

*Tobacco. Turmeric. Tortoise-shell ware. Trunks. Treasure. Vermilion.*

countries, 3,000,000 lbs., which at 25 taels per pecul, instead of the 20 in the Statement, amounts to 10,687,500 taels, or \$14,500,000. The present duty of 2*l.* 5*m.* is exclusive of all shipping and other charges, which were before included in the total sum of 5 taels paid the hong-merchants as duty.

56. **TOBACCO** is exported almost wholly to the Archipelago; its flavor is much weaker than the American. It is always smoked except the comparative small proportion that is made into snuff.

57. **TURMERIC.** This is the dried root of the *Curcuma longa*, a herbaceous plant cultivated in all the Indian islands, and on the continent for its coloring and aromatic qualities. The roots are uneven and knotty, difficult to break or cut, and have a light yellow color externally. The color internally is a bright yellow at first, then reddish, and finally becomes much like that of saffron. It is easily powdered for use, but the dye is very transitory, and no means have yet been found for setting it. It has an aromatic smell resembling ginger, and a warm, disagreeable, bitterish taste. The Islanders use it less as a dye than a spice in making curries. In packing it, care should be taken that the boxes be secure, as the least damp injures it. Turmeric is a good test for the presence of free alkalies, and the quantity used for this purpose is considerable. Its price varies from \$5 to \$7 a pecul.

58. **TORTOISE-SHELL WARE.** Combs, small trays, paper knives, card cases, &c., are the articles made of tortoise-shell; the exportation is considerable, but no particulars of its amount or direction are at hand. More or less finds its way to all parts of the world.

59. **TRUNKS,** sent abroad are almost entirely those made of camphor wood; five form a nest, and are here estimated to weigh a pecul. The exportation is chiefly to India, South America, Sydney, &c. Those trunks, which are covered with leather are generally made of inferior wood to those left uncovered, and simply varnished.

60. **TREASURE.** The bullion imported into China consists chiefly of Spanish dollars, comparatively very little gold being brought here. Those dollars coined in the reign of Charles IV., called Carolus dollars, bear a much higher premium among the Chinese than Ferdinand dollars. Republican dollars from Mexico and South America are not yet received at par by the Chinese in Canton and vicinity, but at Chusan and Ningpo they are taken at nearly the same rate as Spanish. Bar silver from Peru and Chili, called *plata pina* (i. e. conical silver,) from the shape of the bars, is brought in small quantities, but it is unsaleable in China, except according to its touch as silver, although it contains one or two per cent. of gold.

61. **VERMILION.** This is made of quicksilver by oxydation, and is then exported. It is also used in painting on porcelain, and in making red ink. The price, for sometime past about \$57 a box, is entirely regulated by that of quicksilver. A box contains 50 catties.

*Sundries.**Note upon Statements of Import and Export Trade.*

There are a few minor articles of import and export not described in this list, but among them there is little that calls for notice. Some of them are shipped on trial, and not succeeding, are not tried again. Fishing lines, joss sticks, spangles, window blinds, hats, bricks, beads, floss silk, vases, mulberry trees, and other plants and flowers, &c., &c., are among this class of *sundries*.

*Note upon the two Statements of Import and Export Trade.*—In estimating the whole import and export trade with China at twenty-five millions, Mr. Thom has put it at rather a low figure. The corrections upon the amounts in the Tables mentioned at the end of some of the paragraphs in Sections 4th and 6th are intended to show more particularly in what articles the sums should be greater; see, for instance, cotton, cotton and woolen manufactures, lead, rattans, betel-nut, &c. in Imports; and silk, silk goods, tea, and cassia, in Exports. The aggregate of \$11,205,370 of the legal import trade as given in the Statement, should be increased at least four millions. In the season 1836–7, according to the Statement of Trade made out by the secretary of the Chamber of Commerce, the legal import trade was \$19,232,199, including \$934,910 in specie and bullion; the opium trade during the same period amounted to \$19,347,159. No similar tabular statement of the whole trade has since been made out, but in the staple articles there has been little if any decrease.

The total of the export trade too is placed proportionally lower than the import. The corrections of the Table noticed in the articles anniseed oil, camphor, cassia, matting, musk, sweetmeats, rhubarb, Nanking raw silk, silk piece goods, tea and vermilion, together amount to about \$4,200,000. The total of goods exported, according to Mr. Thom's table is \$13,339,750; if the above corrections be added, it will make the average annual exportation of goods not less than \$17,500,000. But neither will this sum include all the exports, for considering the immense quantity of fancy articles, curiosities and trifles peculiar to China, and the silk piece goods taken away in driblets, none of which are included in any statements of exports, the last sum given will not equal the actual amount of the trade.—According to the Statement of Trade of 1836, just referred to, the exportation of tea alone for that season was \$19,928,052, while the total of treasure was only \$4,829,096; the raw silk and silk piece goods amounted to about \$10,500,000.

---

Statements A. of duties on woolen,

and B. on cotton, manufactures.

Section 7.

STATEMENTS CONCERNING THE DUTIES LEVIED,  
AND THE MANNER OF THEIR DISPOSAL.

The following statements are taken from the same schedule as the two preceding tables of Imports and Exports, and will, with the explanatory remarks attached thereto, form a useful appendix to those tables.

<b>Statement A.</b>		<b>Statement B.</b>	
<i>Showing the sum which would have been levied on an equal amount of Woolen Manufactures under the old system as compared with the new system.</i>		<i>Showing the sum which would have been levied on an equal amount of Cotton Manufactures under the old system as compared with the new system.</i>	
	Imperial Duties, &c.		Imperial Duties, &c.
Blankets, - - - pairs, 1,000=2,000 blankets at 1m.,	tacels 200-a 2m. 3c., - - -	Longcloths, white, ps. 100,000; $\frac{2}{3}$ a 6m. 4c. 5c., & $\frac{1}{3}$ a 2m. 8c. 5c. = T. 53,700- $\frac{2}{3}$ a 6m. 4c. 6c., & $\frac{1}{3}$ a 2m. 8c. 5c., less dist. to trade of 2m. 3c. 2c. is 4m. 7c.	T. 59,320
Broadcloth, ps. 20,000, or yds. 400,000=100,000 chang a 7m. 1c. 2c.	71,200-a 1l. 2m. 4c. 2c., less dis. of 3m. 9c. 2c., is 8m. 5c. per chang,	Do. gray, ps. 400,000; at 7 candareens per piece, - - - 28,000-a 3m. 7c. 3c., less discount to trade of 1m. 9c. 3c. is 1m. 8c.	72,000
Longells, - - - ps. 75,000=150,000 chang a 2m. 1c. 5c.	96,750 } a 3m. 7c., less dis. of 1m. 1c. is 2m. 6c. per chang,	Twilled cloth, " 20,000; at 2m. 8c. 5c., per piece, - - - 5,700-a 2m. 8c. 6c., per piece,	5,720
Worleys, &c. - - - yds. 2,000= 500 "	a 3m. 8c. 7c. 193-a 3m. 8c. 9c. per chang,	Chintz and prints, " 10,000=60,000 chang at 2m. 6c., - - - 15,600-a 2m. 6c. 1c., per chang,	15,660
Dutch Camlets, - - - ps. 1,500= 15,000 "	a 1l. 2m. 8c. 8c. 19,320-a 1l. 2m. 9c. do.	Handkerchiefs, doz. 50,000=600,000 hdkfs., $\frac{1}{4}$ at 1c., & $\frac{3}{4}$ at 2c., - - - 9,000- $\frac{1}{2}$ a 1 $\frac{1}{2}$ c. & $\frac{1}{2}$ at 3c., - - -	13,500
English Camlets, - - - " 3,000= 40,500 "	a 7m. 7c. 5c. 31,388-a 7m. 7c. 8c. do.	Cotton yarn, pls. 25,000 at 4m. 8c. per pecul, - - - 12,000-at 2l. 4m. 6c. 6c. less dis. to trade of 8m. 0c. 6c. is 1l. 6m. per pecul,	40,000
Bombazetts, - - - " 500= 2,500 "	a 3m. 8c. 7c. 966-a 3m. 8c. 9c. do.	Fancy goods, value \$10,000, say 5 per cent. ad valorem, - - - 400-say 10 per ct. ad valorem,	800
Bunting, - - - " 500= 2,500 "	a 1m. 9c. 5c. 488-a 1m. 9c. 7c. do.	Deduct the amount of Imperial duties, T. 124,400	T. 207,000
Woolen yarn, - - - peculs, 100, a 3 tacels per pecul,	- - - 300-a 3 tacels per pecul,	Apparent annual saving by new system as per table of imports, 90,400	90,400
	Amount of Imperial duties, T. 220,806.	Apparent annual saving by new system on Imperial duties, T. 168,562	T. 203,035
Deduct the amount of new system as per table of imports,	52,244	Total saving, T. 255,279	52,244
Apparent annual saving by new system on Imperial duties,	T. 168,562	Total saving, T. 203,035	T. 203,035

*Remarks on duties.**Stat. C. on port charges, with explanatory remarks.*

“In examining the total amount of duties, which the hong-merchants previously paid on behalf of the foreign merchant on cotton goods, a certain sum is put down among other charges as so much ‘discount allowed the trade.’ This has been deducted from the particular sums in extending the amounts, but one is led to suspect that the hong-merchants were mixing up matters, and that they charged this ‘discount to trade,’ in addition to the sum put opposite each item as ‘including all charges.’ It is however mere suspicion; there is no way of ascertaining the truth, and it is best to err on the safe side. If on the one hand, the sums total of duties would have been greater, had these discounts not been deducted, yet on the other hand let it be borne in mind that the hong-merchants landed and stored all the goods of the foreign merchant which he must now do himself, or pay other people for doing, so that in the long run the *real* saving may not be so great as the apparent saving would lead one to imagine. Under the old system, all chintz and prints were smuggled; so were most of the handkerchiefs, and a very large portion of the longcloths, both white and gray, were sold outside, and paid no duty.—Among woolen goods, camlets, and most of the longells, were formerly smuggled, and a good many broadclothes or Spanish stripes were sold outside paying no duty. The above remarks ‘upon discount allowed the trade’ apply equally to woolens.”



### Statement C.

*Showing a Comparative Estimate of the Charges on Shipping according to the Old and New Systems.*

*According to the Old System.*

120 general cargo ships, charged 2,000 ts. on an average	τ. 240,000	
30 rice ships, charged on an average 1000 taels each,....	30,000	τ. 270,000
Of this sum, there is said to be remitted to Peking annually .....		100,000
	Leaving a balance of .....	τ. 170,000
Which is supposed to be divided among the governor, hoppo, and other high officers of Canton province.		

*According to the New System.*

150 ships, averaging 500 tons each, is equal to 75,000 tons, at 5 mace per ton.....	τ. 37,500
Deduct from this the sum said to be annually remitted to Peking, as under the old system.....	100,000
Leaving an apparent loss to the imperial treasury on shipping of	τ. 62,500

“The information contained in this estimate of the charges formerly paid on foreign shipping, has been chiefly derived from the partners of a house which has had very extensive transactions in that line. It has been ascertained from a high officer, that the emperor received a revenue of just a lac of taels by the foreign shipping, and at Canton the chief part of the perquisites of the provincial officers, were, it has

*Stat. D. on compensation under new duties.**Stat. E. on total duties.*

been generally believed, derived from this source. A great increase of vessels may reasonably be expected under the operation of the new system. In making this estimate, no deduction has been made for the vessels that latterly evaded the port charges under the old system, although many vessels especially during the last season, entered without paying a dollar of dues of any kind."

~~~~~

### Statement D.

*Showing how the apparent loss to the Imperial Treasury on Cotton Manufactures, Woolen Manufactures, and Shipping, under the new system is provided for.*

|                                                                            |           |            |
|----------------------------------------------------------------------------|-----------|------------|
| Loss on Cotton Manufactures, as per statement A.....                       | τ. 34,000 |            |
| Loss on Woolen Manufactures, as per statement B....                        | 168,562   |            |
| Loss on Shipping, as per statement C. ....                                 | 62,500    |            |
| Allow for loss on Nanking raw silk, silk piece goods,<br>and sundries..... | 24,938    | τ. 290,000 |
| By 1 mace additional on 500,000 peculs of raw cotton. τ.                   | 50,000    |            |
| By 1 tael 2 mace additional on 350,000 peculs of Tea...                    | 420,000   | τ. 470,000 |
| Apparent surplus accruing to the treasury by the new system,               |           | τ. 180,000 |

"By this statement, it will be seen that the emperor will be no loser by the new system, though the local officers may. In it, the old system has credit for all the imperial duties, as if they had been really levied, though it is well known that camlets, chintz, cassia, and many other articles, have not paid a single tael into the imperial treasury for several years past. And on the other hand, a reasonable increase of revenue may be expected on many articles formerly shut out from consumption by the high duties, as well as on those goods now paying duty, which were formerly smuggled in or out."

~~~~~

### Statement E.

*Showing a rough Estimate of the gross sum collected on the Foreign Trade with China under the old system, and of its manner of distribution.*

Tea, 350,000 peculs, at 6 taels, less 1 tael 5 mace allowed the teamen, &c., &c.....	τ. 1,575,000
All other exports, at a very moderate estimate.....	150,000
Cotton, 500,000 peculs, at 1 tael,.....	500,000
Cotton manufactures and yarn, as per statement A.	207,000
Woolen manufactures, as per statement B.....	255,000
All other imports, at a very moderate estimate, .....	150,000
Supposed amount levied on Exports and Imports,.....	τ. 2,837,000
Add charges on shipping, as per statement C.....	270,000
	τ. 3,107,000

*Supposed manner of its distribution.*

Said to be annually remitted to Peking by the hoppo, τ.	1,000,000
Co-hong tribute and presents to the emperor, ginseng money, &c., &c.....	300,000

<i>Remarks on old duties.</i>	<i>Stat. F. on duties under the new system.</i>	
Sum supposed to be annually appropriated for payment of the dividends of the bankrupt hong,.....	500,000	
Hong-merchants' expenses: say, 3 hong at 50,000 <i>ts.</i> each; 7 hong at 30,000 <i>ts.</i> each,.....	360,000	
Linguists' expenses: say, 5 hong at 10,000 <i>ts.</i> each,...	50,000	
Hoppo's preventive service and unavoidable expenses in collecting the revenue, .....	100,000	2,310,000
Apparent balance in the hands of the hoppo of.....		<u>τ. 797,000</u>

“This a very vague statement, and being founded on the merest supposition, is very likely to be erroneous in many points. It is said that the largest sum ever remitted by the hoppo to Peking in any one year was 1,400,000 taels, and the minimum was 800,000 taels; so that if the revenue derived from foreign trade fell below the latter sum, the hoppo in former days was required to make up the difference. But since the breaking out of the late war with England, he memorialized the emperor to the effect that he could no longer remit 800,000 taels, and his majesty was graciously pleased to soften the hard terms of the contract, and said he would be contented with the sum really collected, whether over or under; this is however mere hearsay, though very probable. A million taels are therefore inserted in this estimate, as the amount which the imperial government will be desirous to receive. The trade at Canton will no doubt fall off somewhat in consequence of the opening of the northern ports; still there can be little doubt that the aggregate sums collected for duties at the five ports will be greater than the sum which used to be collected at the single port of Canton.”

### Statement F.

*Containing an Estimate of the gross sum to be collected on the Foreign Trade with China, according to the new system, and the probable manner of its distribution.*

Amount of Import duties, as estimated in the tabular statement of imports,.....	τ. 456,275	
Amount of Export duties, as estimated in table,.....	1,026,442	
Amount of tonnage dues, as in statement C.....	37,500	
		<u>τ. 1,520,217</u>
<i>Supposed Manner of its Distribution.</i>		
To be remitted to Peking by the hoppo as formerly,...	τ. 1,000,000	
Allowed for presents to emperor, though this might cease with the co-hong, .....	100,000	
Allowed for the hoppo's preventive service and expenses in collecting the revenue, same as before, though much trouble will be saved him by the British consul. This also includes linguists' expenses,.....	100,000	1,200,000
Balance in the hands of the hoppo,.....		<u>τ. 320,217</u>

*Remarks on receipt and expenditure.**Chinese names of exports.*

“The total amount of duties to be levied on the foreign trade under the new system is apparently not half of what was levied according to the old system. But there are many things to be considered at the same time. If there are no farther dividends to be paid on bankrupt hong, there is also no longer any security for bad debts;—and too, if there are no longer any hong to be supported, there are no longer the thousand conveniences that those hong afforded. Every man must now pay his own go-down rent, employ his own linguists, and pay his own coolies, or allow another man a commission for taking this drudgery off his hands. Time that tries all things will also test the merits of these two systems, and the experience of the first season has proved that business can be conducted as safely under a free trade as under the monopoly of the hong.

“Though the co-hong tribute, ginseng money, presents to the emperor, &c., &c., ought properly to terminate with the existence of the co-hong as a body, still learning however that his imperial majesty expects some acknowledgment from the high officers of the province, a lac of dollars has been allowed in the estimate to provide for these contingent demands.”

## Section 8.

## CHINESE NAMES

## OF THE ARTICLES IN THE TARIFF.

This list is inserted for the convenience of those who frequent the northern ports, or have intercourse with natives who do not understand the English names of the various commodities found in the market. It is taken from an official copy, and contains little else than the mere names of the articles, for there seems to be no use in repeating the duties. The orthography is that of the court dialect.

**Exports.**

- 1 Alum, 礬石 *fán shih*, or 白礬 *peh fán*.
- 2 Anniseed, star, 八角 *páh kioh*.
- do. oil, 八角油 *páh kioh yú*.
- 3 Arsenic, 信石 *sin shih*, 人言 *jìn yen*, or 砒礪 *pí siáng*.
- 4 Bangles or glass armlets, 手鉅 *shau uh* or 燒料鉅 *sháuliáu uh*.
- 5 Bamboo screens, and bamboo ware of all kinds, 竹簾 *chuh lien*.
- 6 Brass leaf, 銅簿 *tung poh*.
- 7 Building materials, 瓦甓瓦片等造屋之料免稅  
*yá chuen, yá pien tang, tsáu uh chí liáu, mien shwui*.

## Chinese names of exports.

- 8 Bone and horn ware, 骨器角器 *kuh kí, kioh lí.*
- 9 Camphor, 樟腦 *cháng náu.*
- 10 Canes of all kinds, 竹竿鞭竿 *chuh kán, pien kán.*
- 11 Capoor cutchery, 三籟 *sán lái.*
- 12 Cassia, 桂皮 *kwei pí.*  
do. buds, 桂子 *kwei tsz'.*  
do. oil, 桂皮油 *kwei pí yú.*
- 13 China root, 冷飯頭 *ling fán tau,* or 土茯苓 *tú fuh ling.*
- 14 Chinaware of all kinds, 磁器粗細各樣 *tsz' kí, tsú sí koh yáng.*
- 15 Clothes, ready made, 衣服 *i fuh.*
- 16 Copper ware, pewter ware, &c., 銅器錫器 *tung kí, sih kí.*
- 17 Corals, or false coral, 土珊瑚 *tú sán hú,* or 假珊瑚 *kiá sán hú.*
- 18 Crackers and fire-works, 花竹響爆 *hwá chuh hiáng páu.*
- 19 Cubebs, 澄茄 *ching kiá,* or 華澄茄 *pih ching kiá.*
- 20 Fans, as feather fans, 毛扇 *máu shen.*
- 21 Furniture of all kinds, 雜木器 *tsáh muh kí.*
- 22 Galangal, 良薑 *liáng kiáng.*
- 23 Gamboge, 藤黃 *tang hwáng.*
- 24 Glass and glassware of all kinds, 玻璃片玻璃鏡燒料  
等物 *po lí pien, po lí king, sháu liáu tang wuh.*
- 25 Glass beads, 土珠 *tú chú,* or 草珠 *tsáu chú.*
- 26 Glue, fish glue, &c., 土膠 *tú kiáu,* 魚膠 *yü kiáu,* or 牛皮膠  
*niú pí kiáu.*
- 27 Grasscloth of all kinds, 夏布蕪屬諸類 *hiá pú, má shuh chú lui.*
- 28 Hartall, 石黃 *shih hwáng.*
- 29 Ivory ware of all kinds, 牙器 *yá kí.*
- 30 Kittysols or paper umbrellas, 雨遮 *yü ché,* or 紙雨傘 *chí yü sán.*
- 31 Lacked ware of all kind, 漆器 *tsih kí.*
- 32 Lead, white, 鉛粉 *yuen fan.*
- 33 Lead, red, 紅丹 *hung tán.*
- 34 Marble slabs, 雲石 *yun shih,* or 花石片 *hwá shih pien.*



## Chinese names of exports.

- 35 Mats, as straw, bamboo, &c., 蓆如草蓆竹蓆各等 *sih*,  
*jü tsáu sih, chuh sih, koh lang.*
- 36 Mother-o'-pearl ware, 海珠殼器 *hái chú koh kí*, or 雲母  
殼器 *yun wú koh kí.*
- 37 Musk, 麝香 *shié hiáng.*
- 38 Nankeens and cotton cloth of all kinds, 紫花布棉屬諸布  
*tsz' hwá pú, mien shuh chú pú.*
- 39 Pictures, viz., large paintings, 畫工 *hwá kung*, or 大油漆畫  
*tá yú tsih hwá.*  
Rice paper pictures, 蓮紙花 *tung chí hwá.*
- 40 Paper fans, 紙扇 *chí shen.*
- 41 Paper of all kinds, 紙類 *chí lui.*
- 42 Pearls, i. e. false pearls, 假珠 *kiá chú.*
- 43 Preserves and sweetmeats of all kinds, 糖薑及各樣糖菓  
*táng kiáng, kih koh yáng táng kwó.*
- 44 Rattan work of all kinds, 籐簾籐蓆及籐竹諸貨  
*tang lien, tang sih, kih tang chuh chú ho.*
- 45 Rhubarb, 大黃 *tá hwáng.*
- 46 Silk, raw, of all kinds, 苧絲土絲 *hú sz', tú sz'.*  
Coarse, or refuse of silk, 天蠶絲 *tien tsán sz'.*  
Organzine of all kinds, 胡絲經及各等絲經 *hú sz'*  
*king, kih koh tang sz' king.*  
Ribbons, thread, &c., 絲帶及絲綿各樣 *sz' tái, kih sz'*  
*mien koh yáng.*  
Silk piece goods of all kinds, as silks, satins, pongees, velvets,  
lutestrings, &c., 絹縐紗綾剪絨及各等綢緞  
*kiuen, tsau, shá, ling, tsien jung, kih koh tang chau twán.*
- 47 Silk and cotton mixtures, silk and woolen mixtures, &c., 絲綿  
雜貨如棉紬及絲毛各樣 *sz' mien tsáh ho, jü mien*  
*chau, kih sz' máu, koh yáng.*
- 48 Shoes and boots, 靴鞋 *hiuch hiái.*
- 49 Sandalwood ware, 檀香木器 *tán hiáng muh kí.*
- 50 Soy, 豉油 *shí yú.*

## Chinese names of exports.

## Chinese names of imports.

- 51 Silverware and goldware, 金銀器各樣 *kin yin kí koh yáng*.
- 52 Sugar, white and brown, 白糖黃糖 *peh táng, hwáng táng*.
- 53 Sugar candy, 冰糖 *ping táng*.
- 54 Tin foil, 錫簿 *sih poh*.
- 55 Tea, 茶葉 *chá yeh*.
- 56 Tobacco of all kinds, 生熟烟水烟黃烟孛姑烟各等 *sang suh yen, shwui yen, hwáng mákú yen, koh tang*.
- 57 Turmeric, 黃薑 *hwáng kiáng*.
- 58 Tortoise-shell ware, 玳瑁器 *tái mei kí*.
- 59 Trunks of leather, 皮箱皮槓等物 *pí siáng, pí lung, tang wuh*.
- 60 Treasure, i. e. coin of all kinds, 金銀洋錢及各樣金銀類免稅 *kin yin yáng tsien, kih koh yáng kin yin lui mien shwui*.
- 61 Vermilion, 銀珠 *yin chú*.

## Imports.

- 1 Assafœtida, 阿魏 *o wei*.
- 2 Beeswax, 洋蠟 *yáng lah*, 蜜蠟 *mih lám*, or 磚蠟 *chuen lám*.
- 3 Betelnut, 檳榔 *pin láng*.
- 4 Bicho de mar, black, 上等海參黑的 *sháng tang hái san, heh tih*.
- do. white, 下等海參白的 *hiá tang hái san, peh tih*.
- 5 Birds'-nests, clean, 上等燕窩官燕 *sháng tang yen wo, kwán yen*.
- do. ordinary, 中等燕窩常燕 *chung tang yen wo, cháng yen*.
- do. uncleaned, 下等燕窩毛然 *hiá tang yen wo, máu yen*.
- 6 Camphor (Malay), clean, 上等冰片清的 *sháng tang ping pien, tsing tih*.
- do. refuse, 下等冰片坭的 *hiá tang ping pien, ní tih*.
- 7 Cloves, picked, 上等丁香 *sháng tang ting hiáng*, or 子丁香 *tsz' ting hiáng*.

## Chinese names of imports.

- Cloves, mother cloves, 下等丁香 *hiá tang ting hiáng*, or 母丁香 *mú ting hiáng*.
- 8 Clocks, large, 自鳴鐘 *tsz' ming chung*; watches, 時辰鏢 *shí shin piáu*; spy-glasses, 千里鏡 *tsien lí king*; writing-desks, 寫字盒 *sié tsz' hoh*; dressing-boxes, 梳粧盒 *so chwáng hoh*; jewelry of all kinds, 各樣金銀首飾 *koh yáng kin yin shau shih*; perfumery, 香水香油 *hiáng shuui hiáng yú*; cutlery and hardware of all kinds, 各鋼鐵器刀劍等物 *koh káng tieh kí táu kien tang wuh*; 5 per cent. ad valorem, 論價值若干每百兩抽銀五兩 *lun kiá chih joh kán mei peh liáng chau yin wú liáng*.
- 9 Canvas, 帆布 *fán pú*, or 哩布 *lí pú*.
- 10 Cochineal, 呀嚨米 *yá lán mí*.
- 11 Cornelians, 瑪瑙石片 *má náu shih pien*.  
do. beads, 瑪瑙珠 *má náu chú*.
- 12 Cotton, 棉花 *mien huá*.
- 13 Cotton manufactures: white longcloths, 白洋布 *peh yáng pú*.  
Gray longcloths, domestics, &c., 原色洋布 *yuen seh yáng pú*.  
Gray twilled cottons, 原色斜紋布 *yuen seh tsié wan pú*.  
Cambrics and muslins, 白袈裟布 *peh kiá-shá pú*.  
Chintz and prints of all kinds, 印花布 *yin huá pú*.  
Handkerchiefs, over 1 yard square, 大手帕 *tá shau peh*.  
do. under 1 yard square, 小手帕 *siáu shau peh*.  
Ginghams, 柳條巾 *liú tiáu kin*; pulicates, 旗方巾 *kí fáng kin*, dyed cottons, 顏色布 *yen seh pú*, velveteens, 剪絨布 *tsien jung pú*, silk and cotton mixtures, 絲棉布 *sz' mien pú*, woolen and cotton mixtures, 毛棉布 *máu mien pú*, &c.
- 14 Cotton yarn, and cotton thread, 棉紗 *mien shá*, or 棉線 *mien sien*.
- 15 Cow bezoar, 牛黃 *niú huáng*.
- 16 Cutch, 兒茶 *'rh chá*.
- 17 Elephants' teeth, whole, 上等象牙 *sháng tang siáng yú*.

## Chinese names of imports.

- Elephants' teeth, broken, 下等象牙 *hiá tang siáng yá*, or  
 18 Fishmaws, 魚肚 碎的牙 *yü tú. sui tih yá.*
- 19 Flints, 火石 *ho shih.*
- 20 Glass, glassware, and crystal ware of all kinds, 玻璃片及各  
 樣玻璃水晶器 *po li pien, kih koh yáng po li shwui  
 tsing kí.*
- 21 Gambier, 檳榔膏 *pin láng káu.*
- 22 Ginseng, 1st or clarified, 上等洋參除淨參鬚的 *sháng  
 tang yáng san, chú tsing san sù tih.*
- do. 2d or refuse, 下等洋參 *hiá tang yáng san*, or 洋參  
 鬚 *yáng san sù.*
- 23 Gold and silver thread, real, 上等金銀線 *sháng tang kin yin  
 sien*, or 真金銀的 *chin kin yin tih.*
- do. do. imitation, 下等金銀線 *hiá tang kin yin sien*,  
 or 僞金銀的 *wei kin yin tih.*
- 24 Gums: Benjamin, 安息香 *án sih hiáng*, or 安息油 *án sih yú.*  
 Olibanum, 乳香 *jü hiáng.*  
 Myrrh, 沒藥 *moh yoh.*
- Gums unenumerated, 10 per cent. ad val. 香料等貨例未  
 該載者則按價值若干每百兩抽銀十兩  
*hiáng liáu tang ho, lí wí kái tsái ché, tsih án kiá chih joh kán,  
 mei peh liáng chau yin shih liáng.*
- 25 Horns, buffalo's and bullocks, 水牛黃牛角 *shwui niú, hwáng  
 niú koh.*
- 26 Horns, unicorn or rhinoceros', 犀角 *sí koh.*
- 27 Linen, fine, white, 20 a 30 yards long, 29 a 37 ins. wide, 麻布  
 白色幼細洋竹布 *má pú, peh seh yú sí yáng chuh pú.*  
 Coarse linen, 粗麻布 *tsú má pú*, cotton and linen mixtures,  
 半棉半麻布 *pwán mien pwán má pú*, silk and linen mix-  
 tures, 絲麻布 *sz' má pú*, &c.
- 28 Mace, or flower of nutmeg, 豆蔻花 *tau kau hwá*, or 玉果花  
*juh kwo hwá.*
- 29 Mother-o'-pearl shells, 珠海殼 *chú hái koh*, or 雲母殼 *yün  
 mú koh.*

## Chinese names of imports.

- 30 Metals: Copper, unmanufactured, as in pigs, 銅未製造 *tung wí chí tsáu.*  
do. manufactured, as sheets, rods, &c., 銅製造如銅片銅條等 *tung chí tsáu, jū tung pien, tung tiáu, tang.*
- Iron, unmanufactured, as in pigs, 鐵未製造 *tieh wí chí tsáu.*  
do. manufactured, as in bars, rods, &c., 鐵製造如鐵片鐵條等 *tieh chí tsáu, jū tieh pien, tieh tiáu, tang.*
- Lead, 鉛 *yuen*, or 黑鉛 *heh yuen.*
- Steel, 鋼 *káng.*
- Quicksilver 水銀 *shwui yin.*
- Tin, 洋錫 *yáng sih*, or 番錫 *fán sih.*
- Tin plates, 馬口鐵 *má kau tieh*, or 錫片 *sih pien.*
- Unenumerated metals, as white copper 白銅 *peh tung*, brass 黃銅 *hwáng tung*, &c.
- 31 Nutmegs, cleaned, 上等豆蔻 *sháng tang tau kau*, or 玉果 *juh kwo.*  
do. uncleaned, 下等豆蔻 *hiá tang tau kau*, or 草蔻連殼的 *tsáu kau lien koh tih.*
- 32 Pepper, 胡椒 *hú tsiáu.*
- 33 Putchuck, 木香 *muh hiáng.*
- 34 Rattans, 沙藤 *shá tang.*
- 35 Rice, paddy, and grain of all kinds free, 洋米洋麥五穀等皆免稅 *yáng mí, yáng meh, wú kuh tang, kái mien shwui.*
- 36 Rose maloes, 蘇合油 *sú hoh yú.*
- 37 Saltpetre, 洋硝 *yáng siáu.*
- 38 Shark's fins, white, 上等魚翅 *sháng tang yü chí*, or 白的 *peh tih.*  
do. black, 下等魚翅 *hiá tang yü chí*, or 黑的 *heh tih.*
- 39 Skins and furs: cow and ox hides, tanned or untanned, 生熟牛皮 *sang shuh niú pí.*  
Sea otter skins, 海龍皮 *hái lung pí.*  
Fox skins, large, 大狐狸皮 *tá hú lí pí.*  
do. small, 小狐狸皮 *siáu hú lí pí.*

## Chinese names of imports.

- Tiger, leopard, marten, 虎皮豹皮貂皮等 *hú pí, páu pí, tiáu pí, tang.*
- Land otter, racoon, shark skins, 獺皮貉獾皮鯊魚皮等 *táh pí, hoh kiuen pí, shá yü pí, tang.*
- Beaver skins, 海驪皮 *hái lí pí.*
- Hare, rabbit, ermine, 兔皮灰鼠皮銀鼠皮等 *tú pí, hwui shü pí, yin shü pí, tang.*
- 40 Smalts, 洋青 *yáng tsing,* or 大青 *tá tsing.*
- 41 Soap, 一 靛 *yáng kien,* or 番靛 *fán kien.*
- 42 Stockfish, &c., 柴魚 *chái yü,* or 乾魚類 *kán yü lui.*
- 43 Seahorse teeth, 海馬牙 *hái má yá.*
- 44 Treasure & money of all kinds, free, 金銀類各樣金銀洋錢錠銖免稅 *kin yin lui, koh yáng kin yin, yáng tsien ting kwá, mien shwui.*
- 45 Wine, beer, spirits, &c.: in quart bottles, 洋酒裝玻璃瓶大的 *yáng tsü, chüáng po lí ping, tá tih.*
- In pint bottles, 洋酒裝玻璃瓶小的 *yáng tsü, chüáng po lí ping, siáu tih.*
- In casks, 一 酒裝桶的 *yáng tsü, chüáng tung tih.*
- 46 Woods: Ebony, 烏木 *wú muh.*
- Sandalwood, 檀香 *tán hiáng.*
- Sapan wood, 蘇木 *sú muh.*
- Unenumerated woods, as redwood, satin wood, yellow wood, 10 per cent. ad valorem, 木料如紅木紫檀木黃楊木等例不該載者俱按價值若干每百兩抽銀拾兩 *muh liáu, jü hung muh, tsz' tán muh, hwáng yáng muh, tang, lí puh kái tsái ché, kü án kiá chih joh kán, mei peh liáng chau yin shih liáng.*
- 47 Woolen manufactures: broadcloths, Spanish stripes, habit cloths, &c., 大呢 *tá ní,* or 哆囉呢 *to lo ní.*
- Longells, cassimeres, flannels, &c., 小呢 *siáu ní,* or 嗶嘰 *pih kí.*
- Blankets, 洋白氈 *yáng peh chen.*
- Dutch camlets, 羽緞 *yü twán.*
- Camlets, 羽紗 *yü shá.*
- Imitation camlets, bombazetts, &c., 羽綢 *yü chau.*

---

*Details of trade at Canton.*      *Persons connected with trade.*      *The hoppo.*

---

Bunting, narrow, 羽布 *yü pú.*

Unenumerated woolen goods, cotton and woolen mixtures, 絨

貨如素毛絲毛綿毛等 *jung ho, jü sú máu, sz' máu, mien máu, tang.*

48 Woolen yarn, 絨線 *jung sien.*

---

### Section 9.

#### DETAILS OF TRADE AT CANTON.

Before proceeding to give what few details are necessary in explaining the course of trade at Canton, it will be proper briefly to speak of the principal parties connected with the foreign trade on the part of the Chinese. The *Hoppo* or superintendent of customs is the highest officer connected with trade. He is always a Mantchou, generally a member of the imperial household; and holds a special appointment from the emperor to superintend the maritime commerce of Canton, and collect the duties arising therefrom. In consequence of this special appointment, he ranks with the high officers of government, but can assume no superiority over any but those of ordinary rank. His salary is 2500 taels a year; but his chief emoluments are derived from fees, exactions, and percentage on the imperial duties. This latter source was formerly the most considerable of all, but since the publication of the new tariff, and the present mode of paying duties without the intervention of the hong-merchants, it has been reduced to almost or quite nothing.

The hoppo has a head clerk called *kingching* 經承, and several writers for transacting the affairs of the general custom-house. He is also followed from the capital by a number of his Mantchou countrymen, who are called *kiá jin* 家人 or domestics, and are deputed to take an account of and examine goods as they are landed or shipped; and to reside at the subordinate custom-house stations, as the Bogue, Macao, &c. All these receive but nominal salaries, and have in fact to purchase their situations from the hoppo. They live therefore on the fees and perquisites arising from the foreign trade; the number attached to the office in former days was sometimes upwards of two hundred, but the entire re-arrangement of the trade has thrown many of them out of employ, or at least reduced their emoluments not a little. The details of the establishment at present are conducted by clerks called *shípán*, eighty or a hundred in number. No fees are taken at the hoppo's office upon foreign shipping or trade, except the demands regularly agreed upon, which has probably compelled him either to

---

*The governor.*                      *Collectors of customs at other ports.*                      *Hong-merchants.*

---

dismiss many of his hangers-on, or filch from the regular duties to pay them.

Connected with the hoppo in the general direction of trade and the government of foreigners, are the governor-general of the two provinces of Kwangtung and Kwangse, and the lt.-governor or fooyuen of this province. All petitions from foreigners or foreign consuls, such as those relating to grievances of a general nature, or remonstrances concerning unjust regulations, &c., were in former times sent to the governor-general through the hong-merchants, through whom also an answer was returned, which they communicated either verbally, or by sending in a copy of his excellency's edict to the foreign merchants; petitions relating to trade were sent to the hoppo through the same medium. At present, in Canton, the púching sze or provincial treasurer, the third officer in rank in the province, is the usual medium of communication between the governor and the consuls. The mode of communicating with Chinese officers by British consuls, was fully arranged between the plenipotentiaries of the two nations in 1843. The consul now communicates directly with any of the provincial authorities; with the governor and lieut.-governor as an inferior, with the treasurer and hoppo as an equal; the correspondence with the two latter and all other subordinate officers is by private letters: and what was then gained for British consuls was also gained for all foreign officials. Communications relating to unimportant matters are conveyed by the confidential clerks of the parties respectively. Private individuals cannot directly address any Chinese officer.

The principal Chinese officer at the other ports who superintends the customs, is not a specially appointed officer; but has this duty in addition to those of another office; it is likely, however, that as the trade increases at those ports, and the duties and responsibilities of the office become more weighty, that special officers will be appointed to superintend the foreign trade. At Ningpo and Shanghai, the customs are under the management of the *tautae* or intendant of circuit; at Fuchow, they are under the *tsiangkiun* or Tartar general; and at Amoy, under a subordinate of the same officer, called a *hieling* or adjutant, who is also a Tartar.

The monopoly of the *hong-merchants* having been abolished by the treaty between England and China, there is no need of here detailing the numerous annoyances and restrictions which grew therefrom, or of explaining the benefits which resulted to the foreigner from the monopoly, and its feature of responsibility. The new arrangement of freedom to trade with all parties alike will probably prove as great a benefit to the men of capital among the old co-hong as it will to the foreign merchant. They will, as such, continue to have a powerful influence in the market, while they will not as before be the catspaw of the government in their dealings with foreigners, nor be compelled to act as members of a monopoly when age or inclination invite them to retire. At Canton, they enter upon the new system of trade with great advantages over the petty dealer, and their position, influence,



*Their names, titles, and hong.*

*List of them.*

and character will enable them in a great degree to command the market of the staple commodities. The names of the hong at the time of the cessation of the monopoly, July 27th, 1843, were as follows.

LIST OF THE HONG-MERCHANTS.

*Note.*—The name by which the hong is known among foreigners is usually a corruption of the given name of the leading member of the hong when it was first established; the *official name* is the title of the individual in whose name the license is held in the government records. The termination *qua* is an appellation of respect like Don, Mr. or Esq., and has probably been corrupted by an unusual process from *kwán* (or *kún* as the word is pronounced in the Canton dialect) through the Fukien sound *kwáná*.

INDIVIDUAL NAMES.	HONG NAMES.	OFFICIAL NAMES.
HOWQUA,	伍浩官	伍和行
MOWQUA,	盧茂官	廣利行
PONKHEQUA,	潘正威	同孚行
GOQUA,	謝鰲官	東興行
KINGQUA,	梁經官	天寶行
MINGQUA,	潘明官	中和行
SAOQUA,	馬秀官	順泰行
PUNHOYQUA,	潘海官	仁和行
SAMQUA,	吳爽官	同順行
KWANSING,	易昆官	孚泰行
		伍紹榮
		盧繼光
		潘紹光
		謝有仁
		梁丞禧
		潘文濤
		馬佐良
		潘文海
		吳天垣
		易元昌

*Linguists; their duties and position.*

*Mere custom-house clerks.*

The two or three first on this list were called the senior merchants, and were made the overseers of the junior members, and responsible for their general conduct, as well as the organs of the whole body.

Inferior to the hong-merchants are a body of men called *Linguists*. In Chinese they are termed *tung sz'* 通事, 'understanding business,' or those who carry a business through; and as a knowledge of the languages of both foreigners and natives is implied, they have come to be designated *linguists*, although none of them have ever been able to read or write a line of idiomatic English or any other foreign language, nor able to speak anything better than the Canton-English. They are, however, the interpreters on the part of the Chinese government, and are employed in all intercourse between the custom-house officers and foreign merchants, and were also formerly used in writing addresses and petitions to, or announcing edicts from, government on behalf of foreigners. The linguists, like the hong-merchants, were obliged to pay largely for their licences, and liable to heavy exactions, chiefly by the hoppo's domestics and other underlings of office. The number of head linguists has been between four and six, that is those recognized by government, but each establishment contains a large number of clerks, so that they could at the same time transact all the custom-house business of a large number of ships. In fact, the business of the linguists in procuring permits for landing or shipping of cargo, keeping an account of the duties on this cargo, and transacting all the petty business which falls into their hands as the mediums of communication between the hoppo's office and the foreigner, has rendered them so useful in the trade that they remain pretty much as they did before the hong monopoly was abolished. They are now regarded as mere custom-house clerks, and receive their remuneration for acting in this capacity from the foreign merchant.

The hiring of chop boats was formerly done by the linguist, for which he used to receive a fee of \$23 for every load of imports; if however permits for two or more boats were taken out at once, the fee for each was only about \$15½. It is now fixed at \$15, and the hire of the boat itself is \$10 or \$12. The keeping of these lighters used also to be a monopoly, which was done away with by No. 13 of the General Regulations. On exports, the linguist gets no fee whatever from the foreign merchants, but he receives something from the sellers of the goods, varying a little according to the sort; and frequently furnishing the chopboats, also gets a percentage on lighterage. On imports, he has nearly the same duty to attend to as on exports, and if a ship comes into port in ballast, the merchant expects him to superintend her loading free of all charge whatever, and pay the coolie hire and other minor expenses which may be incurred out of his own pocket into the bargain. In olden times, among those connected with foreign trade on the part of the Chinese, the linguists were the hardest worked, and under the new system, they apparently have less pay and more work.

*List of the linguists. Rate of compensation. Duties as interpreters.*

The list of the linguists' establishments as they are at present, including the hong names and official names of the partners, is as follows.

INDIVIDUAL NAMES.	HONG NAMES.	OFFICIAL NAMES.
ATOM, 亞担	<i>Fúnwo</i> 寬和	<i>Tsái Mau</i> 蔡懋
YOUNG ATOM, 央亞担	<i>Woshang</i> 和生	<i>Hwáng Cháng</i> 黃璋
ALANTSAL, 亞蘭仔	<i>Chingwo</i> 正和	<i>Wú Tsiáng</i> 吳祥
YOUNG AHEEN, 央亞憲	<i>Shunwo</i> 順和	<i>Tsái Siun</i> 蔡俊
APOOY, 亞培	<i>Taiwo</i> 太和	<i>Liú Yung</i> 劉榮

In the days of the hong-monopoly, the linguists were obliged to pay largely for their situations, and their annual expenses were estimated at 10,000 taels for each hong. At the cessation of the monopoly in July, 1843, they were left out of the routine of trade as recognized agents either on the part of the native or foreigner, and made a representation in consequence to the foreign merchants, by whom they were employed as custom-house clerks. Their claims of compensation were at first considered exorbitant, but after a little consultation and abatement, fifteen dollars was agreed upon for every chopboat of import cargo as a remuneration for their trouble in hiring it and passing the goods through the custom-house. The load of a chopboat is considered to consist of the following amounts :

Bombay cotton,.....	70 bales.
Madras, and Bengal cotton,.....	80 „
Longcloths,.....	140 trusses.
Cotton yarn,.....	100 bales.
Dead weight, as metals, ginseng, pepper &c.,.	300 peculs.

These are nearly the same as in former days, which were

Imports.	{	Betel-nut, pepper, &c.,.....	300 peculs.
		Bengal cotton,.....	80 „
		Bombay and Madras,.....	70 „
		Woolens, longells,.....	140 „
		Lead,.....	600 pigs.
Exports.	{	Rice,.....	500 peculs.
		Tin,.....	500 bars.
		Tea,.....	600 chests.
		All other goods,.....	500 peculs.

It is mentioned above that one of the duties of the linguists, and the origin of their appellation, was that of translating and interpreting between the Chinese government and foreigners. In the common routine of trade, where the matter was a simple detail of business, or in cases where their own interest was not likely to be involved in any way, there was no objection to trusting to their integrity; but it is plain, that at all times, under such a system, the foreigner is entirely

*Compradors ; their duties.**House servants.**Learning English.*

at their mercy; and owing to the poverty of the wretched medium of communication, the Canton-English, even with good intentions, the linguists were liable to misunderstand the subject they were to write upon. Their assistance is now employed in conducting a part of the interpreting necessary in carrying on business; and not only in Canton, but in all the ports open to foreign commerce, the services of linguists as custom-house clerks will always be necessary.

*Compradors* are the stewards of the household of the foreigner at Canton, or of his ships at Whampoa, and in both places their duties are similar. At the latter place they furnish the ship with provisions, hire stevedors and coolies, and purchase such articles, or get such work done, as the commander or officers require. Like the linguists, they have exactions to pay the custom-house and other officers, in consideration of which they formerly received a fee of 50 dollars for every ship, but this charge is now done away. House *compradors* are employed in Canton as the head-servant and cash-keeper of the establishment, and, like their fellows at Whampoa, used to receive their licences to act from the *kiumin fú* at Casa Branca, for which they paid a certain sum. If a gentleman at Canton does not have a house-comprador, then his head-servant is considered as such, and is required to report himself in that capacity to the linguists, who are held as security for his good conduct and honesty. The principal duties of a house *comprador* are to receive and pay out money, and keep an account of the daily expenses of the household, furnish provisions, &c.; he also hires all the servants, and is the security for their general good behavior.

The *comprador* has in his employ a *shroff*, whose duty it is to examine all the specie received and paid out, and who, like the teller in a bank, is made responsible for the bad money he receives. In order to recognize coin once paid out, every *comprador* has a stamp, with which he strikes his name upon the face of the piece, and no one will receive a bad dollar back again upon which he cannot find his own stamp, or *chop* as it is called. The natives of Canton and Macao, and their immediate vicinity, are usually employed as house-servants, and for the most part perform their duties well, considering the imperfect jargon in which intercourse is carried on, and the consequent liability there is of the parties misunderstanding each other. Before they consider themselves qualified to act as servants, they receive what in their opinion is a tolerable English education, which consists in committing to memory a number of words and phrases from small manuscript Chinese and English vocabularies written in the Chinese character, and with the English phrase constructed according to the Chinese idiom. There are usually a few men to be found in Canton who get their living by thus teaching English to the lads about the factories and shops, in order to qualify them for conducting business with the foreigner. This business, whatever be its amount or nature, is always oral, no bargain being ever committed to writing in any way that binds the parties to fulfill their contracts. The jargon which is

---

*Facility of trade.*      *Captains to visit the Consulate.*      *Manifest of cargo.*

---

spoken in Canton sounds strangely to the newly arrived foreigner, but its inverted construction is soon acquired, and it serves the purpose of carrying on the common detail of business and household affairs. The only remedy for those who dislike it is undoubtedly that of learning to speak Chinese better than the native speaks English.

Foreign trade is conducted at Canton, with great ease and regularity. The Chinese system of inland trade, through a long series of years, has acquired a high degree of uniformity in its details, and the same system is applied to their foreign trade; so that there are few ports in the world where a large trade is carried on with less trouble to the foreigner than in this. Much of this facility is owing to the exclusion of foreigners from the office of the collector of customs, where the linguists perform all that is necessary; and also that all the detail in landing and lading cargo, such as hiring chop-boats, calling coolies, packing and unpacking goods in the bulk, &c., &c., are managed by natives on the orders being given to the proper persons. This restricts the actual labor to be done by the foreigner to examining or exhibiting samples of goods, and seeing that they are properly packed, beyond which there is almost nothing to be done out of the counting-room.

In giving an account of the mode of discharging a ship's cargo, and receiving another on board, the clearest mode will be to detail the steps as they successively arise, at the same time noticing such points as require explanation. The General Regulations (pages 90-94), contain the most important rules for conducting business, and the present section is chiefly to show their application, not only to British vessels, but to all that frequent the port.

Within twenty-fours after anchoring at Whampoa, the captain of the vessel presents himself at the consulate, in conformity with the third article of the General Regulations, and delivers his Manifest, Certificate of Registry, and articles with list of the crew, to the consul, who deposits them in his office, and grants a receipt to the captain. At the same time, the captain hands in the paper delivered him by the tidewaiter at the Wangtong station, in exchange for his own report mentioned on page 86, which is a certificate of his having properly entered the port; the ship will not be allowed to discharge until this paper is given in. When the new system first came into operation, only a summary of the cargo was required in addition to the ship's manifest; but this was found a troublesome arrangement in levying duties. The summary now required must specify the *total* number of packages in the vessel containing goods which pay *different* duties; but it is not necessary to give their marks, or to state to whom they are consigned;—the total weight of those goods which pay duty according to weight, as cotton, metals, &c.; the measure of those which pay duty according to measurement, as woollen manufactures; and the number of pieces of those which pay by the piece, as cotton manufactures, must also be comprised in this document. An account is opened at the consulate against each British ship on her arrival, and all fees or fines to which she may become liable during her stay in

Office hours at the Consulate. Consular fees. Summary of cargo sent to hoppo.

port must be liquidated before her papers will be returned. The office hours at the British consulate are from 10 o'clock A. M. till 4 o'clock P. M. (Sundays excepted), within which hours, such members of the establishment as are necessary for the transaction of business will be found there; but business requiring dispatch, such as reporting a ship's arrival, settling her accounts and delivering her papers, will be attended to at all times. The consular fees have been settled according to the following scale.

## TABLE OF CONSULAR FEES.

Certificate of due landing of goods exported from the United Kingdom.....	2 Dollars.
Signature of ship's manifest.....	2 "
Certificate of origin, when required.....	2 "
Bill of health, when required.....	2 "
Signature of muster roll, when required.....	2 "
Attestation of a signature, when required.....	1 "
Administering an oath, when required.....	$\frac{1}{2}$ "
Seal of office, and signature of any other document not specified herein, when required.....	1 "
Bottomry or arbitration bond.....	2 "
Noting a protest.....	1 "
Order of survey.....	2 "
Extending a protest or survey.....	1 "
Registrations.....	1 "
Visa of passport.....	$\frac{1}{2}$ "
Valuation of goods.....	1 per cent.
Attending sales, $\frac{1}{2}$ per cent. where there has been a charge for valuing; otherwise 1 per cent.	
Attendance out of consular office at a shipwreck, five dollars per diem for his personal expenses, over and above his traveling expenses.	
Attendance on opening a will.....	5 Dollars.
Management of property of British subjects dying intestate.....	$2\frac{1}{2}$ per cent.

As soon as the summary of the cargo has been presented, and the other regulations regarding the delivery of the ship's papers complied with, a report of the arrival of the vessel, containing a translation of this summary of the cargo, is sent to the hoppo's office. The following is the form of this report in English and Chinese.

Canton, 28th July, 1843.

To the Superintendent of Customs,  
Sir,

The *British* merchants *A. B. & Co.*, have duly intimated to me that the British ship No. 1, the *Io, Junkin* master, anchored at Whampoa on the 25th July; she is 446 tons per Register; is navigated by a crew of 20 men, and her ship's papers having been put into my possession in conformity with the

Form of the report of cargo in English.

Same in Chinese.

Regulations, I hereby request that the necessary facilities may be given for her discharging.

Particulars of her Manifest INWARDS are annexed.

I have the honor to remain, &c.,  
(Signed) C. D.

British Consul for Canton.

Summary of Manifest.

Broadcloths,...	3000 chang, or 33 bales.	Iron,.....	1800 peculs.
Longcloths,...	5800 pieces, or 74 cases.	Lead,.....	2781 "
Longells,.....	9000 chang, or 100 bales.	Quicksilver,.....	15 "

FORM OF REPORT IN CHINESE.

特調住劄廣州管理英國事務李為  
 照會事現據英國商人公司稟  
 報於六月二十九日有英國第壹號  
 船駛阿船主名真堅已到黃埔旋泊  
 查按此船牌照船可載貨四百四十  
 六噸船上梢人二十名裝載各貨已  
 將報單與船牌諸件繳在本署收貯  
 理合照會請煩查照准予開艙起貨  
 可也須至照會者

計開進口報單

大呢三千丈  
 黑鉛二千七百八十一擔  
 白洋布九千丈  
 黑鐵一千五百八十一擔  
 水硯五百八十一擔

照會

欽命督理粵海關稅務文

道光二十三年七月初二日報

The day after this report is made, the custom-house officers will give the linguist engaged for the ship the necessary facilities for commencing the discharge of the cargo. The linguist is selected by

---

*Mode of landing goods. Chop-boats. Chop note to be taken to the consulate.*

---

the consignees of the ship; it is his business to keep the accounts of duties with the custom-house, both on the inward and outward cargo, hire chop-boats, and attend to the landing and shipping off cargo. As soon as a ship is ready to discharge, the linguist obtains an order from the consignee of the goods upon the commanding officer of the ship, directing him to deliver to a specified chop-boat the within named goods. The consignee of the ship countersigns all orders for goods to be discharged from his ship, and these orders furnish the material to make out the list of goods to be landed in one chopboat.

When the linguist has received the orders upon the ship, and the list of the goods to be landed, he applies at the custom-house for permits for as many boats as are wanted, and the next day the boats go to Whampoa, carrying one or two of his clerks to take account of the cargo, and on the morrow after, receive the goods from the ship. As goods are not usually landed until they are sold, the purchaser also sends a clerk to take an account of them. These lighters are strongly built and roomy boats with a roof, and fitted up with various partitions and furnaces astern for the accommodation of the crew, who live aboard. Goods are generally speaking carried safely in them, as they can be entirely screened from the weather, and placed under lock and key. The commanding officer sends a chop note to the consignee of the ship, stating the marks, description, &c., &c., of all the goods in the boat, which the linguist takes to other parties who may also have goods in it, and they enter in their books the quantity, &c., received from it. Another chop note is also sent to the consul, giving the particulars of all the packages in the chop-boat, their weight, length, number, &c., as the duty is levied upon them; a translation is accordingly made of the several items, which are entered upon the books at the consulate, and the note afterwards signed and sealed by the consul. This chop note is as follows.

Canton, 1st August, 1843.

To the Superintendent of Customs,

Sir,

I beg to inform you that the *British* merchant *A. B.* is this day discharging from the British ship No. 1, the *Io, Junkin* master, into *Ho Asoo's* lighter, the following goods, which he wishes may be examined at the American hong; and I have to request that the necessary facilities may be given accordingly.

[96 bales; 18 cases.

John Stubbs, chief officer.

		By hoppo's account, 4th August.]		T.	M.	C.	C.
Longells,	9000 chang	a 7 cand. per chang,	630	0	0	0	0
Broadcloths,	500 "	a 1m. 5c. per chang,	75	0	0	0	0
Buntings,	600 "	a 1c. 5c. per chang,	9	0	0	0	0
Chintz,	500 pieces,	a 2 mace each,	100	0	0	0	0
Handkerchiefs, small,	20,000,	a 1 cand. each,	200	0	0	0	0
			Total	1014	0	0	0

I have the honor to remain, &c.,

British ship, No. 1.  
Landing chop, No. 1.

(Signed)

*C. D.*

British Consul for Canton.



*Form of chop note for landing cargo in Chinese.**Paying duties.*

## FORM OF CHOP NOTE FOR LANDING CARGO IN CHINESE.

特調住劄廣州管理英國事務李 爲  
 照會事現據英國人商某某公司具  
 稟現在黃埔旋泊英吉利第壹號船  
 矮阿船主名真堅今欲將後開各貨  
 起交何亞蘇駁艇運赴省城貯在廣  
 源棧房等由理合通知驗明請煩查  
 照施行須至照會者

## 計開

小呢九千丈每丈七分銀六百三十兩  
 大呢五百丈每丈二錢五分銀七十五兩  
 羽布六百丈每丈一分五厘銀九兩  
 印花布五百疋每疋二錢銀一百兩  
 小手帕二萬條每條一分銀二百兩

共稅銀一千零十四兩

初八日驗過了

欽命督理粵海關稅務文

道光二十三年七月初六日

第壹號船起貨單第壹艇

After being signed and sealed, this paper is returned to the merchant, and then sent to the hoppo, who retains them all until the ship's cargo is wholly discharged. As soon as he receives it, he sends out his clerks to examine the goods, and estimate the total amount of duty upon the boat load. The duty upon the goods is settled every chopboat, and an account is kept by the linguist of the amount until the whole cargo is discharged, when the import duties are all paid at once. If the ship takes in an export cargo, the duties on both inward and outward cargo are usually not paid till she is ready to sail; but it is entirely at the option of the merchant to pay the duty on every boat load as it comes up, or on the whole cargo at once. In paying

*Form of blanks in English and Chinese for paying duties. Tonnage dues.*

duties, a form is furnished at the consulate, of which the following is a copy ; but for convenience sake, the various mercantile houses keep the three blanks for paying import and export duties and tonnage dues, and also chop notes for landing and lading cargo, on hand, with their own names printed in both English and Chinese; these blanks are sent into the consulate to be translated and signed or sealed.

Canton, October 22d, 1843.

To the Government shroff, *Hopshing*.

We hereby pay into your hands the sum of *Six thousand taels*, for duties noted at foot, which we beg you will hand over to the Superintendent of Customs for IMPORT DUTIES on British Ship, No. 1, the *Io, Junkin*, master,

<i>Viz., for Inward Cargo, by chops Nos. 1 to 13,</i>	T. 6000 0 0 0
<i>Add H. 2m. per 100 taels for melting,</i>	72 0 0 0
<b>Total</b>	<b>T. 6072 0 0 0</b>

Your obedient Servants,  
*A. B. & Co.*

FORM OF BLANK FOR IMPORT DUTIES IN CHINESE.

英國商人某某公司今將第一號英  
船矮阿船主名真堅應納稅銀六千  
兩請煩查照代繳  
欽命粵海關大人查收所有貨物餉銀  
數目列後  
計開  
進口貨物第一單至十三單六千兩  
另每百兩加鎔費銀一兩一錢共計應  
加銀七十二兩合共計銀六千零七十二兩  
粵海關上  
合盛大寶號照  
道光二十三年八月初一日單

The blank for export duties is the same as this, with the exception of changing the word *import* into *export*, in both the English and Chinese. These documents, when filled up, are kept by the government shroff, or handed over to the hoppo, when he settles with him.

The tonnage dues of the ship are either paid at the same time with the import duties, or the import and export duties and tonnage dues

*Form of blanks for paying tonnage dues.*

*Storage.*

are all paid at once, when the ship is ready to sail. The form of blank for the tonnage dues is here given. If a ship enters the port loaded entirely with rice, she is not required to pay tonnage dues at Whampoa.

Canton, 11th October, 1843.

To the Government shroff, *Hopshing*,

We hereby pay into your hands the sum of *Two hundred taels*, which we beg you will hand over to the Superintendent of Customs for TONNAGE DUES on *British* ship, No. 1, the *Io, Junkin* master, measuring per Register, 400 Tons,

	T. M. C. C.
At five mace per ton, on 400, amounts to	200 0 0
Add 1l. 2m. per 100 taels for melting,	2 4 0 0
Total	<u>T. 202 4 0 0</u>

Your obedient Servants,  
*A. B. & Co.*

FORM OF BLANK FOR TONNAGE DUES IN CHINESE.

英國商人某某公司今將第壹號英  
船矮阿船主名真堅應納船鈔銀二  
百兩請煩查照代繳  
欽命粵海關大人查收是幸所有船載  
鈔餉各數列後  
該船按牌所載係肆百噸每噸計銀  
五錢共銀貳百兩  
另每百兩加鎔費銀一兩二錢共計應  
加銀二兩四錢  
合共計銀二百零二兩四錢

上  
粵海關銀鋪

合盛大寶號照

道光二十三年八月初一日單

When import cargo is to be landed, the seller agrees with the purchaser where it is to be stored, and an allowance for the storage is made in settling the transaction. No rates of storage have yet been settled between the importer and the purchaser; and as no foreigner has been able to rent any of the packhouses or hong, the present

*Construction of packhouses; their insecurity.*

*Manner of loading a ship.*

arrangement will probably continue. Goods are occasionally landed however, and stored in the packhouses of the native merchants before they are bona fide sold; but the actual purchaser settles all charges of storage with the owner of the warehouse. These buildings are situated on both sides of the river, and are built of brick; they resemble a succession of rooms without any partitions, are only one story, and the rooms where the goods are stored have no floors. The ground is *chunamed*, as it is called, or made with a hard finish of limed sand mixed with wood oil, beaten smooth. Goods of a delicate nature are liable to mold in them, but merchandize generally is kept securely. The hong of the hong-merchants are constructed upon the same model, but in addition have many side rooms fitted up for sleeping-rooms or offices, where clerks and coolies are lodged, and business transacted. Goods are stored, packed, and shipped off from the hong, however, to a very large amount; while the *chán fong*, or packhouses, are almost as often used for manufactories as storehouses, being filled with workmen preparing the tea, silk, or whatever else it may be, for market. Owing to the great risk there is in Canton from fire, and the impossibility of taking any measures to guard against it, by insurance or by choice of packhouses, or of saving property in times of danger, foreigners have always avoided having many of their own goods at Canton, and will probably continue to do so. Consequently, there will be less need of renting go-downs than if it were otherwise, especially as Macao and Hongkong afford every facility for such purposes.

When a ship has discharged her cargo according to the manifest, she can leave the port as soon as all duties and fees are paid, without taking any export cargo. When loading a ship, the consignee informs the linguist where the goods are, their number, sort, &c., and he takes an account of the same in order to draw up a report to present at the hoppo's office, and procure a permit for them to be shipped. The next day, the custom-house clerks come to the hong or warehouse where the goods are, inspect and weigh them, and settle the amount of duties to be paid upon the whole. The linguist makes his report at the consulate, where the shipping-off blank, containing these items and the amount of duty, is translated, and then sent, signed and sealed, to the hoppo's office, where it is compared with the one taken by his own clerks. The same is done with the chop note for import cargo, as it is not sent to the hoppo's office until his clerks have examined the goods. These blanks for landing and lading cargo, thus signed and sealed by the consul, are kept by the hoppo, until the ship is loaded, and the duties are all paid up. They are the documents by which the amount of import and export cargo is ascertained, and the duties levied thereon, and when the linguist applies for the grand chop, he hands them all to the hoppo, who keeps them among the records of his office. In case of any dispute between the various parties engaged in the ship's business, they are referred to in settling the question. The form of the blank for shipping off goods is somewhat similar to that for landing cargo.

Forms of chop note for shipping off cargo.

Sending goods to Whampoa.

Canton, September 12th, 1843.

To the Superintendent of Customs,

Sir,

I beg to inform you that the *British* merchants, *A. B. & Co.*, have duly notified me that they intend shipping off at *Chaou-hing's* packhouse, by *Lew Akwan's* chop-boat, for the *British* ship, No. 1, the *Io, Junkin* master, now at Whampoa, the undermentioned goods; and I have to request that the necessary facilities may be given accordingly.

545 chests Tea. [By hoppo's account, 12th Sept.]

Tea, 30,000 catties, a 2t. 5m. per pecul, r. 750 0 0 0

British ship, No. 1.

Shipping-off chop, No. 6.

I have the honor to remain,

Your most obedient humble Servant,

(Signed)

C. D.

British Consul for Canton.

FORM OF CHOP NOTE FOR LADING CARGO IN CHINESE.

特調住劄廣州管理英國事務李 爲  
 照會事現據英國商人某某公司具  
 稟欲於十九日將後開各貨在潮興  
 棧房裝落劉亞坤駁艇載赴黃埔交  
 第壹號英船矮阿其船主名真堅收  
 入理合報知請煩查照施行須至照  
 會者  
 茶葉計開  
 茶葉五百件 三萬斤 每百斤二兩五錢  
 稅銀七百五十兩  
 十九日下過了  
 欽命督理粵海關稅務文  
 道光二十三年閏七月十九日  
 第壹號下貨單第六艇

As soon as the goods are put on board the lighter, she leaves for Whampoa, and the second day after making application to ship off cargo, the goods are taken into the ship. The officer returns a receipt by the linguist's clerks, or by the coolies whom the seller of the cargo sends in the boat to prevent any fraudulent exchange of packages.

Outward manifest signed at Consulate. Form of application for grand chop.

Both in exporting and importing cargo, there is usually a chop of sundries at the end, containing miscellaneous articles, which is called the *chowchow chop*; this is frequently examined at the factory of the consignee, for convenience sake, but differs in nothing from any other chop, except in being a little more miscellaneous.

Transshipping goods at Whampoa was formerly attended with great expense, for whatever merchandise was thus transferred, was charged with the same duties as if it had been brought to Canton, as the Chinese government looked upon the transaction in the light of a sale by one ship to the other. This matter has been regulated by the XIth article of the General Regulations, but small packages are now transhipped without difficulty. If, through miscalculation, more goods are sent to Whampoa than can be received on board, they can be transferred to another vessel if a report is made through the consul to the Chinese officers; but the formalities are tedious and troublesome, and care should be taken to avoid the necessity.

When the cargo is all on board, the consul sends in an account of the export cargo, at the same time requesting to know the amount of duties, &c., which are due. This list of cargo is furnished by the consignee, or captain to the consul, and a regular outward manifest is also made and signed by the master before the consul. The particulars of the cargo of each ship are entered upon the books of the consulate, from which the periodical returns of trade are made up. The form of the blank sent to the hoppo is as follows.

Canton, 12th October, 1843.

To the Superintendent of Customs,

Sir,

The *British* merchants, *A. B. & Co.*, have duly intimated to me that the British ship No. 1, the *Io, Junkin* master, has completed the lading of her cargo outwards, and is now ready to proceed to sea. I have therefore to beg that you will ascertain the amount of Import, Export, and Tonnage Duties that she owes, what sums are paid up, and what sums still remain unpaid, in order that her grand chop may be granted without delay, and the vessel proceed on her voyage accordingly.

Particulars of her Manifest outwards are annexed, viz.

Tea.....	3560	chests.	Rhubarb.....	622	boxes.
Chinaware....	30	packages.	Nankeen .....	77	do.
Lackered ware	10	do.			

I have the honor, &c.,

(Signed)

C. D.

British Consul for Canton.

FORM OF REPORT IN CHINESE.

特調住劄廣州管理英國事務李 爲  
 照會事現據英國商人 公司赴  
 案投遞出口報單稟稱英國第壹號  
 船 阿 船主名 眞 堅 今已滿載定 則

*Duties to be paid in sycee.*

*Assay of different coins.*

回國理合先行報知代請查核船鈔  
及進出口各貨稅銀若干兩已納者  
若干兩未納者若干兩以便完納發  
給紅牌准予行駛回國實為公便為  
此照會須至照會者

計粘出口報單

茶葉三千五百六十件

大黃六百二十二件

瓷器三十件

漆器十件

紫花布七十七件

欽命督理粵海關稅務文

道光二十三年八月十九日

Duties are paid in pure sycee silver or its equivalent to the government shroffs or bankers, who give a receipt for the same. The blanks given above, it will be seen, are merely notes addressed to him by the merchant, stating such particulars as are necessary, and he keeps these papers as his vouchers. All duties are settled between the merchant and these shroffs by the linguist or comprador. The rates at which foreign coin is taken by the Chinese government have been settled from actual assay, according to the following scale.

PROCESS OF THE ASSAY.	Assay of 20 New Rupees.	Assay of 5 New Peruvian Dollars.	Assay of 5 New Mexican Dollars.	Assay of 5 New Bolivian Dollars.	Assay of 5 New Chilean Dollars.	Assay of 5 Dollars Cut money.
Weighed before melting,	T.M.C.C. 6203	T.M.C.C. 3600	T.M.C.C. 3575	T.M.C.C. 3600	T.M.C.C. 3595	T.M.C.C. 3600
Weighed after melting, re-melting, and cast into a shoe of pure sycee, -	5650	3230	3195	3210	3195	3180
Loss of weight	0553	0370	0380	0390	0400	0420
Value of 100 taels' weight of each coin, - - -	Rupees. 91085	Peruvian. 89722½	Mexican. 89371	Bolivian. 89167	Chilian. 88870	Cut money. 88334
Difference between 100 taels' weight of coin and of pure sycee, - - -	8915	10277½	10629	10333	11130	11666
Amount of coin to be paid to equal 100 taels of pure sycee, - - - - -	109790	111455	111900	112150	112520	113207

---

*Kinds of sycee in market. Name of government shroffs. Grand chop; its design.*

---

The expenses of melting, remelting, &c., &c., amounting to a charge of 1 tael 2 mace for every 100 taels, must be added to the last amount, and also a small percentage of 4 mace 5 cand. in every 100 taels for the difference between the scales at the custom-house and those used by the shroff in the assay. Not quite so much however as 4m. 5c. is actually paid, but only 2m. 3c., making about  $1\frac{1}{2}$  per cent. more than the nominal duty as the real duty. It will be seen from this assay, that until sycee rises to 10 per cent. premium, it will be a more advantageous medium for the foreign merchant to pay the duties in than in any kind of foreign coin. The usual premium for this kind of bullion at Canton has been from 4 to 6 per cent. during the last year.

The qualities of sycee silver chiefly current and most known in this market are four, viz.

1st. The 蕃庫錠 *Fán-kú ting*, or bars of silver from the Pú-ching sz' treasury.

2d. The 元寶 | *Yuen-páu ting*, or large shoes of sycee. (These two kinds are received as pure silver.)

3d. The 關餉 | *Kwán-hiáng ting*, or hoppo's sycee, which is commonly at a small discount varying from 1 mace to 5 mace per 100 taels, or  $\frac{1}{10}$  to  $\frac{1}{2}$  per cent., on pure silver.

4th. The 鹽餉 | *Yen-hiáng ting*, or salt commissioner's sycee, which is commonly at a small discount, varying from 5 mace to 1 tael per 100 taels,  $\frac{1}{2}$  to 1 per cent. on pure silver. Other kinds and qualities are met with in small parcels, but the above four kinds are the principal.

The names of the shops or firms, where the duties are taken on foreign imports and exports are as follows.

Hangmow, 恒茂. Hopshing, 合盛. The shop Kwonghang, 廣恒, by whose partners the above assay was made, is within the city.

When the duties are all paid up at the custom-house, the hoppo grants a port clearance, or grand chop as it is called in Canton. This document is received in other countries as a valid certificate of legal departure from Canton, though it will be seen from the translation that it does not correspond to a port clearance.

"*Wan*, by imperial appointment superintendent of customs at the port of Canton, &c., &c., grants this in obedience to an imperial order to the effect following:—'European ships having paid the dues of tonnage, &c., if by contrary winds or water they should be driven to any other province, not with design of remaining there to trade, shall, provided it be found that they possess a certificate, properly sealed, of their having paid such tonnage dues, be immediately permitted to depart, without any further exaction of charges. This decision is on record.'

"Now the foreign ship's merchant, *Junkin*, having taken on board cargo, is about to sail to *England* to trade; the tonnage dues, &c., have all been paid according to law; and this document is therefore given into the hands of the



*Edict relating to shipwrecks.**Ship leaves.**Parties conducting trade.*

said ship's merchant, for the examination of those whom it may concern. Should the ship reach any pass, barrier, or other place where examination is used to be made, on presenting this, she must be allowed to proceed, without paying further charges or duties, or suffering any distress, stoppage, or hindrance.

"The arms carried for the defence of the ship, according to old regulations, have been ascertained, and a list made, as hereinafter inserted. No more are permitted to be carried, nor may any contraband articles be taken on board; a violation hereof will bring on the parties an inquiry which they will find inexpedient.—A necessary document."

[Here follows a list of seamen, arms, &c.]

"23d year, 8th month, [L. s.] 19th day. Issued by the hoppo *Wan.*—Obey this."

The above provides for the free admittance into any port of vessels driven thither by stress of weather. The following is the law with respect to shipwrecked foreigners, given in the form of an imperial edict, dated the second year of Kienlung, A. D. 1737.

"Along the whole extent of our coast, it continually happens that foreign ships and people are driven on shore by gales of wind. It is hereby ordered, that the governors and lieut.-governors of provinces take the lead, and cause officers to be particularly attentive in affording compassion; that they employ the public money to bestow food and raiment on the sufferers, and to refit their ships: after which, that they cause their goods to be returned, and see that they are sent home to their own country. This is done to manifest the extremely tender feelings of my imperial mind towards men from remote regions. Take this order and command it to be an everlasting law. Respect this."

It is observable that the above includes foreigners of Japan, Lew-chew and other neighboring countries, of whom not a few are annually wrecked on the coast of China, and who are always taken care of by the nearest officer where they land, and maintained, and forwarded to a port where they can reach home, at the public expense. The crews of English and other foreign ships have also been received and forwarded to Canton, when they have been cast on the shores of China.

The port clearance having been obtained, the captain presents himself at the consulate; and when all the fees and fines due from the ship are paid, his outward manifest signed and sealed by the consul, and his ship's papers all returned, he can leave the port. The pilot is obtained by merely sending a servant for him, and telling him when to go on board the ship.

In former days, no little difficulty was sometimes experienced in getting the grand chop. Foreigners then did not pay the duties themselves directly into the hands of the government, and the delay usually arose from the hong-merchant's inability or dilatoriness in settling the ship's accounts; or it was kept back by the custom-house officers for the purpose of extorting money from the hong-merchants. The present arrangement has removed all unnecessary detention in this particular; and in short, the whole detail of the trade as at present remodeled, and paying the duties in particular, must be highly satisfactory to the old hong-merchants.

Since the remodeling of the foreign trade at Canton, and the consequent abolition of the hong monopoly, by which all classes of natives are at liberty to trade, it yet retains many of its former fea-

---

*Canton, the chief mart.*


---

*Manner of conducting the American trade.*


---

tures, and the dealers in particular articles still keep up their old branches of trade. The old hong-merchants are the largest dealers in tea, and the dealers in silk goods are for the most part as before; but some caution is necessary in conducting business with the crowd of petty tradesmen who have begun to deal with foreigners; and this state of things, and the slow growth of confidence between the two parties, will long operate to keep the trade at Canton in its accustomed channels.

It is highly probable too, that the greatest proportion of the foreign trade with China will remain at Canton for many years to come. The acquaintance already subsisting between the foreign and native merchant, the numerous artisans at Canton employed in preparing goods for foreign markets which the people themselves do not use, or not as they are sent abroad, together with the indisposition of the Chinese to change in what they have been accustomed to, the general acquaintance with the English language, the commodious factories, and the distance of the other ports in adverse monsoons, combined, will help to detain most of the trade and the merchants at Canton. The number of factories at present is small, but most of those which were destroyed are rebuilding, although not equal to the wants of the mercantile community. Rents are high, from \$1200 to \$2000 per annum being given for a single house. (For more particular details respecting the city of Canton generally, see Chinese Repository, Vol. II.)

---

The preceding observations for the most part apply as well to the unloading of American ships as of English, except that in doing the business of the former, the consul merely reports the ship to the hoppo, requesting him to afford the necessary facilities, at the same time stating the captain's name, her crew and tonnage. The captain of every American vessel deposits his ship's papers at the consulate soon after his arrival, and in his report the consul informs the hoppo that he will keep them until the grand chop is shown to him, as evidence that the duties are all paid up.

The consignee reports the cargo of the ship himself to the hoppo through the linguist, giving him a general summary of the goods on board. But when the goods are brought up from the ship in chopboats, a more accurate inventory is required, by which to levy the duty. The business of landing and shipping off cargo is managed entirely by the consignee and linguist, without any reference to the consul, and without the formality of the chop notes given on previous pages. The same thing is done however by the linguist himself at the hoppo's office; he also keeps the accounts of duties, and when the ship has completed her lading, gives in their amount, and obtains the receipt that they have all been paid to the government shroff. The consul then sends in a request to the hoppo that the accounts of the ship may be settled, and her grand chop delivered. In paying the duties to the government shroff, the same blanks are used as those given

## Reports of cargo.

## Form of Linguist's Reports.

above for English ships. The General Regulations of Trade given on pages 90-94, apply to American ships and trade the same as to the English, so far as the foreign merchant and the Chinese officers are concerned; all that the latter require of one, they require of both.

It has been customary in the American trade for many years past to make out the export cargo of a ship from the report which the linguist gives in, taken from the account he has kept while she was loading, and by which the duties have been paid. These *Linguist's Reports*, as they are called, are given by him to any one who asks for them, and the cargoes of ships being very similar, are usually made up by the merchants somewhat according to the following schedule.

Ship, No.—

**REPORT** of the Export Cargo of the ———, ——— Commander,  
bound for ———, to sail ——— 184

TEAS.	Chests.	Half Chts.	20ct. Brs.	13lb. Brs.	6lb. Boxes.	Canisters Boxes.	Total Chts.	Total Chts. since July 1st, 184
Oolong - - -								
Souchong - - -								
Powchong - - -								
Pekoe - - -								
Orange Pekoe								
<i>Blacks</i>								
Young Hyson								
Hyson - - -								
Hyson Skin - -								
Twankay - - -								
Gunpowder - -								
Imperial - - -								
<i>Greens</i>								
Total								

SILKS, &c.	Pieces.	Total since 1st July, 184	SUNDRIES.	Total since 1st July, 184
Pongees - - -			Cassia - - - Pcls.	
Handkerchiefs			Matting - - - Rolls	
Sarsnets - - -			Gamboge - - - Bxs.	
Senshaws - - -			Rhubarb - - - "	
Camlets - - -			Star Annised "	
Lustrings - - -			Sweetmeats - "	
Satins - - -			Vermilion - "	
Satin Levantines			Pearl Buttons "	
Crapes - - -			Chinaware - "	
Crape Shawls			Fire Crackers "	
Gauze - - -			Oil of Cassia - "	
Damask Silk			Oil of Anise "	
Sewing Silk Pcls.			Camphor - - - "	
Raw Silk Bales			Fans & fire screens "	
Nankeens Bxs.			Lackered ware "	
Grass-cloth "			Cassia Buds "	
Joss Stick "			Split Rattans Bcls	
Indian Ink "			Soy - - - - Tubs	
Fishing lines Cat.			Window Blinds	
China root Bxs.			Sugar - - - Pcls.	
Trunks - - -			Sugar candy - "	

---

*Ships of other nations.*      *Regulations of the trade of schooners, lorchas, &c.*

---

The Linguist's Reports are also kept by the merchants, and they contain the materials from which the annual statement of trade is made up. The commercial year at Canton commences July 1st.

The ships of other foreign nations are either reported through the British or American consul, if there is no consular agent of that nation, or the consignee and linguist manage the details. The Chinese government has extended the new commercial regulations with England to all nations, so that vessels under all flags are placed on an equality, pending the definite arrangements which properly constituted ministers or agents of the respective nations may make with the imperial government.

---

### SCHOONERS, LORCHAS, &c.

Four or five years ago, the number of schooners and sloops plying between Canton, Whampoa, Macao, and other points in their vicinity, was upwards of seventy, most of them engaged in the opium trade, although other merchandize and passengers were carried to some extent. This number is now much reduced, chiefly owing to changes in the trade; and by Art. XVII of the Supplementary Treaty of Oct. 8th, 1843, this class of vessels has been put under new regulations.

"XVII. Small English vessels, such as schooners and cutters, yawls, or fastboats, of every kind, have hitherto been subject to no duties; it is now agreed upon, that all such vessels going from Hongkong to Canton, or from Canton to Macao, with the exception of the letters and packages, and passengers' baggage, which according to the old regulations were exempted from duties, if laden with merchantable goods, whether for import or export, or whether with full or half lading, even to a hundred weight of cargo, such vessels, according to their tonnage shall pay duties, as agreed upon. But these small vessels are not to be put upon the same scale with large foreign ships; moreover they clear out and in several times in the course of a month; also they differ from the large foreign ships which anchor at Whampoa only; so that if they should be called upon to pay duties like the large foreign ships, it would necessarily be inconvenient and improper. Henceforth, therefore, these vessels shall be classed in the following manner: the smallest of them shall be rated at 75 tons, and the largest of them at 150 tons, and every time they enter port they shall pay one mace for every ton; those which do not amount to 75 tons shall be reckoned at that rate; and those above 150 tons shall be considered as large foreign vessels, and according to the new regulations pay five mace for every ton. With respect to Fuchau and the other ports, as there are no small vessels of this kind coming and going, it is not necessary to make any regulations."

Sailing letters for these vessels are granted by H. M. superintendent of trade to sail under British colors, and by the governor of Macao to sail under Portuguese colors. The rules which are to direct the former are contained in the Sailing Letter, of which that issued under the seal and signature of H. M. superintendent of trade is here given; the passport granted by the governor of Macao is only for six months, and allows the vessel to proceed up the coast as well as to Whampoa, Canton, &c.

*Form of their Sailing Letter.**Mode of loading and unloading them.***Sailing Letter, No.**

Know Ye by these Presents, that I, — Her Britannic Majesty's Superintendent of Trade in China, have this day granted unto — a subject of Her Britannic Majesty's, this SAILING LETTER, that he may navigate the — called the — whereof — is master, under British colors, for the purpose of carrying all lawful goods, letters, passengers, and baggage, between Hongkong, Canton, and Macao, but to no other ports or places, on the express understanding that the above — is to be bound by, and pay attention to, the RULES hereinafter specified and annexed; and that any infraction of these Rules, or the employing of this vessel in any illicit traffic, besides exposing her to the penalties provided for in Art. III of the General Regulations for Foreign Trade with China, will be accompanied by the immediate withdrawal of this SAILING LETTER.

**Rules.**

1st. That every one of this kind of British small craft be furnished with a SAILING LETTER in English and Chinese, (of and after this form,) signed and stamped by the Superintendent of Trade, to be produced when required.

2dly. That she shall, on passing the Bogue forts, bring to, and report herself like a large inward bound vessel; and if she has dutyable merchandise on board, she shall also report herself at the custom-house at Whampoa. On arrival at Canton, this Sailing Letter will be deposited with the British consul, who will obtain permission from the Superintendent of Customs to discharge and load.

3dly. When all duties of export and import, tonnage dues, &c., &c., shall have been paid up, the British Consul will thereupon return this Sailing Letter, but not till then.

4thly. That if she carry only passengers, baggage, and letters, having no dutyable article whatever on board, she shall come and go free of charges; but if she have any dutyable article on board, no matter how small the quantity, besides paying duty on the same per tariff, she shall pay tonnage dues at the rate of one mace per ton.

Register Tonnage, — Tons.

Description of vessel, —

Give under my Hand and Seal at  
Government-house, Victoria, Hongkong,  
this — day of — 184

*H. B. M.'s Chief Superintendent, &c.*

The form of the report to be made by these vessels at Whampoa is like that made by ships at the Bogue, with the exception of a change in the name of the place. When a lorcha arrives at Canton, the Sailing Letter is deposited with the British consul, and a list and corresponding translation of her import cargo made out at the consulate in a blank for landing cargo, the same as for landing cargo from a ship. This, when prepared and signed, is taken to the hoppo's office by the linguist, and the goods immediately landed where the consignee directs. The duties on the cargo and the tonnage dues are paid together, when the accounts are made up; and a receipt from the government shroff presented at the consulate enables the captain to receive his Sailing Letter and return outside. If the vessel takes export cargo, a blank for shipping off goods, similar to those used by ships, is prepared by the parties, and the consignee and linguist settle all the details. At high water, lorchas can lay alongside the jetties at Canton, and receive or discharge their lading without delay, but schooners and cutters drawing more water cannot readily avail of this facility.

---

*Foreign contraband trade; chiefly in opium.*

*How conducted.*

---

The expense of running the lorchas is moderate, and as they are able to carry 300 or 400 peculs of goods in a secure and expeditious manner, they are beginning to be extensively employed in conveying small lots of merchandize from Hongkong and Macao to Canton, which they can frequently do at a much cheaper rate than ships. One of these boats can go and return in about a week; they are also used by passengers to some extent, but if they are fitted up to carry passengers, it materially reduces the room for cargo. The rate for freight, passage, &c., depends upon circumstances, and is a matter of special agreement. Lorchas also go up the coast as far as Namoh and Amoy, but this distance is unusual, and is not contemplated in the above Sailing Letter.

---

Section 10.

**FOREIGN CONTRABAND TRADE.**

Since the attempt of the Chinese government to put a stop to the opium trade in 1839 under the management of commissioner Lin, the whole of the contraband trade has been changed from what it was before that epoch. During the war, the whole foreign trade was subject to so many irregularities, that it was hard to say what was legal or what was illicit, so far as the oversight of Chinese officers was concerned; but since the publication of the tariff, opium is almost the sole article which is smuggled into the country. A few of the receiving ships, which used to form a large fleet at the outer anchorages, now remain at Macao in the Typa or at Hongkong, where they are used as much or more as treasure ships than as mere storeships. The trade in opium is chiefly carried on in vessels of 100 to 400 tons, which cruise about for a market from Hainan to Shanghai, but more particularly resort to Teenpak, Whampoa, Namoh, Amoy, Chimmo, and Chusan, where they deliver the drug to native boats coming alongside.

Since the failure of the attempt by the Chinese to suppress this traffic in 1839, the government has taken no steps to stop it, and the smoking shops and the sale of it have greatly increased, while the odium which formerly attached to its use and traffic has much decreased. The emperor and his advisers are well satisfied that it is in vain to attempt by force to prevent its introduction into the country, while yet public opinion is still too strong against its use to allow the article to be legalized. This result will perhaps ere long be brought about, however, and it is much to be desired, in order to put a stop to the extensive illicit traffic up and down the coast which breeds so many disorders, to both natives and foreigners.

The annual import of opium is not less than \$20,000,000. The sales at Canton are for the most part now conducted in the same manner by means of orders upon the vessels at Whampoa signed by the consignee, and the money paid before the drug is delivered, as they were previous to 1839. But the points at which it is sold on on the east and west coasts have much increased since then. This

---

*Drain of precious metals. Trade at Macao. Landing cargo. Manifest.*

---

trade causes an immense drain of the precious metals from China. A large proportion of the remittances made to Bengal and Bombay against sales of opium is in sycee, but South American dollars and copper, and other mediums, as well as bills of exchange, are employed.

Were the introduction of opium to be legalized, the trade in it would become more intimately united with the other branches of the foreign trade, and this would lead to an amelioration of many of the evils at present attending it; for as it would become more an article of barter for the produce of China, the present alarming drain of treasure would be somewhat checked.

By an Order in Council of Feb. 24th, 1843, British subjects are prohibited going to any part of China besides the five ports, for any purpose whatever, under a penalty of £100 or 3 months' imprisonment on conviction; no convictions however have been made. Opium is not usually carried into any of the five ports in ships taking any other cargo, for as it cannot be legally entered, and there is a penalty of \$500 for making a false manifest, the licit and illicit traffic are nominally kept distinct. Besides opium, the article of salt is also prohibited to be entered in foreign ships, it being a close government monopoly of the Chinese.

---

### Section II.

#### REGULATIONS OF TRADE AT MACAO, TARIFF, &c.

Macao is a small peninsula situated at the extremity of the island of Hiangshan, having a roadstead on the east, where all vessels arriving at the port cast anchor, free of all port charges or expenses whatever. Any vessel also can freely go to the Typa anchorage, but none but Portuguese or Spanish vessels are permitted to enter the Inner harbor to discharge cargo; vessels of all nations however, on application to the governor, can enter the Inner harbor to repair or copper, free of all charges, except the charge for pilotage, which is about \$50 in and out.

When a Portuguese or Spanish vessel in the Inner harbor wishes to land cargo at Macao, the owner or agent reports her name to the governor, and a manifest of her cargo, or of the goods to be landed. If goods are to be landed from a foreign vessel in the Roads or Typa, the consignee applies to the owner of a lighter, or lorcha as it is called, to bring them on shore; goods may also be brought from the shipping to the custom-house in any other boats. Whenever one of the 25 registered vessels has entered the port, the *procurador* (a Portuguese functionary who communicates with the Chinese authorities) forwards a pro forma statement of the import cargo both to the Chinese civil and custom-house officers stationed at Macao; this is not however necessarily a correct statement of all the goods imported, and in fact little attention is paid to it. When goods are landed at the custom-house, a general list of the contents, marks, and num-

*Lorchas or lighters ; size, rates, &c.*

*Regulations on importing goods.*

bers, &c., must be furnished by the captain or agent, and presented to the collector, according to which they are examined. Formerly, no one could clear goods from the custom-house except a Portuguese, who signed the receipt ; but now all articles can be cleared in the name of the owner. If one has goods to his consignment in a lorcha, an order upon the porter of the custom-house must be obtained from the person in whose name the boat was entered, before they can be delivered.

The cargo-boats or lorchas used to land goods are well built boats, better adapted for the outside waters than the chop boats at Canton ; they are the property of Portuguese, or nominally so, and are licensed by the government for the purpose of carrying cargo and passengers. Those of the largest size carry between 500 and 650 peculs of such goods as rice, betel-nut, &c., and 300 peculs and upwards of bulky goods, as rattan or sapan wood ; those of the second class carry a little more than half as much as the larger ones. They are manned and piloted by Chinese, who are paid by the trip. For bringing a load from the Roads or the Typa, or taking one to a ship lying there, in the largest size boats, the usual price is \$20 ; to Hongkong, Canton, or Whampoa, the price depends upon the agreement made, and varies from \$40 to \$70 a trip, according to the cargo, weather, and other circumstances. The prices for boats of the second size are about two thirds of the above rates. The charges for demurrage are also made by special agreement, according to the circumstances, and range from \$5 to \$15 per day.

The duty on goods landed at the Portuguese custom-house was formerly high, in some cases much higher than the duty levied by the Chinese. This has been reduced, and the following rules have been published regarding the landing of goods, and their re-exportation, and the regulations generally to be observed at the custom-house.

RULES FOR THE EXECUTION OF THE NEW TARIFF AT THE CUSTOM HOUSE.

This general Tariff is made in conformity with the new Tariff of 1841, for the custom-houses of Lisbon, Porto, and the adjacent islands, *i. e.* as to the classification of goods and articles of importation, but their value has been regulated by the average China market price of the last three years.

ARTICLE I.

All Portuguese manufactures, produce, goods, or articles, imported into Macao in Portuguese vessels, are free from all duties, in conformity to the decree of the 2d November, 1836 ; and the importation likewise of gold, silver, or copper coins, of whatever stamp or denomination, whether Portuguese or foreigners, is also exempt from duties.

ARTICLE II.

All the duties established and fixed in this new tariff, are applicable *only* to importation of goods and articles, in general, by foreign vessels ; Portuguese vessels are required to pay *only one half* of the fixed duties on goods, &c., imported into Macao.



---

*Regulations on importing goods into Macao.*

---

## ARTICLE III.

The export and transshipping duties not being applicable in this city, for circumstances well known to all; and as it may often be the case, that all or part of various goods or articles imported here from the Roads or elsewhere, may again be re-exported by Portuguese or foreign vessels; a *drawback* of *one third* of the net duties will, in future, be allowed on all goods and articles that shall be legally re-exported to the ships in port, or in the Roads, within *four months* from the time of their entry into the custom-house, and on which duties have been or are being paid, and whether they be still in the custom-house or in private godowns, on producing the respective certificates from the competent officers of the custom-house.

Indian goods noted in schedule A. will only be entitled to the *drawback* of *one third* of the duties, on being re-exported from the godowns of the custom-house, direct to the ships in port, or in the Roads, within the time abovementioned.

## ARTICLE IV.

Emoluments, which have heretofore been levied on all goods, and articles of importation into the custom-house of Macao, are from this date abolished. And in its place, the importers will have to pay *only three per cent.* on the *net duties* according to the general Tariff;—this being as an *additional* duty for the public coffer.

## ARTICLE V.

On all European, Indian, or Straits' return goods of *Portuguese* vessels, trading to the northern ports of China, now open to all nations, and likewise on all goods and articles imported by them from the new English establishment of Hongkong, will be charged the respective half duties of the Tariff, except *China* goods, such as teas, silks, camphor, cassia, &c., &c., which *are as heretofore free* from all duties.

## ARTICLE VI.

On all goods and articles damaged or much deteriorated, a proportional duty will be charged according to their actual value. And if requisite, the collector of the customs will name an arbitrator, the party interested another, and both an umpire.

## ARTICLE VII.

Merchants of every nation shall pay on all imports an *additional duty* of three per cent. *on the net duties*; besides coolie hire as stipulated in tables Nos. 1 and 2 affixed to this tariff; and godown rent in the custom-house, which shall for the first month be free;—the time of reckoning of the first month will commence ten days after the landing of the first lot of goods.

## ARTICLE VIII.

For drawback on goods and articles exported, application is to be made to the Loyal Senate for orders on the treasurer of the public revenue, on the parties producing certificates of clearance (that the respective duties have been duly paid) from the authorized officers of the custom-house.

<i>Custom-house regulations.</i>	<i>Rate of payments.</i>	<i>Tonnage dues.</i>
----------------------------------	--------------------------	----------------------

## ARTICLE IX.

All articles subject to extravasation or corruption, must be cleared within six months from the time of their entry into the custom-house; and should the party not clear such goods within the time above specified, double duties will be required; and in case they are not cleared within twelve months, the collector of customs will give notice to the proper authorities to adopt such measures as they may deem best.

## ARTICLE X.

All combustible articles, such as powder, sulphur, coals, saltpetre, tar, turpentine, &c., will not be admitted into the godowns of the custom-house; the parties being obliged to clear them immediately; and likewise all bulky timber or spars for building.

## ARTICLE XI.

To effect a drawback of *one third* of the respective duties on re-exports, all goods and articles, whether in bales, boxes, or other packages, (that shall be cleared from the custom-house,) will be stamped with a red seal, to identify the original packages.

## ARTICLE XII.

All import goods and articles not mentioned in this tariff, will pay duties *ad valorem*, according to the respective classes to which they may belong.

## ARTICLE XIII.

The Loyal Senate may reform or alter the present tariff, but such alterations will not be put in force, until four months after the publication of the same. Macao, in session of the 29th November, 1843.

Macao having no manufactures or commerce of its own, prices are consequently regulated by the market rates of Canton. Money is usually paid at 720 taels per \$1000, and at this rate the custom-house duties and charges are paid, but there is a trifling difference between the Canton and Macao custom-house weights, 717 taels by the former being equal only to 716 by the latter. There being no necessity of engaging a licensed comprador at Macao, the expenses of living are in some families less there than at Canton; but the advantage in this respect is chiefly confined to the Portuguese, as foreigners usually employ servants at Macao connected with their establishments at Canton. The charges and percentage formerly received by the comprador upon all that comes into the house have not been reduced under the new system, and are now as they have been, from 25 to 50 per cent. above market price.

In accordance with the provisions of an arrangement agreed upon between Keying and M. Pinto in Oct. 1843, the 25 registered vessels allowed to trade at Macao, and also vessels from Portugal, are to pay tonnage dues at the same rate of five mace per ton as all other foreign vessels at Whampoa; but in consequence of the old regulation, by which any one of these 25 vessels which had once paid duty was subject only to one third of the original charge, the present rate of five mace per ton has also been further reduced; and this reduction

*Tonnage dues. Restrictions. Macao Tariff: Class 1. Woolens, Silk, &c.*

is applicable to all vessels belonging to Macao duly registered until the number 25 is filled up, there being only 19 ships at present on the list. This reduction is very trifling, however; thus, a vessel of 300 tons would pay only about 140 taels, instead of 150. Ships importing nothing but rice pay no tonnage dues.

By the same arrangement, Portuguese vessels are admitted to the five ports in the same manner as the ships of all other nations. It was also stipulated that all goods entering or leaving the port in native craft must be examined by the Chinese custom-house officers according to the new tariff, whether from the interior or from abroad. Chinese merchants however enter their goods from foreign ships through the Portuguese custom-house, and then re-export them through their own, the transaction thus bearing the aspect of a purchase in Macao.

By Art. X. of the Regulations, no combustible article can be brought into the godowns of the custom-house; gunpowder can be securely stored in the magazine of the Bar fort at a moderate storage. Opium is contraband, but the drug is everywhere smoked in Macao. Snuff can only be imported by the contractors. No goods can be landed on the Praya Grande.

Macao is one of the pleasantest places as a residence in the eastern part of Asia. Exposed to the sea from nearly all points of compass, it is swept by the summer breezes, and rendered as cool as the heat of the season will admit. The undulating nature of the ground gives a different elevation to the ranges of houses, so that most of them are open to the breeze and the prospect. The city has also obtained the name of being one of the most salubrious in the East.

The tariff on imports into Macao is established by order of the Loyal Senate according to the following schedule, which was published under their authority.

**Class I.**

*Woolens, Silk, Linen, Cotton, and their Manufactures.*

ARTICLES.	Per.	Fixed Valuation. T. m. c. c.	Percentage.	New Duties. T. m. c. c.
1 Carpets; Persian, Indian, Brussels, English, &c.....			6 ad val.	
2 Quilting; cotton, checked or printed,.....			6 "	
3 Toweling; cotton, linen, European or Indian,.....			4 ad val.	
4 Cotton, from Madras, Manila, Bengal, America, Bombay, and other ports,.....	pecul	6 0 0 0	3	0 1 8 0
5 Cotton, from do. do. with white seeds,...	"	2 0 0 0	3	0 0 6 0
6 Cables, hawsers, and other thick Europe cordage,.....	"	6 0 0 0	4	0 2 4 0
7 " " of coir,.....	"	3 0 0 0	4	0 1 2 0
8 " " of Manila hemp,.....	"	4 0 0 0	4	0 1 6 0
9 Manila hemp,.....	"	2 0 0 0	4	0 0 8 0
10 Baize; wide,.....	yard	0 3 5 0	4	0 0 1 4
11 " narrow,.....	"	0 2 0 0	4	0 0 0 8
12 " superior and thicker, narrow.....	"	0 8 0 0	4	0 0 3 2
13 " " " wide,.....	"	0 6 0 0	1	0 0 2 4

*Macao Tariff: Class 1. Woolens, Silk, Linen, Cotton, &c.*

ARTICLES.		Per.	Valuation. T. m.	Percentage.	New Duty. T. m. c. c.
14	Buttons, ferrets, fringes, bands, tapes, &c., of woolen, silk, or mixed,.....			6 ad val.	
15	Duck; Russian,.....	piece	7 0	4	0 2 8 0
16	" from other places,.....	"	5 0	4	0 2 0 0
17	" fine, plain, or twisted, white, gray or colored,.....			6 ad val.	
18	Camlets; Dutch, assorted colors,.....	"	22 0	3	0 6 6 0
19	" English assorted colors,.....	"	14 0	3	0 4 2 0
20	Kerseymere; wide, fine,.....	yard	2 5	6	0 1 5 0
21	" wide, coarse.....	"	1 5	6	0 0 9 0
22	" narrow, fine,.....	"	1 0	6	0 0 6 0
23	" " coarse.....	"	0 7	6	0 0 4 2
24	Cordage; European, fine,.....	pecul	10 0	4	0 4 0 0
25	" " middling,.....	"	7 0	4	0 2 8 0
26	" Manila,.....	"	5 0	4	0 2 0 0
27	" coir,.....	"	4 0	4	0 1 6 0
28	Hemp; European,.....	"	3 0	4	0 1 2 0
29	" coir,.....	"	1 0	4	0 0 4 0
30	Shawls, scarfs, tippetts, & other articles not specified, either of woolen, silk, or mixed,			6 ad val.	
31	Chintzes; European,.....			4 "	
32	" Bengal,.....	piece	0 7	4	0 0 2 8
33	Cambrics, book muslins of cotton, linen, or mixed with silk, white, colored, plain, worked, or embroidered, Europe or Indian,			6 ad val.	
34	Bed-covers, Madras,.....			4 "	
35	" from other ports,.....			4 "	
36	" European,.....			6 "	
37	" Manila, two sides worked,.....	each	8 0	4	0 3 2 0
38	" " large, single side worked,....	"	5 0	4	0 2 0 0
39	" " small, two sides worked,....	"	4 0	4	0 1 6 0
40	" " small single side worked,....	"	2 5	4	0 1 0 0
41	Woolen covers and blankets in general,...			4 ad val.	
42	Thread; woolen, silk or linen,.....			4 "	
43	Cotton twist, high numbers, finest,.....	pecul	15 0	3	0 4 5 0
44	" " low numbers, inferior,.....	"	12 0	3	0 3 6 0
45	Tapes of woolen, silk, cotton, or linen; bobbin, ribbons & all other similar articles,			4 ad val.	
46	Sewing twine; European,.....	pecul	25 0	4	1 0 0 0
47	" " Bengal,.....	"	10 0	4	0 4 0 0
48	Bunting; white, colored or stamped.....	yard	0 4	4	0 0 1 6
49	" ordinary,.....	"	0 2	4	0 0 0 8
50	Lace, veils, handkerchiefs, gowns, plain or embroidered, and other similar articles not specified, of silk, linen, or cotton,....			6 ad val.	
51	Ginghams, striped, European or Indian	piece	2 0	4	0 0 8 0
52	" ordinary,.....	"	0 7	4	0 0 2 8
53	Gunnies, coarse cloths, and other similar articles,.....			4 ad val.	
54	Linen; Irish, British, and other linen cloths, fine, plain, or damask,.....			6 ad val.	
55	Log-line, marline, and lead line,.....	pecul	15 0	4	0 6 0 0
56	Canvas; Russian, Dutch,.....	piece	8 0	4	0 3 2 0
57	" English or elsewhere,.....	"	6 0	4	0 2 4 0
58	" Bengal,.....	"	2 0	4	0 0 8 0
59	Camlet and bombazet; wide of all colors,	yard	0 4	4	0 0 1 6
60	" " narrow of all colors,;	"	0 2	4	0 0 0 8

*Macao Tariff: Class 1. Woolens, silk, &c.*

*Class 2. Metals, Minerals, &c.*

ARTICLES.		Per.	Valuation. T. m.	Percentage.	New Duties. T. m c c.
61	Stockings, gloves, caps, shirts of woolen, silk, linen, or cotton, and all other articles wrought like stockings not specified,.....			6 ad val.	
62	Muslin-de-laine, lastings, merinos, and all other similar articles, plain, or mixed with cotton or silk,.....			6 ad val.	
63	Longcloths; white, fine 36 a 40 yds. long, 30 a 36 in. broad, 1st quality,.....	piece	4 0	4	0 1 6 0
64	Longcloths, white, 2d quality,.....	"	2 5	4	0 1 0 0
65	" " 3d quality and gray,..	"	2 0	4	0 0 8 0
66	" twilled, broad .....	"	3 6	4	0 1 4 4
67	" " narrow,.....	"	2 8	4	0 1 1 2
68	" " gray, .....	"	2 0	4	0 0 8 0
69	Broadcloth; superfine, all colors,.....	yard	5 0	4	0 2 0 0
70	" 2d quality, and remnants,.....	"	2 5	4	0 1 0 0
71	" inferior,.....	"	1 2	4	0 0 4 8
72	" narrow, or half cloth,.....	"	0 7	4	0 0 2 8
73	" lady's cloth,.....	"	1 5	4	0 0 6 0
74	Cambrics; fine, white, 12 yards,.....	piece	3 5	4	0 1 4 0
75	" common,.....	"	1 0	4	0 0 4 0
76	" fine, colored,.....	"	3 0	4	0 1 2 0
77	" common, colored,.....	"	1 5	4	0 0 6 0
78	Longells of all colors,.....	"	5 0	4	0 2 0 0
79	" fine, or cashmerets, and other woolens mixed with silk and cotton,.....			6 ad val.	
80	Silks; plain, figured, or embroidered, satins, damask, velvets, ribbons, tapes, and all other articles of the same material not specified,.....			6 ad val.	

**Class 2.**

*Metals, and their Manufactures; Minerals, Fossils, &c.*

81	Steel; Swedish, or Milan,.....	pecul	4 0	6	0 2 4 0
82	" English,.....	"	3 0	6	0 1 8 0
83	" worked,.....e.....			6 ad val.	
84	Copper wire, .....			6 "	
85	Iron hoops,.....	pecul	2 0	4	0 0 8 0
86	Quicksilver, in bottles,.....	"	60 0	4	2 4 0 0
87	Agate,.....			6 ad val.	
88	Amber,.....			6 "	
89	Coral fragments; 1st quality,.....	pecul	36 0	4	1 4 4 0
90	" " 2d quality,.....	"	14 0	4	0 5 6 0
91	" " 3d quality,.....	"	8 0	4	0 3 2 0
92	Brilliant, diamonds, pearls, seed-pearls, and other precious stones,.....			1 ad val.	
93	Brilliant, diamonds, &c., worked.....			2 "	
94	Copper; worked,.....			6 "	
95	" sheet and nails,.....	pecul	25 0	4	1 0 0 0
96	" for ammunition, as shot,.....	"	14 0	4	0 5 6 0
97	Tin, Banca, and other ports,.....	"	10 0	4	0 4 0 0
98	Lead; sheet,.....	"	3 0	4	0 1 2 0
99	" pig,.....	"	2 0	4	0 0 8 0
100	" for ammunition, as shot,.....	"	12 0	6	0 7 2 0
101	Chain cables, small chains, anchors, and grapnels,.....	"	6 5	4	0 2 6 0
102	Coral, worked,.....			6 ad val.	

*Macao Tariff: Class 2. Metals. Class 3. Vegetable productions, oils, gums, &c.*

ARTICLES.		Per.	Valuation. T. m.	Percentage.	New Duties. T. m. c. c.
103	Crystal, .....			4 ad val.	
104	„ worked, such as decanters, tumblers, and other glasses,.....			6 ad val.	
105	Spelter,.....	<i>pecul</i>	3 0	6	0 1 8 0
106	Smalts,.....	„	40 0	6	2 4 0 0
107	Sulphur,.....	„	4 0	6	0 2 4 0
108	Brimstone,.....	„	1 0	6	0 0 6 0
109	Looking-glasses,.....			6 ad val.	
110	Iron; bars, flat, or round,.....	<i>pecul</i>	1 5	4	0 0 6 0
111	„ rod, round or square.....	„	3 0	4	0 1 2 0
112	„ sheets,.....	„	2 5	4	0 1 0 0
113	„ nails,.....	„	2 0	4	0 0 8 0
114	„ worked,.....			4 ad val.	
115	Tin-plates, .....	<i>pecul</i>	5 0	6	0 3 0 0
116	Gold, silver, or copper lace, thread, and other like articles, real or imitation,....			6 ad val.	
117	Printing presses, types, lithographic press,			<i>free.</i>	
118	Crockery-ware, in sets, or otherwise,.....			6 ad val.	
119	Glass beads, ..			4 „	
120	Gold and silver coins, Portuguese, or of foreign stamp, .....			<i>free.</i>	
121	Gold, in bar, sheet, dust, or any other shape,.....			1 ad val.	
122	Gold, worked in jewelry,.....			2 ad val.	
123	Silver, bar, bits, and in other forms,.....			1 „	
124	„ worked in jewelry,.....			2 „	
125	Guns, iron or brass; muskets, pistols, cutlasses, and munitions of war,.....			6 „	
126	Cornelian stones,.....	<i>hund</i>	2 0	6	0 1 2 0
127	Emery stones,.....	<i>pecul</i>	2 5	6	0 1 5 0
128	Flints, .....	„	0 5	4	0 0 2 0
129	„ cut for muskets,.....	„	1 5	4	0 0 6 0
130	Gunpowder; coarse,.....	<i>keg</i>	14 0	4	0 5 6 0
131	„ fine, in small canisters, ..	<i>lb.</i>	0 2	6	0 0 1 2
132	Salts, medicinal.....			4 ad val.	
133	Saltpetre; Bengal, .....	<i>pecul</i>	5 0	6	0 3 0 0
134	„ Malabar coast,.....	„	3 0	6	0 1 8 0
135	Glassware, plain or cut, .....			6 ad val.	
136	Glass, window,.....	<i>pecul</i>	8 0	4	0 3 2 0
137	„ broken,.....	„	3 0	4	0 1 2 0
138	Isinglass,.....	„	3 0	4	0 1 2 0

**Class 3.***Vegetable Productions, and their preparations; Oils, Gums, Resins, &c.*

139	Aloes-wood, 1st quality, .....	<i>pecul</i>	60 0	4	2 4 0 0
140	„ 2d quality,.....	„	23 0	4	1 1 2 0
141	Tar, Swedish .....	<i>barel</i>	6 0	4	0 2 4 0
142	„ American, and other kinds,.....	„	4 0	4	0 1 6 0
143	Indigo; Bengal,.....			4 ad val.	
144	„ Manila,.....	<i>pecul</i>	7 2	4	0 2 8 8
145	„ Manila, dregs,.....	„	2 0	4	0 0 8 0
146	Olive oil,.....	<i>almude</i>	4 0	3	0 1 2 0
147	„ bottled,.....	<i>doz.</i>	4 0	3	0 1 2 0
148	Castor oil,.....	„	4 0	3	0 1 2 0

*Macao Tariff: Class 3. Vegetable Productions, oils, gums, resins, &c.*

ARTICLES.		Per.	Valuation. T. m.	Percentage.	New Duties. T. m. c. c.
149	Cocoa-nut, and other kinds of oil, . . . . .	<i>pecul</i>	4 0	3	0 1 2 0
150	Whale oil, . . . . .	"	3 0	3	0 0 9 0
151	Assafœtida, . . . . .	"	2 0	6	0 1 2 0
152	Ardaz, (a kind of fruit) . . . . .	"	1 5	6	0 0 9 0
153	Almonds, . . . . .	"	8 0	6	0 4 8 0
154	" peeled, . . . . .			6 <i>ad val.</i>	
155	Prunes, and other kinds of dried fruits, . . . . .			6 "	
156	Prunes, &c., bottled, . . . . .	<i>each</i>	0 4	6 "	0 0 2 4
157	" preserved or brandied, candied, syrups, &c., . . . . .			6 <i>ad val.</i>	
158	Betel-nut, . . . . .	<i>pecul</i>	1 5	4	0 0 6 0
159	Saffron . . . . .	"	60 0	6	3 6 0 0
160	" mock, Asiatic, . . . . .	"	6 0	6	0 3 6 0
161	Sugar, loaf, . . . . .	"	4 0	6	0 2 4 0
162	" powdered, . . . . .	"	2 5	6	0 1 5 0
163	Pitch, white, Manila, . . . . .	"	4 0	4	0 1 6 0
164	" black, Manila, . . . . .	"	2 0	4	0 0 8 0
165	Seaweed, . . . . .	"	1 0	4	0 0 4 0
166	Camphor, Malay, 1st quality, . . . . .	<i>catty</i>	15 0	6	0 9 0 0
167	" Malay, 2d quality, . . . . .	"	10 0	6	0 6 0 0
168	" Malay, 3d quality, . . . . .	"	5 0	6	0 3 0 0
169	" mixed with dust, . . . . .	"	2 0	6	0 1 2 0
170	Cardamoms, 1st quality, . . . . .	<i>pecul</i>	160 0	6	9 6 0 0
171	" 2d quality, . . . . .	"	100 0	6	6 0 0 0
172	" inferior, . . . . .	"	60 0	6	3 6 0 0
173	" wild . . . . .	"	18 0	6	1 0 8 0
174	Cassia, from Ceylon, Cochinçhina and other ports, . . . . .			6 <i>ad val.</i>	
175	Cloves, from Moluccas, . . . . .	<i>pecul</i>	15 0	6	0 9 0 0
176	" " Mauritius, . . . . .	"	13 0	6	0 7 8 0
177	" " Malay coast, . . . . .	"	8 0	6	0 4 8 0
178	" round, . . . . .	"	1 0	6	0 0 6 0
179	Cutch, Pegue, . . . . .	"	2 0	6	0 1 2 0
180	" Malay coast, . . . . .	"	1 0	6	0 0 6 0
181	Coffee, . . . . .	"	4 0	4	0 1 6 0
182	Cacáo, (nut) . . . . .	"	10 0	4	0 4 0 0
183	Barley, . . . . .	"	6 0	6	0 3 6 0
184	Segars . . . . .			6 <i>ad val.</i>	
185	Chocolate . . . . .	<i>catty</i>	0 3	4	0 0 1 2
186	Cummin seed . . . . .	<i>pecul</i>	4 0	4	0 1 6 0
187	Glue . . . . .	"	5 0	6	0 3 0 0
188	Mace . . . . .	"	28 0	6	1 6 8 0
189	" wild . . . . .	"	6 0	6	0 3 6 0
190	Ginseng, American, 1st quality . . . . .	"	60 0	6	3 6 0 0
191	" " inferior . . . . .	"	25 0	6	1 5 0 0
192	" " refuse . . . . .	"	10 0	6	0 6 0 0
193	Gum Arabic, white, . . . . .	"	5 0	6	0 3 0 0
184	" " black . . . . .	"	7 0	6	0 4 2 0
195	" copal . . . . .	"	10 0	6	0 6 0 0
196	" lac, 1st quality . . . . .	"	3 6	6	0 2 1 6
197	" " 2d quality . . . . .	"	3 0	6	0 1 8 0
198	" Myrrh . . . . .	"	3 0	6	0 1 8 0
199	" Benjamin . . . . .	"	15 0	6	0 9 0 0
200	" Olibanum . . . . .	"	5 0	6	0 3 0 0
201	Other kind of gums . . . . .			6 <i>ad val.</i>	
202	Grains, either whole, or made into flour . . . . .			<i>free.</i>	

*Macao Tariff: Class 3. Vegetable Productions. Class 4. Fish, Meat, Hide, &c.*

ARTICLES.		Per.	Valuation. T. m.	Percentage.	New Duties. T. m. c. c.
203	Nutmegs .....	<i>pecul</i>	25 0	6	1 5 0 0
204	"    unpeeled .....	"	15 0	6	0 9 0 0
205	"    false .....	"	4 0	6	0 2 4 0
206	Walnuts .....			6 <i>ad val.</i>	
207	Turpentine oil .....		5 0	6	0 3 0 0
208	Linseed oil .....		3 0	6	0 1 8 0
209	Storax .....	<i>pecul</i>	30 0	6	1 8 0 0
210	Oils; almond, cinnamon, clove, camphor, and other aromatic or medicinal .....	<i>almude</i>		6 <i>ad val.</i>	
211	Pepper, white .....	<i>pecul</i>	5 0	4	0 2 0 0
212	"    black .....	"	3 0	4	0 1 2 0
213	"    powdered .....	"	8 0	4	0 3 2 0
214	Raisins .....			4 <i>ad val.</i>	
215	Putchuck .....	<i>pecul</i>	8 0	4	0 3 2 0
216	Rose, ebony, amboyna, red, molavy, teak, and all sorts of furniture wood .....			6 <i>ad val.</i>	
217	Rattans, Banjermassing .....	<i>pecul</i>	2 0	4	0 0 8 0
218	"    Straits' and other parts .....	"	1 5	4	0 0 6 0
219	"    split .....	"	4 0	4	0 1 6 0
220	Canes, Malacca .....	<i>hund</i>	6 0	6	0 3 6 0
221	"    white .....	"	3 0	6	0 1 8 0
222	Corks, fine .....	<i>thous</i>	3 0	4	0 1 2 0
223	"    ordinary .....	"	2 0	4	0 0 8 0
224	Salep root .....	<i>catty</i>	0 7	6	0 0 4 2
225	Sago, fine, pearl .....	<i>pecul</i>	2 0	6	0 1 2 0
226	"    common .....	"	1 0	6	0 0 6 0
227	False Cardamoms .....	"	5 0	6	0 3 0 0
228	Seriboa, a dried fruit used by the Asiatics with betel .....	"	3 0	6	0 1 8 0
229	Sandal-wood, Malabar coast .....	"	6 0	4	0 2 4 0
230	"    roots, Malabar coast .....	"	2 0	4	0 0 8 0
231	"    from Timor, Sandwich Is- lands, and elsewhere .....	"	3 0	4	0 1 2 0
232	"    roots, from same places .....	"	0 7	4	0 0 2 8
233	Tobacco, in rolls, or twisted .....	"	16 0	4	0 6 4 0
234	"    in leaves .....	"	10 0	4	0 4 0 0
235	Dates .....	"	3 0	6	0 1 8 0

**Class 4.***Fish, Meat, Animal Remnants; Hides, Horns, &c.*

236	Rhinoceros' horns, Cochinchina .....	<i>pecul</i>	300 0	4	12 0 0 0
237	"    "    Malay, and Malabar coast .....	"	50 0	4	2 0 0 0
238	Shark's fins, white .....	"	20 0	3	0 6 0 0
239	"    "    black .....	"	13 0	3	0 3 9 0
240	Bicho-de-mar, black, 1st quality .....	"	30 0	3	0 9 0 0
241	"    "    2d quality .....	"	18 0	3	0 5 4 0
242	"    "    3d quality .....	"	8 0	3	0 2 4 0
243	"    white 1st quality .....	"	6 0	3	0 1 8 0
244	"    "    2d quality .....	"	4 0	3	0 1 2 0
245	Fishmaws, first quality .....	"	28 0	3	0 8 4 0
246	do. second quality .....	"	20 0	3	0 6 0 0
247	do. third quality .....	"	10 0	3	0 3 0 0
248	do. singalah (heads) .....	"	3 5	3	0 1 0 5



*Macao Tariff: Class 4. Fish, Meat, Animal Remnants, &c. Class 5. Sundries.*

ARTICLES.	Per.	Valuation. T. m.	Percentage.	New Duties. T. m. c. c.
249 Cochineal, .....			4 ad val.	
250 Mother-o'-pearl shells; 1st quality.....	pecul	2 0	4	0 0 8 0
251 " " 2d quality,.....	"	0 7	4	0 0 2 8
252 " " cut.....	"	6 0	4	0 2 4 0
253 Salt beef,.....	"	4 0	4	0 1 6 0
254 Salt or smoked pork,.....	"	6 0	4	0 2 4 0
255 Dried prawns and oysters,.....	"	3 5	4	0 1 4 0
256 Horns; cow and buffalo's,.....	"	3 0	4	0 1 2 0
257 " deer's, .....	pair	0 7	4	0 0 2 8
258 Tallow, .....	pecul	8 0	4	0 3 2 0
259 Tallow candles.....	"	14 0	4	0 5 6 0
260 Beeswax, .....	"	20 0	4	0 8 0 0
261 Wax candles.....	"	30 0	4	1 2 0 0
262 Hides; raw,.....	"	2 0	4	0 0 8 0
263 " cured .....	"	4 0	4	0 1 6 0
264 " calfskin, lamb, cordwain, chamois, kid's; varnished leather, and others...			6 ad val.	
265 Salted or smoked meat, humps, tongue, &c. in kegs or otherwise,.....			4 ad val.	
266 Seahorse teeth,.....	pecul	14 0	4	0 5 6 0
267 Elephant's teeth, 1st quality, 1 a 12 to a pecul	"	72 0	4	2 8 8 0
268 " " 2d " 13 to 20 "	"	50 0	4	2 0 0 0
269 " " 3d " 20 & upwards "	"	30 0	4	1 2 0 0
270 " " cuttings .....	"	40 0	4	1 6 0 0
271 Spermaceti candles,.....	"	30 0	4	1 2 0 0
272 Cow bezoar,.....	catty	10 0	4	0 4 0 0
273 Butter,.....	pecul	20 0	4	0 8 0 0
274 Lard,.....	"	6 0	4	0 2 4 0
275 Honey, .....	flask	0 2	4	0 0 0 8
276 Bird's-nests, white, 1st and 2d quality,....	pecul	100 0	4	4 0 0 0
277 " " " 3d and 4th quality,....	"	50 0	4	2 0 0 0
278 " " with feathers.....	"	10 0	4	0 4 0 0
279 Ox sinews.....	"	8 0	4	0 3 2 0
280 Deer's sinews.....	"	14 0	4	0 5 6 0
281 Hams .....	"	18 0	4	0 7 2 0
282 Bird's feathers.....	hund	10 0	4	0 4 0 0
283 Stockfish, cod, and other sorts of dried fish	pecul	4 0	4	0 1 6 0
284 Rhinoceros' hides .....	"	3 0	4	0 1 2 0
285 Weasel, marten, sable, otter, beaver, and wolf skins .....			6 ad val.	
286 Salmon, tunny, sardines, herrings, anchovy, in tins, or otherwise .....			4 ad val.	
287 Sole leather.....	pecul	8 0	4	0 3 2 0
288 Shell-fish.....	"	5 0	4	0 2 0 0
289 Tortoise-shell, 1st quality.....	"	400 0	4	16 0 0 0
290 " 2d quality.....	"	200 0	4	8 0 0 0
291 " 3d quality.....	"	100 0	4	4 0 0 0
292 " limb and side shells.....	"	18 0	4	0 7 2 0
293 " nails.....	"	4 0	4	0 1 6 0
294 Cow or buffalo's hoofs. ....	"	2 0	4	0 0 8 0

**Class 5.**  
*Sundries.*

295 Scented water, oil, essence, pomatum, soap, and all sorts of cosmetics.....	}	6 per cent. ad valorem.
296 Mineral water, simple or compound.....		

## Macao Tariff: Class 5. Sundries.

## Schedule of Drawback Goods.

ARTICLES.	Per.	Valuation. T. m.	Percentage.	New Duties. T. m. c. c.
297 Drinkable spirits of all kinds.....			6 ad val.	
298 Baggage, and clothes in use.....			free	
299 Horses, cows, sheep, goats, birds, and all sorts of living animals.....			6 ad val.	
300 Hats and caps of all sorts.....			6 ad val.	
301 Fruit, preserves, pickles, &c.....			6 ad val.	
302 Shoes of leather, skin, cloth or silk.....			6 ad val.	
303 Anniseed.....	pecul	7 0	6	0 4 2 0
304 Oil cloth, Indian rubber, &c.....			6 ad val.	
305 Sponge and brushes of all sorts.....			6 ad val.	
306 Mats, rattan fine.....			6 ad val.	
307 " " ordinary.....	each	0 3	6	0 0 1 8
308 " rush, Manila.....	"	0 2	6	0 0 1 2
309 " Java and elsewhere, double.....	"	1 0	6	0 0 6 0
310 " do. do. single.....	"	0 3	6	0 0 1 8
311 Prints or engravings, of all sorts.....			6 ad val.	
312 Bottles of all kinds.....	hund	2 0	4	0 0 8 0
313 Shoe-blackening,.....			4 ad val.	
314 Chalk, and powdered gypsum.....	pecul	0 4	4	0 0 1 6
315 Jingeely, white.....	"	3 0	6	0 1 8 0
316 " black.....	"	3 5	6	0 2 1 0
317 Tinder.....	"	10 0	6	0 6 0 0
318 Musical instruments, pianos, flutes, &c....			6 ad val.	
319 Printed books, &c.....			free.	
320 Paste or flour, arrow-root, &c.....			4 ad val.	
321 Bamboo shavings,.....	pecul	0 6	6	0 0 3 6
322 Oil and drugs for paints or medicines.....			6 ad val.	
323 Writing paper, blank bills of exchange and bills of ladings, quills, steel pens, sealing-wax, pencils, ink, wafers, &c., and everything else for office- use.....			6 ad val.	
324 Cheeses of all kind, with exception of small round Dutch cheese.....	catty	0 2	4	0 0 0 8
325 Small round Dutch cheese.....	each	0 3	4	0 0 1 2
326 Clothes, of woolen, cotton, silk, &c.....			6 ad val.	
327 Soap, European, Bengal, Manila, and Mala- bar coast.....			4 ad val.	

## A.

Schedule of Indian Goods, which are entitled only to the drawback of one third of the duties, on being re-exported direct from the godowns of the Custom-house.

Aloes-wood.	Indigo.	Shark's fins.	Rhinoceros' horns.
Bicho de mar.	Seaweed.	Fishmaws.	Dried prawns.
Camphor.	Hides.	Glue.	Cardamoms.
Cloves.	Mace.	Tinder.	Rattan and Straits' mats.
Shagreen.	Elephant's Teeth.	Deer or cow's sinews or horns.	
Nutmegs.	Bird's nests.	Rhinoceros' hides.	Bird's feathers.
False cardamoms.	Seriboa, a kind of dry fruit used by the Asiatics with betel.		
Tanned hides.	Sypoot, a kind of shellfish.		Dragon's blood.
Tortoise-shell.	Tassalho (dried meat).		

All eatables in cases, tins, or kegs; spermaceti, wax, or tallow candles; oils; drinkables; ready made clothing; boots and shoes; and every other article of luxury.

## No. 1.

Table of rent, chargeable on all goods and articles stored in the Macao custom-house godowns. For the first month the same shall be free, and the reckoning of