

## ACT No. XVII OF 1870.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

*(Received the assent of the Governor General on the  
5th April 1870).*

AN ACT to amend the Law relating to Customs  
Duties.

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:—

**1.** This Act may be called "The Indian Customs Duties' Act, 1870."

**2.** Act No. XVII of 1867 (*to amend the Law relating to Customs Duties*) and Act No. XII of 1869 (*to amend the law relating to Customs Duties*) are hereby repealed.

**3.** There shall be levied and collected, in every port in British India, 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 affect Act No. XX of 1867 (*to authorize the transshipment, without payment of duty, of goods imported into Calcutta, Madras and Bombay by Steamers*), or Act No. II of 1868 (*to alter the rate of duty leviable on pepper exported from Cochin*), or to alter the existing duties upon Salt and Opium.

**4.** Section twenty-seven of the Consolidated Customs 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

Preamble.

Short title.

Repeal of Acts.

Duties specified in schedules to be levied.

Construction of section 27 of Consolidated Customs Act.

value is not fixed by the Indian Customs Duties' Act, 1870 ;" but, save as aforesaid, nothing herein contained shall be construed to affect the provisions of the Consolidated Customs Act.

Power to fix  
value of  
dutiable  
goods.

5. The Governor General of India in Council may from time to time, by notification in the *Gazette of India*, fix for the purposes of this Act the value of any goods exported or imported by sea on which duties of customs are hereby imposed.

## SCHEDULE A.

## IMPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
1	APPAREL, INCLUDING HABERDASH- ERY, 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 Uni- forms and Accoutrements when imported for private use by persons in the Pub- lic Service, which are free.
	" sporting ...	1 0 " }	
	Fire-arms and parts of ditto ...	<i>Ad valorem.</i> }	
	All other sorts, including Mili- tary Accoutrements, Uniforms, &c. ...	<i>Ad valorem.</i> }	
3	BEADS AND FALSE PEARLS—		
	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 corgé of 2,000 beads.	
	All other sorts of false Corals and Beads ...	<i>Ad valorem.</i>	
	Pearls, false, Bajeria ...	5 0 per lakh.	
	" Boria ...	1 0 per thousand.	
	" Jouria ...	8 0 per lakh.	
	" Nathia ...	0 6 per thousand.	
	" Tachea ...	0 12 " "	
	" Wattanah ...	10 0 per lakh.	
	All other sorts ...	<i>Ad valorem.</i>	
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.	
	" Paraffine ...	0 8 "	
	" Spermaceti ...	0 8 "	
	" Composition and other sorts ...	0 5 "	
6	CARRIAGES ...	<i>Ad valorem.</i>	
7	CLOCKS, WATCHES, AND OTHER TIME-KEEPERS ...	<i>Ad valorem.</i>	
8	COFFEE—		
	Persian Gulf and Red Sea ...	30 0 per cwt.	
	Other places ...	20 0 "	

SCHEDULE A.  
IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
9	COBALS, REAL ...	<i>Ad valorem.</i>	} Seven and a half per cent.
10	CORKS ...	1 8 per gross.	
11	COTTON— Thread— Sewing Thread, White and Coloured ...	0 11 per lb.	
	"    In reels, or on cards of one hundred yards (and <i>pro rata</i> above and below)* ...	2 4 per gross reel.	
	"    Goa and Country ...	30 0 per cwt.	
	Twist— Mule, under No. 15 ...	0 6 per lb.	
	Nos. 16 to 24 ...	0 9 "	
	25 to 32 ...	0 10 "	
	33 to 42 ...	0 11 "	
	43 to 52 ...	0 12 "	
	53 to 60 ...	0 14 "	
	No. 70 ...	0 15 "	
	80 ...	1 0 "	
	90 ...	1 1 "	
	100 ...	1 2 "	
	110 ...	1 3 "	
	120 ...	1 4 "	
	and one anna additional for every count of ten above No. 120.		} Three and a half per cent.
	Water, No. 20 ...	0 10 "	
	30 ...	0 11 "	
	40 ...	0 13 "	
	50 ...	0 15 "	
	Above 50 ...	1 2 "	
	Turkey Red Twist, all kinds† ...	1 6 per lb. }	
	Twist, Orange, Red and other Colours† ...	0 15 " }	
	Piece Goods— Grey— Mulls ...	1 1 per lb.	
	Jaconets exceeding 10 × 10 to the quarter inch ...	0 13 "	
	Other Jaconets ...	0 11 "	

\* Exceeding this length to be charged in proportion.

† Duty to be charged on the Grey weight of the Coloured Yarn; when not ascertainable, the actual Wharf weight or Invoice weight to be taken.

} Five per cent.

**SCHEDULE A.**  
IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
	<i>COTTON—continued.</i>		
	<i>Piece Goods—continued.</i>		
	<i>Grey—continued.</i>		
	Shirtings, Madapollams and Prints ...	0 11 per lb.	} Five per cent.
	Long Cloths, Jeans, Domestics, Sheetings, Drills and T. Cloth ...	0 9 "	
	Other sorts ...	<i>Ad valorem.</i>	
	Cotton Rope ...	25 0 per cwt.	
	Cotton Goods, other kinds ...	<i>Ad valorem.</i>	
12	<b>DRUGS AND MEDICINES—</b>		
	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, Munscol ...	8 0 "	
	Assafœtida (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 ...	<i>Ad valorem.</i>	
	Sal Ammoniac ...	22 0 per cwt.	
	Salep ...	60 0 "	
	Senna Leaves ...	6 0 "	
	All other sorts ...	<i>Ad valorem.</i>	
13	<b>DYEING AND COLOURING MATERIALS—</b>		
	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.	
	Aniline Dyes ...	0 8 per oz.	
	All other sorts ...	<i>Ad valorem.</i>	

SCHEDULE A.  
IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.	
		Rs. A.		
14	FIREWORKS—			
	China ...	30 0 per box of 133½ lbs.	} Seven and a half per cent.	
	Other sorts ...	<i>Ad valorem.</i>		
15	FLAX, MANUFACTURES OF—			
	Piece Goods ...	<i>Ad valorem.</i>	} Five per cent.	
	Other sorts, including linen thread	<i>Ad valorem.</i>		
16	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 "		
	" Monoeka, Persian Gulf and Red Sea ...	7 0 "		
	" Malaga and Bloom ...	0 10 per lb.		
	" 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>		
17	GLASS AND GLASS-WARE—			
	Bangles, Glass, China, Gilt ...	10 0 per 100 pairs.		} Seven and a half per cent.
	" not Gilt ...	5 0 "		
	Glass, Broken ...	5 0 per cwt.		
	" China, of all colours ...	32 0 per 133½ lbs.		
	" Crown, coloured ...	32 0 per 100 suppl. feet.		
	" " of sizes ...	5 0 per 100 suppl. feet.		
	Glass and Glass-ware of all other sorts, except Bottles, which are free ...	<i>Ad valorem.</i>		

**SCHEDULE A.**  
IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.	
18	GUMS—		Rs. A.	
		Gum, Ammoniac ...	10 0 per cwt.	
		"   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 ...	12 0 "	
		All other sorts ...	<i>Ad valorem.</i>	
19	GROCERIES NOT OTHERWISE DESCRIBED ...	<i>Ad valorem.</i>	Seven and a half per cent.	
20	HIDES AND SKINS—			
		Border Hides, prepared ...		30 0 each.
		Buffalo Hides, Country, Tanned ...		80 0 per score.
		Calf Skins ...		40 0 per dozen.
		Chamois Skins ...		6 0 "
		Cow Hides, Country, Tanned ...		60 0 per score.
		Rhinoceros Leather ...		40 0 per cwt.
	Other sorts ...	<i>Ad valorem.</i>		
21	INSTRUMENTS, MUSICAL ...	<i>Ad valorem.</i>		
22	IVORY AND IVORY-WARE—			
		Elephants' Grinders ...		16 0 per cwt.
		Tusks above twenty lbs. ...		300 0 "
		Tusks ten lbs. and not exceeding twenty lbs. ...		225 0 "
		Tusks under ten lbs. ...		125 0 "
		Sea Cow or Moyo Teeth, three lbs. and upwards ...		225 0 "
		Sea Cow or Moyo Teeth, under three lbs. ...		75 0 "
		Ivory, Manufactures of ...		<i>Ad valorem.</i>
23	JEWELLERY, INCLUDING PLATE—			
		Silver-ware, plain ...		1 6 per tolah.
		"   embossed ...		2 0 "
		Jewellery and Plate of all other kinds, excepting Precious Stones and Pearls, which are free ...		<i>Ad valorem.</i>
24	LEATHER AND MANUFACTURES OF—			
		Leather ...		} <i>Ad valorem.</i>
		Boots and Shoes ...		
		Harness and Saddlery ...		
		Other sorts ...		

SCHEDULE A.  
IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
25	LIQUOR— Ale, Beer and Porter Cider and other fermented Li- quors ... } Spirits ... }	Rs. A.  .....  .....	} One anna per Imperial Gallon.  Three Rapes 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 exclusi- vely in Arts and Manufactures, or in Chemistry, subject to such Rules as the Local Gov- ernments shall from time to time prescribe, for ascer- taining that such spirits are unfit for use as a beverage and incapable of being con- verted 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 with- in the proviso, and his de- cision 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.
26	MATCHES— Lucifer and all other sorts ...	<i>Ad valorem.</i>	
27	MATS, FLOOR MATTING, CHINA OF ALL SORTS ...	50 0 per hundred.	
28	METALS, UNWROUGHT, WROUGHT AND MANUFACTURES OF— Brass Beads, Googree, China ... " Old ... " Sheets, rolls very thin ... Copper, Australian Cake ... " Bolt ... " Brazier's ... " China Cash ... " Japan ... " Nails and Composition Nails ... " Old ... " Pigs and Slabs, Foreign " Sheet, Sheathing and Plate ... " Tiles, Ingots, Cakes and Bricks ... " China, White Copper- ware ...	0 12 per thousand. 35 0 per cwt. 80 0 " 41 0 " 43 0 " 43 0 " 28 0 " 41 0 " 43 0 " 40 0 " 38 0 " 43 0 " 40 0 " 40 0 " 1 4 per lb.	} Seven and a half per cent.



SCHEDULE A.  
IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
	<i>METALS, &amp;C.—continued.</i>		
	Copper, Foil Dauk-paua, China..	3 0 per book of 100 leaves.	} Seven and a half per cent.
	" " " " Europe	4 0 "	
	" All other kinds ...	<i>Ad valorem.</i>	
	Iron, Angle and T Iron ...	<i>Ad valorem.</i>	} One per cent.
	" Beams, Pillars, Girders and Bridge-work ...	<i>Ad valorem.</i>	
	" Flat, Square and Bolt, including Scotch ...	80 0 per ton.	
	" Hoop, Plate and Sheet ...	100 0 "	
	" Nails, Rivets and Washers ...	10 0 per cwt.	
	" Nail Rod ...	90 0 per ton.	
	" Old ...	2 8 per cwt.	
	" Pig ...	40 0 per ton.	
	" Rod, Round, British, under half inch diameter ...	105 0 "	
	" Rod, Round, British, exceeding half inch diameter ...	80 0 "	
	" Swedish, Flat and Square ...	120 0 "	
	" Rice Bowls ...	3 0 per set of ten.	
	" " " " ...	1 8 per set of six.	
	" Galvanised ...	<i>Ad valorem.</i>	
	" Other sorts, except Anchors, Cables and Kentledge, which are free ...	<i>Ad valorem.</i>	
	Lametta, Double reels ...	4 8 per score.	} Seven and a half per cent.
	" Single " ...	2 4 "	
	Lead, Pig ...	10 0 per cwt.	
	" Pipes ...	13 8 "	
	" " tinned ...	16 0 "	
	" Sheets (other than thin Sheets for Tea Canisters, which are free) ...	12 0 "	
	Ore Galena ...	13 0 "	
	Gold leaf, Europe ...	4 0 per 100 leaves.	
	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 and Bolts ...	35 0 per cwt.	
	" ditto old ...	30 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 "	
	" British ...	9 0 "	

SCHEDULE A.  
IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
	<i>METALS, &amp;c.—continued.</i>		
	Steel, Cast ...	25 0 per cwt.	} Seven and a half per cent.
	" Spring ...	10 0 "	
	" Swedish ...	10 0 "	
	Tin, Block ...	45 0 "	
	" Plates ...	12 8 "	
	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>	
29	<i>NAVAL STORES—</i>		
	Cables, Coir, tarred ...	10 0 per cwt.	} Five per cent.
	Canvas, Country, Cotton ...	50 0 "	
	" Europe, Sail, not exceeding forty yards ...	15 0 per bolt.	
	Coir, Rope, Maldivé & Laccadive ...	10 0 per cwt.	
	" Yarn of all kinds ...	9 0 "	
	Cordage, Hemp, Europe ...	18 0 "	
	" Manilla ...	20 0 "	
	Dammer " ...	5 0 "	
	Pitch, American and Europe ...	13 0	
	" Coal ...	4 8	
		} per barrel not exceeding three cwt. and <i>pro rata</i> above and below.	
	Tar, American ...	13 0	} Seven and a half per cent.
	" 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>	
30	<i>OILS—</i>		
	Cardamom ...	10 0 per lb.	} Seven and a half per cent.
	Cassia ...	4 0 "	
	Cinnamon, Ceylon ...	10 0 "	
	Cocanut ...	20 0 per cwt.	
	Earth ...	10 0 "	
	Grass ...	2 0 per lb.	
	Jingeleo or Teel ...	20 0 per cwt.	
	Kerosine, Paraffine, Petroleum, Rock and Shale Oils of all descriptions ...	1 12 per Impl. gal.	

SCHEDULE A.  
IMPORT TARIFF — *continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	<i>OILS — continued.</i>	Rs, A.	
	Linseed, Country ...	18 0 per cwt.	} Seven and a half per cent.
	" 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>	
31	OIL AND FLOOR CLOTH ...	<i>Ad valorem.</i>	} Five per cent.
32	PAINTS, COLOURS AND PAINTER'S MATERIALS--		
	Ochre, all Colours ...	3 0 per cwt.	} Seven and a half per cent.
	Paints of sorts ...	12 0 "	
	Composition Paint and Patent Driers ...	30 0 "	
	Prussian Blue, China ...	0 8 per lb.	
	" " Europe ...	1 8 "	
	Red Lead ...	14 0 per cwt.	
	Turpentine ...	2 0 per Impl. gal.	
	Verdigris ...	75 0 per cwt.	
	Vermillion, Canton ...	80 0 } per box of	
	" Macao ...	30 0 } 90 bundles.	
	White Lead ...	12 0 per cwt.	
	All other sorts, including Brushes	<i>Ad valorem.</i>	
33	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>	
34	PHOTOGRAPHIC APPARATUS AND MATERIALS ...	<i>Ad valorem.</i>	
35	PIECE GOODS, NOT OTHERWISE DESCRIBED ...	<i>Ad valorem.</i>	} Five per cent.
36	PORCELAIN AND EARTHEN-WARE...	<i>Ad valorem.</i>	
37	PROVISIONS AND OILMAN'S STORES—		
	Bacon in Canisters, Jowls and Cheeks ...	0 9 per lb.	} Seven and a half per cent.
	Beef ...	{ 60 0 per tierce of three cwt.	
		{ 40 0 per brl. of two cwt.	
	Cheese ...	0 10 per lb.	
	Fish Maws ...	50 0 per cwt.	

SCHEDULE A.  
IMPORT TARIFF —continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs A.	
	<b>PROVISIONS AND OILMAN'S STORES</b>		
	—continued.		
	Fish Sozille and Singally, small	6 0 per cwt.	} Seven and a half per cent.
	Flour	25 0 per barrel or sack of 200 lbs.	
	Ghee	36 0 per cwt.	
	Hams	0 8 per lb.	
	Pork	50 0 per tierce of three cwt., and 34 0 per barrel of two cwt.	
	Shark fins	20 0 per cwt.	
	Tongues, salted	10 0 per keg of six.	
	Vinegar in wood, Europe	1 8 per Impl. gal.	
	"    "    Persian	0 12     "	
	"    "    Country	0 6     "	
	All other sorts, except Biche de mer, Butter and salted Fish, which are free	<i>Ad valorem.</i>	
38	<b>RAILWAY MATERIALS—</b>		
	Of Iron	<i>Ad valorem.</i>	} One per cent.
	Steel rails	<i>Ad valorem.</i>	
	Other sorts	<i>Ad valorem.</i>	
39	<b>RATTANS AND CANES—</b>		
	Canes, Malacca	1 0 per dozen.	
	Rattans	7 0 per cwt.	
	All other sorts	<i>Ad valorem.</i>	
40	<b>SEEDS—</b>		
	Anchuchuck	10 0 per cwt.	} Seven and a half per cent.
	Anise, Europe	28 0     "	
	Assalia	7 0     "	
	Cajoo	3 0     "	
	Castor	4 8     "	
	Cummin	12 0     "	
	"    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>	

SCHEDULE A.  
IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
41	<b>SHELLS—</b>		
	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 "	
	<b>Cowries—</b>		
	Bazar, common ...	4 0 per cwt.	
	Maldive ...	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>	
42	<b>SILK—</b>		
	Floss ...	8 0 per lb.	} Five 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>	
43	<b>SOAP</b> ...	<i>Ad valorem.</i>	
44	<b>SPICES—</b>		
	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 ...	14 0 "	
	" White ...	25 0 "	
	All other kinds ...	<i>Ad valorem.</i>	
45	<b>STATIONERY OTHER THAN PAPER</b> ...	<i>Ad valorem.</i>	

SCHEDULE A.  
IMPORT TARIFF—concluded.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
46	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>	
47	TEA ...	1 0 per lb.	
48	TIMBER AND WOODS—		
	Manufactures of, including also Pipes, Staves and Casks ...	<i>Ad valorem.</i>	
49	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>	
50	TOYS AND REQUISITES FOR ALL GAMES ...	<i>Ad valorem.</i>	
51	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>	
52	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.
		Rs. A.	
1	INDIGO	.....	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.
	Cocoanut	... 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 "	
	Gound Nuts, with shell	... 5 0 "	
	" without shell	... 6 0 "	
	Jingeely or Teel Seed	... 6 0 "	
	Linsced	... 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	COTTON GOODS—		
	Piece Goods—		
	Baftals	... 30 0 per score.	
	Gurrah	... 20 0 "	
	Khurwah	... 25 0 "	
	Mamoodie	... 32 0 "	
	Mirzapore Chintz	... 15 0 "	

**SCHEDULE B.**  
EXPORT TARIFF—*concluded.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.	
		Rs. A.		
	<i>COTTON GOODS—continued.</i>			
	<i>Piece Goods—continued.</i>			
	Patna ...	30 0 per score.	} Three per cent.	
	Shans ...	40 0 "		
	Tunjeeb, Oudh ...	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>		
7	<b>HIDES AND SKINS, TANNED—</b>			
	<b>Hides—</b>			
	Buffaloe, Country, tanned ...	70 0 per score.		
	Cow " ...	50 0 "		
	<b>Skins</b>			
	Goat and Sheep ...	10 0 "		
	Lamb ...	5 0 "		
	Any other sorts of Hides and Skins ...	<i>Ad valorem.</i>		
8	<b>SPICES—</b>			
	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 "		
	" " Bongal ...	7 0 "		
	" (scraped) ...	15 0 "		
	Pepper ...	15 0 "		
	Turmeric ...	5 0 "		
	All other sorts ...	<i>Ad valorem.</i>		