

Thus the only change effected by the present tariff modifications in respect to works of art is the freeing of pictures by modern painters from the export duty of one per cent. hitherto levied on them. This was a part of the original ministerial project, and it was based upon the evident injustice of taxing modern paintings whilst permitting modern statues to pass free.

In addition to this the Government had proposed an universal export duty of 20 per cent. throughout Italy upon ancient works of art of all kinds, this having been hitherto subject to various rates and different conditions prescribed by the particular regulations in force in each province. This part of their proposal was, however, thrown out by the Committee, who desired to leave the question to be dealt with by a separate law, and eventually rejected also by the Legislature. But the Legislature restored to the Bill the new ministerial definition of "objects of art" as distinct from "objects for collections," which the committee had also suppressed. It differs from the former one chiefly by substituting the words "by deceased artists" for "anterior to the 19th century."

The rate of 20 per cent. seems to have been fixed upon as the highest existing scale, namely, that in force in the Roman Province, in virtue of an edict of the Pontifical Government devised so long ago as the 7th of April, 1820, by Cardinal Pacca, and maintained by the Italian Authorities since their occupation of the States of the Church.

The expediency of extending this very high rate of duty on the exportation of valuable works of art to the whole of the country had previously occurred to the Italian Government, and the question of establishing a general and uniform tax was brought forward on the occasion of the last complete revision of the tariff in 1878. The subject was then considered to deserve separate treatment, and a Bill was laid before the Chambers in which a payment of so much as 25 per cent. was proposed, but this has never passed the Senate. It may have been thought on the present occasion that an offer to place this duty at only 20 per cent. might find better favour, but the Committee, and the Legislature with it, seem to have decided that the whole matter was one of too complex a nature for any summary settlement, and that that which had been set aside for separate consideration five years ago on a complete revision of the tariff had best be left untouched now, when the revision is no more than a partial one.

The remaining Articles provide—1st, for the ratification of a few Decrees touching the Customs Tariff that have been issued since its last official publication, which relate to changes made in classifying goods of hemp, flax, and jute, to the abolition of the duty upon dried chicory, and to temporary importation and exportation,—2nd for a new official version of the whole tariff and excise laws in conformity with the present enactments,—and 3rd for the institution of a fresh Commission of Inquiry for farther revision. This Commission is to consist of nine members, three of whom are to be elected by the Senate, three by the Chamber of Deputies, and three named by the Government. Their nomination is to take place by Royal Decree, on a proposal by the Minister of Finance and the Minister of Agriculture, Industry, and Commerce, consequent upon a deliberation of the Council of Ministers. The Commission will choose its own President and Vice-President, will hold its meeting in Rome, and will present a complete report of its labours before the 1st of July, 1886.

HUGH FRASER.

Rome, July 27th, 1883.

*War Office, Pall Mall,*

14th August, 1883.

*Royal Horse Guards*, Lieutenant Howard H. Howard-Vyse resigns his Commission. Dated 15th August, 1883.

Quartermaster Corporal-Major Wyndham Drake to be Quartermaster, vice W. Gordon, deceased. Dated 15th August, 1883.

*5th Lancers*, Quartermaster-Sergeant Godfrey Robinson to be Quartermaster, vice J. Berryman, V.C., retired. Dated 15th August, 1883.

*Grenadier Guards*, Captain and Lieutenant-Colonel William S. Kenyon-Slaney to be Major, vice Lieutenant-Colonel J. A. T. Garratt, retired on half-pay. Dated 1st August, 1883.

Lieutenant and Captain Harry W. M. Bonham to be Captain and Lieutenant-Colonel, vice W. S. Kenyon-Slaney. Dated 1st August, 1883.

*Colistream Guards*, Major and Lieutenant-Colonel John R. W., Viscount de Vesci, retires on half-pay. Dated 15th August, 1883.

*Scots Guards*, Captain and Lieutenant-Colonel folliott Williams Erskine retires from the Service, receiving the value of an Ensigny and Lieutenantcy. Dated 15th August, 1883.

Lieutenant the Honourable Arnold A. C. Keppel resigns his Commission. Dated 15th August, 1883.

LINE BATTALIONS.

*The Lincolnshire Regiment*, Trained Band Master Charles Young to be Quartermaster, vice C. Rawson, 4th Battalion, deceased. Dated 15th August, 1883.

*The Suffolk Regiment*, Captain Arthur Staniforth Hext to be Major, vice J. J. F. Irwin, seconded for service as Adjutant, 1st Royal Jersey Militia. Dated 14th July, 1883.

Lieutenant Henry Cautley to be Captain, vice A. S. Hext. Dated 14th July, 1883.

*The Royal Welsh Fusiliers*, Captain Frederick Stringer to be Major, vice C. Norman, seconded for service as an Adjutant of Auxiliary Forces. Dated 2nd July, 1883.

Captain George Holden Hutton to be Major, vice F. Stringer, seconded for service on the Staff. Dated 2nd July, 1883.

Lieutenant Alfred Stephen Chapman to be Captain, vice G. H. Hutton. Dated 2nd July, 1883.

*The Royal Inniskilling Fusiliers*, Captain Donald A. Campbell to be Major, vice W. T. Dooner, seconded for service on the Staff. Dated 10th August, 1883.

Lieutenant Henry C. C. Gibbings to be Captain, vice D. A. Campbell. Dated 10th August, 1883.

Lieutenant Norman A. Bray, Adjutant, to be Captain, to complete Establishment. Dated 10th August, 1883.

*The Worcestershire Regiment*, Lieutenant Joseph Ryland Rainsford to be Captain, vice A. A. Boggs, promoted Major on half-pay. Dated 6th August, 1883.

*The Duke of Wellington's (West Riding Regiment)*, Captain Henry Lockner Brett to be Major, vice C. Conor, seconded for service as an Adjutant of Auxiliary Forces. Dated 1st August, 1883.

*The Royal Sussex Regiment*, Lieutenant-Colonel and Colonel John D. Johnstone retires on half-pay. Dated 15th August, 1883.

Captain B. Plantagenet Cary to be Major, vice E. B. St. John, retired. Dated 1st August, 1883.