

ACT No. XVII OF 1867.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor General on the 6th March 1867.*)

An Act to amend the Law relating to Customs Duties.

Preamble. WHEREAS it is expedient to amend the Law relating to the duties of Customs on goods imported and exported by sea; It is hereby enacted as follows:—

Short title. 1. This Act may be called “The Indian Customs Duties’ Act, 1867.”

Duties specified in Schedules to be levied. 2. In lieu of the Customs duties authorized to be charged by any Act now in force, there shall be levied and collected, in every port in the territories which are or may be vested in Her Majesty or Her Successors by the Statute 21 & 22 Vic., cap. 106 (*An Act for the better Government of India*), other than the Settlement of Prince of Wales’ Island, Singapore and Malacca, the duties specified in the two Schedules annexed to this Act; and all articles, other than those specified in the said Schedules respectively, shall be duty-free: Provided that nothing herein contained shall be taken to alter the existing duties upon Salt and Opium, or to affect the provisions of Act No. VI of 1848.

Repeal of Section 179 of Consolidated Customs Act. 3. Section 179 of the Consolidated Customs Act is hereby repealed; and Section 27 of the same Act shall be construed as if for the words “for which a specific value has not been fixed by the Local Government with the sanction of the Governor General of India in Council,” the following words were substituted; (that is to say), “for which a specific value is not fixed by the Indian Customs Duties’ Act, 1867;” but, save as aforesaid, nothing herein contained shall be construed to affect the provisions of the Consolidated Customs Act.

Act not to alter Customs law in the Straits. 4. Nothing contained in this Act shall be deemed to alter the law relating to duties on Customs in force in the said Settlement.

SCHEDULE A.

SCHEDULE A.

IMPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
1	APPAREL, INCLUDING HABERDASHERY, MILLINERY, &C.—	<i>Ad valorem</i> ...	Seven and a half per cent.
2	ARMS, AMMUNITION AND MILITARY STORES—		
	Gunpowder, common ...	0 5 per lb. }	} Seven and a half per cent., except as regards Military and other Regulation Uniforms and Accoutrements when imported for private use by persons in the Public Service, which are free.
	„ „ sporting ...	1 0 „ }	
	Fire-Arms and parts of ditto ...	<i>Ad valorem.</i> }	
	All other sorts, including Military Accoutrements, Uniforms, &c.	<i>Ad valorem.</i> }	
3	BLACKING—		
	Quarts ...	5 0 per doz. }	} Seven and a half per cent.
	Small ...	2 8 „ }	
	In Tins ...	0 3 per lb. }	
4	CABINET WARE—	<i>Ad valorem</i> ...	Seven and a half per cent.
5	CANDLES, WAX, COMPOSITION AND OTHER KINDS—		
	Candles, Wax ...	1 0 per lb. }	} Seven and a half per cent.
	„ Paraffine ...	0 8 „ }	
	„ Spermaceti ...	0 8 „ }	
	„ Composition and other sorts ...	0 6 „ }	
6	CARPETS AND CARPETING—		
	Single Carpets ...	<i>Ad valorem</i> ... }	} Five per cent.
	Carpeting in rolls ...	<i>Ad valorem</i> ... }	
7	CARRIAGES ...	<i>Ad valorem</i> ...	Seven and a half per cent.
8	CHEMICALS ...	<i>Ad valorem</i> ...	Seven and a half per cent.
9	CHINA AND JAPAN WARE, OTHER THAN LACQUERED WARE WHICH IS FREE ...	<i>Ad valorem</i> ...	Seven and a half per cent.
10	CLOCKS, WATCHES, AND OTHER TIME-KEEPERS ...	<i>Ad valorem</i> ...	Seven and a half per cent.
11	COACH-BUILDER'S MATERIALS ...	<i>Ad valorem</i> ...	Seven and a half per cent.

IMPORT TARIFF,—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
12	COFFEE—		
	Persian Gulf and Red Sea ...	30 0 per cwt.	} Seven and a half per cent.
	Other places ...	20 0 „	
13	CORKS ...	1 8 per gross ...	} Seven and a half per cent.
14	COTTON—		
	Thread—		
	Sewing Thread, White and Coloured	0 12 per lb.	} Seven and a half per cent.
	„ In reels, or on cards not exceeding one hundred yards*... Goa and Country...	2 8 per gross reel	
	„	30 0 per cwt.	
	Twist—		
	Mule, under No. 15	0 7 per lb.	} Three and a half per cent.
	Nos. 16 to 24	0 11 „	
	25 to 32	0 12 „	
	33 to 42	0 13 „	
	43 to 52	0 14 „	
	53 to 60	1 1 „	
	No. 70	1 2 „	
	80	1 3 „	
	90	1 4 „	
	100	1 5 „	
	Nos. 110 to 150	1 10 „	
	160 to 200	1 14 „	
	Water, No. 20	0 12 „	
	30	0 13 „	
	40	0 15 „	
	50	1 1 „	
	Above 50	1 4 „	
	Turkey Red Twist, all kinds†—	1 6 per lb.	} ...
	Twist, Orange, Red and other Colours†	1 2 „	
	Piece Goods—		
	Grey—		
	Shirtings, Madapollams and Printers ...	0 13 per lb.	} Five per cent.
	Long Cloths, Jeans, Domes- tics, Sheetings, Drills and T. Cloth ...	0 11 „	
	Other sorts ...	<i>Ad valorem.</i>	
	Cotton Rope ...	25 0 per cwt.	
	Cotton Goods—other kinds ...	<i>Ad valorem.</i>	} Seven and a half per cent.

* Exceeding this length to be charged in proportion.

IMPORT TARIFF,—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
15	DRUGS AND MEDICINES—		
	Acid, Sulphuric ...	0 3 per lb.	} Seven and a half per cent.
	Alkali, Country (Sajee Khar) ...	2 0 per cwt.	
	Aloes, black ...	10 0 "	
	" Socotra ...	25 0 "	
	Alum ...	3 8 "	
	Arsenic... ..	25 0 "	
	" China, Munseel ...	8 0 "	
	Assafetida (Hing) ...	55 0 "	
	" Coarse (Hingra) ...	10 0 "	
	Brimstone, Flour ...	7 0 "	
	" Roll ...	6 0 "	
	" Rough ...	4 8 "	
	Camphor, Bhimsing (Barras) ...	50 0 per lb.	
	" Refined cake ...	65 0 per cwt.	
	" Crude in powder ...	50 0 "	
	Cassia Lignea... ..	38 0 "	
	Coova, red ...	<i>Ad valorem.</i>	
	Copperas, green ...	2 8 per cwt.	
	Quinine ...	50 0 per lb.	
	Sal Ammoniac ...	22 0 per cwt.	
	Salep ...	60 0 "	
	Senna Leaves ...	6 0 "	
	All other sorts ...	<i>Ad valorem.</i>	
16	DYEING AND COLOURING MATERIALS—		
	Cochineal ...	1 12 per lb.	} Seven and a half per cent.
	Gallnuts, Country, Myrabolam ...	3 0 per cwt.	
	" Persian ...	35 0 "	
	Gamboge Wood ...	20 0 "	
	Madder or Munjeet... ..	10 0 "	
	Orchilla Weed ...	8 0 "	
	Saffron, Europe ...	16 0 per lb.	
	" Meadow, Soorunjun ...	10 0 per cwt.	
	" Persian ...	12 0 per lb.	
	" In cakes or lumps ...	5 0 "	
	Sapan Wood and Root ...	3 8 per cwt.	
	All other sorts ...	<i>Ad valorem.</i>	
17	FELT—		
	Sheathing 40 × 32 inches ...	0 4 per piece.	} Seven and a half per cent.
	In rolls or in lengths ...	0 4 per yard.	
	All other sorts ...	<i>Ad valorem.</i>	

IMPORT TARIFF,—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
18	FIREWORKS—	Rs. A.	
	China	30 0 per box of 133½ lbs.	} Seven and a half per cent.
	Other sorts	<i>Ad valorem.</i>	
19	FLAX, MANUFACTURES OF—		
	Piece Goods	<i>Ad valorem.</i>	Five per cent.
	Other sorts	<i>Ad valorem.</i>	Seven and a half per cent.
20	FRUITS AND VEGETABLES—		
	Almonds, without shell	25 0 per cwt.	} Seven and a half per cent.
	„ with shell	10 0 „	
	Cajoo kernels	10 0 „	
	Cocoanuts	30 0 per thousand.	
	„ kernel (Copra)	9 8 per cwt.	
	Currants, Europe	35 0 „	
	„ Persian	12 0 „	
	Dates, dry, in bags	4 0 „	
	„ wet, in bags	3 0 „	
	„ „ in pots	6 0 „	
	Figs, Europe	42 0 „	
	„ Persian, dried	6 0 „	
	Garlic	4 0 „	
	Pistachio Nuts	14 0 „	
	Prunes, Bussorah	12 0 „	
	Raisins, Black, Persian Gulf, Red Sea, and Khismis	12 0 „	
	„ Monocka, Persian Gulf and Red Sea	7 0 „	
	„ Other sorts	<i>Ad valorem.</i>	
	Walnuts, Akroot	5 0 per cwt.	
	Mangoes, dried	<i>Ad valorem.</i>	
	Prunes, Europe	<i>Ad valorem.</i>	
	Other sorts, except Bidmiskh and Buzarbuttoo Nuts which are free	<i>Ad valorem.</i>	
21	GLASS AND GLASS-WARE—		
	Bangles, Glass, China, Gilt	10 0 per 100 pairs.	} Seven and a half per cent.
	„ not Gilt	5 0 „	
	Beads—China	30 0 per cwt.	
	„ Common	28 0 „	
	„ Ruby of all sizes	0 12 per lb.	
	„ Seed	0 10 „	
	„ Small, Scarlet and Red	0 10 „	
	„ Coral (false) Moorzun	0 8 per corge of 2,000 beads.	

IMPORT TARIFF,—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
<i>GLASS AND GLASS-WARE,—continued.</i>		Rs. A.	
	Glass—Broken ...	5 0 per cwt.	} Seven and a half per cent.
	„ China, of all colours ...	40 0 per 133½ lbs.	
	„ Crown, coloured ...	40 0 per 100 supl. feet.	
	„ „ of sizes ...	6 0 per 100 supl. feet.	
	„ Plate, not silvered ...	0 10 per foot.	
	Pearls, false Bajeria ...	5 0 per lách.	
	„ Boria ...	1 0 per thousand.	
	„ Jouria ...	8 0 per lách.	
	„ Nathia ...	0 6 per thousand.	
	„ Tachea ...	0 12 „ „	
	„ Wattanah ...	10 0 per lách.	
	Glass Ware of all other sorts, except Bottles which are free ...	<i>Ad valorem.</i>	
22	GOLD LEAF, Europe ...	4 0 per hundred leaves	} Seven and a half per cent.
23	GRASS AND OTHER CLOTH OF CHINA MANUFACTURE ...	<i>Ad valorem.</i>	} Five per cent.
24	GUMS—		
	Gum, Ammoniaa ...	10 0 per cwt.	} Seven and a half per cent.
	„ Arabic ...	16 0 „ „	
	„ Bdellium, common gum ...	5 0 „ „	
	„ Benjamin ...	33 0 „ „	
	„ Bysabole, coarse Myrrh ...	12 0 „ „	
	„ Copal ...	65 0 „ „	
	„ Frankincense or Olebanum.	9 0 „ „	
	„ Gambier (or Kino) ...	8 0 „ „	
	„ Myrrh ...	24 0 „ „	
	„ Persian (false) ...	3 0 „ „	
	„ Rosin ...	8 0 „ „	
	All other sorts ...	<i>Ad valorem.</i>	
25	GROCERIES NOT OTHERWISE DESCRIBED.	<i>Ad valorem.</i>	} Seven and a half per cent.
26	HIDES AND SKINS—		
	Border Hides, prepared ...	30 0 each.	} Seven and a half per cent.
	Buffalo Hides, Country, Tanned...	80 0 per score.	
	Calf Skins ...	40 0 per dozen.	
	Chamois Skins ...	6 0 „ „	

IMPORT TARIFF,—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
	HIDES AND SKINS,— <i>continued.</i>		
	Cow Hides, Country, Tanned ...	60 0 per score.	} Seven and a half per cent.
	Rhinoceros Leather ...	40 0 per cwt.	
	Other sorts ...	<i>Ad valorem.</i>	
27	HORNS—		
	Buffalo ...	11 0 per cwt.	} Seven and a half per cent.
	Stag or Deer ...	12 0 ”	
	Manufactures of ...	<i>Ad valorem.</i>	
28	INSTRUMENTS, Musical ...	<i>Ad valorem.</i>	Seven and a half per cent.
29	IVORY AND IVORY WARE—		
	Elephants' Grinders ..	16 0 per cwt.	} Seven and a half per cent.
	Tusks above 20 lbs. ...	300 0 ”	
	Tusks 10 lbs. and not exceeding 20 lbs. ...	225 0 ”	
	Tusks under 10 lbs. ...	125 0 ”	
	Sea Cow or Moye Teeth, 3 lbs. and upwards ...	225 0 ”	
	Sea Cow or Moye Teeth, under 3 lbs. ...	75 0 ”	
	Ivory, Manufactures of ...	<i>Ad valorem.</i>	
30	JEWELLERY, INCLUDING PLATE—		
	Silver-ware, plain ...	1 6 per tolah.	} Seven and a half per cent.
	Jewellery and Plate of all other kinds, excepting Precious Stones and Pearls which are free ...	<i>Ad valorem.</i>	
31	JUTE, MANUFACTURES OF ...	<i>Ad valorem.</i>	Seven and a half per cent.
32	LAC—		
	Stick ...	16 0 per cwt.	} Seven and a half per cent.
	Shell ...	28 0 ”	
	All other sorts ...	<i>Ad valorem.</i>	
33	LEATHER AND MANUFACTURES OF—		
	Leather ...	} <i>Ad valorem.</i>	} Seven and a half per cent.
	Boots and Shoes ...		
	Harness and Saddlery ...		
	Other sorts ...		
34	LIQUOR—		
	Ale, Beer and Porter ...	}	} One anna per Imperial Gallon.
	Cider and other fermented Liquors ...		

IMPORT TARIFF,—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	Liquor,— <i>continued.</i> Spirits	Rs. A.	Three Rupees the Imperial Gallon, and the duty to be rateably increased as the strength exceeds London Proof. Provided that ten per cent. <i>ad valorem</i> shall be charged on all spirits used exclusively in Arts and Manufactures, or in Chemistry, subject to such Rules as the Local Governments shall from time to time prescribe, for ascertaining that such spirits are unfit for use as a beverage, and incapable of being converted to that purpose. And the officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what spirits fall within the proviso, and his decision thereon shall be final in law.
	WINES— Champagnes, Sparkling Wines and Liqueurs	1-8 per Impl. Gal. or 6 Qt. Bottles.
	All other sorts	1-0 per ditto.
35	MARBLE, WROUGHT, OTHER THAN STATUARY	<i>Ad valorem</i>	Seven and a half per cent.
36	MATS, FLOOR MATTING, CHINA OF ALL SORTS	50 0 per hundred	Seven and a half per cent.
37	METALS, UNWROUGHT, WROUGHT AND MANUFACTURES OF— Brass Beads, Googree, China " Old " Sheets, rolls very thin Copper, Australian " Bolt " Brazier's " China Cash " Japan " Nails and Composition Nails " Old " Pigs and Slabs, foreign... ..	0 12 per thousand. 35 0 per cwt. 80 0 " 48 0 " 50 0 " 50 0 " 30 0 " 48 0 " 45 0 " 40 0 " 45 0 "	Seven and a half per cent.

IMPORT TARIFF,—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	<i>METALS, &c.—continued.</i>	Rs. A.	
	Copper, Sheet, Sheathing and Plate	50 0 per cwt.	} Seven and a half per cent.
	„ Tiles, Ingots, Cakes and Bricks ...	47 0 „	
	„ China, White Copper-ware	1 4 per lb.	
	„ Foil Dauk-pana, China ...	3 0 per book of 100 leaves.	
	„ „ „ Europe...	4 0 „	
	Iron, Beams ...	<i>Ad valorem.</i>	} One per cent.
	„ Flat, Square and Bolt, including Scotch ...	85 0 per ton.	
	„ Hoop, Plate and Sheet ...	115 0 „	
	„ Nails ...	10 0 per cwt.	
	„ Nail Rod ...	95 0 per ton.	
	„ Old ...	2 8 per cwt.	
	„ Pig ...	40 0 per ton.	
	„ Rod, Round, British under half inch diameter ...	110 0 „	
	„ Swedish, Flat and Square ...	140 0 „	
	„ Rice Bowls ...	3 4 per set of 10.	
	„ „ „ ...	1 10 per set of 6.	
	„ Rivets ...	11 0 per cwt.	
	Other sorts, except Anchors, Cables and Kentledge which are free...	<i>Ad valorem.</i>	
	Lametta, Double reels ...	4 8 per score.	
	„ Single reels ...	2 4 „	
	Lead, Pig ...	10 0 per cwt.	
	„ Pipes ...	13 8 „	
	„ „ timed ...	16 0 „	
	„ Sheets (other than thin sheets for Tea Canisters which are free) ...	12 0 „	
	Ore Galena ...	13 0 „	} Seven and a half per cent.
	Mock Gold Leaf ...	5 0 per 20 books.	
	Orsidue or Brass Leaves, foreign, Europe ...	1 4 per lb.	
	„ China ...	0 12 „	
	Patent or Yellow Metals, Sheathing and Sheets ...	42 0 per cwt.	
	Ditto ditto Old ...	32 0 „	
	Quicksilver ...	1 0 per lb.	
	Shot, Bird ...	15 0 per cwt.	
	Spelter Nails ...	17 8 „	
	„ Plate and other shapes ...	11 0 „	
	„ Sheet or Zinc Sheathing...	15 0 „	
	Steel, blistered ...	9 0 „	

IMPORT TARIFF,—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	<i>METALS, &c.,—continued.</i>	<i>Rs. A.</i>	
	Steel, British	9 0 per cwt.	} Seven and a half per cent.
	" Cast	25 0 "	
	" Spring	10 0 "	
	" Swedish	10 0 "	
	Tin Block	45 0 "	
	" Plates, large size, box not exceeding 170 lbs. & 100 plates & <i>pro rata</i>	24 0	
	" small size, not exceeding one cwt. and 225 plates and <i>pro rata</i>	14 0	
	Wire, Brass	0 8 per lb.	
	" Common Iron, Nos. 1 to 40	9 8 per cwt.	
	" Copper	0 10 per lb.	
	Other sorts, including Hardware, Ironmongery, and Cutlery; but excluding Machinery, the component parts thereof, and Agricultural Implements, which are free	<i>Ad valorem.</i>	
38	<i>NAVAL STORES—</i>		
	Cables, coir, tarred	10 0 per cwt.	} Seven and a half per cent.
	Canvas, Country, Cotton	50 0 "	
	" Europe Sail, not exceeding 40 yards	15 0 per bolt.	} Five per cent.
	Coir, Rope, Maldiva and Laccadive	10 0 per cwt.	
	" Yarn of all kinds	9 0 "	} Seven and a half per cent.
	Cordage, Hemp, Europe	18 0 "	
	" Manilla	20 0 "	
	Dammer "	5 0 "	
	Pitch, American and Europe	13 0	
	" Coal	4 8	
	Tar, American	13 0	
	" Coal	6 8	
	" Swedish and Archangel	14 0	
	Twine, Europe Sail	0 8 per lb.	
	All other sorts, except Oakum which is free	<i>Ad valorem.</i>	
39	<i>OILS—</i>		
	Cardamom	10 0 per lb.	} Seven and a half per cent.
	Cassia	4 0 "	
	Castor, cold drawn	4 8 per doz. pints.	
	Cinnamon, Ceylon	10 0 per lb.	

IMPORT TARIFF,—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
	OILS,— <i>continued.</i>		
	Cocoanut	20 0 per cwt.	} Seven and a half per cent.
	Earth	10 0 "	
	Grass	2 0 per lb.	
	Jingeelee or Teel	20 0 per cwt.	
	Kerosene	1 12 per Impl. gal.	
	Linseed, Country	18 0 per cwt.	
	" Europe	2 4 per Impl. gal.	
	Naphtha	30 0 per cwt.	
	Otto, of sorts	20 0 per ounce.	
	Sandalwood	8 0 per lb.	
	Sorrel	20 0 per cwt.	
	Turpentine	2 0 per Impl. gal.	
	Whale and Fish	15 0 per cwt.	
	Wood	15 0 "	
	All other sorts, except Cocum and Slush Fat which are free ...	<i>Ad valorem.</i>	
40	OIL AND FLOOR CLOTH ...	<i>Ad valorem.</i>	Five per cent.
41	PAINTS, COLOURS, AND PAINTER'S MATERIALS—		
	Ochre, all Colours	3 0 per cwt.	} Seven and a half per cent.
	Paints of sorts	12 0 "	
	Prussian Blue, China	0 8 per lb.	
	" " Europe	1 8 "	
	Red Lead	14 0 per cwt.	
	Turpentine	2 0 per Impl. gal.	
	Vermillion, Canton	85 0 } (per box of	
	" Macao	30 0 } { 90 bundles.	
	White Lead	12 0 per cwt.	
	All other sorts, including Brushes	<i>Ad valorem.</i>	
42	PERFUMERY—		
	Atary, Persian	15 0 per cwt.	} Seven and a half per cent.
	Rose flowers, dried	10 0 "	
	Rose water	1 12 per Impl. gal.	
	All other sorts	<i>Ad valorem.</i>	
43	PHOTOGRAPHIC APPARATUS AND MATERIALS	<i>Ad valorem.</i>	Seven and a half per cent.
44	PIECE GOODS, NOT OTHERWISE DESCRIBED	<i>Ad valorem.</i>	Five per cent.
45	PORCELAIN AND BARTHEN-WARE ...	<i>Ad valorem.</i>	Seven and a half per cent.

IMPORT TARIFF,—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
46	PROVISIONS AND OILMAN'S STORES—	Rs. A.	
	Bacon in Canisters, Jowls and Cheeks	0 9 per lb. [cwt.	} Seven and a half per cent.
	Beef	} 60 0 per tierce of 3 40 0 per brl. of 2 cwt.	
	Cheese		
	Chocolate	0 8 "	
	Cocoa prepared	0 8 "	
	Fish Maws	50 0 per cwt.	
	" Sozille and Singally, small...	6 0 "	
	Flour	} 25 0 per barrel or sack of 200lbs.	
	Ghee		
	Hams	0 8 per lb.	
	Pork	} 50 0 per tierce of 3 cwt. and 34 0 per barrel of 2 cwt.	
	Sago	7 0 per cwt.	
	Shark fins	20 0 "	
	Tongues, salted	10 0 per keg of six.	
	Vinegar in bottles or in wood, Europe	} 1 8 per Impl. Gal.	
	Vinegar in bottles or in wood, Country	0 12 " "	
	Vinegar in bottles or in wood, Country	0 6 " "	
	All other sorts, except Biche de mer, Butter and salted Fish which are free	} <i>Ad valorem.</i>	
47	RAILWAY MATERIALS—		
	Of Iron	} <i>Ad valorem.</i>	One per cent.
	Other sorts		} <i>Ad valorem.</i>
48	RATTANS AND CANES—		
	Canes, Malacca	1 0 per dozen.	} Seven and a half per cent.
	Rattans	7 0 per cwt.	
	All other sorts	} <i>Ad valorem.</i>	
49	SEEDS—		
	Anchuchuck	10 0 per cwt.	} Seven and a half per cent.
	Anise, Europe	28 0 "	
	Assalia	7 0 "	
	Cajoo	3 0 "	
	Castor	4 8 "	

IMPORT TARIFF,—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	SEEDS,— <i>continued.</i>	Rs. A.	
	Cummin	12 0 per cwt.	} Seven and a half per cent.
	„ Black	5 0 „	
	Esubgool	5 0 „	
	Linseed... ..	5 0 „	
	Methee	5 0 „	
	Mustard	4 8 „	
	Quince Seed or Badana	50 0 „	
	Rape or Sursee	4 8 „	
	Sawjeerah	25 0 „	
	Tookmeria	7 0 „	
	All other sorts, excepting Seeds imported by any Public Society for gratuitous distribution, which are free	<i>Ad valorem.</i>	
50	SHAWLS	<i>Ad valorem.</i>	Five per cent.
51	SHELLS—		
	Chanks, “large shells,” for Cameos	10 0 per hundred.	} Seven and a half per cent.
	„ White live... ..	6 0 „	
	„ „ dead	3 0 „	
	Cowdas, Mozambique and Zanzibar	3 0 „	
	„ from other places	0 8 „	
	Cowries—		
	Bazar, common	4 0 per cwt.	
	Maldiva	16 0 „	
	Sunkley	40 0 „	
	Yellow, superior quality	8 0 „	
	Mother o’Pearl	8 0 „	
	Tortoise Shell	6 0 per lb.	
	„ Nuck	1 0 „	
	Nuckla and other sorts	<i>Ad valorem.</i>	
52	SILK—		
	Floss	8 0 per lb.	} Seven and a half per cent.
	Raw, Charon and Cochin-China	4 0 „	
	„ Mathow	1 12 „	
	„ other kinds of China	7 0 „	
	„ Persian	5 0 „	
	„ Punjum and Cutchra	1 12 „	
	„ Siam	4 0 „	
	Sewing Thread, China	8 0 „	
	Other sorts	<i>Ad valorem.</i>	
	Silk Piece Goods of sorts	<i>Ad valorem.</i>	

IMPORT TARIFF,—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
53	SOAP	<i>Ad valorem.</i>	Seven and a half per cent.
54	SPICES—		
	Aloe wood	3 0 per lb.	} Seven and a half per cent.
	Aniseed Star	40 0 per cwt.	
	Betelnut, white, Sheverdhun	18 0 "	
	" all other kinds	7 0 "	
	" in husk	2 0 per thousand.	
	Cassia Buds, Nagkessur, China	0 8 per lb.	
	Chillies, dried	8 0 per cwt.	
	Cloves	12 0 "	
	" in Seeds, Nurlavung	8 0 "	
	Mace	0 9 per lb.	
	" false	10 0 per cwt.	
	Nutmegs	0 10 per lb.	
	" in shell	0 6 "	
	" wild	12 0 per cwt.	
	Pepper, Black and Long	15 0 "	
	" White	25 0 "	
	All other kinds	<i>Ad valorem.</i>	
55	STATIONERY OTHER THAN PAPER	<i>Ad valorem.</i>	Seven and a half per cent.
56	SUGAR AND SUGAR-CANDY—		
	Sugar-Candy, China	20 0 per cwt.	} Seven and a half per cent.
	" Loaf	23 0 "	
	" Soft	12 0 "	
	All other sorts of Saccharine produce	<i>Ad valorem.</i>	
57	TALLOW AND GREASE	20 0 per cwt. ...	Seven and a half per cent.
58	TEA	1 0 per lb. ...	Seven and a half per cent.
59	TELEGRAPH STORES—		
	Of Iron	<i>Ad valorem</i> ...	One per cent.
	Other sorts	<i>Ad valorem</i> ...	Seven and a half per cent.
60	TIMBER AND WOODS—		
	Deal or Pine Planks and Boards, superficial square foot, and one inch thickness	55 0 per thousand feet.	} Seven and a half per cent.
	Mahogany, in logs	0 6 per superficial foot of one inch thickness.	
	Ditto Australian	60 0 per ton.	
	Sandalwood	22 0 per cwt.	
	" Australian and Bastard	4 0 "	

IMPORT TARIFF,—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	TIMBER AND WOODS,—<i>continued.</i>	Rs. A.	
	All other sorts, excepting Ebony, Lignum Vitæ, Tuggurwood and Palmyra Wood which are free...	<i>Ad valorem.</i>	} Seven and a half per cent.
	Manufactures of, including also Pipes, Stave and Casks ...	<i>Ad valorem.</i>	
61	TOBACCO—		
	Manufactured ...	<i>Ad valorem.</i>	} Ten per cent.
	Unmanufactured ...	<i>Ad valorem.</i>	
	Articles such as Pipes, &c., used in consumption of ...	<i>Ad valorem</i> ...	
62	TOYS AND REQUISITES FOR ALL GAMES	<i>Ad valorem</i> ...	Seven and a half per cent.
63	TRUNKS AND BOXES ...	<i>Ad valorem</i> ...	Seven and a half per cent.
64	UMBRELLAS—		
	Cotton, Steel Ribs ...	0 13 each.	} Seven and a half per cent.
	” Cane Ribs ...	0 11 ”	
	” China Paper Kettisals ...	45 0 per box of 110.	
	All other sorts ...	<i>Ad valorem.</i> ...	
65	WOOLLEN GOODS—		
	Piece Goods ...	<i>Ad valorem</i> ...	Five per cent.
	Braid ...	} <i>Ad valorem</i> ...	Seven and a half per cent.
	Other sorts ...		

SCHEDULE B.

EXPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
1	INDIGO	Rs. A.	Three Rupees per maund.
2	GRAIN OF ALL SORTS	Three Annas per maund.
3	LAC—		
	Button	28 0 per cwt.	} Four per cent.
	Dye	45 0 ”	
	Seed	20 0 ”	
	Shell	28 0 ”	
	Stick	16 0 ”	
	Other sorts	<i>Ad valorem.</i>	
4	OILS—		
	Castor	16 0 per cwt.	} Three per cent.
	Cocanut	20 0 ”	
	Fish	15 0 ”	
	Grass	2 0 per lb.	
	Jingeely or Teel	20 0 per cwt.	
	Linseed... ..	18 0 ”	
	Mhowa	12 0 ”	
	Mustard	16 0 ”	
	Poppy	20 0 ”	
	Rape or Sursee	16 0 ”	
	Sandalwood	8 0 per lb.	
	Other sorts	<i>Ad valorem.</i>	
5	SEEDS—		
	Castor Seed (Erundee)	4 8 per cwt.	} Three per cent.
	Coriander Seed	4 0 ”	
	Cummin Seed	12 0 ”	
	” Black (Caleejeera)	5 0 ”	
	Ground Nuts, with shell	5 0 ”	
	” without shell	6 0 ”	
	Jingeely or Teel Seed	6 0 ”	
	Linseed	5 0 ”	
	Methee Seed	5 0 ”	
	Mustard Seed	4 8 ”	
	Poppy Seed	5 8 ”	
	Rape or Sursee Seed	4 8 ”	
	Other sorts	<i>Ad valorem.</i>	
6	SHAWLS	<i>Ad valorem.</i>	

EXPORT TARIFF,—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
7	COTTON GOODS—	Rs. A.	
	Piece Goods—		
	Baftahs... ..	30 0 per score.	
	Gurrah	20 0 "	
	Kharwah	25 0 "	
	Mamoodie	32 0 "	
	Mirzapore Chintz	15 0 "	
	Patna	30 0 "	
	Shans	40 0 "	
	Tunjeeb, Oude	26 0 "	
	Other sorts	<i>Ad valorem.</i>	
	Twist, Country, No. 10	0 7 per lb.	
	" " No. 20	0 9 "	
	" " No. 30	0 10 "	
	" Hand Spun	0 5 "	
	All other kinds of Cotton Goods	<i>Ad valorem.</i>	} Three per cent.
8	HIDES AND SKINS TANNED—		
	Hides—		
	Buffaloe, Country, tanned	70 0 per score.	
	Cow "	50 0 "	
	Skins—		
	Goat and Sheep "	10 0 "	
	Lamb "	5 0 "	
	Any other sorts of Hides and Skins	<i>Ad valorem.</i>	} Three per cent.
9	SPICES—		
	Aloe Wood	3 0 per lb.	
	Betelnut in husk	2 0 per 1,000.	
	Cardamoms	200 0 per cwt.	
	" large bastard	40 0 "	
	Chillies, dried	8 0 "	
	Ginger, dry (rough) Malabar	10 0 "	
	" " " Bengal	7 0 "	
	" (scraped)	15 0 "	
	Pepper	15 0 "	
	Turmeric	7 0 "	
	All other sorts	<i>Ad valorem.</i>	} Three per cent.