidesurveyor's Permits; but in cases where a considerable saving of time for the steamer could be effected by continuing to discharge, the Assistant Tidesurveyor may permit this, if it does not interfere with other work, until one-half the cargo has been discharged. When it is wished to discharge the whole cargo at Whampoa, application must be made to the Head Office, as before, for Permits.</p> <p>9. If on arrival at the shallows steamers find that they are too deeply laden to cross, they will not be allowed to discharge any part of their cargo there, but must return to Whampoa for the purpose.</p> <p>10. For any serious infraction of these rules the privilege may be withdrawn, temporarily or permanently, from the vessel concerned.</p> <p style="text-align: center;">..... <i>Commissioner of Customs.</i></p> <p style="text-align: center;">CUSTOM HOUSE, CANTON, 188.....</p> <p>Trusses manufactured wholly from iron wire are to be rated as Iron Wire and charged the Tariff Duty of <i>Tts.</i> 0.2.5.0 a picul; Trusses in the manufacture of which any other metal is used than iron only are to be charged an <i>ad valorem</i> Duty <i>ad interim</i>, and a report on them is to be sent to the Inspector General.</p> | <p>No. $\frac{245 \text{ from}}{693 \text{ to}}$ Canton, 1881.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 19.—<i>Japan Ginseng</i>: Duty.</p> | <p>The Yamên has issued instructions that Japan Ginseng is to be treated as follows:—</p> <ol style="list-style-type: none"> 1°. If of the value of <i>Tls.</i> 5 or more than <i>Tls.</i> 5 per catty, it is to pay Duty <i>Tls.</i> 0.5.0.0 per catty as 1st Quality. 2°. If of the value of more than <i>Tls.</i> 1 and less than <i>Tls.</i> 5 per catty, it is to pay Duty <i>Tls.</i> 0.3.5.0 per catty as 2nd Quality. 3°. If not of more value than <i>Tls.</i> 1 per catty, it is to be described as <i>Unclassed</i>, and is to pay Duty <i>Tls.</i> 0.0.5.0 per catty (a rate equal to 5 per cent. on a fixed value, viz., <i>Tls.</i> 1 per catty). <i>Whoever objects to pay on such inferior Ginseng at the fixed rate is to be given the alternative of having it treated as Ginseng of the 2nd Quality (the Tariff providing for only two qualities), and is then to pay Duty at the rate of Tls. 0.3.5.0 per catty.</i> <p style="text-align: center;">CIRCULAR NO. 190.</p> | <p>No. $\frac{159 \text{ from}}{695 \text{ to}}$ Canton, 1881.</p> |
| <p>No. 20.—<i>Produce re-entering original port of export</i>: how to be treated.</p> | <p><i>If from abroad</i>, to pay full Import Duty according to Tariff rate; <i>If from another Chinese port</i>, and accompanied by a Duty Proof Certificate (憑單), to pay the Coast Trade Half Duty; if unaccompanied by a Duty Proof Certificate, to pay a full and a half Duty (Export and Coast Trade Duties); if accompanied by a Duty Proof Certificate, but at variance with it, to be confiscated.</p> | <p>No. 169 of 1881 from Canton. Circular No. 177, Second Series.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 21.—<i>Wild uncleaned Honey</i>: what Duty?</p> <p>No. 22.—<i>German Convention, Articles II and V: vessel 21 days in port, during 11 of which she was under repair</i>: what extension of Tonnage Dues Certificate?</p> | <p style="text-align: center;">CIRCULAR No. 191.</p> <p>Wild uncleaned Honey is comprehended in the general term Honey—which is an article named in the Tariff,—and therefore pays Duty at the Tariff rate of 9 mace a picul.</p> <p>The sailing vessel <i>Hammonia</i> arrived at Canton on 17th November 1881, having a Tonnage Dues Certificate dated to expire on 28th February 1882. She discharged her cargo, and underwent repairs from 27th November to 7th December—in all, 11 days—when she cleared. Her Tonnage Dues Certificate was properly extended 11 days. Had she not undergone repairs, but remained the same length of time—<i>i.e.</i>, 21 days—in port, her Tonnage Dues Certificate would have been extended for one-half of the number of days over 14 spent in port; in this case the one-half of 7 days, <i>i.e.</i>, 3½ days, which for convenience may be counted as 4 days. If the <i>Hammonia</i>, although finished with her repairs on the 7th December, had not cleared until the 20th December, her Certificate ought to have been extended 15 days, <i>i.e.</i>, 11 days for the repairs <i>plus</i> half the number of the days spent in port over 14 days, which are ascertained after deducting the 11 days already allowed for, or, in this case, $\frac{8 \text{ days}}{2} = 4 \text{ days}$. (From 17th November to 19th December inclusive are 33 days, from which (11 + 14) 25 days being deducted, there remain 8 days.)</p> | <p>No. $\frac{47 \text{ from}}{139 \text{ to}}$ Kiungchow, 1882.</p> <p>No. $\frac{41 \text{ from}}{754 \text{ to}}$ Canton.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 23.—Vessels arriving to be broken up and being without papers or flag, and Chinese owned: what treatment?</p> | <p>If the <i>Hammonia</i> had arrived at Canton without a Tonnage Dues Certificate, or with a Certificate which, whether extended or not in consequence of her stay in Canton, did actually expire before her departure, so that she was required to pay Tonnage Dues at some time between the dates of entering and clearing, the new Tonnage Dues Certificate issued to her on the date of clearing, e.g., 20th December, ought to have taken no cognizance whatever of the days spent in port, whether under repairs or not, and ought to have been dated to expire on the 19th April. (The day on which a vessel clears is not properly inclusive in the period spent in port, for the reason that once cleared she can forthwith quit the port. Hence the <i>Hammonia</i>, clearing on the 20th December, should have been held to have spent 19 days of December in port, and not 20 days.)</p> <p>The rule established by Article VI of the German Convention applies to all Foreign-type vessels which are broken up in port, irrespective of ownership, i.e., the material can be landed free of Duty. If a Foreign-type vessel arrives without papers, i.e., a national Certificate of Registry—being, for example, bought in Hongkong, where her papers are surrendered, and brought to Canton simply for the convenience of being broken up,—she ought to be entered as a vessel of the nationality of the flag she last sailed under. If such a vessel</p> | <p>No. $\frac{60 \text{ from}}{755 \text{ to}}$ Canton, 1882.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 24.—<i>Soft-wood Planks</i>: what thickness?</p> | <p>arrives with papers which, for the reason that there is no representative of her nationality at the port, are handed to the Commissioner of Customs, the papers are to be forwarded to the Inspector General after the breaking up of the vessel, accompanied by a report of the fact made by the Commissioner of Customs.</p> <p>The Tariff fixes the thickness of a Hard-wood Plank at a maximum of 3 inches. The same rule is to govern the thickness of a Soft-wood Plank. Soft-wood cut into lengths of over 3 and not exceeding 6 inches in thickness is to be rated as double Planks; over 6 inches in thickness it is to be rated as Beams, and pay a 5 per cent. <i>ad valorem</i> Duty as an unenumerated article.</p> | <p>No. $\frac{62 \text{ from}}{756 \text{ to}}$ Canton, 1882.</p> |
| <p>No. 25.—<i>Foreign Imitation Gold Thread made of copper and silver and afterwards gilt</i>: what Duty?</p> | <p>The Tariff term Gold Thread, Imitation, comprehends the article imported as Foreign Imitation of Gold Thread, said to be made of copper and silver subsequently gilded; and hence the Duty leviable is that named in the Tariff for Gold Thread, Imitation, namely, 3 <i>candareens</i> a catty.</p> | <p>No. $\frac{99 \text{ from}}{757 \text{ to}}$ Canton, 1882.</p> |
| <p>No. 26.—<i>Dock Stores not enumerated in Inspector General's list, Circular No. 158 of 1881.</i></p> | <p>The following are to be added to the list of articles to be passed free of Duty if imported by certificated docks for the repair of vessels:—</p> <p>Iron Chain 鍊 鐵 Tiles (Glazed) . . . 瓦 璃 琉 Plumbago 塊 鉛 黑 Emery Powder . . . 砂 寶 Oil 油 Turpentine 油 香 松</p> | <p>No. $\frac{145 \text{ from}}{2,047 \text{ to}}$ Shanghai, 1882.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 27.—<i>Passengers landing out of working hours: what fee?</i></p> | <p style="text-align: center;">CIRCULAR No. 197.</p> <p>Passengers may quit a vessel at any time they choose, and their departure is not held to be work for which a fee can be charged. Passengers luggage, however, is not allowed to quit a vessel until a Tidewaiter is on board. In this respect it resembles cargo, and the unshipping of it is work for which a fee is claimable. But the enforcement of the payment of such a fee where the landing takes place in daylight on Sundays or holidays might be found difficult. It is quite possible, however, for the Customs at present to say that luggage must not be landed at night, and that if a ship's interests require her to be freed from luggage during the night, and thereby necessitate the presence of Customs officers on board, a Special Permit must be taken out and a fee paid. Commissioners are to act in this way:—</p> <p>1°. Where five or six passengers—Chinese or Foreigners—are concerned, and the vessel is not a regular coaster, let them and their baggage pass at all times without Permit or fee. (<i>N.B.</i>—The vessel must either have a Tonnage Dues Certificate or pay Tonnage Dues.)</p> <p>2°. Where many Foreign or many Chinese passengers are concerned, and the vessel is not a regular coaster, their luggage cannot be landed between dark and daylight—although they themselves are at liberty to leave the vessel,—except</p> | <p>No. $\frac{69 \text{ from}}{757 \text{ to}}$ Amoy, 1882.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| | <p>by Special Permit and on payment of the ordinary fee for night work.</p> <p>3°. Where the vessel is a regular coaster arriving and departing as a privileged vessel, under certain rules or accepted conditions, it may be made a condition (as it is in Rule 4 of the Provisional Rules at Amoy) that any landing of passengers out of working hours shall always entail the payment of a \$3 fee.</p> | |
| <p>No. 28.—<i>Working hours</i>: what are they?</p> | <p>The Customs working hours are from 6 A.M. to 6 P.M. during all seasons. Where the Port Regulations define them as "from sunrise to sunset," the period "from sunrise to sunset" is to be held to be from 6 A.M. to 6 P.M. Before 6 A.M. and after 6 P.M. a vessel, in order to work, must take out a Special Permit.</p> | <p>No. $\frac{134 \text{ from}}{769 \text{ to}}$ Canton, 1882.</p> |
| <p>No. 29.—<i>Tea-box Boards</i>: what Duty?</p> | <p>Tea-box Boards—<i>i.e.</i>, boards already prepared and fitted for putting together to make tea boxes—are to pay an <i>ad valorem</i> Duty of 5 per cent. if exported to a Foreign country.</p> | <p>No. $\frac{136 \text{ from}}{771 \text{ to}}$ Canton, 1882.</p> |
| <p>No. 30.—<i>Tea Chests</i>: what Duty?</p> | <p>Tea Chests, or materials for making Tea Chests, exported from a Treaty port for the purpose of being packed with Tea at another Treaty port where no manufacture of Tea Chests is carried on advantageously, are to be passed Duty free, both in respect of Export and Coast Trade Duty. Should such empty Chests or their materials, however, be subsequently re-exported to a Foreign country, an export <i>ad valorem</i> Duty is to be charged on them.</p> | <p>No. $\frac{83 \text{ from}}{241 \text{ to}}$ Tamsui, 1882.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 31.—Tug-boat registered at one port entering another port without papers: what fine?</p> | <p>The <i>Fuhle</i>, a registered Shanghai tug-boat, without having cleared at Shanghai, entered the harbour of Ningpo. The penalty she incurred was a full fine of <i>Hk.Ts.</i> 500, and not any sum under that amount as the Superintendent and Consul might agree on. It was payable at Ningpo.</p> | <p>No. $\left\{ \begin{array}{l} 80 \text{ from Ningpo,} \\ 186 \text{ from Shanghai,} \\ 368 \text{ to Ningpo,} \end{array} \right\}$ 1882.</p> |
| <p>No. 32.—Yachts, Coals, etc., shipped by: what Duty?</p> | <p>The universal practice of nations is to treat private yachts as national vessels and admit them to like privileges. No Duty, therefore, is to be levied on articles shipped by them for their own use.</p> | <p>No. $\frac{80 \text{ from}}{242 \text{ to}}$ Tamsui, 1882.</p> |
| <p>No. 33.—$\frac{\text{Camels Hair}}{\text{Camels Wool}}$: what Duty?</p> | <p>Camels Hair is included in the Tariff, but Camels Wool is not, and they are difficult to distinguish, being usually packed together. Henceforward Camels Hair (駱駝毛) is to be rated as Camels Wool (駱駝絨), and both are to pay an <i>ad valorem</i> Duty of 5 per cent. as unenumerated articles.</p> | <p>No. $\frac{59 \text{ from}}{2,107 \text{ to}}$ Shanghai, 1882.</p> |
| <p>No. 34.—Pearl Barley: is it Grain or Medicine?</p> | <p>Pearl Barley, hitherto dealt with at some ports as Grain, is henceforward to be universally treated as Medicine, and to pay an <i>ad valorem</i> Duty of 5 per cent.</p> | <p>No. $\frac{60 \text{ from}}{2,107 \text{ to}}$ Shanghai, 1882.</p> |
| <p>No. 35.—Corean Ginseng: classification and Duty.</p> | <p>Corean Ginseng is henceforward to be classified according to the same rule as Japan Ginseng (<i>vide</i> Circular No. 172 of 2nd January 1882); that is,</p> <p>1st Quality consists of all Corean Ginseng valued at <i>Ts.</i> 5 and over a catty;</p> <p>2nd Quality consists of all Corean Ginseng valued at more than <i>Ts.</i> 1 and less than <i>Ts.</i> 5 a catty;</p> | <p>No. $\frac{126 \text{ from}}{2,108 \text{ to}}$ Shanghai, 1882.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| | <p>and these two qualities are to pay their respective Tariff rates of Duty, $\text{₤s. } 0.5.0.0$ and $\text{₤s. } 0.3.5.0$. But in addition to these two qualities, there is to be a new quality, styled</p> <p><i>Unclassed</i>, which is to include all sorts of Corean Ginseng — <i>e.g.</i>, Ginseng Cuttings and Beard, etc.,—of a value of $\text{₤s. } 1$ or less a catty, and is to pay a uniform Duty of $\text{₤s. } 0.0.5.0$ a catty.</p> <p><i>If owners object to pay the fixed Duty on Unclassed Ginseng, their goods are to be treated as 2nd Quality Ginseng, and pay the Tariff rate of $\text{₤s. } 0.3.5.0$ a catty.</i></p> <p style="text-align: center;">1883.</p> <p style="text-align: center;">CIRCULAR No. 207.</p> | |
| <p><i>No. 36.—Soft-wood Poles: do they pay Duty irrespective of size?</i></p> | <p>Soft-wood Poles of any length exported from a Treaty port pay Duty under the Export Tariff denomination of "Wood—Piles, Poles, and Joists," at the rate of 3 candareens each.</p> <p style="text-align: center;">CIRCULAR No. 218.</p> | <p>No. $\frac{87 \text{ from}}{9,219 \text{ to}}$ Wenchow. 108</p> |
| <p><i>No. 37.—Tonnage Dues:</i> 1°. At what time of the day does a certificate expire?</p> | <p>A Tonnage Dues Certificate is valid until midnight of the day on which it is dated to expire, irrespective of the fact of the vessel's working or not working. But a vessel whose Certificate is dated to expire on a certain day enters on a new period after midnight of that day, and, even whether already cleared or not, cannot then work without incurring a fresh liability to pay Tonnage Dues.</p> | <p>No. $\frac{257 \text{ from}}{848 \text{ to}}$ Canton. 9,459</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 37.—cont.</i> 2°. How long can a vessel in port defer payment after clearance? 3°. Should guarantees include liability for dues falling due after clearance?</p> | <p>A vessel which has cleared at the Custom House may, if she does not work, remain 48 hours in port without re-entering, even though her Tonnage Dues Certificate expires subsequently to her clearing and prior to her departure; but if she prolongs her stay over 48 hours, she is to be called on to re-enter and pay Tonnage Dues.</p> <p>No Clearance is properly issuable until a ship's work is reported finished, and in any case must never be parted with until all dues, Duties, and fees are either paid, guaranteed, or otherwise provided for.</p> | |
| <p><i>No. 38.—Passenger rules:</i> vessels unrepresented by Consuls; what rule?</p> | <p style="text-align: center;">CIRCULAR NO. 227.</p> <p>When a Treaty Power vessel loads passengers at a Treaty port in China at which no Consul of her nationality is, the Passenger Regulations for non-Treaty Power vessels promulgated in Circular No. 4 of 1874, or such other regulations as are enforced by the Chinese authorities on vessels which carry emigrants, are to be conformed to as regards the number of passengers to be carried, the space allotted to each, etc., etc.</p> | <p style="text-align: right;">No. $\frac{62 \text{ from } 861}{9,859}$ to Amoy.</p> |
| <p><i>No. 39.—Dock Stores,</i> not enumerated in lists of Circular No. 158 of 1881 and Circular No. 191 of 1882.</p> | <p>The following are to be added to the list of articles to be passed free of Duty if imported by certificated docks for the repair of vessels:—</p> <p style="text-align: center;">Lignum Vitæ . . . 木 武 Emery Cloth . . . 布 砂 寶</p> | <p style="text-align: right;">No. $\frac{65 \text{ from } 866}{9,902}$ to Amoy.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 40.—<i>Dock Stores</i>: are materials used in repairing junks Duty free?</p> | <p style="text-align: center;">CIRCULAR No. 251.</p> <p>The rule of Duty-free Dock Stores established by the German Convention of 1881 is to be held to comprehend the repairing of every kind of vessel, the conditions of the exemption of such materials from Duty being two—namely (<i>a.</i>), that the material is actually used in repairing, and (<i>b.</i>) that the repairing is done by or in a certificated dock.</p> | <p>No. $\frac{135 \text{ from}}{919}$ to Amoy. 10,354</p> |
| <p>No. 41.—<i>Tonnage Dues</i>: how long can a vessel in port defer payment after clearance? (Circular 218, Rule A, Tonnage Dues, 2°, amended).</p> | <p>A vessel which has cleared at the Custom House may, if she does not work, remain 48 hours in port without re-entering, even though her Tonnage Dues Certificate expires subsequently to her clearing and prior to her departure; but if she prolongs her stay over 48 hours <i>in port</i>, if a steamer, or <i>in harbour</i>, if a sailing vessel, she is to be called on to re-enter and pay Tonnage Dues.</p> | <p>No. $\frac{100 \text{ from}}{606}$ to Swatow. 10,520</p> |
| <p>No. 42.—<i>Machinery</i>: on what invoice value is Duty leviable?</p> | <p>Duty is leviable on the cost of the Machinery as laid down at its port of arrival, an amount which includes not only its original price at the manufactory, but also all expenses for commissions, freight, and charges of all sorts incurred in its conveyance from the manufactory to its destination. In cases where the original cost is known, <i>e.g.</i>, from an invoice, but the expenses of purchase and transmission are not ascertainable, 10 per cent. of the original invoice price is to be added to it to make up the value on which Duty has to be paid.</p> | <p>No. $\frac{132 \text{ from}}{782}$ to Tientsin. 10,533</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 43.—Change of flag: is Tonnage Dues Certificate thereby invalidated?</i></p> <p><i>No. 44.—Tonnage Dues Certificates: what extension is allowable to a vessel detained by legal proceedings?</i></p> <p><i>No. 45.—Goods landed or shipped after issue, but before arrival on board, of their Permit: is there a penalty?</i></p> | <p style="text-align: center;">1884.</p> <p style="text-align: center;">CIRCULAR No. 259.</p> <p>Change of flag, ownership, $\frac{\text{and}}{\text{or}}$ name is not to render a vessel liable to a demand for repayment of Tonnage Dues when she holds a Tonnage Dues Certificate otherwise valid to a specified date; but the fact of such a change ought, however, to be noted on the old Tonnage Dues Certificate.</p> <p>No matter what the cause may be, a sailing vessel detained in port over 14 days is entitled to the privilege of having her Tonnage Dues Certificate extended. But legal proceedings cannot be read to cover "for shelter" or "in distress," and if the detention caused by them includes days within the 14, no notice can be taken by the Customs of its causes as far as legal proceedings are concerned.</p> <p>When goods are landed or shipped by any applicant who has already taken out a Customs Permit to cover his act, he cannot be punished under existing rules if, although neglecting to present the Permit on board, he works, <i>i.e.</i>, ships or unships, those goods. It is the business of the Customs Department to note the issue of the Permit and, where an officer is on board a ship, to have it produced; but if a ship having no Customs officer on board works certain cargo for which a Permit is already out, without reference to the existence of the Permit, the cargo concerned incurs no liability to forfeiture</p> | <p>No. $\frac{88 \text{ from}}{15 \text{ to}}$ Amoy, $\frac{1871}{1872}$.</p> <p>No. $\frac{108 \text{ from}}{491}$ to $\frac{10,643}{10,643}$ Hankow.</p> <p>No. $\frac{223 \text{ from}}{981}$ to $\frac{10,717}{10,717}$ Canton.</p> <p>No. $\frac{328 \text{ from}}{2,480}$ to $\frac{10,876}{10,876}$ Shanghai.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 46.—<i>Lost articles recovered in harbour: who takes charge of them and who gets them?</i></p> | <p>or fine. Commissioners should, notwithstanding, issue a notification to the effect that "Shipment or Discharge Permits are required to be on board the vessel concerned either before or simultaneously with the shipment or discharge of the goods the Permits refer to."</p> <p>When property, <i>e.g.</i>, an anchor, of unknown ownership is picked up in a Chinese harbour by anyone, the Harbour Master, and not the Consul of the finder, is the natural person to take charge of it. Such a find is to be disposed of according to Chinese law, which, if the recovered article be Chinese Government owned, requires its entire surrender to it; and if it be owned by anyone else than the Government, requires the owner to surrender the one-half to the finder, who, however, is entitled to possession of the whole if the owner does not put in his claim to the article within 30 days of its recovery being made known. If therefore such a find is delivered to a Harbour Master, the Commissioner should issue a notice concerning it, and if the article is shown to be Chinese Government property, it should be handed over wholly to the proper authorities; if any other owner for it is found within 30 days, he is entitled to the thing itself, and the finder to one-half its value; but if no owner comes forward within the 30 days to claim it, the finder gets the whole—the article itself being in any case liable for the expenses incurred over its recovery, etc.</p> | <p>128 from No. $\frac{621}{10,899}$ to Swatow.</p> <p>207 from No. $\frac{966}{10,900}$ to Amoy.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 47. — <i>Pilotage</i>: may an apprentice pilot, not intending to enter forthwith upon pilotage work, claim examination and issue of certificate of competency?</p> | <p style="text-align: center;">CIRCULAR No. 294.</p> <p>If an apprentice pilot, about to absent himself from the port, navigation of the waters of which he has been learning, or for other reasons not intending to enter forthwith upon the duties of pilot, desires examination and, if found competent, the issue of a license as pilot, it is sufficient for the time being that a certificate, issued by the Harbour Master and countersigned by the Commissioner, to the effect that Mr. A. B. has served as apprentice to Mr. C. D., a duly licensed pilot of the port of....., for a period of....., be granted to him. When the individual decides to enter definitely upon work as pilot, should there be a vacancy in the pilotage body, or should the circumstances of the port demand that an apprentice be authorised to act as pilot temporarily, an examination is then to be held in accordance with the procedure laid down in Pilotage Regulations II to V, and, his competency established, a license or <i>ad interim</i> certificate of competency, as the case may be, issued to him.</p> <p style="text-align: center;">1885.</p> <p style="text-align: center;">CIRCULAR No. 300.</p> | <p style="text-align: right;">No. $\frac{85 \text{ from}}{652}$ to Swatow. 11,899</p> |
| <p>No. 48. — <i>Coarse China-ware of poor quality from Pakhoi</i>: what Duty?</p> | <p>Coarse Chinaware of the value of <i>Tls.</i> 1 to <i>Tls.</i> 1.50 per picul exported from Pakhoi is to pay Duty as Pottery, Earthenware, <i>i.e.</i>, at the rate of 5 candareens per picul.</p> | <p style="text-align: right;">No. $\frac{71 \text{ from}}{189}$ to Pakhoi. 12,402</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| 1886. | | |
| CIRCULAR No. 324. | | |
| <p>No. 49.—<i>Chinese Newspapers</i>: are they dutiable?</p> | <p>While Chinese Books are, as a rule, liable to Duty, Chinese Newspapers are to be passed Duty free.</p> | <p>No. $\frac{243 \text{ from}}{1,171 \text{ to}}$ Canton, $\frac{1884}{1885}$.</p> |
| <p>No. 50.—<i>Export cargo of vessels wrecked in port re-landed free of Coast Trade Duty</i>: case of <i>Magenta</i> reported for approval.</p> | <p>Export cargo wrecked within the harbour limits is to be landed free of Coast Trade Duty.</p> | <p>No. $\frac{191 \text{ from}}{1,097 \text{ to}}$ Amoy, $\frac{1884}{1885}$.</p> |
| <p>No. 51.—<i>Beans from one Native port for another transhipped at Hongkong</i>; <i>Hector</i> case: refund of half the full Import Duty levied recommended.</p> | <p>Half the full Import Duty levied is not to be refunded.</p> | <p>No. $\frac{22 \text{ from}}{677 \text{ to}}$ Swatow, 1885.</p> |
| <p>No. 52.—<i>Are Foreign-owned goods falsely declared for transit liable to confiscation?</i></p> | <p>Foreign-owned goods falsely declared for transit are liable to confiscation according to the 7th Tariff Rule.</p> | <p>No. $\frac{24 \text{ from}}{595 \text{ to}}$ Hankow, 1885.</p> |
| <p>No. 53.—<i>Is Coast Trade Duty leviable on goods short-landed when their non-arrival is not satisfactorily accounted for?</i></p> | <p>The Customs can only collect Coast Trade Duty on goods actually landed, as a shipper coastwise is not under obligation to land his goods and pay the Coast Trade Duty at the port of declared destination.</p> | <p>No. $\frac{47 \text{ from}}{1,116 \text{ to}}$ Amoy, 1885.</p> |
| <p>No. 54.—<i>What evidence is sufficient to prove actual loss of goods en route and so disprove fraud?</i></p> | <p>In the case of goods lost <i>en route</i>, a duly noted "Protest" is to be accepted as sufficient explanation.</p> | <p>No. $\frac{42 \text{ from}}{601 \text{ to}}$ Hankow, 1885.</p> |
| <p>No. 55.—<i>Yunnan Tin</i>: shall coastwise shipments be passed at half Tariff Duty?</p> | <p>Tin from Yunnan may be passed coastwise at half the Tariff rate of Duty upon production of proof that it is the property of the privileged Mining Association.</p> | <p>No. $\frac{20 \text{ from}}{30 \text{ to}}$ Ichang, 1885.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 56.—<i>Union Cloths</i>: recommending adoption of Shanghai practice to levy Duty on them at the rate of 1 mace per <i>chang</i>, the same as is levied on Inferior Spanish Stripes.</p> | <p>As regards the levy of Duty on Union Cloths, the Shanghai practice may be followed, <i>i.e.</i>, to charge the same Duty on them as is levied on Inferior Spanish Stripes, viz., 1 mace per <i>chang</i>.</p> | <p>No. $\frac{77 \text{ from}}{1,138 \text{ to}}$ Amoy, 1885.</p> |
| <p>No. 57.—<i>Registration of cargo-boats</i>: objections to, by H.B.M.'s Consul, have been withdrawn.</p> | <p>This registration matter is in so unsatisfactory a condition that while each port is to try to induce owners to register their cargo-boats, it is not advisable—perhaps not possible—for any port to prohibit the employment of non-registered cargo-boats. In cases, however, where Special Permits are given, or where extra-Treaty privileges are granted, such as the working of vessels before the receipt of Consular Reports, or the clearing of vessels before all Duties have been paid, it might be well—and it is possible—to impose as a condition that only registered cargo-boats shall be used.</p> | <p>No. $\frac{46 \text{ from}}{337 \text{ to}}$ Tamsui, 1885.</p> |
| <p>No. 58.—<i>Ribbons of Silk interwoven with Imitation Gold or Silver Thread</i>: petition for specific Duty.</p> | <p>Exporters may be allowed to choose between a 5 per cent. <i>ad valorem</i> Duty and a Duty of $\text{Hts. } 18$ per picul.</p> | <p>No. $\frac{27 \text{ from}}{1,255 \text{ to}}$ Canton, 1885.</p> |
| <p>No. 59.—<i>Are vessels to make good damage done by them to buoys, beacons, etc.?</i></p> | <p>Vessels ought properly to pay for the repairs necessitated by damage done by them; but legal action is not to be taken in Consular Courts, etc., without previous reference to the Inspector General.</p> | <p>No. $\frac{162 \text{ from}}{1,276 \text{ to}}$ Canton, 1885.</p> |
| <p>No. 60.—<i>Vessel in distress working on Night Permit</i>: is the fee levied chargeable? Case of s.s. <i>Nierstein</i>.</p> | <p>The Night Permit fee levied is to be refunded.</p> | <p>No. $\frac{223 \text{ from}}{1,294 \text{ to}}$ Canton, 1885.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 61.—<i>Tonnage Dues have been collected from tug "Pilot Fish" sent to tow to Hongkong the disabled steamer "Hankow"; the tug arrived at Canton on the morning of the 23rd July last and left again about one hour afterwards.</i></p> | <p>The Commissioner's action in this case is approved. The phrase "breaking bulk" used in Article XXX of the British Treaty means "engaging in the business for which the vessel arrives." A laden vessel breaks bulk if she opens hatches <u>and</u> <u>or</u> discharges cargo; any vessel does so if she ships cargo, or if she lands or takes passengers, and a tug does so if she tows. The <i>Pilot Fish</i> came to tow,—towed,—and is therefore clearly liable to the payment of Tonnage Dues.</p> <p style="text-align: center;">CIRCULAR NO. 329.</p> | <p>No. $\frac{179 \text{ from}}{1,300 \text{ to}}$ Canton, 1885.</p> |
| <p>No. 62.—<i>Ships Side Lights, not imported for specified vessels: are they to be admitted Duty free as Dock Stores?</i></p> | <p>Duty is to be levied</p> | <p>No. $\frac{290 \text{ from}}{3,096 \text{ to}}$ Shanghai, 1886.</p> |
| <p>No. 63.—<i>Duty has been levied on Medicines of Foreign origin made up for Chinese use: case reported for approval.</i></p> | <p>Foreign Medicines are not dutiable</p> | <p>No. $\frac{191 \text{ from}}{722 \text{ to}}$ Chefoo, 1886.</p> |
| <p>No. 64.—<i>Opium re-exported: Drawback or Exemption Certificate refused, owing to the marks on the chests not corresponding with those under which the goods were originally imported; Mr. SILAS'S protest. Case reported for approval.</i></p> | <p>Seeing that the Customs could choose between—</p> <ol style="list-style-type: none"> 1°. Confiscation, 2°. Levy of Export Duty, 3°. Refusal of Drawback or Exemption Certificate, <p>the case has been dealt with as considerably as possible in the Customs having adopted the third alternative.</p> | <p>No. $\frac{192 \text{ from}}{757 \text{ to}}$ Foochow, 1886.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 65.—Duty on 4 miles Cable has been paid under protest by the Eastern Extension Australasia and China Telegraph Company.</i></p> | <p>The Yamèn rules that Telegraph Material passing the Customs for other than the Chinese Government Telegraphs is dutiable.</p> <p style="text-align: center;">1887.</p> <p style="text-align: center;">CIRCULAR No. 364.</p> | <p>No. $\frac{148 \text{ from}}{771 \text{ to}}$ Foochow, $\frac{1884}{1886}$.</p> |
| <p><i>No. 66.—Levy of Duty in cases of salvage:</i></p> <p>1°. Is Import Duty leviable on merchandise <i>ex</i> a wreck and on the material of a wreck before such merchandise and material have been brought into port and landed?</p> <p>2°. Is merchandise <i>ex</i> a wreck, even though damaged, to be considered as materials from a wreck (Circular No. 88, Second Series), and so invariably liable to an <i>ad valorem</i> Duty?</p> | <p>1°. Merchandise and materials from a wreck must both be in port and landed before Duty is leviable (<i>vide</i> British Treaty, Article XXV, and Circular No. 88, Second Series, § 3).</p> <p>2°. Merchandise <i>ex</i> a wreck forms no part of the materials of a wreck, and pays Duty according to the Treaty rule (British Treaty, Article XLIV) for damaged goods. "Materials" is simply the gear and belongings of the wrecked vessel, and does not include any cargo.</p> <p><i>N.B.</i>—In salvage cases the proper plan is—</p> <p>1°. To notify the salvor that all things salvaged must be reported and brought to jetty for examination on entering port;</p> | <p>No. $\frac{194 \text{ from}}{799 \text{ to}}$ Swatow, 1886.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 67.—A sailing vessel re-enters in distress and is forced to discharge some damaged cargo; her Tonnage Dues Certificate expires before she clears again: ought Tonnage Dues to be levied?</i></p> | <p>2°. To arrange with salvor either to collect Duty on each arrival according to "damaged goods" rule or to await auction and accept 5 per cent. on auction sales; and 3°. As a preliminary, to request the salvor to give a bond for payment of Duty; if he refuses to do so, then collect Duty on each arrival.</p> <p>Tonnage Dues ought not to be levied (<i>vide</i> Circular No. 203, Tonnage Dues Regulations, 5 (C.) (b.)).</p> | <p>No. $\frac{174 \text{ from}}{529 \text{ to}}$ Newchwang, 1886.</p> |
| <p><i>No. 68.—Dry Plates for Photography damaged by exposure to light during examination: consignee's claim for damages submitted.</i></p> | <p>1°. Customs cannot be responsible for any damage to goods caused by necessities of examination. 2°. Consignees must assist at the examination and take precautions to prevent damage. 3°. When goods are like those in question—easily damaged and liable to pay only a little Duty,—it will be best, as a rule, not to examine, unless there is reason to suppose a case has other than the declared contents.</p> | <p>No. $\frac{450 \text{ from}}{3,276 \text{ to}}$ Shanghai, 1886.</p> |
| <p><i>No. 69.—Excursion steamers to Pootoo: fees for Sunday Permits objected to.</i></p> | <p>Fees for Permits for such steamers to work on Sunday are to be levied in future.</p> | <p>No. $\frac{234 \text{ from}}{609 \text{ to}}$ Ningpo, 1886.</p> |
| <p><i>No. 70.—White Metal Pipes (Inferior): to pay as Copper and Pewter Ware; Superintendent's ruling submitted for approval.</i></p> | <p>Superintendent's decision approved: such Pipes are to pay Duty as Copper and Pewter Ware, viz., <i>Hk.Tts.</i> 1.1.5.0 per picul.</p> | <p>No. $\frac{236 \text{ from}}{610 \text{ to}}$ Ningpo, 1886.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 71.—Port practice:</i></p> <p>1°. May Chinese act as agents for Foreign vessels?</p> <p>2°. If so, may a Haikwan Bank cheque be received on deposit from such agents as a guarantee for unpaid Duties?</p> | <p>1°. Chinese may act as agents for Foreign vessels, and are entitled to same privileges as Foreign agents.</p> <p>2°. Haikwan Bank cheques may be received from such agents as guarantees for unpaid Import Duties, provided they are for twice the amount of the unpaid Duties and are marked thus: "<i>To be cashed, and amount forfeited if Duties are not paid within three days, i.e., before the—(date).</i>"</p> <p><i>N.B.</i>—When such cheques are cashed, carry the proceeds to A/c. <i>D</i>, and pay from that Account the Duties still unpaid.</p> | <p>Nos. $\frac{178 \text{ and } 197 \text{ from}}{261 \text{ and } 263 \text{ to}}$ Pakhoi, 1886.</p> |
| <p><i>No. 72.—Dynamite:</i> proposed regulation of importation submitted for approval.</p> | <p>The proposal that a Foreigner who wishes to import Dynamite shall first give a bond, distinctly pledging himself to pay whatever compensation the Chinese authorities may award for damages to life or property of Chinese subjects resulting from the manipulation of the Dynamite while in Chinese territory, is approved.</p> | <p>No. $\frac{236 \text{ from}}{788 \text{ to}}$ Swatow, 1886.</p> |
| <p><i>No. 73.—Tonnage Dues:</i> is a vessel coming to lie in fresh water to be treated as coming for repairs?</p> | <p>Vessels entering simply to lie in fresh water, and neither working cargo nor taking passengers, need not pay Tonnage Dues, but if they possess Tonnage Dues Certificates, such Certificates are not to be extended. (Strictly speaking, this is an extra-Treaty privilege.)</p> | <p>No. $\frac{371 \text{ from}}{1,422 \text{ to}}$ Canton, 1886.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 74. — Goods from Wusueh imported by river steamer and afterwards re-exported: query concerning Export Duty.</p> | <p>No Export Duty is to be levied on such goods. The following rules are approved:—</p> <ol style="list-style-type: none"> 1°. Goods from Wusueh to Hankow pay on arrival full (Import) Duty (Enclosure in Circular No 27, Second Series, § 5° (b.)). (Certificated Native goods, of course, pay half, <i>i.e.</i>, Transit, Duty on arrival, and Export Duty on shipment.) 2°. If shipped direct to a Foreign port, they pay no Export Duty. 3°. If shipped to a Native port in a Chinking Pass vessel, they pay no Export Duty, but are, of course, liable to Coast Trade Duty on arrival at destination. 4°. If shipped in a river steamer for a Native port, they pay no Export Duty, but deposit Coast Trade Duty. 5°. Permission to repack such goods may be given. | <p>No. $\frac{243 \text{ from}}{716 \text{ to}}$ Hankow, 1886.</p> |
| <p>No. 75. — China Grass (<i>Rhea</i>) or Raw Hemp: what Duty is to be levied?</p> | <p>China Grass or Raw Hemp, <i>i.e.</i>, the raw fibre roughly stripped from the stem in "ribbons," is to pay an Export Duty of 5 per cent. <i>ad valorem</i>.</p> | <p>No. $\frac{244 \text{ from}}{717 \text{ to}}$ Hankow, 1886.</p> |
| <p>No. 76.—Weising Lottery Books passed as 1st Quality Paper: action reported for approval.</p> | <p>The sale of Weising Lottery Books having been legalised, such Books are to be treated as 1st Quality Paper, and pay <i>Hk.Ts.</i> 0.7.0.0 per picul on importation.</p> | <p>No. $\frac{202 \text{ from}}{269 \text{ to}}$ Pakhoi, 1886.</p> |
| <p>No. 77.—Confiscated Imports: are they liable to Duty?</p> | <p>Confiscated Imports must pay their proper Import Duty, and, in case they are Native goods, also the Coast Trade Duty leviable.</p> | <p>No. $\frac{211 \text{ from}}{271 \text{ to}}$ Pakhoi, 1886.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 78. — <i>Tea Tablets</i>: should same Duty be charged as on Brick Tea?</p> | <p style="text-align: center;">CIRCULAR No. 386.</p> <p>Full Tea Duty, $\text{Fr} \text{ } 25.00$ per picul, is to be levied on Tea Tablets, pending further instructions. If merchants object to levy, they can pay under protest and get their Consul to refer the case to Peking.</p> | <p>No. $\frac{424 \text{ from}}{826 \text{ to}}$ Foochow, 1887.</p> |
| 1888. | | |
| <p>No. 79. — <i>Reduction in Duty on damaged merchandise</i>:</p> <p>1°. Is reduction to be allowed when the damage is incurred after the goods have left the importing vessel?</p> <p>2°. In the case of <i>Foreign Opium</i>, should such reduction be extended to Likin?</p> | <p style="text-align: center;">CIRCULAR No. 398.</p> <p>1°. The Commissioner is to be guided by the condition of the merchandise at the time the Customs Examiner examines it in the ordinary way for payment of Duty.</p> <p>2°. In the case of Opium, any reduction on account of damage is to be extended to Likin.</p> | <p>No. $\frac{338 \text{ from}}{453 \text{ to}}$ Takow, 1887.</p> |
| <p>No. 80. — <i>Rice steamers cleared before payment of Export Duties, Consular papers being lodged at the Custom House</i>: may this be done?</p> | <p>No vessel is to be cleared till all Export Duties have been paid.</p> | <p>No. $\frac{333 \text{ from}}{370 \text{ to}}$ Wuhu, 1887.</p> |
| <p>No. 81. — <i>Lace imported in large quantities for sale to Chinese</i>: should not Duty be levied?</p> | <p>Lace is to pay a 5 per cent. <i>ad valorem</i> Duty, unless imported in reasonable quantities for Foreigners use.</p> | <p>No. $\frac{859 \text{ from}}{3,658 \text{ to}}$ Shanghai, 1887.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 82.—<i>Foreign Opium covered by Transit Pass</i>: may it be carried inland in Foreign bottoms?</p> <p>No. 83.—<i>Foreign pattern Cotton Clothing imported from Japan for sale to Chinese</i>: should Import Duty be levied?</p> <p>No. 84.—<i>Goat-skin Rugs</i>: should <i>ad valorem</i> rate or Tariff rate as Rugs be charged?</p> <p>No. 85.—<i>Transit outwards</i>: in cases where the weight actually carried does not agree with the weight for which the Transit Pass was issued, is the merchant strictly accountable for the quantity originally applied for?</p> <p>No. 86.—<i>Hulks and cargo-boats at Yangtze ports</i>: queries concerning treatment and privileges of.</p> | <p style="text-align: center;">CIRCULAR No. 429.</p> <p>Foreign Opium covered by Transit Pass may be carried from Treaty port to Treaty port so as to enable it on its journey inland to start from the Treaty port nearest to, or most convenient to travel from to, its destination.</p> <p>Foreign pattern Cotton Clothing imported from Japan is to be passed free until further orders; but exact statistics—number of pieces of each kind and value—are to be kept for a year or two.</p> <p>Goat-skin Rugs are to continue to pay a 5 per cent. <i>ad valorem</i> Duty.</p> <p>Responsibility of merchant begins at the first barrier, and then only for the quantity that passes it.</p> <p>1°. Only really suitable vessels are to be granted hulk privileges.</p> <p>2°. A hulk may have as many boats, <i>i.e.</i>, ship's boats, sampans, etc., as the owner chooses.</p> <p>3°. Cargo can only leave hulks in the regular way, <i>i.e.</i>, when Permits are issued.</p> <p>4°. River steamers can discharge into hulks or cargo-boats as they please, subject to the regulations for each procedure.</p> | <p>No. $\frac{431 \text{ from}}{824 \text{ to}}$ Hankow, 1888.</p> <p>No. $\frac{558 \text{ from}}{918 \text{ to}}$ Foochow, 1888.</p> <p>No. $\frac{870 \text{ from}}{3,685 \text{ to}}$ Shanghai, 1888.</p> <p>No. $\frac{352 \text{ from}}{375 \text{ to}}$ Wuhu, 1888.</p> <p>No. $\frac{358 \text{ from}}{463 \text{ to}}$ Takow, $\frac{1887}{1888}$.</p> <p>Nos. $\frac{315, 337, \text{ and } 378 \text{ from}}{353, 361, \text{ and } 379 \text{ to}}$ Wuhu, $\frac{1887}{1888}$.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 87.—Goods for re-export:</i></p> <p>1°. Substitution of fresh marks; and</p> <p>2°. Alleged forgery of Customs Import Stamp: how to be dealt with?</p> | <p>5°. Cargo-boat licenses are to be renewed annually without fee.</p> <p>6°. Registered cargo-boats leaving the port are to be dealt with by the local authorities.</p> <p>7°. Tenders to hulks are to be treated as ordinary cargo-boats.</p> <p>8°. Unregistered cargo-boats cannot be prevented from carrying cargo to or from hulks.</p> <p>1°. Fresh marks may be added as long as original marks remain unchanged.</p> <p>2°. If forgery of Customs Stamp were the only offence, <i>i.e.</i>, if everything else were in order, confiscation could not be pronounced, and proceedings would have to be taken in Consular Court.</p> | <p>No. $\frac{485 \text{ from}}{685 \text{ to}}$ Ningpo, 1888.</p> |
| 1889. | | |
| <p><i>No. 88.—Cargo salvaged from a wreck and brought to port: how to be treated.</i></p> | <p style="text-align: center;">CIRCULAR NO. 442.</p> <p>Duty is to be charged on it as cargo without documents, making the Treaty allowance for damaged goods.</p> | <p>No. $\frac{429 \text{ from}}{628 \text{ to}}$ Newchwang.</p> <p>No. $\frac{69 (1883) \text{ from}}{2,254 \text{ to}}$ Shanghai.</p> |
| <p><i>No. 89.—Re-export cargo: is it liable to Likin?</i></p> | <p>1°. Re-export cargo, whether at once transhipped or, being "through cargo," landed to await reshipment, is to be held not liable to Likin.</p> <p>2°. If the Likin Office wishes to touch goods covered by Customs documents, the Customs ought to be communicated with, and release from Customs control obtained, before any action is taken against them.</p> | <p>No. $\frac{727 \text{ from}}{1,526 \text{ to}}$ Amoy.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 90.—<i>Dock Stores purchased locally by a dock company, Duty paid: are they entitled to a Drawback?</i></p> | <p>The privilege of importing Dock Stores free of Duty is only to be enjoyed when the dock companies are themselves the importers.</p> | <p>No. $\frac{728 \text{ from}}{1,527 \text{ to}}$ Amoy.</p> |
| <p>No. 91.—<i>Mild Steel: classification and Duty.</i></p> | <p>To be classified as "Mild Steel," but charged Duty as "Manufactured Iron," at <i>Fr.</i> 0.1.2.5, for two years, as an experiment. (A special record of the quantity imported to be kept and sent annually to the Inspector General.)</p> | <p>No. $\frac{1,179 \text{ from}}{3,984 \text{ to}}$ Shanghai.</p> |
| <p>No. 92.—<i>Chinese passports</i></p> | <p>The issue of passports to Chinese going abroad is to be left to the Superintendent or the territorial officials, but the Commissioner may give his assistance, if asked for, in preparing the Foreign versions.</p> | <p>No. $\frac{748 \text{ from}}{1,003 \text{ to}}$ Foochow.</p> |
| <p>No. 93.—<i>Export of Native Iron from the Liang Kwang provinces: removal of prohibition; may statistics of exportation be supplied to the provincial authorities?</i></p> | <p>Returns of the export of Native Iron, if asked for, may be supplied to the provincial authorities.</p> | <p>No. $\frac{578 \text{ from}}{188 \text{ to}}$ Lappa.</p> |
| <p>CIRCULAR No. 460.</p> | | |
| <p>No. 94.—<i>Hemp Skins.....</i></p> | <p>The Duty is to be 5 per cent. <i>ad valorem</i>.....</p> | <p>No. $\frac{779 \text{ from}}{1,553 \text{ to}}$ Amoy.</p> |
| <p>No. 95.—<i>Grain shipped under bond short-landed: is bond to be enforced?</i></p> | <p>Those who sign bonds must abide by what they sign; if the conditions are not fulfilled, the bond must be enforced; the Customs cannot give any relief.</p> | <p>No. $\frac{530 \text{ from}}{437 \text{ to}}$ Wuhu.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 96.—Opium in bond; repackage in merchants go-down: is privilege to be continued?</i></p> | <p>The Customs do what is possible in the interest of trade to make Customs requirements harmonise with the convenience of merchants; and so long as we collect the Revenue on all the Opium imported, we can be content. As regards the alleged substitution of Native Opium, it is for those charged with the collection of the taxes on it to see that it does not pass as Foreign. The present privilege is to be continued where already allowed.</p> | <p>No. $\frac{551 \text{ from}}{442 \text{ to}}$ Wuhu.</p> |
| <p><i>No. 97. — Maize: what Duty is to be charged?</i></p> | <p>Maize (芋米) is to be treated as Grain, and charged Export Duty at the Tariff rate of $\text{£}s. 0.1.0.0$ per picul.</p> <p>(“Maize is called here 芋米, in Nanking it bears the name of 陸粟, and in Canton it is called 粟米; but the 粟米 of Canton is a larger grain than the 粟米 of the north of China. The plant from which the corn is gathered is termed 苞蘆”.—<i>Extract from Wuhu Commissioner's despatch.</i>)</p> | <p>No. $\frac{534 \text{ and } 559 \text{ from}}{444 \text{ to}}$ Wuhu.</p> |
| <p><i>No. 98.—Seizures of contraband Salt and Arms, etc.: what is to be done when the Chinese authorities decline to take them over?</i></p> | <p>1°. In such cases Salt may be either destroyed or offered as a gift to the managers of the Chinese hospital, who should, however, be requested not to sell it for less than the price of ordinary tax-paid Salt; while Arms, etc., are to be destroyed.</p> <p>2°. A sum not exceeding three-tenths of the value of the seizure may be issued as a reward to the informant, and charged in A/c. B, under Expenses of Seizures, $4/2$.</p> | <p>No. $\frac{685 \text{ from}}{1,006 \text{ to}}$ Swatow.</p> |
| <p><i>No. 99.—Ship's papers of Foreign vessels deposited with Customs: what fees to be charged?</i></p> | <p>(See Circular No. 456, Second Series).....</p> | <p>No. 540 from Pakhoi. Circular No. 456.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 100.—<i>Teas of low class</i>: may the lower rates of Duty conceded to certain inferior Hankow Teas, as notified in Circular No. 209, be held to apply to Coarse Stalk Tea generally—such, for example, as Tamsui Tea Stalks, valued at $\text{Fr. } 3$ per picul?</p> | <p style="text-align: center;">1890.</p> <p style="text-align: center;">CIRCULAR No. 470.</p> <p>The reduced rates of Duty notified in Circular No. 209 apply only to the specific Teas known at the Yangtze ports as <i>Chien-liang</i> and <i>Pai-liang</i> (the latter having three sub-classes); but the reduced rates apply equally at all ports to these especial Teas if exported. (The Tsungli Yamên negated a proposition made in 1886 in favour of a reduction of the Duty on Tea Stalks.)</p> | <p>No. $\frac{519 \text{ from}}{518 \text{ to}}$ Tamsui.</p> |
| <p>No. 101.—<i>Monopoly in the sale of Iron</i>: is the Commissioner in dealing with Chinese importers of Foreign Iron to require the production of the Provincial Treasurer's special warrant (authorising the holder to import or purchase so much Iron) before permitting importations to pass the Customs?</p> | <p>Importations of Iron by Chinese are to be passed at the Custom House in the same way as when the Iron is imported by Foreigners—<i>i.e.</i>, the production of special warrants or certificates is not to be insisted on. But these importations are to be reported to the Superintendent, on each occasion, in a red letter, and a copy of the report is to be forwarded to the Inspectorate.</p> | <p>No. $\frac{842 \text{ from}}{1,616 \text{ to}}$ Amoy.</p> |
| <p>No. 102.—<i>Beer made in Japan</i>: is Duty to be charged on importation?</p> | <p>Beer being named among the Duty-free goods, it is to be passed free; and as regards commodities generally, the same rule is to apply to the same article, irrespective of the flag of the carrying vessel or the country of origin (Circular No. 1 of 1872, § 5).</p> | <p>No. $\frac{1,446 \text{ from}}{4,189 \text{ to}}$ Shanghai.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 103.—Piles, Poles, and Joists:</i> is it warrantable to levy <i>ad valorem</i> Duty on Soft-wood Poles of small dimensions and low value, under some special denomination, such as "Short Poles," "Small Poles," or "Poles without Bark"; or is the Tariff rate of 3 candareens each to be levied on all such Poles, regardless of size, etc.?</p> | <p>The Tariff provides only one rate of Duty for Piles, Poles, and Joists, irrespective of length and diameter, and says nothing about values; it is therefore the Tariff rate of 3 candareens apiece, and no other rate, which is to be charged.</p> | <p>No. $\frac{600 \text{ from}}{1,283 \text{ to}}$ Tientsin.</p> |
| <p><i>No. 104. — Government Stores Certificate:</i> is the original Certificate issued at port of exportation valid also at port of reimport to exempt the goods concerned from Coast Trade Duty; or should a fresh Certificate be issued by the Superintendent at the second port?</p> | <p style="text-align: center;">CIRCULAR NO. 508.</p> <p>The original Certificate is valid at both intermediate ports and port of discharge, but ought to be <i>viséd</i> by the Customs at all intermediate ports. Besides, an entry in the Cargo Certificate issued at port of lading or intermediate port, citing a Government Stores Certificate as authority for remitting Duty, is a sufficient warrant for remitting Coast Trade Duty at intermediate ports and port of discharge.</p> | <p>No. $\frac{534 \text{ from}}{287 \text{ to}}$ Wenchow.</p> |
| <p><i>No. 105. — Government Stores passed free, Quarterly List reporting:</i> when Export and Coast Trade Duty have both been remitted, by which of the two ports concerned are the remitted Duties to be reported?</p> | <p>The port of shipment should include in its Quarterly Return the full Duty (if any) remitted, and the port of discharge the half Duty.</p> | <p>No. $\frac{534 \text{ from}}{287 \text{ to}}$ Wenchow.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 106.—Seaweed, Japan, of inferior quality: Duty. May Japan Inferior Seaweed be passed at the same rate of Duty (Hk.Tts. 0.1.0.0 per picul) as is levied on Russian Inferior Seaweed? (see Circular No. 13 of 1867 and No. 333, Second Series).</i></p> | <p>All Seaweed, no matter to whom belonging or whence imported, should be treated according to the same rule, viz., the one adopted for the Russian commodity.</p> | <p>No. $\frac{686 \text{ from}}{1,314 \text{ to}}$ Tientsin.</p> |
| <p><i>No. 107.—Tonnage Dues: question of extension of Certificate in case of distress and repairs outside port. A vessel is stranded during the voyage between two ports, and threatens to become a wreck; her cargo is transferred to other vessels and conveyed to port; subsequently, the distressed vessel is saved and repaired at the scene of the accident, and proceeds in ballast to her destination. If she tenders a Tonnage Dues Certificate, expired or unexpired, at the port of arrival, and asks to have it extended to cover the number of days of delay in distress and repair outside port, is such extension to be granted?</i></p> | <p>Demand for extension of Tonnage Dues Certificate to cover delay between port and port is not provided for by Treaty, and is to be refused.</p> | <p>No. $\frac{633 \text{ from}}{603 \text{ to}}$ Kiukiang.</p> |
| <p><i>No. 108. — Pineapple Hemp: what Duty? Is this article to be charged a specific Duty as Hemp, i.e., Hk.Tts. 0.3.5.0 per picul, or an ad valorem rate?</i></p> | <p>The Tariff Duty fixed for Hemp is to be levied.</p> | <p>No. $\frac{818 \text{ from}}{1,065 \text{ to}}$ Swatow.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 109.—Corea, Exports from China to: what Customs treatment? May Rice imported from Corea be re-exported thither?</i></p> | <p>Whatever is shipped to Corea, Export or Re-export, is to be dealt with precisely as if destined—not for a Foreign country, but—for an ordinary Chinese Treaty port. For the present, however, neither Cargo Certificates, Duty Proofs, nor Exemption Certificates are to be issued for goods sent to Corea. In the case of Rice and Grain, the usual bonds are to be required and Bond Certificate issued.</p> | <p>No. $\frac{764 \text{ from}}{981 \text{ to}}$ Chefoo.</p> |
| <p><i>No. 110.—Rice shipped for military purposes or famine relief under Huchao issued in another province, when the Huchao does not specify that Duty is to be remitted: quantity and Duty how to be reported in Quarterly Revenue Return.</i></p> | <p>In such cases—Rice for Pechili excepted—Duty is to be levied at Tariff rate, and placed to a special account, for subsequent refund to the province concerned; and neither the Duty collected nor the quantity shipped are to be entered in the <i>Revenue Return</i>. These particulars are, instead, to be reported quarterly to the Inspector General <i>in a special despatch</i>—with Chinese version in duplicate—embodying a tabular statement giving description of <i>Huchao</i> (date and issuer), date of shipment, vessel, quantity shipped, and Duty collected. The quantity shipped is, of course, to appear in its proper place in the “Customs Gazette” and “Trade Returns.” Rice for Pechili is to be exempted, and the quantity passed and amount of Duty exempted are to be entered by the Customs on the <i>Huchao</i>.</p> | <p>Nos. $\frac{669 \text{ and } 703 \text{ from}}{479 \text{ and } 498 \text{ to}}$ Wuhu.</p> |
| <p><i>No. 111.—Silk, Yellow, from the northern provinces: what Duty? Is Yellow Silk produced in the northern provinces of Chihli, Honan, Shantung, etc., to pay as Raw</i></p> | <p>The rate of <i>Hk.Fts</i> 7 per picul may be levied in future. This rule, however, is to be provisional, and to prevail only until the issue of further orders. Meanwhile, at the close of each year the ports of Newchwang, Tientsin, and Chefoo</p> | <p>No. $\frac{716 \text{ from}}{1,329 \text{ to}}$ Tientsin.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>Silk, <i>i.e.</i>, <i>Hk.Tts.</i> 10 per picul, or at the same rate as "Yellow Silk, from Szechwan," on which the Duty fixed by Tariff is <i>Hk.Tts.</i> 7?</p> | <p>are to report specially the quantity of northern Yellow Silk exported, its value, and the apparent effect of the Duty upon the trade.</p> | |
| <p><i>No. 112.—Material for fixed moorings imported for use in harbour: is it dutiable?</i></p> | <p style="text-align: center;">1891.</p> <p style="text-align: center;">CIRCULAR NO. 532.</p> <p>It is Duty free</p> | <p>No. $\frac{726 \text{ from}}{761 \text{ to}}$ Newchwang.</p> |
| <p><i>No. 113.—Samples: to what extent Duty free?</i></p> | <p>Samples possessing intrinsic value are to pay Duty, but samples imported in quantity so small as to have practically no intrinsic value are free; <i>e.g.</i>, a specimen Fire Engine is dutiable, but a short cutting of woven material is free.</p> | <p>No. $\frac{1,886 \text{ from}}{4,565 \text{ to}}$ Shanghai.</p> |
| <p><i>No. 114.—Telephones, Phonographs, Telegraphic Apparatus, and the like, re-exported coastwise: may Exemption Certificate be granted after removal from original package?</i></p> | <p>Such articles are to be treated in the same way as the Machinery referred to in Circular No. 159, Second Series.</p> | <p>No. $\frac{1,887 \text{ from}}{4,566 \text{ to}}$ Shanghai.</p> |
| <p><i>No. 115.—Musical Instruments: what Duty distinctions?</i></p> | <p>1°. All Instruments requiring the exercise of skill for playing—whether wind, brass, percussion, or string—are Duty free; and</p> <p>2°. All Instruments which can be placed under the "Musical Box" category—<i>i.e.</i>, Instruments playing automatically by mechanism—are dutiable. But single Instruments of this kind are free if private property imported for personal use and not for sale.</p> | <p>No. $\frac{1,897 \text{ from}}{4,579 \text{ to}}$ Shanghai.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 116.—<i>Opium properly labelled but not in agreement with Transit Certificate</i>: how to be dealt with.</p> | <p>1°. Opium with labels on and in order is to be passed, whether accompanied by Transit Certificate or not, and no matter whether agreeing with the Certificate or not; and</p> <p>2°. Unlabelled Opium is to be seized, whether it be accompanied by Transit Certificate or not.</p> <p><i>N.B.</i>—The Transit Certificate is the <i>Treaty document</i> for protection in the interior, while the label is the <i>Customs proof</i> for each package and each chest.</p> <p style="text-align: center;">CIRCULAR No. 550.</p> | <p>No. $\frac{1,022 \text{ from}}{390 \text{ to}}$ Lappa.</p> |
| <p>No. 117.—<i>Coal Bricks locally manufactured from coal dust</i>: what Duty?</p> | <p>Duty at the rate of 1 mace per ton is to be charged, being the same rate as that levied on Coal and Coal Dust.</p> | <p>No. $\frac{704 \text{ from}}{585 \text{ to}}$ Tamsui.</p> |
| <p>No. 118.—<i>Berlin Wool</i>: what Duty?</p> | <p>It is to pay as "Woollen Yarn" at the Tariff rate of $\text{Hs. } 3.0.0.0$ per picul.</p> | <p>No. $\frac{2,049 \text{ from}}{4,709 \text{ to}}$ Shanghai.</p> |
| <p>No. 119.—<i>Merchant Consuls</i>: when to be recognised.</p> | <p>All persons are to be duly recognised as Consuls whose appointments are communicated to the Commissioner by the Inspectorate under Yamên instructions; and no merchant is to be recognised as Consul unless so notified. As regards British Consuls, however—whose appointments are not yet notified through the Yamên,—the practice already existing is to be followed.</p> | <p>No. $\frac{946 \text{ from}}{1,079 \text{ to}}$ Chefoo.</p> |
| <p>No. 120.—<i>Camphor-wood Planks</i>: what Duty?</p> | <p>These Planks are to pay <i>ad valorem</i>.....</p> | <p>No. $\frac{419 \text{ from}}{609 \text{ to}}$ Tamsui.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>1892.</p> <p>CIRCULAR NO. 569.</p> | | |
| <p>No. 121. — <i>Soft-wood Planks</i> (I.G. Circular No. 410): what does term "Canton Planks, etc.," include for Revenue purposes?</p> | <p>Term includes all Soft-wood Planks of Native origin.</p> | <p>No. $\frac{1,143 \text{ from}}{1,167 \text{ to}}$ Foochow.</p> |
| <p>No. 122. — <i>Tax-paid Opium re-exported abroad</i> after release from bond.</p> | <p>Permission having first been obtained for such re-exportation (I.G. Circular No. 356), the Customs are to see that the Opium labels have been removed,—but the operation of removing them is to be left to the merchants own employés.</p> | <p>No. $\frac{805 \text{ from}}{619 \text{ to}}$ Tamsui.</p> |
| <p>No. 123.—<i>Inferior Opium</i>: reduction of Duty has been allowed.</p> | <p>The Treaties authorise allowance to be made for <i>damaged</i> goods only; reduction of Duty for goods of inferior quality is not provided for.</p> | <p>No. $\frac{877 \text{ from}}{612 \text{ to}}$ Tainan.</p> |
| <p>No. 124.—<i>Pierced Wild Cocoons</i>: what Duty?</p> | <p>Present practice to hold, viz., (a.) at northern ports, Chinkiang, and Shanghai, to pay as Cocoons the Tariff rate of $\text{Tts. } 3$ a picul; (b.) at Yangtze ports, with exception of Chinkiang, to pay $\text{Tts. } 1.5.0.0$ a picul, <i>i.e.</i>, 5 per cent. on a $\text{Tts. } 30$ valuation.</p> | <p>No. $\frac{2,229 \text{ from}}{4,995 \text{ to}}$ Shanghai.</p> |
| <p>No. 125. — <i>Timber, Soft-wood</i>: distinction between Poles and Masts for Revenue purposes.</p> | <p>Soft-wood Timber not exceeding 30 Chinese inches in circumference at 5 feet from the large end, to pay as Poles, viz., 3 candareens each.</p> | <p>No. $\frac{881 \text{ from}}{845 \text{ to}}$ Newchwang.</p> |
| <p>No. 126.—<i>Lights, beacons, etc., injured by junks, and damages claimed by Customs.</i></p> | <p>Such cases are to be reported by Commissioner to Superintendent, (a.) when settled, or (b.) in case the parties offending refuse settlement.</p> | <p>Nos. $\frac{1,151 \text{ and } 1,158 \text{ from}}{1,166 \text{ and } 1,170 \text{ to}}$ Foochow.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 127.—Gold locally produced:</i> when exported for the first time is it to be published in statistics as merchandise or as Treasure?</p> | <p style="text-align: center;">CIRCULAR No. 579.</p> <p>Treat as merchandise, <i>Table IV. Exports</i>; and style it "<i>Bullion, Uncoined Gold.</i>" The regular Treasure tables are to be kept as hitherto; they do not affect the value totals of the ordinary goods tables.</p> | <p>Nos. $\frac{854 \text{ and } 878 \text{ from}}{635 \text{ and } 652 \text{ to}}$ Tamsui.</p> |
| <p><i>No. 128.—Native Opium (from Chungking):</i> may it be re-exported under bond, paying Duty at ultimate port of discharge?</p> | <p>Such Opium may be moved in bond to another port and there pay Duty; bond for Duty to be lodged with Commissioner beforehand, and cancelled on return of receipted duplicate, etc.</p> | <p>Telegram $\frac{23\text{rd April } 1892 \text{ from}}{25\text{th April } 1892 \text{ to}}$ Ichang.</p> |
| <p><i>No. 129.—Exports shut out and thereupon withdrawn from shipment:</i> is Drawback issuable or not?</p> | <p>Drawback of the Duty paid may be issued, provided shut-out and other regulations applicable to the case have been observed.</p> | <p>No. $\frac{779 \text{ from}}{330 \text{ to}}$ Wenchow.</p> |
| <p><i>No. 130.—Foreign Opium found when imported to have been fraudulently packed or repacked with some "false Opium":</i> how is it to be dealt with?</p> | <p>The only way to check this abuse is to put a penalty on the substituted stuff—<i>i.e.</i>, levy on it the regular Duty and Likin.</p> | <p>No. $\frac{1,283 \text{ from}}{1,212 \text{ to}}$ Foochow.</p> |
| <p><i>No. 131.—Customs Opium godown:</i> detained "Government Stores" stored therein.</p> | <p>Nothing except Opium is to be stored in this godown.</p> | <p>No. $\frac{881 \text{ from}}{657 \text{ to}}$ Tamsui.</p> |
| <p><i>No. 132.—False manifest:</i> how to be punished in the case of vessels under the Chinese flag.</p> | <p>Captains, being only sailing masters of these vessels, should not be fined; nor have Treaties any bearing on the offence. The vessels themselves should be fined.</p> | <p>No. $\frac{881 \text{ from}}{657 \text{ to}}$ Tamsui.</p> |
| <p><i>No. 133.—Szechwan Opium:</i> what Duty?</p> | <p>1°. If about to leave port as an original shipment, it must pay $\text{Hs. } 20$ per picul Export Duty.</p> | <p>No. $\frac{1,317 \text{ from}}{1,204 \text{ to}}$ Hankow.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 134. — <i>China-root, sliced or in cubes</i>: what Duty?</p> | <p>2°. Arriving as an Import from another Treaty port, it pays on arrival <i>Hk.Fts.</i> 40 Coast Trade Duty. 3°. But if provided with proof of payment of above two Duties, it pays no more. 4°. Native Opium arriving from another port may at once enter bond, in which case the <i>Fts.</i> 40 is not leviabie unless the Opium leaves bond at such port of arrival. 5°. Native Opium may be re-exported,— still in bond; in this case the <i>Fts.</i> 40 is not collectible till it leaves bond at final port to go into consumption. (<i>See Circular No. 577.</i>)</p> <p>To pay according to the Tariff, <i>i.e.</i>, <i>Fts.</i> 0.13 per picul, and not <i>ad valorem</i>.</p> | <p>No. $\frac{975 \text{ from}}{581 \text{ to}}$ Wuhu.</p> |
| 1893. | | |
| CIRCULAR No. 590. | | |
| <p>No. 135.—<i>Ships repairs, articles for</i>: propeller blades made at port and exported for repair of specified vessel; free or dutiable?</p> | <p>Articles like this, <i>i.e.</i>, for repair of specified vessels, if certified to have been manufactured from (1°) Foreign Duty-paid imported material, or (2°) Foreign dock-free imported material, may be exported free. But such articles if made from Native material are dutiable.</p> | <p>No. $\frac{2,736 \text{ from}}{5,256 \text{ to}}$ Shanghai.</p> |
| <p>No. 136.—<i>Transit outwards</i>: produce purchased in interior under <i>San-lien-tan</i> and brought to port under <i>Yün-chao</i>; <i>Likin</i> then paid and produce shipped; Transit Dues thereupon claimed by Customs, and paid; was action right?</p> | <p>Action approved. From moment of exchange of <i>San-lien-tan</i> for <i>Yün-chao</i>, produce can no longer be cleared by payment of <i>Likin</i>, but becomes liable to Transit Dues.</p> | <p>No. $\frac{960 \text{ from}}{692 \text{ to}}$ Tamsui.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 137.—<i>Foreign Opium, Duty and Likin paid, and labelled</i>: how to be dealt with if afterwards to be shipped by Foreign-type vessels to other ports.</p> | <p>1°. Permits to Ship must always be taken out. 2°. If such Opium has already taken out a Transit Certificate and is afterwards reported for shipment to another Treaty port, the Transit Certificate is to be recalled and cancelled, and Exemption Certificate issued instead. On arrival at port of discharge, a fresh Transit Certificate may be issued if applied for. 3°. If such Opium is destined for a Yangtze Stage, owner may retain Transit Certificate. 4°. Foreign Opium is entitled to go under Certificate of Exemption like other Foreign goods, or in bond (Circular No. 458), from Treaty port to Treaty port; and its protecting document between Treaty ports must be the Exemption Certificate, not the Transit Certificate,—more especially when the Opium bears labels.</p> | <p>No. $\frac{2,849 \text{ from}}{5,367 \text{ to}}$ Shanghai.</p> |
| <p>No. 138.—<i>Transit Passes inwards</i>: may these be issued to protect Foreign goods going by inland routes to seaports for export?</p> | <p>Transit Passes are issuable for Foreign goods bound to any part of China <i>except Treaty ports</i>. For Foreign goods going to Treaty ports Exemption Certificates can be issued, which will be respected by the Customs at the Treaty port concerned.</p> | <p>No. $\frac{316 \text{ from}}{95 \text{ to}}$ Lungchow.</p> |
| <p>No. 139.—<i>Ammunition, etc., imported for Foreigners use</i>: what landing authority necessary?</p> | <p>CIRCULAR NO. 600.</p> <p>Ammunition, etc., imported, no matter by whom, if for sale, to no matter whom, or for Native use, cannot be landed without local authorities permit; by Foreign residents, registered or Consularly recognised, for their own use—whether for</p> | <p>No. $\frac{1,419 \text{ from}}{1,245 \text{ to}}$ Foochow.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 140.—<i>Vessels under Korean flag and their cargoes</i>: how should they be treated in Returns?</p> | <p>sporting purposes or protection—and in reasonable quantities, may be released by Commissioner. Special account is to be kept of any so released, and reported annually to the Inspector General.</p> | <p>No. $\frac{1,306 \text{ from}}{1,235 \text{ to}}$ Chefoo.</p> |
| <p>No. 141.—<i>Native produce through Hongkong unaccompanied by Export Duty Proof to be treated as Foreign</i> (Statistical Secretary's Printed Note No. 195): is this rule to apply at Lappa?</p> | <p>For Returns purposes treat as Chinese, but keep separate account for record and reference; where, in statistics, Chinese totals include Korean items, add footnote “*Including Korean [so much]”</p> | <p>No. $\frac{1,661 \text{ from}}{618 \text{ to}}$ Lappa. No. 1,221 to Kowloon.</p> |
| <p>No. 142.—<i>Unstamped Duty-paid Foreign Opium from Treaty port under Exemption Certificate</i>: procedure in connexion with.</p> | <p>Kowloon and Lappa are not Treaty ports, and the trade they control differs from that at Treaty ports; Circulars and Printed Notes are not written with special reference to them: there they may, as a general rule, either, when manifestly inapplicable, be disregarded, or, when assimilation is possible, the local practice should be made analogous to what the Treaty port rule lays down.</p> | <p>No. $\frac{3,063 \text{ from}}{5,523 \text{ to}}$ Shanghai.</p> |
| <p>No. 143.—<i>Opium seized inland with alteration in Customs documents suggesting falsification</i>: case reported.</p> | <p>The office which collects Duty should affix labels; if for any reason this is not done, the Opium, when about to be shipped to any other Treaty port under bond, should be given Drawback.</p> | <p>No. $\frac{2,236 \text{ from}}{2,465 \text{ to}}$ Canton.</p> |
| <p>No. 144.—<i>T-Cloths, 48 yards by 36 inches, divided, by omission of weft in middle, into double 24-yard lengths</i>: how to be treated for Duty purposes.</p> | <p>When documents are intended for the interior, and are to pass goods at inland barriers and tax stations, they must go out free from erasures and alterations.</p> | <p>No. $\frac{3,083 \text{ from}}{5,543 \text{ to}}$ Shanghai.</p> |
| | <p>As 48 yards \times 34 inches <i>T-Cloths</i>, with proportionate per-centage increase of Duty for 2 inches of extra width.</p> | |

| Subject. | RULE. | Despatches raising and settling Question. |
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| 1894. | | |
| CIRCULAR No. 625. | | |
| <p>No. 145.—<i>Raw Cotton shipped to India to be spun into Yarn</i>: query as to its Duty treatment when it re-appears as Yarn imported.</p> | <p>Cotton must pay usual Duty on export, and Yarn usual Import Duty on import.</p> | <p>No. $\frac{3,147 \text{ from}}{5,590 \text{ to}}$ Shanghai.</p> |
| <p>No. 146.—<i>Iron Drums in which Kerosene Oil is imported</i>: what Duty treatment inwards and outwards?</p> | <p>Duty is to be charged on the Drums on each occasion when imported at the same time that Duty is levied on the Oil: the Drums are to go out Duty free.</p> | <p>No. $\frac{2,359 \text{ from}}{2,519 \text{ to}}$ Canton. No. $\frac{1,562 \text{ from}}{1,965 \text{ to}}$ Amoy.</p> |
| <p>No. 147.—<i>Cattle</i>: is Duty-free exportation to be continued?</p> | <p>[From 1st January 1894] 5 per cent. <i>ad valorem</i> Duty is to be charged. A notice to this effect is to be put on the Customs board giving four weeks notice.</p> | <p>No. $\frac{1,327 \text{ from}}{1,002 \text{ to}}$ Ningpo.</p> |
| <p>No. 148.—<i>Barley for use of private persons cattle at Hongkong</i>: may it be exported?</p> | <p>The Shanghai practice may be followed: it permits, with Taotai's sanction, the shipment of Grain for such purposes in quantities not exceeding 20 piculs on each occasion, the usual Duty being paid.</p> | <p>No. $\frac{1,485 \text{ from}}{1,269 \text{ to}}$ Foochow.</p> |
| <p>No. 149.—<i>Corean Rice</i>: may it be transhipped for a Foreign destination in a Chinese port?</p> | <p>The export of Rice being permitted by Corea, its transhipment in Chinese ports may be allowed, in the same way as Foreign Rice.</p> | <p>No. $\frac{3,051 \text{ General}}{5,650 \text{ to}}$ Shanghai.</p> |
| CIRCULAR No. 666. | | |
| <p>No. 150.—<i>Duty on Italian Cloth</i>: is Duty to be levied according to rate for Woollen and Cotton Mixtures in the Tariff?</p> | <p>Italian Cloth is to pay an Import Duty of 5 per cent. <i>ad valorem</i>. Under Woollen and Cotton Mixtures the Tariff only specifies Lustres, Plain and Brocaded.</p> | <p>No. $\frac{3,379 \text{ from}}{5,747 \text{ to}}$ Shanghai.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 151.—<i>A lorcha in distress tranships part of her cargo into junks and proceeds in company with them to destination: how is the transhipped cargo to be treated?</i></p> | <p>The documents covering the transhipped cargo can be accepted. Cases of this special nature must, however, be reported to Peking for decision.</p> | <p>No. $\frac{1,384 \text{ from}}{1,014 \text{ to}}$ Ningpo.</p> |
| <p>No. 152.—<i>Certificated produce from Corea transhipped in Japan: what Duty treatment?</i></p> | <p>Corean produce transhipped at a Foreign port is to be treated as Foreign and must pay Import Duty.</p> | <p>No. $\frac{3,408 \text{ from}}{5,805 \text{ to}}$ Shanghai.</p> |
| <p>No. 153.—<i>Treatment of Glass Lamps: are they dutiable as Lamps or free as Glassware?</i></p> | <p>Glass Lamps are not Glassware in the acceptance of the Tariff rule, and are dutiable: whether they pay a 5 per cent. <i>ad valorem</i> Duty or as Vitrifiedware of the Export Tariff is to be decided locally on the individual merit of each case.</p> | <p>No. $\frac{3,409 \text{ from}}{5,818 \text{ to}}$ Shanghai.</p> |
| <p>No. 154.—<i>Tare on Paper-tied Persian Opium: the Tainan practice is to allow 1 catty each for paper and string per chest; the Amoy, to allow 1½ catties for paper and string; it is proposed to remove the string before weighing the Opium and to allow 1 catty tare on the paper.</i></p> | <p>The proposal can be adopted as a general guide; but should merchants object, it may be necessary to give them the option of examination and actual outturn.</p> | <p>No. $\frac{1,182 \text{ from}}{698 \text{ to}}$ Tainan.</p> |
| <p>No. 155.—<i>Issue of Transit Passes: the Amoy practice requires goods to be in original packages when being passed for the interior; are assorted goods not entitled to Transit Passes?</i></p> | <p>Inland transit does not require original packages; coast exemption does. If applications for Transit Passes on assorted goods are made, their issue is not to be refused, but care is to be taken to establish identity, and record quantity and style of repackaging.</p> | <p>No. $\frac{1,686 \text{ from}}{2,020 \text{ to}}$ Amoy.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 156. — <i>Vessels under repairs at Hongkong</i>: can the time spent in dock be added to their Tonnage Dues Certificates?</p> | <p>No; applications for the extension of Certificates of vessels repaired in Hongkong must be refused.</p> | <p>No. $\frac{2,527 \text{ from}}{2,606 \text{ to}}$ Canton.</p> |
| <p>No. 157. — <i>Publicity of manifests and of examination work</i>: are outsiders to be allowed to inspect ships manifests and admitted to the Examination Shed?</p> | <p>1°. Manifests may not be shown to the public. 2°. The Examination Shed is open to all; but outsiders must not be in the way (if too many, can be ejected), and must not interfere or intervene in any way in the work.</p> | <p>No. $\frac{1,510 \text{ from}}{1,337 \text{ to}}$ Chefoo.</p> |
| <p>No. 158. — <i>Tonnage Dues on vessel enlarged in course of the four months term of its Certificate</i>: how is increased charge for increased measurement to be calculated?</p> | <p>A <i>pro rata</i> sum is all that the Customs would be upheld in claiming.</p> | <p>No. $\frac{2,542 \text{ from}}{2,612 \text{ to}}$ Canton.</p> |
| <p>No. 159. — <i>Tientsin reports that Old China is passed at Shanghai as Chinaware</i>: and suggests a uniform rule to distinguish between old and modern Chinaware for calculating Duty.</p> | <p>Ordinary Chinaware of household use—teapots, cups, etc.—is the Tariff article and pays per picul; but Chinaware of more than commonplace value is a “curio” and pays 5 per cent. <i>ad valorem</i> per article. In settling the question Examiners and Customs must use their discretion and decide according to local circumstances.</p> | <p>No. $\frac{1,262 \text{ from}}{1,611 \text{ to}}$ Tientsin.</p> |
| <p>No. 160. — <i>Shanghai-made Steel Bridge shipped for use on a hulk</i>: what Duty treatment?</p> | <p>As a specific article for a specific purpose and the property of the shipper, it may be passed free.</p> | <p>No. $\frac{3,550 \text{ from}}{5,861 \text{ to}}$ Shanghai.</p> |
| <p>No. 161. — <i>Shirt Studs and Links of Shell</i>: are they dutiable or free as “Jewellery”?</p> | <p>“Jewellery” has a wide signification, and these articles can fairly claim to be covered by it, consequently they are to be passed free.</p> | <p>No. $\frac{3,565 \text{ from}}{5,862 \text{ to}}$ Shanghai.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 162.—Extension of Tonnage Dues Certificates of vessels repaired for ordinary wear and tear: is the application of the rule in such a case regular?</i></p> | <p>When repairs are of a sufficiently serious kind to warrant a vessel's being laid up and stopped from working, the extension is to be granted.</p> | <p>No. $\frac{3,572 \text{ from}}{5,883 \text{ to}}$ Shanghai.</p> |
| 1895. | | |
| CIRCULAR NO. 676. | | |
| <p><i>No. 163.—Japanesebarque abandoned in port taken possession of on behalf of Chinese Government: action reported for approval.</i></p> | <p>A vessel abandoned in port ought to be taken charge of by the Customs and held for the benefit of those concerned.</p> | <p>No. $\frac{1,320 \text{ from}}{1,645 \text{ to}}$ Tientsin.</p> |
| <p><i>No. 164.—Opium smuggled by junk between ports: information given to Superintendent and conjoint seizure suggested; case reported.</i></p> | <p>Chinese junks between ports need not be controlled by the Customs.</p> | <p>No. $\frac{1,808 \text{ from}}{2,076 \text{ to}}$ Amoy.</p> |
| CIRCULAR NO. 689. | | |
| <p><i>No. 165.—Foreign goods imported damaged by fire, repacked, and reshipped abroad: is Drawback for Import Duty issuable?</i></p> | <p>Goods brought into port <i>ultra vires</i> and in a damaged condition may be re-exported free and given Drawback for Import Duty, although remanipulated and repacked; but notice of the intention ought to be recorded and Customs inspection invited.</p> | <p>No. $\frac{3,811 \text{ from}}{6,076 \text{ to}}$ Shanghai.</p> |
| <p><i>No. 166.—Steam-launches: may Certificates of Registry issued at one port be held valid for use at another?</i></p> | <p>Yes; but it would be advisable to note on the Certificate the date of arrival and eventually the date of final departure, and to let the Commissioner sign the note of arrival, etc., officially.</p> | <p>No. $\frac{1,522 \text{ from}}{1,046 \text{ to}}$ Ningpo.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 167.—Bulk Oil tinned locally:</i></p> <p>1°. Is it to pay Duty at the rate of 5 per cent. on the market quotations for Bulk Oil tinned locally, or is any deduction to be made for the value of the tins, which [either in their manufactured form or] as Tinplates paid Duty on importation?</p> <p>2°. If such an allowance is to be made, is it to be made by allowing the [tins and] Tinplates to be imported Duty free or by subsequently issuing a Drawback for the Import Duty?</p> | <p>1°. Bulk Oil tinned locally is to pay Duty at the rate of 5 per cent. on the market quotations, but the value of the tins is to be deducted from—<i>i.e.</i>, not to be included in—the market price.</p> <p>2°. Tinplates must pay Import Duty on arrival. No Drawback is to be issued, but the tins are to be treated as packing cases when filled with Oil, and passed free if filled inwards and outwards or empty outwards. If empty tins are imported, charge Import Duty on them as if being an original importation (<i>vide</i> Circular No. 625, Second Series).</p> <p style="text-align: center;">1896.</p> <p style="text-align: center;">CIRCULAR No. 702.</p> | <p>No. $\frac{4,012 \text{ from}}{6,226 \text{ to}}$ Shanghai.</p> |
| <p><i>No. 168.—Rumie or China Grass:</i> may it be cleaned before shipment, and may Drawback or Re-export Certificate be issued for weight actually shipped?</p> | <p>The cleaning of China Grass, under Customs supervision if necessary, and the issue of Drawbacks or Re-export Certificates for the weight actually shipped, are sanctioned provisionally and experimentally.</p> | <p>No. $\frac{4,027 \text{ from}}{6,243 \text{ to}}$ Shanghai.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p><i>No. 169.—Chinese produce shipped abroad and re-entering original port of export: may it be passed free of Import Duty if recognisable as original shipment? (vide Circular No. 177, Second Series).</i></p> | <p style="text-align: center;">CIRCULAR No. 753.</p> <p>Chinese produce shipped abroad, if of a kind that can be readily identified, may, if unsaleable at destination and reimported by the original exporters, be passed free of Import Duty on re-entry.</p> | <p>No. $\frac{1,552 \text{ from}}{1,875 \text{ to}}$ Tientsin.</p> |
| <p><i>No. 170.—Vessels visiting port, do not at times report: should they in all cases be required to do so?</i></p> | <p style="text-align: center;">1897.</p> <p style="text-align: center;">CIRCULAR No. 766.</p> <p>All vessels passing into port limits ought to report, whatever may be their reason for entering and however short their stay. Vessels anchoring off the port ought, if possible, to be communicated with, so as to record their name, the port from which they come, their destination, and their reason for anchoring.</p> | <p>No. $\frac{2,344 \text{ from}}{2,286 \text{ to}}$ Amoy.</p> |
| <p><i>No. 171.—Transit inwards: what are places inland? German merchant, supported by his Consul, applies for Transit Passes to cover Foreign goods into Canton city, to Honam, and to Fati. Is he entitled to have such issued?</i></p> | <p style="text-align: center;">CIRCULAR No. 796.</p> <p>“Places inland” means places outside the limits of the Treaty ports. If the places named are outside the limits of the Treaty port of Canton, the applicant is entitled to have Transit Passes issued to him; but if they are not outside those limits, he is not entitled to Passes.</p> | <p>No. $\frac{3,437 \text{ from}}{2,979 \text{ to}}$ Canton.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 172.—<i>Tonnage Dues, exemption from.</i> A steamer, not provided with a Tonnage Dues Certificate, having become unmanageable in the course of her voyage owing to insufficiency of cargo, puts into port to procure ballast. Is she liable for Tonnage Dues?</p> | <p>A supply of ballast being, under the circumstances recounted, necessary to enable the vessel to pursue her voyage with safety, she may fairly be considered to have entered port "in distress," and is, as such, entitled to exemption from Tonnage Dues.</p> | <p>No. $\frac{2,424 \text{ from}}{2,319 \text{ to}}$ Amoy.</p> |
| <p>No. 173.—<i>Tonnage Dues, extension of Certificate.</i> A steamer which, seven days after paying Tonnage Dues, stranded during a voyage between two ports and remained so stranded for several months applies to have her Certificate extended for the period passed "in distress."</p> | <p>Circular No. 508, Second Series, ruled that a similar application should be refused, because a demand for extension of Tonnage Dues Certificate to cover delay between port and port is not provided for by Treaty. That ruling is literally correct; but seeing that such cases of stranding are rare and never likely to be intentional, and that the spirit of the Treaty stipulations <i>re</i> extension of Tonnage Dues Certificates is in the direction of alleviating fortuitous distress, it is best to deal with such cases more liberally and to grant extension.</p> | <p>No. $\frac{3,950 \text{ General}}{999 \text{ to}}$ Kiukiang.</p> |
| <p>No. 174.—<i>Bicycles: Duty treatment.</i> Are they dutiable? or are they Duty free as "Articles de Ménage"?</p> | <p>When imported <i>bonâ fide</i> for the applicant's personal use, they are to be passed Duty free; but when imported not for his personal use but for sale, they are to pay a Duty of 5 <i>per cent. ad valorem.</i></p> | <p>No. $\frac{4,966 \text{ from}}{7,062 \text{ to}}$ Shanghai.</p> |
| <p>No. 175.—<i>Wooloa: Duty treatment.</i> "Wooloa" when imported has been declared as "Dyed Cotton Yarn (Wooloa)" and has paid Tariff Duty as Yarn. Wooloa</p> | <p>A notification is to be issued that on and after 1st January 1898 European Cotton Twist or <i>Wooloa</i> will be charged Duty at all ports at the rate of 5 <i>per cent. ad valorem</i>, as an article unenumerated in the Tariff.</p> | <p>No. $\frac{4,758 \text{ from}}{7,119 \text{ to}}$ Shanghai.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>is a fourfold cord or twist; Yarn is a single thread product. Similar goods of Chinese and of Indian manufacture are described as "Cotton Cord" and pay <i>ad valorem</i> Duty. The value of Cotton Yarn is <i>Hk. Ts.</i> 17 per picul, that of Wooloa is <i>Hk. Ts.</i> 68 per picul. What Duty should it pay?</p> | <p>The similar Native and Indian products are henceforth to be styled Indian Cotton Twist and Chinese Cotton Twist.</p> | |
| <p><i>No. 176.—Foreign Tobacco Leaf:</i> is it dutiable? <i>Cigarettes locally made:</i> should they continue to pay Duty as "Tobacco, Prepared," or <i>ad valorem</i> as an unenumerated article?</p> | <p>The Tobacco mentioned in the Duty-free list is Tobacco ready for use by Foreigners. <i>Foreign Tobacco Leaf</i> should therefore pay Duty, as it has done for years at Shanghai. An <i>ad valorem</i> Duty on <i>Cigarettes made locally</i> would only amount to a little more than one dollar cent per 100, and should therefore have little effect on sales. The practice hitherto followed at Shanghai of charging Duty as on Prepared Tobacco may, however, be continued pending revision of the Tariff.</p> | <p>No. $\frac{5,055 \text{ from}}{7,138 \text{ to}}$ Shanghai.</p> |
| <p><i>No. 177.—Rouge, Foreign:</i> Duty treatment. Is it liable to Duty?</p> | <p>Foreign Rouge imported at Shanghai being passed free as "Perfumery," it may be similarly treated elsewhere.</p> | <p>No. $\frac{1,822 \text{ from}}{2,008 \text{ to}}$ Tientsin.</p> |
| <p><i>No. 178.—Transit Pass goods sold en route:</i> is any penalty incurred?</p> | <p>The sale of <i>outward</i> goods ought certainly to entail punishment, because they have, under cover of the Passes, escaped internal taxation; but the sale of <i>inward</i> goods ought not to entail punishment, for the sooner they are sold the sooner they lose the protection afforded by the Pass. Further, the Pass should continue to cover the unsold goods.</p> | <p>No. $\frac{3,527 \text{ from}}{3,060 \text{ to}}$ Canton.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| 1898. | | |
| <p>No. 179.—<i>Wax Beads, Foreign made</i>: should they not pay <i>ad valorem</i> Duty instead of as <i>False Pearls</i> as is now the practice?</p> | <p style="text-align: center;">CIRCULAR No. 817.</p> <p>Notice is to be given in November that from 1st June 1898 Duty will be levied <i>ad valorem</i>.</p> | <p>No. $\frac{5,251 \text{ from}}{7,312 \text{ to}}$ Shanghai.</p> |
| <p>No. 180.—<i>Transit documents applied for by Chinese</i>: Taotai proposes to allow the issue of them to certain people only.</p> | <p>The rule on this subject as laid down in the Yamên instructions is general. A Certificate should not be refused to any Chinese applying. Limitation to certain people is at variance with the spirit of the rule.</p> | <p>No. $\frac{80 \text{ from}}{30 \text{ to}}$ Wuchow.</p> |
| <p>No. 181.—<i>Outward Transit goods</i>: on what weight or value should Dues be charged—on first barrier weight as shown on Certificate, or on Customs weight as found at port?</p> | <p>Merchants undertake to pay Transit Dues on the weight which passed the first barrier—<i>i.e.</i>, on what the Certificate shows,—and payment should be accepted on nothing less. If the goods are found at the port to exceed the barrier weight, they are to pay on actual weight.</p> | <p>No. $\frac{72 \text{ from}}{28 \text{ to}}$ Wuchow.</p> |
| <p>No. 182.—<i>Hupeh Cotton Mill Cloth</i>: are <i>P'ing-tan</i> issued by Weiyüan representing mill in Hongkong to be recognised as exempting products from Duty on re-entering China?</p> | <p>No Chinese official or department should issue any Duty documents in Hongkong except the Kowloon Customs. All goods landed and reshipped in Hongkong—whether by steamer or junk—must be treated as <i>Foreign</i>, no matter what their original <i>provenance</i> or what document may accompany them.</p> | <p>No. $\frac{3,567 \text{ from}}{1,958 \text{ to}}$ Kowloon.</p> |
| CIRCULAR No. 843. | | |
| <p>No. 183.—<i>Shirtings, half pieces, dyed in Hongkong</i>: what Duty treatment?</p> | <p>Pending anticipated Tariff revision, follow the precedent the existing Tariff sets in the case of <i>T-Cloths</i> (48 yards paying 8 candareens and 24 yards—just half—4 candareens); charge Shirtings between 20 and 40 yards long <i>Ts.</i> 0.1.5.0 per piece; if 20 yards or under, <i>Ts.</i> 0.0.7.5.</p> | <p>No. $\frac{38 \text{ from}}{57 \text{ to}}$ Wuchow.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 184.—<i>Tonnage Dues: are "Ping" steamers while carrying mails to pay?</i></p> | <p>If any existing Certificate expires during employment exclusively as a mail carrier, the vessel is not to be called upon to renew it till she resumes her ordinary business on the reopening of navigation.</p> | <p>No. $\frac{1,955 \text{ from}}{2,091 \text{ to}}$ Tientsin.</p> |
| <p>No. 185.—<i>Arms shipped without Permit seized: case settled by fine, Foreigner involved having declared the articles were "samples."</i></p> | <p>Settlement of a case where Arms or contraband goods are involved by fine is inappropriate. The Arms should be detained and the case made either the subject of local arrangement with the Superintendent—<i>e.g.</i>, if a Foreign Consul intervenes and reports the transaction as being <i>bonâ fide</i>—or reported to the Inspector General and his decision awaited.</p> | <p>No. $\frac{2,472 \text{ from}}{1,738 \text{ to}}$ Chefoo.</p> |
| <p>No. 186.—<i>Live stock exported: what Duty?</i></p> | <p>Cattle, principally for Foreign use, to be passed free, as is done at Canton; Pigs, mostly for Chinese use, to pay Duty, as at Kiungchow.</p> | <p>No. $\frac{92 \text{ from}}{35 \text{ to}}$ Wuchow.</p> |
| <p>No. 187.—<i>Foreign Opium: may it be conveyed to West River ports of call?</i></p> | <p>Foreign Opium, Duty and Likin paid, is intended by the Chefoo Convention to have free circulation anywhere in China when labelled and accompanied by Transit Pass. Circular No. 356, Second Series, Enclosure, § 1, 2^o (<i>d.</i>), provides for its being conveyed to the ports of call on the Yangtze. The Inspector General supports the idea that it may be carried to Kongmoon, etc. On arrival there it should be duly manifested and submitted for examination.</p> | <p>No. $\frac{3,764 \text{ from}}{3,187 \text{ to}}$ Canton.</p> |
| <p>No. 188.—<i>Hupeh Silk Filature: Duty treatment of Cocoons for and Silk from.</i></p> | <p>The Inspector General approves of the locally made Shanghai arrangement that Cocoons for the filature may be passed free of Export Duty at time of shipment and that the Silk produced is to pay Duty when exported.</p> | <p>No. $\frac{5,473 \text{ from}}{7,542 \text{ to}}$ Shanghai.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
|---|--|---|
| <p>No. 189.—<i>Native (Yunnan) Opium</i>: what Outward Transit Dues?</p> | <p>There is no arrangement under which Opium, an exceptional commodity, can be brought from the interior under Transit Certificate.</p> | <p>No. $\frac{3,805 \text{ from}}{3,214 \text{ to}}$ Canton.</p> |
| <p>No. 190.—<i>Coal from the Chien-ning prefecture, in Fukkien</i>: concerning Duty on.</p> | <p>Can pay Duty at rate of 1 mace per ton</p> | <p>No. $\frac{2,148 \text{ from}}{1,451 \text{ to}}$ Foochow.</p> |
| <p>No. 191.—<i>Hongkong-made Tubs imported to carry Oil from Chinese port</i>, to be used frequently.</p> | <p>Duty is to be charged when imported for the first time; later they may move to and fro without question of Duty. It would be well to mark Tubs which have paid Duty.</p> | <p>No. $\frac{140 \text{ from}}{49 \text{ to}}$ Wuchow.</p> |
| <p>No. 192.—<i>Silk Waste Mill Products</i>: how to be treated for Duty.</p> | <p>The products of the mill are to pay one full Duty as <i>Silk Thread</i> and be exempted from other taxation; in fact, products of this mill are to be placed on same footing as products of local Cotton mills. Special tables of such Silk coming and going to be kept.</p> | <p>No. $\frac{5,504 \text{ from}}{7,548 \text{ to}}$ Shanghai.</p> |
| <p>No. 193.—<i>Cotton Yarn of more than one thread</i>: is it to be charged Duty as "Wooloa" (<i>ad valorem</i>) or as the Cotton Yarn of the Tariff?</p> | <p>The instructions as to the <i>ad valorem</i> treatment of "Wooloa" apply only to the article described by that name. Yarn does not seem to be necessarily a single thread product. The Yarn of the Tariff is what the trade understands by that name, <i>i.e.</i>, Yarn of any number of threads used exclusively for weaving as distinguished from thread used for sewing.</p> | <p>No. $\left\{ \begin{array}{l} 2,009 \text{ from Tientsin.} \\ 5,544 \text{ from Shanghai.} \end{array} \right.$ I.G. Circular No. 840, Second Series.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
|---|---|---|
| <p>No. 194.—<i>I.W.S.N. vessels cargoes</i>: queries as regards Duties upon.</p> | <p style="text-align: center;">1899.</p> <p style="text-align: center;">CIRCULAR No. 872.</p> <p>1°. Native goods from one Treaty port re-imported at another are liable to Coast Trade Duty whether they go into the interior in a steamer or not, just as has hitherto been the rule where Native craft were alone used.</p> <p>2°. Native produce from the interior in a steamer is to pay, when shipped coastwise, Export and Coast Trade Duty at the port of export and reimport.</p> <p>3°. No refund of any Dues or Duties paid on cargo before its appearing at the Custom House for export is to be made.</p> <p>4°. Vessels registered for inland trade proceeding between places in China are confined to Chinese territorial waters; they may not in the course of their voyage enter waters under the jurisdiction of other Powers.</p> | <p>No. $\frac{2,015 \text{ from}}{1,441 \text{ to}}$ Swatow.</p> |
| <p>No. 195.—<i>I.W.S.N. vessels</i>: query as regards stopping at barriers and fines for passing without reporting.</p> | <p>All steam vessels trading inland must stop at the barriers passed <i>en route</i>. This rule should be strictly enforced.</p> <p><i>N.B.</i>—The fact that they are only carrying Transit Pass covered goods and no cargo liable to pay Duty at the barrier does not exempt them from the necessity of stopping to show documents.</p> | <p>No. $\frac{213 \text{ from}}{76 \text{ to}}$ Wuchow.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
|---|--|---|
| <p><i>No. 196.</i>—1°. <i>Transit Certificate</i> surrendered at first barrier: <i>Yün - chao</i> issued but reported lost and not used; goods brought to port under another <i>Yün - chao</i>. Query, can bond for original Certificate be cancelled or is any penalty leviable?</p> <p>2°. Is it necessary to have a separate bond for each Transit Certificate issued?</p> | <p>1°. The goods having been "entered," the Transit Certificate surrendered, and <i>Yün - chao</i> issued at first barrier (with presumably some exemption of Duty there), Transit Dues are payable at the port of destination on what was "entered" at the barrier: there is no ground for remission (Circular No. 14 of 1873). Penalties must be decided locally where the circumstances are known.</p> <p>2°. There is no need that a separate bond should be taken for each Pass, but it would be well that the bond should only cover the Passes issued at one time, in one lot, or one application; also, it should be stated in the bond or in a "schedule attached," and referred to in the body of the bond by the use of that expression, that the goods covered are being brought down under certain specified Passes described by their numbers or sufficiently explicitly in some other way.</p> <p><i>N.B.</i>—This does not affect the practice prescribed by Circular No. 9 of 1861, §§ 2 and 5.</p> | <p>No. $\frac{1,624 \text{ from}}{665 \text{ to}}$ Pakhoi.</p> |
| <p><i>No. 197.</i>—<i>False manifest</i> presented by a Norwegian vessel: Swedish and Norwegian Treaty does not provide for fine in such cases; what action to be taken?</p> | <p>As fine can only be enforced through a Consul and the Treaty does not prescribe fine for false manifest, the only course is to seize and confiscate unmanifested goods and, generally speaking, to be more particular about landing, examination, and Permit issue when Norwegian and Swedish vessels are concerned.</p> | <p>No. $\frac{2,035 \text{ from}}{1,452 \text{ to}}$ Swatow.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
|--|---|---|
| <p>No. 198. — Register of launch re-engined and enlarged: ruling as to collection of fee asked for.</p> | <p>A vessel having been enlarged so as to require remeasurement is practically a different vessel. A new Register must be issued and fee charged. New engines put in a vessel and only occupying space of old ones do not necessitate a new Register.</p> | <p>No. $\frac{3,876 \text{ from}}{3,267 \text{ to}}$ Canton.</p> |
| <p>No. 199. — Towage on Yangtze: I.W.S.N. rule; how is it to be read?</p> | <p>Any vessel may be towed provided the towing steamer takes out for each act of towage a special Permit, in which should be specified the vessel to be towed and between what points. The Permit is only available for that one occasion. A Towing Permit should not be refused to anyone applying unless for some special and sufficient reason. For the present no Permit fee is to be charged.</p> <p style="text-align: center;">CIRCULAR No. 912.</p> | <p>S/O. from No. 1,490 to Chinkiang.</p> |
| <p>No. 200.—I.W.S.N. vessel changes flag: is fee to be charged?</p> | <p>Change of flag involves issue of a new Certificate, for which the fee of <i>Hk.Ts.</i> 10 is chargeable.</p> | <p>No. $\frac{4,937 \text{ from}}{3,361 \text{ to}}$ Canton.</p> |
| <p>No. 201.—I.W.S.N. vessel proceeding to Weihaiwei or Port Arthur: is Certificate affected thereby?</p> | <p>Neither of these places is an "inland place" in the sense of the I.W.S.N. Regulations, and an inland waters steamer going to either of them has, before proceeding, to surrender her Inland Waters Certificate for cancellation. There is no objection to her being granted a new Certificate (on payment of the <i>Hk.Ts.</i> 10 fee) when she registers anew for exclusively inland trade.</p> | <p>No. $\frac{2,675 \text{ from}}{1,805 \text{ to}}$ Chefoo.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
|---|--|--|
| <p>No. 202.—<i>I.W.S.N. vessels, territorial Registers of Chinese owned: are Customs Registers sufficient?</i></p> | <p>So long as the territorial authorities are satisfied, and so long as there is no evidence of any law requiring other papers, those issued by the Taotai and Commissioner conjointly may be considered sufficient, and no question of the vessel's territorial Register need be raised by Commissioners.</p> | <p>No. $\frac{2,677 \text{ from}}{1,718 \text{ to}}$ Hankow.</p> |
| <p>No. 203.—<i>I.W.S.N. vessels plying on Kwangtung-Kwangsi coast: may first Register of such vessels be issued at Canton instead of at Pakhoi?</i></p> | <p>According to the I.W.S.N. Regulations all ports have the right and the obligation to issue Registers if applied for; but seeing that there is no local Chinese authority at Pakhoi to refer to in such cases, it may be well to have Canton views on the question before issuing a Register.</p> | <p>No. $\frac{1,706 \text{ from}}{697 \text{ to}}$ Pakhoi.</p> |
| <p>No. 204.—<i>Tonnage of steamers "open spaces"—e.g., open 'tween decks—used for carrying cargo: liability to Tonnage Dues; query concerning.</i></p> | <p>Follow the ruling of the British Merchant Shipping Act of 1894, Section 85, § 1:—</p> <p>“If any ship, British or Foreign, other than a home trade ship as defined by this Act, carries as deck cargo, that is to say, in any uncovered space upon deck, or in any covered space not included in the cubical contents forming the ship's registered tonnage, timber, stores, or other goods, all Dues payable on the ship's tonnage shall be payable as if there were added to the ship's registered tonnage the tonnage of the space occupied by these goods at the time at which the Dues became payable:”</p> <p>and claim Tonnage Dues on spaces actually used for carriage of cargo.</p> | <p>No. $\frac{131 \text{ from}}{35\frac{1}{2} \text{ to}}$ Samshui.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
|---|---|---|
| <p>No. 205.—<i>Steam-launch, 49 tons, enters Chefoo from Port Arthur under Russian flag but unrecognised by Russian Consul, applies to register under Chinese flag to trade as before between Port Arthur and Talienvan: fee of Hk.Ts. 300 (Circular No. 9 of 1873) demurred at by owners; how should case be dealt with?</i></p> | <p>The registration fee (Ts. 300) prescribed by the Shipping Regulations issued in Circular No. 9 of 1873 was intended for large sea-going vessels and had not in view small steam-launches. For the registration of small vessels not exceeding 100 tons, follow the Rule (b.) of Circular No. 306, Second Series, and charge a fee of Ts. 50.</p> | <p>No. $\frac{2,686 \text{ from}}{1,814 \text{ to}}$ Chefoo.</p> |
| <p>No. 206.—<i>Kiangsi Coal for Hanyang Ironworks and Railway Administration: may it pass at 1 mace a ton?</i></p> | <p>Kiangsi Coal shipped from Kiukiang for Hanyang Ironworks and for Railway Administration may pay Duty at the rate of 1 mace per ton like Hupeh, Anhwei, Kwangsi, and Kaiping Coal.</p> | <p>No. $\frac{2,048 \text{ from}}{1,099 \text{ to}}$ Kiukiang.</p> |
| <p>1900.</p> | | |
| <p>CIRCULAR No. 935.</p> | | |
| <p>No. 207.—<i>Fustians and Velvet Cords: query as to definition of former and Duty on latter.</i></p> | <p><i>Fustian</i> is a thick heavy twilled cotton cloth of a coarse kind and with a nap or pile sufficient to give a slight lustre. The term is not applicable to ribbed material. Corduroy, Ververet, Velveteen, and Thickset, and such like, are all outside the <i>Fustian</i> category and pay Duty <i>ad valorem</i>.</p> | <p>No. $\frac{6,203 \text{ from}}{8,029 \text{ to}}$ Shanghai.</p> |
| <p>No. 208.—<i>Union Ticks: Duty treatment of.</i></p> | <p><i>Union Ticks</i> are by the trade looked upon as a special category of goods and do not come under the Tariff heading of <i>Coarse Linen</i>: they are to pay <i>ad valorem</i> Duty.</p> | <p>No. $\frac{6,249 \text{ from}}{8,067 \text{ to}}$ Shanghai.</p> |

| Subject. | RULE. | Despatches raising and settling Question. |
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| <p>No. 209.—<i>Grain from Tonkin to Kwangchowwan</i>: French Consul asks that it may be provisionally landed and reshipped at Hoihow.</p> | <p>Commissioner may, if satisfied that the Grain reshipped is what was actually imported, allow re-export; if declared—when there is doubt of merchant's bonâ fides by Consul—as for Kwangchowwan, a bond is not necessary.</p> <p>N.B.—This ruling does not apply to Chinese Grain.</p> | <p>No. $\frac{1,965 \text{ from}}{920 \text{ to}}$ Kiungchow.</p> |
| <p>No. 210.—<i>Grain export from Liang Kiang</i>: provincial authorities at Wuhu enforce including in merchant's bond a stipulation that Certificate must be returned in 25 days, and also require a bond from the exporting vessel.</p> | <p>These demands are beyond Treaty stipulations, but where breadstuffs are concerned it will be best for Commissioner to support, or rather acquiesce in, the views of territorial authorities, and leave it to Consuls and others interested to take action if they think Treaty rights violated.</p> | <p>No. $\frac{1,920 \text{ from}}{891 \text{ to}}$ Wuhu.</p> |
| <p>No. 211.—<i>Indigo Liquid made in Germany by a chemical process in which vegetable Indigo is only partly used</i>: what Duty?</p> | <p>This Indigo is not the Indigo of the Tariff— which is a purely vegetable production,— though it produces the same effect. It is to be treated as an unenumerated article and pay <i>ad valorem</i> Duty.</p> | <p>No. $\frac{6,215 \text{ from}}{8,061 \text{ to}}$ Shanghai.</p> |

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