

goods through the Custom-houses, with the reduction of some part of the tariff dues, or the entire abrogation thereof, shall be considered as ended on the 16th of October last, which was the day fixed by the Juntas themselves.

ART. 2. Where such reductions may have continued in any shape subsequently to the said date, merchants who have been in the enjoyment thereof shall repay to the public treasury the sum of such reductions.

ART. 3. In places where a reduction shall have been made, with reference to all or some articles, greater than one third part of the dues, merchants, who who may have imported the said articles even although they may have done so within the specified term, shall repay to the revenue the difference between the exceptional reductions and the reduction of one third, which shall be considered as general.

ART. 4. If in any part of Spain no reduction has been granted even previously to the 16th of October, merchants who may have imported goods before that date, paying the entire dues, shall be allowed discount on future payments of the third part which they paid extra. For the enjoyment of this discount merchants shall be allowed three months, counted from the date of this decree.

(C. 1641.)

*Board of Trade, Whitehall,  
December 4, 1868.*

THE Right Honourable the Lords of the Committee of Privy Council for Trade have received, from the Secretary of State for Foreign Affairs, a Despatch from Her Majesty's Minister at Madrid, inclosing copies and translations of two Decrees, published in the Madrid Gazette of the 23rd ultimo, by the Provisional Government of Spain, (1), one of which modifies the differential and other dues charged on foreign commerce and Shipping in Spanish ports, and (2), the other, permits the introduction of foreign built ships and materials for ship-building. The following are the Articles of these decrees :—

No. 1.

(Translation.)

ART. 1. The charge levied on the dues imposed on merchandise, in accordance with the Custom-house regulations, under the name of differential duty, is removed.

ART. 2. This suppression shall begin to take effect from the 1st of January, 1869, in regard to all articles imported into the Peninsular and adjacent islands, except those included in the annexed schedules, marked A, B, and C.

ART. 3. With respect to the articles of merchandise excepted in the preceding Article, the differential duty shall be changed into a fixed one; viz. :—1 real vellon per 100 kilograms, on those included in schedule A; 5 reals vellon on those included in schedule B; 10 reals vellon on those included in schedule C.

ART. 4. The duties exacted in virtue of the preceding Article shall remain in force up to the 1st of January, 1872, when all flags coming from any part of the world, and all merchandize, without exception, shall enjoy the same rights as the Spanish flag.

The Minister of Finance,  
(Signed) LAUREANO FIGUEROLA.

*Schedule A.*

Pig iron.  
Machinery of every sort.  
Glass and delft.  
Indigo.  
Butter.  
Pitch and tar.  
Oils.  
Marble.

*Schedule B.*

Woven stuffs of all sorts.  
Iron, except pig iron.  
Spirits (aquadiente).  
Spun goods (hilazas) of all sorts.  
Paper.  
Alum.  
Sulphur.  
Nitrate and sulphate of soda.  
Sulphuric and muriatic acid.  
Chloride of lime.  
Muriate of potash.  
Carbonate of soda.  
Saltpetre.  
Gum.  
Cheese.  
Tin, copper and brass in bars and plates.  
Hemp and flax.  
Furniture of all sorts.

*Schedule C.*

Sugar.  
Dried cod-fish.  
Cocoa.  
Coffee.  
Raw cotton (algodon en rama).  
Leather.  
Wax.  
Cinnamon.

No. 2.

ART. 1. Ships of all classes, whether of wood or iron, may be introduced into Spanish dominions upon payment of the following dues :—

	Reals
Wooden ships of 100 tons of a cubic metre shall pay per metrical ton ... ..	130
Those from 101 up to 300 tons, shall pay	100
Those from 301 tons upwards ... ..	50
Iron ships of whatever tonnage ... ..	50

ART. 2. The tons of a cubic metre spoken of in the preceding Article, shall be those which the ships measure on the whole, without subtracting any space or compartment below deck; but the dues payable on all instruments, machinery, and fittings to which caps. 20 and 21 of the existing Custom House Regulations refer, are included in the duties payable on each ton.

ART. 3. Any Spanish ship may be freely careened and repaired in any foreign place.

ART. 4. Masters of Spanish ships are at liberty to sell or hypothecate them to persons of their own nation or to foreigners, for which purpose Art. 592 of the Commercial Code is abrogated.

ART. 5. The ships may be manned with whatever number of men the Captain and fitter out may think proper, keeping in view Art. 24, cap. 10 of the Ordinances of Register now in force, and the royal decree of 27th November, 1867, Articles 1 and 4. When in a foreign port the Captain or fitter out do not find a sufficient number of men of their own nation, the crew may be made up with foreigners, with the compliance of the Consul or marine authorities.