

THE COMMERCIAL TREATY.

The following articles in the Treaty of Commerce between her Majesty and the Emperor of the French, signed at Paris, January 23, 1860, and the ratifications of which were exchanged at Paris, February 4, 1860, show the reductions of the duties on British goods imported into France:—

Article 1. His Majesty the Emperor of the French engages that on the following articles of British production and manufacture imported from the United Kingdom into France the duties shall in no case exceed 30 per cent ad valorem, the two additional decimes included. The articles are as follows:—Refined sugar; turmeric in powder; rock crystal worked; iron forged in lumps or prisms; brass wire (copper alloyed with zinc), polished or unpolished of every description; chemical productions, enumerated or non-enumerated; extracts of dyewoods; garancino; common soap of every description, and perfumed soap; stoneware and earthenware, fine and common; china and porcelain-ware; glass, crystals, mirrors, and plate-glass; cotton yarn; worsted and woollen yarn of every description; yarns of flax and hemp; yarns of hair, enumerated or non-enumerated; cotton manufactures; horseshair manufactures, enumerated or non-enumerated; worsted and woollen manufactures, enumerated or non-enumerated; cloth list; manufactures of hair; silk manufactures; manufactures of waste and floss silk; manufactures of bark and all other vegetable fibres, enumerated or non-enumerated; manufactures of flax and hemp; mixed manufactures of every description; hosiery; haberdashery and small wares; manufactures of caoutchouc and gutta percha, pure or mixed; articles of clothing, wholly or in part made up; prepared skins; articles of every sort manufactured from leather or skins, included or not under the denomination of small wares, fine or common; plated articles of every description; cutlery; metal wares, whether enumerated or not; pig and cast iron of every description, without distinction of weight; bar and wrought iron, with the exception of the kinds specified in Article 17; steel; machinery, tools, and mechanical instruments of every description; carriages on springs, lined and pointed; cabinet-ware, carved work, and turnery of every description, worked ivory and wood; brandies and spirits, including those not distilled from wine, cherries, molasses, or rice; ships and boats. With respect to refined sugar and chemical productions of which salt is the basis, the excise or inland duties shall be added to the amount of the above specified duties.

Art. 2. His Imperial Majesty engages to reduce the import duties in France on British coal and coke to the amount of 15c. for the hundred kilogrammes, with the addition of the two decimes. His Majesty the Emperor also engages, within four years from the date of the ratification of the present treaty, to establish upon the importation of coal and coke by land and by sea a uniform duty, which shall not exceed that which is fixed by the preceding paragraph.

Art. 3. It is understood that the rates of duty mentioned in the preceding articles are independent of the differential duties in favour of French shipping, with which duties they shall not interfere.

Art. 4. The duties ad valorem stipulated in the present treaty shall be calculated on the value at the place of production or fabrication of the object imported, with the addition of the cost of transport, insurance, and commission necessary for the importation into France as far as the port of discharge. For the levying of these duties the importer shall make a written declaration at the custom-house, stating the value and description of the goods imported. If the custom-house authorities shall be of opinion that the declared value is insufficient, they shall be at liberty to take the goods on paying to the importer the price declared, with an addition of 5 per cent. This payment, together with the restitution of any duty which may have been levied upon such goods, shall be made within the fifteen days following the declaration.

Art. 6. Her Britannic Majesty engages also that the duties on the importation of French wine be at once reduced to a rate not exceeding 3s. a gallon, and that from the 1st of April, 1861, the duties on importation shall be regulated as follows:—1. On wine containing less than 15 degrees of proof spirit verified by Syke's hydrometer the duty shall not exceed 1s. a gallon. 2. On wine containing from 15 to 20 degrees the duty shall not exceed 1s. 6d. a gallon. 3. On wine containing from 20 to 40 degrees the duty shall not exceed 2s. a gallon. 4. On wine in bottles the duty shall not exceed 2s. a gallon.

Art. 9. It is understood between the two high contracting Powers that, if one of them thinks it necessary to establish an excise tax or inland duty upon any article of home production or manufacture which is comprised among the preceding enumerated articles, the foreign imported article of the same description may be immediately liable to an equivalent duty on importation. It is equally understood between the high contracting Powers that, in case the British Government should deem it necessary to increase the excise duties levied upon home-made spirits, the duties on the importation of wines may be modified in the following manner:—For every increase of 1s. per gallon of spirits on the excise duty there may be on wines which pay 1s. 6d. duty an augmentation not exceeding 1½d. per gallon; and on wines which pay 2s. an augmentation not exceeding 2½d. per gallon.

Art. 10. The two high contracting parties reserve to themselves the power of levying upon all articles mentioned in the present treaty, or upon any other article, landing or shipping dues, in order to pay the expenses of all necessary establishments at the ports of importation and exportation. But in all that relates to local treatment, the dues and charges in the ports, basins, docks, roadsteads, harbours, and rivers of the two countries, the privileges, favours, or advantages which are or shall be granted to national vessels generally, or to the goods imported or exported in them, shall be equally granted to the vessels of the other country, and to the goods imported or exported in them.

Art. 11. The two high contracting Powers engage not to prohibit the exportation of coal, and to levy no duty upon such exportation.

Art. 12. The subjects of one of the two high contracting Powers shall in the dominions of the other enjoy the same protection as native subjects in regard to the rights of property in trade marks and in patterns of every description.

Art. 13. The ad valorem duties established within the limits fixed by the preceding articles shall be converted into specific duties by a supplementary convention, which shall be concluded before the 1st of July, 1860. The medium prices during the six months preceding the date of the present treaty shall be taken as the bases for this conversion. Duties shall, however, be levied in conformity with the bases above established:—1. In the event of this supplementary convention not having come into force before

the expiration of the period fixed for the execution by France of the present treaty; 2. upon those articles the specific duties on which shall not have been settled by common consent.

Art. 14. Her Britannic Majesty reserves to herself the power of retaining, upon special grounds, and by way of exception, during a period not exceeding two years, dated from the 1st of April, 1860, half of the duties on those articles the free admission of which is stipulated by the present treaty. This reserve, however, does not apply to articles of silk manufacture.

Art. 15. The engagements contracted by his Majesty the Emperor of the French shall be fulfilled, and the tariffs previously indicated as payable on British goods and manufactures shall be applied within the following periods:—1. for coal and coke, from the 1st of July, 1860; 2. for bar and pig iron, and for steel of the kinds which are not subject to prohibition, from the 1st of October, 1860; 3. for worked metals, machines, tools, and mechanical instruments of all sorts, within a period which shall not exceed the 31st of December, 1860; 4. for yarns and manufactures in flax and hemp, from the 1st of June, 1861; and 5. and for all other articles from the 1st of October, 1861.

Art. 16. His Majesty the Emperor of the French engages that the ad valorem duties payable on the importation into France of merchandise of British production and manufacture shall not exceed a maximum of 25 per cent from the 1st of October, 1861.

Art. 17. It is understood between the two high contracting Powers, as an element of the conversion of the ad valorem duties into specific duties, that for the kinds of bar iron which are at present subjected on importation into France to a duty of 10s., not including the two additional decimes, the duty shall be 7s. on every 100 kilogrammes until the 1st of October, 1861, and 6s. from that period, including in both cases the two additional decimes.

Art. 18. The arrangements of the present Treaty of Commerce are applicable to Algeria, both for the exportation of her produce, and for the importation of British goods.

Art. 19. Each of the two high contracting Powers engages to confer on the other, any favour, privilege, or reduction in the tariff of duties of importation on the articles mentioned in the present treaty which the said Power may concede to any third Power. They further engage not to enforce one against the other any prohibition of importation or exportation which shall not at the same time be applicable to all other nations.

Art. 21. The present treaty shall remain in force for the space of ten years, to date from the day of the exchange of ratifications; and in case neither of the high contracting Powers shall have notified to the other, twelve months before the expiration of the said period of ten years, the intention to put an end to its operation, the treaty shall continue in force for another year, and so on from year to year until the expiration of a year, counting from the day on which one or other of the high contracting Powers shall have announced its intention to put an end to it. The high contracting Powers reserve to themselves the right to introduce by common consent into this treaty any modification which is not opposed to its spirit and principles, and the utility of which shall have been shown by experience.

THE CUSTOMS TARIFF AMENDMENT ACT, 1860.

CLAUSE 1. The following duty of Customs are charged on the under-mentioned articles imported into Great Britain and Ireland on the 11th day of February, 1860:—Ochocry, or any other vegetable matter applicable to the uses of ochocry or coffee, raw or kiln-dried, 6s. the cwt. Wine, of or from foreign countries—Red, white, or lees of such wine, 3s. the gallon; with an allowance for drawback on exportation until the 31st day of December, 1860, inclusive of 3s. per gallon on such wine exported or used as ship's stores, but no drawback shall be granted on lees of wine. On and after the 1st day of January, 1861, and without any allowance for drawback, wine of or from foreign countries, or the growth and produce of any British possession, containing less than the following rates of proof spirit, verified by Syke's hydrometer—viz., red, white, or the lees of such wine, 18 degrees, 1s. the gallon; 20 degrees, 1s. 6d.; 40 degrees, 2s.; and if imported in bottles, 2s.

Clause 2 gives power to the Commissioners of Customs to limit ports of importation.

Clause 3 gives power to Commissioners of Inland Revenue to make allowances on wine in stock.

Clause 4 gives power to the Treasury to authorise payment of monies advanced by Commissioners of Inland Revenue.

Clause 5. The duties of customs chargeable upon the goods, wares, and merchandise, next hereinafter mentioned imported into Great Britain and Ireland shall cease:—Agates or cornelians, set; swords, cutlasses, match-boxes, bayonets, barrels, gun-locks; cannon and mortars, of brass or iron, not mounted, gunnery accompanied with carriages; muskets, rifles, carbines, fowling-pieces, or guns of any other sort not enumerated, and pistols; manufactures of brass, not otherwise enumerated; broadsides of gold and silver; manufactures of bronze or metal, bronzed or lacquered; canes, walking canes, or sticks; manufactures of caoutchouc; china or porcelain ware, plain, painted, gilt, or ornamented; clocks; corks, square for rounding. Cotton manufactures—Fringe, gloves of cotton or thread, stockings of cotton or thread, socks or half-hose of cotton or thread. Earthenware. Embroidery and needle-work—silk and cotton net, figured with the needle, being imitation lace, and articles thereof; curtains, commonly called Swiss, embroidered on muslin or net. Feathers, artificial flowers, raw fruit; manufactures of gutta percha, moulded and not moulded; manufactures of hair or goat's wool, or of hair or goat's wool and any other material, wholly or in part made up; hats or bonnets; iron and steel, wrought or manufactured, or coated with brass or copper by any galvanic process; jewels, emeralds, and other precious stones, set; lace, and articles thereof; manufactures of lead; leather manufactures—viz., boots, shoes, and calashes; gloves of leather (after the 1st of August, 1860), and any article made of leather, or any manufacture whereof leather is the most valuable part; linen, or linen and cotton manufactures; lucifers, of wood and wax; morphia and its salts; musical instruments; oil, chemical, essential, or perfumed; opera glasses, single and double, and all marine and rice glasses, not being telescopes; percussion caps; perfumery, not otherwise enumerated; quinces; sulphate of quinine; silk—viz., millinery of silk, or of which the greater part is silk; China crape shawls, scarfs, handkerchiefs, and pieces; handkerchiefs, plain and figured, in pieces not exceeding nine yards in length; articles, manufactures of silk, or of silk

and any other material, not particularly enumerated, of and from a British possession; manufactures of silk, or of silk mixed with metal or any other material the produce of Europe; gauze or crapa, plain, striped, figured, or brocaded; velvet, plain or figured; ribbons, plain silk, of one colour only; velvet or plush, wholly of silk or of silk mixed with cotton, not exceeding nine inches in width—viz., plain, or embossed by depression, without satin or fancy edge; figured, brocaded, striped, or spotted, or with fancy or satin edge, and silk ribbons in any way mixed or ornamented with velvet or plush; fancy silk net or tretien; plain silk lace or net called tulle; manufactures of silk, or of silk mixed with other materials, called plush, not being ribbons; articles thereof not otherwise enumerated; black plush, commonly used for making hats; parasols and umbrellas; damask of silk and wool, or of silk and other materials, for furniture; stays or corsets of linen or of cotton, or of linen and cotton mixed; sulphuric acid; toys; turnery, not otherwise described; watches; woollens—viz., carpets and rugs; shawls, scarfs, and handkerchiefs, plain; and gloves.

Clause 6. In lieu of the duties of customs now chargeable on the articles next hereinafter mentioned, on their importation into Great Britain and Ireland the following duties of customs shall, on and after the 6th day of March, 1860, be charged, until the respective days hereinafter mentioned; and from and after those days respectively the said duties shall cease and determine; that is to say:—until the 31st day of March, 1862, inclusive, corks, ready made, 3d. the lb.; until the 31st day of March, 1861, inclusive, hats or bonnets, of chip or straw, 1s. 3d. the lb.; until the 1st day of August, 1860, inclusive, leather manufactures—viz., men's gloves, 1s. 9d. the dozen pairs; women's gloves or mitts, 2s. 3d. the dozen pairs.

Clause 7. In lieu of the duties of customs now charged on the articles undermentioned, the following duties of customs shall, on and after the 16th day of August, 1860, be charged thereon on importation from countries other than France and Algeria, viz.—Books, being of editions printed in or since the year 1861, bound or unbound, 16s. the cwt.; books admitted under treaties of international copyright, 15s. the cwt. Millboards, 18s. the cwt. Paper—viz., brown paper, made of old rope or cordage only, without separating or extracting the pitch or tar therefrom, and without any mixture of other materials therewith, 16s. the cwt.; printed, painted, or stained paperhangings, or flock paper, 14s. the cwt.; gilt, stained, coloured, embossed, and all fancy kinds, not being paperhangings, 16s. the cwt.; waste paper, or paper of any sort, not particularly enumerated or described, not otherwise charged with duty, 16s. the cwt. Pasteboard, 16s. the cwt. Prints and drawings—viz., plain or coloured, 16s. the cwt.; admitted under treaties of international copyright, 15s. the cwt.; or, at the option of the importer—single, 0½d. each; bound, 1½d. the dozen.

Clause 8. In lieu of the duties of customs now charged on the articles undermentioned, the following duties of customs shall, on and after the 6th day of March, 1860, be charged thereon on importation into Great Britain and Ireland—viz., Spirits or strong waters, not being sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes's hydrometer, for every gallon of the strength of proof by such hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon, 8s. 6d. the gallon; spirits of and from a British possession in America or the island of Mauritius; and rum of and from any British possession within the limits of the East India Company's charter, in regard to which the conditions of the Act 4 Vict., c. 8, have or shall have been fulfilled, 8s. 3d. the gallon; rum shrub, liqueurs and cordials, of and from a British possession in America or the island of Mauritius, or a British possession within the limits of the East India Company's charter, qualified as aforesaid, 8s. 3d. the gallon; rum of and from any foreign country, being the country of its production, 8s. 3d. the gallon; rum from any country not being the country of its production, 8s. 6d. the gallon; tea of and from any colony of France, 8s. 3d. the gallon; other spirits, being sweetened or mixed, so that the degree of strength cannot be ascertained as aforesaid, and perfumed spirits, to be used as perfumery only, 12s. the gallon. Spirits or strong waters, imported into the United Kingdom, mixed with any ingredient, and, although thereby coming under some other designation, except varnish, shall nevertheless be deemed to be spirits or strong waters, and be subject to duty as such. Cologne water, the flask (thirty of such flasks containing not more than one gallon), 5d. each; when not in flasks, as perfumed spirits, 12s. the gallon.—By a later resolution of the House of Commons, the duties upon British spirits was increased 2s. 10d. the gallon.

Clause 9. The duties of customs chargeable upon the goods, wares, and merchandise hereinafter mentioned imported into Great Britain and Ireland shall, on and after the 7th day of March, 1860, cease and determine; that is to say:—Ammunition—viz., shot, large and small, of iron or lead; rockets and other combustibles for purposes of war; almonds, apples, beads, boxes of brass; butter, of and from a British possession; and caddies; capers, including the pickle; cheese, of and from a British possession; cinnamon, cloves; copper manufactures, not otherwise enumerated or described, and copper plates engraved; coral negligees, daguerreotype plates, dates; eggs, of and from a British possession; medical extracts, ginger; glass—flint cut glass, flint coloured glass, and fancy ornamental glass of whatever kind; gongs; grains, guinea and of paradise; japanned or lacquered ware, liquorice, mace, mustard, nutmegs, nuts, oilcloth, onions, oranges and lemons; pears, dried; pewter manufactures, not otherwise enumerated; pimento. Plating—of chip, not being of greater value than 6d. per piece of sixty yards; or other manufactures of straw, chip, or other materials to be used in or proper for making or ornamenting hats or bonnets, not otherwise enumerated. Pomatum, rice, salacine; saucers, not otherwise enumerated; scaleboards; caraway seeds, of and from a British possession; ships, foreign-built, broken up, or sold to be broken up, or abandoned by the owners, or sold as wreck, whether afterwards recovered or repaired or not; soap, soy; spelter or zinc manufactures, not otherwise enumerated; stearine; tallow, of and from a British possession; tin-foil; tin manufactures, not otherwise enumerated; veneers, washing-balls; yarn, woollen or worsted.

Clause 10 alters the duties now charged on articles herein named, the reduced duties to be charged on and after March 7, 1860:—Plate of gold, 17s. the oz. troy; plate of silver, gilt or ungit, 1s. 6d. the oz. troy; hair powder, vermicelli, and macaroni, 4½d. the cwt.; currants, figs, and raisins, 7s. the cwt.

Clause 11 states that the duties of customs now charged on the articles next mentioned shall continue to be levied and charged, on and after the 1st day of April, 1860, until the 1st day of July, 1861, on importation into Great Britain and Ireland; that is to say,—Tea (without any allowance for draft), 1s. 5d. the lb.; cherries (dried), comfits (dry), confectionery, ginger

(preserved), marmalade, plums (preserved in sugar), and succades, including all fruits and vegetables preserved in sugar, not otherwise enumerated, 2d. the lb. Sugar—candy, brown or white, refined sugar, or sugar rendered by any process equal in quality thereto, 18s. 4d. the cwt.; white clayed sugar, or sugar rendered by any process equal in quality to white clayed, not being refined or equal in quality to refined, 16s. the cwt.; yellow muscovado and brown clayed sugar, or sugar rendered by any process equal in quality to yellow muscovado or brown clayed, and not equal to white clayed, 13s. 10d. the cwt.; brown muscovado or any other sugar, not being equal in quality to yellow muscovado or brown clayed sugar, 12s. 8d. the cwt.; cane juice, 10s. 4d., and molasses, 5s. the cwt. The following drawbacks shall be allowed on exportation to foreign parts, or on removal to the Isle of Man for consumption there:—Upon refined sugar, in loaf, complete or whole, or lumps duly refined, having been perfectly clarified and thoroughly dried in the stove, and being of an uniform whiteness throughout, or sugarcandy, or sugar refined by the centrifugal machine, or by any other process, and not in any way inferior to the Export Standard, No. 3, approved by the Lords of the Treasury, for every cwt., 17s. 2d.; upon refined sugar unstoved, pounded, crushed, or broken, and not in any way inferior to the Export Standard sample No. 1, for every cwt., 16s. 4d.; upon bastard or refined sugar, unstoved or broken in pieces, for every cwt., 15s. 1d.; upon bastard or refined sugar being inferior in quality to the Export Standard sample No. 2, for every cwt., 12s. 8d.

Clause 12. In lieu of the duties of customs now chargeable on wood and timber, as denominated in Table A. to the "Tariff Act, 1855," foreign and colonial, on importation into Great Britain and Ireland, the following duties of customs shall be charged:—Wood and timber, hewn, and latwood, 1s. the load; sawn or split, planed or dressed, 2s. the load; firewood, not exceeding three feet in length, 1s. the load. Teak and wood for shipbuilding purposes, 1s. the load. Mahogany, hard wood, or furniture woods—viz., box-wood, beef-wood, cedar, ebony, king-wood, lignum vite, maple, New Zealand wood, olive-wood, purple-wood, rose-wood, satin-wood, Santa Maria wood, speckled wood, sweet-wood, tulip-wood, walnut-wood, zebra-wood; furniture wood unenumerated, not being ash, beech, birch, elm, oak, and wainscot, 1s. the ton. Staves, not exceeding 72 inches in length, nor 7 inches in breadth, nor 3½ inches in thickness (except staves for herring barrels), 1s. the load.—Drawbacks allowed on exportation to foreign parts of the several descriptions of wood and timber, whether colonial or foreign.

Clause 13 states that duties on timber are to be paid on first importation.

Clause 14 levies a duty on ships, foreign-built, of wood, and upon all ships built of wood in any of her Majesty's possessions abroad, on the registration thereof as British ships at any port or place for the registry of British ships in Great Britain and Ireland, for every ton of the gross registered tonnage of such ships, without any deduction in respect of engine-room or otherwise, 1s.

Clause 15. Upon goods deposited in any warehouse for the security of duties of customs, and in addition to such duties of customs, or any other charges payable thereon, there shall be paid at the time of delivery from the warehouse for home consumption the rates following:—For every £100 of customs duty payable on the goods—Upon such goods, not being tobacco or sugar, as shall not have been removed under bond from any such warehouse in any port or place to any other warehouse in any other port or place, 5s.; upon such goods, not being tobacco or sugar, as shall have been so removed under bond, 10s.; upon tobacco which shall not have been so removed under bond, 2s. 6d.; upon tobacco which shall have been so removed under bond, 5s.; upon sugar which shall not have been so removed under bond, 10s.; provided that the extra rates above charged upon any goods which shall have been removed under bond shall not apply to removals under bond to warehouses in ports or places which now possess the privilege of bonding.

Clause 16. There shall be charged (irrespective of any duties of customs or other rates or charges payable by law) upon the importation of all goods into Great Britain and Ireland, except corn, grain, and flour, and timber and wood goods, and goods in transit exported under bond, and goods imported for exportation in the same ship, provided they be so reported, the respective rates and charges following:—Goods in packages or parcels, per package or parcel, or other unit of entry, 1d.; goods in bulk, by weight, measure, or number, for each unit of entry, 1d.; animals, per head or other unit of entry, 1d.; and there shall be charged upon every customs bill of lading, on the exportation of any goods from Great Britain and Ireland, 1s. 6d.

Clauses 17 and 18 define the unit of entry, and the power to adjust unit of entry.

Clause 19 enacts that the rates are to be paid by stamps.

Clause 20 gives particulars of free goods inwards.

Clause 21 gives the construction of the term "bill of lading," and says that a bill of lading is to be deemed the entry outwards of free goods, but not to include more than one consignment. A penalty of £5 for evasion.

Clause 22 says that bills of lading are to be delivered within time prescribed, and enacts a penalty on failing to comply with foregoing requirements.

Clause 23 explains the bills of lading, &c., relating to goods conveyed by forwarders, and penalties on exporter, &c., failing to comply with requirements therein.

Clause 24 defines the meaning of the terms "carrier or forwarder" and "Goods" as used in this Act.

Clause 25 inflicts a penalty on exporter, &c., shipping without bill of lading.

Clause 26 inflicts a penalty on master or owner failing to deliver a manifest of goods shipped.

Clause 27 explains customs bill of lading, &c., when required as evidence.

Clause 28 says the payment of duty on customs bill of lading to be by an adhesive stamp.

Clause 29. No customs bill of lading to be valid if not stamped.

Clause 30. Averments in informations, &c.

Clause 31. Stamps to be provided by the Inland Revenue.

Clause 32. Rates to be deemed stamp duties.

Clause 33. Customs stamp-distributors to be appointed.

Clause 34. Inland Revenue to account with Customs the proceeds arising from stamp duties.

Clause 35. Allowance for stamps spoiled, &c.

Clause 36 enacts, where contracts were entered into before the 10th of February, 1860, deduction be made in respect of duty.

Clause 37. Commencement of Act and title.