

ACT NO. XII OF 1890.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 21st March, 1890.)

An Act to amend the Indian Tariff Act, 1882.

WHEREAS it is expedient to amend the Indian Tariff Act, 1882; It is hereby enacted as follows:—

1. In No. 2 of the Second Schedule to the Indian Tariff Act, 1882, as amended by Act II of 1887 (*an Act to amend the Sea Customs Act, 1878, the Excise Act, 1881, and the Indian Tariff Act, 1882*)—

Amendment of Second Schedule, Act XI, 1882.

(a) "Rs. 6" shall be substituted for "Rs. 5" in the fifth column as the rate of duty to be levied and collected per Imperial Gallon or six quart bottles of "Liqueurs," and

(b) for the following, namely:—

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.
*	*	*	*	*
	Spirit when so used in a proportion of twenty per cent. and upwards.	Imperial Gallon or six quart bottles of the strength of London proof.	...	Rs. 5, and the duty to be increased or reduced in proportion as the strength exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles.	Imperial Gallon or six quart bottles.	...	Rs. 7-8.
	Spirit, other sorts.	Imperial Gallon or six quart bottles of the strength of London proof.	...	Rs. 5, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.

there

there shall be substituted the following, namely :—

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.
*	*	*	*	*
	Spirit when so used in a proportion of twenty per cent. and upwards.	Imperial Gallon or six quart bottles of the strength of London proof.	...	Rs. 6, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles.	Imperial Gallon or six quart bottles.	...	Rs. 8.
	Spirit, other sorts.	Imperial Gallon or six quart bottles of the strength of London proof.	...	Rs. 6, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.