

ACT No. XIII OF 1871.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.
(Received the assent of the Governor General on the 31st March
1871).

An Act to consolidate and amend the law relating
to Customs Duties.

WHEREAS it is expedient to consolidate and amend Preamble.
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 Tariff Short title.
Act, 1871."

It extends to the whole of British India except Aden; Local extent.
And it shall come into force on the passing thereof. Commence-
ment.

2. There shall be levied and collected, in every Duties speci-
port to which this Act applies, the duties specified in fied in sche-
schedules A and B hereto annexed. dules A and
B to be
levied.

3. Goods not prohibited to be imported into or Goods parti-
used in British India, composed of any article liable ally composed
to duty as a part or ingredient thereof, shall be of dutiable
chargeable with the full duty payable on such article, articles.
or if composed of more than one article liable to duty,
then with the full duty payable on the article charged
with the highest rate of duty.

4. Nothing herein contained affects Act No. XX Saving
of 1867, or authorizes— clause.

(1) the levy of import duties on articles (other
than salt, opium and spirits) imported into one port
in British India from another:

(2) the levy of export duties on articles exported
from one port in British India to another:

(3) the levy of export duties on articles exported
by sea to any place other than a foreign port in India,
when such articles have been imported by sea into
British India.

And,

And, notwithstanding anything herein contained, no opium shall be exported from British India, unless it be covered by a pass granted by an officer appointed in this behalf by the Local Government.

Construction of section 27 of Act VI of 1863.

5. 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 is not fixed by the Indian Tariff Act, 1871;" 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.

6. The Governor General 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.

Pepper exported by sea from Cochin.

7. Nothing in schedule B hereto annexed applies to pepper exported by sea from the port of Cochin. But on all such pepper there shall be levied such duty, not exceeding nine rupees per khandi, as the Governor of Fort Saint George in Council from time to time determines; and at the close of each year, or as soon after as may be convenient, the Collector of Customs at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Government of Travancore and Cochin, in such proportions and in such manner as the said Governor in Council from time to time directs.

Duties on goods crossing frontiers of foreign European States in Presidencies of Madras and Bombay.

8. Duties of customs shall be levied on goods passing by land into or out of Foreign European Settlements situate on the line of coast within the limits of the Presidency of Fort Saint George or the Presidency of Bombay at the rates prescribed in the schedules A and B hereto annexed.

Repeal of enactments.

9. The enactments mentioned in schedule C hereto annexed are repealed to the extent specified in the third column of the same schedule.

SCHEDULE A.
IMPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
1	APPAREL, INCLUDING HABERDASHERY, MILLINERY, &c. ...	Rs. A. <i>Ad valorem.</i>	
2	ARMS, AMMUNITION AND MILITARY STORES— Gunpowder, common ... " sporting ... Fire-arms and parts thereof ... All other sorts, including Military Accoutrements, Uniforms, &c., but excluding Military and other Regulation Accoutrements and Uniforms imported for private use by persons in the public service ...	0 5 per lb. 1 0 " <i>Ad valorem.</i> <i>Ad valorem.</i>	
3	ASPHALTE ...	20 0 per ton.	
4	BEADS AND FALSE PEARLS— Beads, China ... " Common ... " Ruby, of all sizes ... " Seed ... " Small, Scarlet, and Red... " Coral (false) Moorzun ... All other sorts of false Corals and Beads ... Pearls, false, Bajeria ... " Boria ... " Jouria ... " Nathia ... " Tachea ... " Wattanah ... All other sorts ...	30 0 per cwt. 28 0 " 0 12 per lb. 0 10 " 0 10 " 0 8 per corgie of 2,000 beads. <i>Ad valorem.</i> 5 0 per lakh. 1 0 per thousand. 8 0 per lakh. 0 6 per thousand. 0 12 " " 10 0 per lakh. <i>Ad valorem.</i>	Seven and a half per cent.
5	CABINET-WARE ...	<i>Ad valorem.</i>	
6	CANDLES, WAX, COMPOSITION AND OTHER KINDS— Candles, Wax ... " Paraffine ... " Spermaceti ... " Composition and other sorts ...	1 0 per lb. 0 8 " 0 8 " 0 5 "	
7	CARRIAGES ...	<i>Ad valorem.</i>	
8	CLOCKS, WATCHES, AND OTHER TIME-KEEPERS ...	<i>Ad valorem.</i>	

SCHEDULE A.
IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
9	COFFEE— Persian Gulf and Red Sea ...	Rs. A. 30 0 per cwt.	}
	Other places ...	20 0 "	
10	CORALS, REAL ...	<i>Ad valorem.</i>	
11	CORKS ...	1 8 per gross.	
12	COTTON— Thread— Sewing Thread, White and Coloured ...	0 11 per lb.	} Seven and a half per cent.
	" 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.	} Three and a half per cent.
	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 ...		
	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.	} ... } Three and a half per cent. † 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.
	Twist, Orange, Red and other Colours† ...	0 15 "	

* Exceeding this length to be charged in proportion.

SCHEDULE A.
IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	COTTON— <i>continued.</i>		
	Piece Goods—	Rs. A.	
	Grey—		
	Mulls ..	1 1 per lb.	} Five per cent.
	Jaconets exceeding 10 × 10 to the quarter inch ...	0 13 "	
	Other Jaconets ...	0 11 "	
	Shirtings, Madapollams and Prints ...	0 11 "	
	Long Cloths, Jeans, Domes- tics, 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>	
13	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 ...	<i>Ad valorem.</i>	
	Sal Ammoniac ...	22 0 per cwt.	
	Salep ...	60 0 "	
	Senna Leaves ...	6 0 "	
	All other sorts ...	<i>Ad valorem.</i>	
14	DYEING AND COLOURING MAT- RIALS—		
	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.	

SCHEDULE A.
IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.	
	DYEING AND COLOURING MATERIALS— <i>continued.</i>			
	Saffron, in cakes or lumps ...	Rs. A. 5 0 per lb.	} Seven and a half per cent.	
	Sapan Wood and Root ...	3 8 per cwt.		
	Aniline Dyes ...	0 8 per oz.		
	All other sorts ...	<i>Ad valorem.</i>		
15	FIREWORKS—			
	China ...	30 0 per box of 133 $\frac{1}{2}$ lbs.	} Seven and a half per cent.	
	Other sorts ...	<i>Ad valorem.</i>		
16	FLAX, MANUFACTURES OF—			
	Piece Goods ...	<i>Ad valorem.</i>	} Five per cent.	
	Other sorts, including linen thread ...	<i>Ad valorem.</i>		
17	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, " ...	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 Buzarbutto Nuts which are free ...	<i>Ad valorem.</i>		
18	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 133 $\frac{1}{2}$ lb.		
	" Crown, coloured ...	32 0 per 100 suppl. feet.		
	" " of sizes ...	5 0 per 100 suppl. feet.		

SCHEDULE A.
IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	GLASS AND GLASS-WARE— <i>continued.</i> Glass and Glass-ware of all other sorts, except Bottles which are free ...	Rs. A. <i>Ad valorem.</i>	
19	GUMS— Gum, Ammoniac ... " Arabic ... " Bdellium, common Gum... " Benjamin ... " Bysabole, coarse Myrrh... " Copal ... " Frankincense or Olebanum " Gambier (or Kino) ... " Myrrh ... " Persian (false) ... " Rosin ... All other sorts ...	10 0 per cwt. 16 0 " 5 0 " 33 0 " 12 0 " 65 0 " 9 0 " 8 0 " 24 0 " 3 0 " 12 0 " <i>Ad valorem.</i>	Seven and a half per cent.
20	GROCERIES NOT OTHERWISE DES- CRIBED ...	<i>Ad valorem.</i>	
21	HIDES AND SKINS— Border Hides, prepared ... Buffalo Hides, Country, Tanned Calf Skins ... Chamois Skins ... Cow Hides, Country, Tanned ... Rhinoceros Leather ... Other sorts ...	30 0 each. 80 0 per score. 40 0 per dozen. 6 0 " 60 0 per score. 40 0 per cwt. <i>Ad valorem.</i>	
22	INSTRUMENTS, MUSICAL ...	<i>Ad valorem.</i>	
23	IVORY AND IVORY-WARE— Elephants' Grinders ... Tusks above twenty lbs. ... Tusks ten lbs. and not exceed- ing twenty lbs. ... Tusks under ten lbs. ... Sea Cow or Moyo Teeth, three lbs. and upwards ... Sea Cow or Moyo Teeth, under three lbs. ... Ivory, Manufactures of ...	16 0 per cwt. 300 0 " 225 0 " 125 0 " 225 0 " 75 0 " <i>Ad valorem.</i>	
24	JEWELLERY, INCLUDING PLATE— Silver-ware, plain ... " embossed ... Jewellery and Plate of all other kinds, excepting Precious Stones and Pearls, which are free ...	1 6 per tolah. 2 0 " <i>Ad valorem.</i>	
25	LEATHER AND MANUFACTURES OF— Leather ... Boots and Shoes ... Harness and Saddlery ... Other sorts ...	<i>Ad valorem.</i>	

SCHEDULE A.
IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
26	Liquor—	Rs. A.	<p>{ One anna per Imperial Gallon.</p> <p>Three Rupees the Imperial Gallon, and the duty to be rateably increased as the strength exceeds London Proof.</p> <p>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.</p>
	Ale, Beer and Porter	
	Cider and other fermented Liquors	
	Spirits	
	Wines—		Rs. A.
	Champagnes, Sparkling Wines and Liqueurs	1 8 per Imperial Gallon or six Quart Bottles.
	All other sorts	1 0 per ditto.
27	MATCHES— Lucifer and all other sorts	... <i>Ad valorem.</i>	} Seven and a half per cent.
28	MATS, FLOOR MATTING, CHINA, OF ALL SORTS	... 50 0 per hundred.	
29	METALS UNWROUGHT, WROUGHT AND MANUFACTURES OF—		
	Brass, beads, Googree, China	... 0 12 per thousand.	} Seven and a half per cent.
	“ Old	... 35 0 per cwt.	
	“ Sheets, rolls very thin	... 80 0 “	
	Copper, Australian Cake	... 41 0 “	
	“ Bolt	... 43 0 “	
	“ Brazier's	... 43 0 “	
	“ China Cash	... 28 0 “	
	“ Japan	... 41 0 “	
	“ Nails and Composition		
	“ Nails	... 43 0 “	
	“ Old	... 40 0 “	
	“ Pigs and Slabs, Foreign	... 38 0 “	
	“ Sheet, Sheathing and Plate	... 43 0 “	
	“ Tiles, Ingots, Cakes and Bricks	... 40 0 “	

SCHEDULE A.
IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	METALS, &c.—continued.	Rs. A.	
	Copper, China, White Copper-ware ...	1 4 per lb.	} Seven and a half per cent.
	„ Foil Dauk-pana, China ...	3 0 per book of 100 leaves.	
	„ „ „ 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 „	
	„ Rico 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 100leaves.	
	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.
	METALS, &c.—continued.	Rs. A.	
	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 Hard-ware, Ironmongery, and Cutlery, but excluding Machinery, the component parts thereof, and Agricultural Implements, which are free ...	<i>Ad valorem.</i>	
30	NAVAL STORES—	Rs. A.	
	Cables, Coir, tarred ...	10 0 per cwt.	} Seven and a half per cent.
	Canvas, Country, Cotton ...	50 0 "	} Five per cent.
	" Europe, Sail, not exceeding forty yards ...	15 0 per bolt.	
	Coir, Rope, Maldive and Laccadive ...	10 0 per cwt.	} Seven and a half per cent.
	" 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	
	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>	
31	OILS—		
	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.	
	Jingeelee or Teel ...	20 0 per cwt.	
	Kerosine, Paraffine, Petroleum, Rock and Shale Oils of all descriptions ...	0 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>		
	Linseed, Country ...	Rs. A. 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>	
32	OIL AND FLOOR CLOTH ...	<i>Ad valorem.</i>	Five per cent.
33	OPIMUM	} Twenty-four rupees per seer of eighty tolas.
34	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	
	" Macao ...	30 0 } of 90	
	White Lead ...	12 0 per cwt.	
	All other sorts, including Brushes	<i>Ad valorem.</i>	
35	PERFUMERY—		
	Atary, Persian ...	15 0 per cwt.	
	Rose Flowers, Dried ...	10 0 "	
	Rose Water ...	1 12 per Impl. gal.	
	All other sorts ...	<i>Ad valorem.</i>	
36	PHOTOGRAPHIC APPARATUS AND MATERIALS ...	<i>Ad valorem.</i>	
37	PIECE GOODS, NOT OTHERWISE DES- CRIBED ...	<i>Ad valorem.</i>	Five per cent.
38	PORCELAIN AND EARTHEN-WARE ...	<i>Ad valorem.</i>	
39	PROVISIONS AND OILMAN'S STORES— Bacon in Canisters, Jowls and Checks ...	0 9 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.
	PROVISIONS AND OILMAN'S STORES— <i>continued.</i>	Rs. A.	
	Beef ...	{ 60 0 per tierce of three cwt. 40 0 per barrel of two cwt.	} Seven and a half per cent.
	Cheese ...	0 10 per lb.	
	Fish Maws ...	50 0 per cwt.	
	Fish Sozille and Singally, Small	6 0 per cwt.	
	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>	
40	RAILWAY MATERIALS—		} One per cent.
	Of Iron ...	<i>Ad valorem.</i>	
	Steel Rails and other articles in- tended for the permanent way of railways ...	<i>Ad valorem.</i>	
	Other sorts ...	<i>Ad valorem.</i>	
41	RATTANS AND CANES—		} Seven and half per cent.
	Canes, Malacca ...	1 0 per dozen.	
	Rattans ...	7 0 per cwt.	
	All other sorts ...	<i>Ad valorem.</i>	
42	SALT—		
	Imported from any place whe- ther within or without British India,		Rs. A.
	(a) into British Burma ...	" "	0 8 per maund.
	(b) into the territories under the government of the Lieute- nant Governor of Bengal ...	" "	3 4 "
	(c) into any other part of British India ...	" "	1 13 "

SCHEDULE A.
IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
43	SEEDS—		
	Anchuchuck ...	10 0 per cwt.	
	Anise, Europe ...	28 0 "	
	Assalia ...	7 0 "	
	Cajoo ..	3 0 "	
	Castor ...	4 8 "	
	Cumin ...	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 "	
	Sawjeerali ...	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>	
44	SHELLS—		
	Chanks, "large shells," for Cameos ...	10 0 per hundred.	
	" White, Live ...	6 0 "	
	" " Dead ...	3 0 "	
	Cowdas, Mozambique and Zan- zibar ...	3 0 "	
	" from other places ...	0. 8 "	
	Cowries—		
	Bazar, Common ...	4 0 per cwt.	
	Maldivc ...	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>	
45	SILK—		
	Floss ...	8 0 per lb.	
	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>	Five per cent.

Seven and a half per cent.

SCHEDULE A.
IMPORT TARIFF—concluded.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
46	SOAP ...	<i>Ad valorem.</i>	
47	SPICES—		
	Aloe Wood ...	3 0 per lb.	
	Aniseed Star ...	40 0 per cwt.	
	Betelnut, White, Sheverdhun ...	18 0 "	
	" all other kinds ...	4 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>	Seven and a half per cent.
48	STATIONARY OTHER THAN PAPER ...	<i>Ad valorem.</i>	
49	SUGAR AND SUGAR-CANDY—		
	Sugar-Candy, China ...	20 0 per cwt.	
	" Loaf ...	23 0 "	
	" Soft ...	12 0 "	
	All other sorts of Saccharine Produce ...	<i>Ad valorem.</i>	
50	TEA ...	1 0 per lb.	
51	TOBACCO—		
	Manufactured ...	} <i>Ad valorem.</i>	Ten per cent.
	Unmanufactured ...		
	Articles, such as Pipes, &c., used in consumption of ...	<i>Ad valorem.</i>	
52	TOYS AND REQUISITES FOR ALL GAMES ...	<i>Ad valorem.</i>	
53	UMBRELLAS—		
	Cotton, Steel Ribs ...	0 13 each.	
	" Cane Ribs ...	0 11 "	
	" China Paper Kettisals ..	45 0 per box of 110	
	All other sorts ...	<i>Ad valorem.</i>	Seven and a half per cent.
54	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	COTTON GOODS— Piece Goods—	Rs. A.	
	Baftahs ...	30 0	} Three per cent.
	Gurrah ...	20 0	
	Khurwah ...	25 0	
	Mamoodie ...	32 0	
	Mirzapore Chiutz ...	15 0	
	Patna ...	30 0	
	Shans ...	40 0	
	Tunjeeb, Oudh ...	26 0	
	Other sorts ...	<i>Ad valorem.</i>	
	Twist, Country, No. 10 ...	0 7 per lb.	
	" " " 20 ...	0 9	
	" " " 30 ...	0 10	
	" Hand Spun ...	0 5	
	All other kinds of Cotton Goods ...	<i>Ad valorem.</i>	
2	GRAIN OF ALL SORTS	Three annas per maund.
3	HIDES AND SKINS, TANNED— Hides—		
	Buffaloe, Country, Tanned ...	70 0	} Three per cent.
	Cow " ...	50 0	
	Skins—		
	Goat and Sheep ...	10 0	
	Lamb ...	5 0	
	Any other sorts of Hides and Skins ...	<i>Ad valorem.</i>	
4	INDIGO	Three rupees per maund.
5	LAC—		
	Button ...	28 0	} Four per cent.
	Dye ...	45 0	
	Seed ...	20 0	
	Shell ...	28 0	
	Stick ...	16 0	
	Other sorts ...	<i>Ad valorem.</i>	
6	OILS—		
	Castor ...	16 0	} Three per cent.
	Cocoanut ...	20 0	
	Fish ...	15 0	
	Grass ...	2 0	
	Jingeely or Teel ...	20 0	
	Linseed ...	18 0	
	Mhowa ...	12 0	
	Mustard ...	16 0	
	Poppy ...	20 0	
	Rape or Sursee ...	16 0	
	Sandalwood ...	8 0	
	Other sorts ...	<i>Ad valorem.</i>	

SCHEDULE B.
EXPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.	
		Rs. A.		
7	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>		
8	SPICES—			
	Aloe Wood ...	3 0 per lb.		} Three per cent.
	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 ...	5 0 "		
	All other sorts ...	<i>Ad valorem.</i>		

SCHEDULE C.
(See section 9).

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act XIV of 1836 ...	Bengal Customs	So much as has not been repealed.
" VI of 1844 ...	Madras Customs.	So much of schedules A and B as has not been repealed.
" I of 1852 ...	An Act for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay.	So much as has not been repealed.

SCHEDULE C.—*continued.*

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act XXX of 1854 ...	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban, and Tenasserim Provinces.	Section three from the beginning down to and including the words "shall be free; provided that"
„ XXIX of 1857 ...	An Act to make better provision for the collection of Land Customs on certain foreign frontiers of the Presidency of Bombay.	So much of section two as has not been repealed.
„ XXII of 1859 ...	An Act to amend Act I of 1852 (for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay).	So much as has not been repealed.
Act III of 1861 ...	An Act to provide for the collection of Duty of Customs on Pepper exported by Sea from the British Port of Cochin.	The whole.
„ II of 1868 ...	An Act to alter the rate of duty leviable on pepper exported from Cochin.	The whole.
„ XXIV of 1869 ...	An Act to enhance the price of Salt in the Presidency of Fort St. George and the duty on Salt in the Presidency of Bombay.	In section two, the words "cither by sea or"
„ XVII of 1870 ...	An Act to amend the Law relating to Customs Duties.	The whole.