

ACT No. XVI OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 27th December, 1894.)

An Act to amend the Indian Tariff Act, 1894.

VIII of 1894. WHEREAS it is expedient to amend the Indian Tariff Act, 1894; It is hereby enacted as follows:—

For Schedules II to V, both inclusive, appended to the said Act, the Schedules appended to this Act shall be substituted.

Substitution of new Schedules for Schedules II to V of Act VIII of 1894.

SCHEDULE II.—(IMPORT TARIFF.)

Arms, Ammunition and Military Stores,

XI of 1878. including also any articles, other than those included in Nos. 1 to 12 of this Schedule, which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be "ammunition" or "military stores" for the purposes of this Act.

Names of Articles.	Duty.
	₹
1. Firearms other than pistols, including gas and air guns and rifles, for each	50 0
2. Barrels for the same, whether single or double, for each	30 0
3. Pistols, for each	15 0
4. Barrels for the same, whether single or double, for each	10 0
5. Springs used for firearms, including gas and air guns and rifles, for each	8 0
6. Gunstocks, sights, blocks and rollers, for each	5 0
7. Revolver-breeches, for each cartridge they will carry	2 8
8. Extractors	

Names of Articles.	Duty.
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	R a. 1 8
9. Machines for making, loading, or closing cartridges, for each	10 0
10. Machines for capping cartridges, for each	2 8

Exception I.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list, when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.

Exception II.—The following are also free, namely:—

- (a) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval, or police uniform;
- (b) a sword, a revolver, or a pair of pistols, when accompanying an officer of Her Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment;
- (c) swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge;
- (d) swords forming part of the equipment of native commissioned officers of Her Majesty's Army;
- (e) swords for presentation as army or volunteer prizes;
- (f) arms, ammunition and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service;
- (g) Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.

Proviso 1

Proviso 1.—No duty in excess of ten per cent *ad valorem* shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.

Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10 are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

Names of Articles.	Tariff valuation.	Rate of duty.
	<i>R a.</i>	
11. Gunpowder, common, per lb	0 5	} 10 per cent.
12. " sporting, "	1 0	
12. All other sorts of arms, ammunition, and military stores	<i>ad valorem.</i>	

SCHEDULE III.—(IMPORT TARIFF.)

LIQUORS, OPIUM, SALT AND SALTED FISH.

No.	Names of Articles.	Per	Rate of duty.
1	LIQUORS—		<i>R a.</i>
	Ale, beer and porter	} Imperial gallon or six quart bottles.	} 0 1
	Cider and other fermented liquors		
	Liqueurs		
	Spirit intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human consumption	<i>ad valorem</i>	Five per cent.
	Spirit when used in drugs, medicines, or chemicals in a proportion of less than twenty per cent of spirit of the strength of London proof		

Spirit

SCHEDULE III.—(IMPORT TARIFF)—*contd.*LIQUORS, OPIUM, SALT, AND SALTED FISH—*contd.*

No.	Names of Articles:	Per	Rate of duty.
1	LIQUORS—<i>contd.</i>		R a.
	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.	6 0 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.	8 0
	Spirit, other sorts	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Wines—		
	Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit.	Imperial gallon or six quart bottles.	2 8
	All other sorts of wines not containing more than 42 per cent of proof spirit.	"	1 0
	Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to spirit, other sorts.		
2	OPIUM, not covered by a Government pass.	ser of 80 tolas	24 0
3	SALT	Indian maund of 82½ lb avoirdupois weight.	The rate at which excise-duty is for the time being leviable on salt manufactured in the place where the import takes place.

4. SALTED

SCHEDULE III.—(IMPORT TARIFF)—*concl'd.*
LIQUORS, OPIUM, SALT, AND SALTED FISH—*concl'd.*

No.	Names of Articles.	Per	Rate of duty.
4	SALTED FISH, wet or dry	Indian maund of 82½lb avoirdupois weight.	Such rate or rates of duty not exceeding twelve annas, as the Governor General in Council may, by notification in the Gazette of India, from time to time prescribe.

SCHEDULE IV.—(IMPORT TARIFF.)

GENERAL DUTIES.

No	Names of Articles.	Per	Tariff Valuation.	Duty.
	Animals, living.		<i>R a.</i>	
1	HORSES, CATTLE, SHEEP, and all other living animals of all kinds . . . . .	...	...	Free.
	Articles of Food and Drink.			
2	COFFEE	cwt.	70 0	Five per cent.
3	FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, which are free—			
	Almonds without shell	"	48 0	"
	" in the shell	"	15 8	"
	Cashew or cajoo kernels	"	12 0	"
	Cocconuts	thousand	35 0	"
	" kernel (khopra)	cwt.	11 0	"
	Currants, European, in cases	"	10 0	"
	" " in cans	"	22 0	"
	" Persian	"	14 0	"
	Dates, dry, in bags	"	5 8	"
	" wet "	"	4 0	"
	" " in pots and boxes	"	8 8	"

Figs

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink—<i>contd.</i>		<i>R a.</i>	
3	FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, which are free—(<i>contd.</i>)			
	Figs, Persian, dried	cwt.	8 0	Five per cent.
	Garlic	"	5 0	"
	Hops . . . . .	...	...	Free.
	Pistachio nuts	cwt.	32 0	Five per cent.
	Prunes, Bussora (alu-Bokhara)	"	20 0	"
	Raisins, black	"	10 0	"
	" kishmish, Persian Gulf and Red Sea	"	15 0	"
	" Mumakka, Persian Gulf and Red Sea	"	9 0	"
	" other sorts . . . . .	...	<i>ad valorem</i>	"
	Walnuts	cwt.	10 0	"
	All other sorts of fruits and vegetables . . . . .	...	<i>ad valorem</i>	"
4	GRAIN AND PULSE, including broken grain and pulse, but not including flour . . . . .	...	...	Free.
5	MINERAL AND AERATED WATERS, and all unfermented and non-alcoholic beverages . . . . .	...	<i>ad valorem</i>	Five per cent.
6	PROVISIONS, OILMAN'S STORES AND GROCERIES—			
	Bacon in canvas and cans, jowls and checks	lb	0 14	"
	Beef and Pork	tierce of 3 cwt. barrel of 2 cwt.	100 0 75 0	"
	Biche de mer	cwt.	50 0	"
	Butter	lb	1 0	"
	Cheese	"	0 14	"
	China preserves	box of six jars.	5 8	"
	" fruit preserves, dry candied	lb	0 5	"
	Cocum	cwt.	5 0	"
	Fish-maws	"	100 0	"
	Flour	barrel or sack of 200lb	20 0	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			<i>R a.</i>	
	Articles of Food and Drink—<i>contd.</i>			
6	PROVISIONS, OILMAN'S STORES, AND GROCERIES—(<i>contd.</i>)			
	Ghi	cwt.	40 0	Five per cent.
	Groceries not otherwise described		<i>ad valorem</i>	"
	Pork hams	lb	0 14	"
	Sago	cwt.	8 8	"
	Shark-fins	"	4 0	"
	Singally and sozille	"	25 0	"
	Tapioca	"	9 8	"
	Vinegar, European, in wood	Imperial gallon.	1 0	"
	" Persian	"	1 8	"
	" country	"	0 6	"
	All other sorts of provisions, oilman's stores, and groceries		<i>ad valorem</i>	"
7	SPICES—			
	Betelnuts—Goa	cwt.	17 0	"
	" —in the husk	thousand	2 0	"
	" —all other sorts		<i>ad valorem</i>	"
	Cardamoms, Ceylon	cwt.	150 0	"
	Chillies, dry	"	11 0	"
	Cloves	"	20 0	"
	" stems and heads	"	4 0	"
	" in seeds, narjavang	"	8 8	"
	Ginger, dry	"	16 0	"
	Mace	lb	1 8	"
	Nutmegs	"	1 0	"
	" in shell	"	0 8	"
	Pepper, black	cwt.	16 0	"
	" long	"	7 0	"
	" white	"	30 0	"
	All other sorts of spices		<i>ad valorem</i>	"
8	SUGAR, China, candy	cwt.	20 0	"
	" loaf	"	21 0	"
	" crystallised, beet	"	13 0	"
	" " and soft, from China	"	13 0	"
	" " and soft, from Mauritius	"	11 0	"
	" soft or raw, other than from Mauritius or China	"	10 0	"
	" all other sorts, including saccharine produce of all kinds and confectionery		<i>ad valorem</i>	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink <i>—concl'd.</i>		₹ a.	
9	TEA, black	lb	0 8	Five per cent.
	„ green	„	0 12	„
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials.			
10	CHEMICAL PRODUCTS AND PREPARATIONS—			
	Acid, sulphuric	„	0 2	„
	Alkali, country (sajji-khár)	cwt.	1 8	„
	Alum	„	5 0	„
	Arsenic	„	21 8	„
	„ China mansil	„	17 0	„
	Bicarbonate of soda	„	7 0	„
	Copperas, green	„	3 0	„
	Explosives, namely, blasting gelatine, dynamite, roburite, tonite, and all other descriptions	„	<i>ad valorem</i>	„
	Sal ammoniac	cwt.	37 0	„
	Sulphate of copper	„	15 8	„
	Sulphur (brimstone), flour	„	6 0	„
	„ („), roll	„	5 12	„
	„ („), rough	„	4 8	„
	All other sorts of chemical products and preparations, including salt-petre and borax	„	<i>ad valorem</i>	„
11	DRUGS, MEDICINES, AND NARCOTICS—			
	Aloes, black	cwt.	14 0	„
	„ Socotra	„	30 0	„
	Aloe-wood	lb	6 0	„
	Asafœtida (hing)	cwt.	65 0	„
	„ coarse (hingra)	„	21 0	„
	Atáry, Persian	„	15 0	„
	Bánslochán (bamboo camphor)	lb	0 4	„
	Brimstone (amalsára)	cwt.	50 0	„
	Calumba or Colombo root	„	7 0	„
	Camphor, Bhimsaini (barás)	lb	70 0	„
	„ refined, cake	„	1 4	„
	„ crude, in powder	„	0 12	„
	Cassia lignea	cwt.	22 0	„
	China root (chobchini), rough	„	8 0	„
	„ „ „ scraped	„	17 8	„

Cubeb -

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials— <i>contd.</i>		<i>R a.</i>	
11	DRUGS, MEDICINES, AND NARCOTICS— <i>(contd.)</i>			
	Cubebs	cwt.	25 8	Five per cent.
	Galangal, China	"	7 0	"
	Pellitory (akalkára)	"	40 0	"
	Peppermint crystals, from China and Japan	lb	11 8	"
	Quinine and other alkaloids of chin-chona . . . . .	...	...	Free.
	Salep	cwt.	80 0	Five per cent.
	Senna leaves	"	4 0	"
	Storax, liquid (rose melloes) . . . . .	...	54 0	"
	Tobacco, unmanufactured . . . . .	...	...	Free.
	" manufactured . . . . .	...	<i>ad valorem</i>	Five per cent.
	All other sorts of drugs, medicines, and narcotics, except opium (for which see Schedule III) . . . . .	...	"	"
12	DYEING AND TANNING MATERIALS—			
	Alizarine dye, dry, 40 per cent.	lb	1 7	"
	" " " 50 "	"	1 10	"
	" " " 60 "	"	1 15	"
	" " " 70 "	"	2 2	"
	" " " 80 "	"	2 8	"
	" " " 100 "	"	2 12	"
	" " liquid, 10 per cent	"	0 5	"
	" " " 16 "	"	0 8	"
	" " " 20 "	"	0 10	"
	Aniline " " indigo blue	"	0 9	"
	" " dry . . . . .	...	<i>ad valorem</i>	"
	Avar bark	cwt.	4 8	"
	Buzgand (gulpista)	"	27 0	"
	Cochineal	lb	1 2	"
	Gallnuts (myrabolams)	cwt.	4 0	"
	" Persian	"	35 0	"
	Madder or manjit	"	7 0	"
	Orchilla weed	"	5 0	"
	Sappan wood and root	"	5 8	"
	All other sorts of dyeing and tanning materials . . . . .	...	<i>ad valorem</i>	"

METALS

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals.		<i>R a.</i>	
13	HARDWARE AND CUTLERY, including ironmongery and plated-ware, and also including machines, tools, and implements to be worked by manual or animal labour, except water-lifts, sugar-mills, oil-presses, and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry which the Governor General in Council may, by notification in the Gazette of India, exempt, all of which are free . . .	...	<i>ad valorem</i>	Five per cent.
14	MACHINERY, namely, prime-movers, and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines and other machines in which the prime-mover is not separable from the operative parts . . . " (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; and which are intended for— (a) the preparing, giining, pressing, spinning, weaving, sewing, knitting, bleaching, and dyeing of cotton, jute, hemp, silk, wool, or other fibres and any other process intervening between the raw material and the finished product as packed ready for the market;	...	...	Free.

(b) the

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—<i>contd.</i>		R a.	
14	<p>MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; and which are intended for—(<i>contd.</i>)</p> <p>(b) the smelting and milling of iron and other metallic ores and the manufacture of iron, steel, and other metals;</p> <p>(c) the manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope, and twine;</p> <p>(d) the milling of rice;</p> <p>(e) the drying and rolling of tea;</p> <p>(f) the pulping of coffee;</p> <p>(g) printing presses;</p> <p>(h) foundries and workshops of iron and other metals;</p> <p>(i) railway workshops;</p> <p>(j) the refining of petroleum, and the manufacture of vegetable oils;</p> <p>(k) the crushing of bones and bricks;</p> <p>(l) the manufacture of lac;</p> <p>(m) potteries;</p> <p>(n) sawmills;</p> <p>(o) mining, navigation, agriculture, and pumping;</p> <p>(p) such other manufactures and industries as the Governor General in Council may from time to time specify:</p> <p>Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery [and are, owing to their shape or to other</p>	...	...	Free.

special

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—<i>contd.</i>		₹ a.	
	special quality, not adapted for any other purpose].			
	<i>Note.</i> —Machinery and component parts thereof made of substances other than metal are included in this entry.			
	MACHINERY and component parts thereof not included in the foregoing exemptions.	...	<i>ad valorem</i>	Five per cent.
16	METALS, unwrought and wrought, and articles made of metals—			
	Brass, beads, ghungri, China	thousand	0 12	"
	" foil or dānkpana, white, 10½ in. × 4½ in.	hundred leaves.	1 4	"
	" foil or dānkpana, coloured, 10½ in. × 4½ in.	"	1 12	"
	" old.	cwt.	26 0	"
	" sheets, flat or in rolls, very thin	"	100 0	"
	" wire	lb	0 7	"
	" all other sorts	...	<i>ad valorem</i>	"
	Copper, Australian	cwt.	40 0	"
	" bolt	"	50 0	"
	" brazier's and sheets	"	45 0	"
	" China cash	"	30 0	"
	" Japan	"	39 0	"
	" nails and composition nails old	"	50 0	"
	" pigs and slabs	"	33 0	"
	" sheathing, plate, and raised bottoms	"	38 0	"
	" tiles, ingots, cakes, and bricks	"	48 0	"
	" China, white copper-ware	lb	40 0	"
	" foil or dānkpana, white, 10½ in. × 4½ in.	hundred leaves.	1 2	"
	" foil or dānkpana, coloured, 10½ in. × 4½ in.	"	2 6	"
	" wire, including wire of phosphor-bronze	"	3 3	"
	" all other sorts, unmanufactured and manufactured.	lb	0 9	"
		...	<i>ad valorem</i>	"

Gold

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—<i>contd.</i>		R a.	
15	METALS, unwrought and wrought, and articles made of metals—(<i>contd.</i>)			
	Gold bullion and coin . . . . .	...	...	Free.
	Gold leaf, European	hundred leaves.	3 4	Five per cent
	Iron, anchors and cables . . . . .	...	<i>ad valorem</i>	One per cent.
	„ angle, T, and channel	ton	110 0	„
	„ bar, plate, and sheet, Lowmoor	„	310 0	„
	„ beams, joists, pillars, girders, bridge-work, and other descriptions of iron imported exclusively for building purposes . . . . .	...	<i>ad valorem</i>	„
	„ flat, square, and bolt, including Scotch	ton	94 0	„
	„ galvanised, sheets and ridging	owt.	10 0	„
	„ hoop, plate, and sheet, other than Swedish	ton	122 0	„
	„ nails, rose, wire, and flat-headed, rivets and washers	cwt.	10 0	„
	„ nails, clasp	„	17 0	„
	„ nails, other sorts, including galvanised . . . . .	...	<i>ad valorem</i>	„
	„ nail-rod	ton	104 0	„
	„ nuts and bolts . . . . .	...	<i>ad valorem</i>	„
	„ old	cwt.	2 8	„
	„ pig	ton	60 0	„
	„ pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like . . . . .	...	<i>ad valorem</i>	„
	„ rails, chairs, and fish-plates other than those described in No. 93 . . . . .	...	„	„
	„ rice bowls	set of ten	6 0	„
	„ „ „	set of six	3 0	„
	„ „ „ not in sets . . . . .	...	<i>ad valorem</i>	„
	„ rod, round, other than Swedish, under half an inch in diameter	ton	105 0	„
	„ Swedish, flat, square, and bolt	„	142 0	„
	„ „ nail-rod	„	142 0	„
	„ „ round rod, under half an inch in diameter	„	160 0	„

Iron

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—<i>contd.</i>		R a.	
26	METALS, unwrought and wrought, and articles made of metals—(<i>contd.</i>)			
	Iron tinned plates . . . . .	...	<i>ad valorem</i>	One per cent.
	" wire, including fencing-wire and wire-rope, but excluding wire-netting . . . . .	...	"	"
	" all other sorts, including wire-netting . . . . .	...	"	Five per cent.
	Lametta . . . . .	...	"	"
	Lead, ore, galena	cwt.	12 0	"
	" pig	"	10 0	"
	" pipes . . . . .	...	<i>ad valorem</i>	"
	" sheets	cwt.	12 0	"
	" " for tea-chests . . . . .	...	"	Free.
	Orsidue and brass leaves, European	lb	1 0	Five per cent.
	" " " China	"	0 12	"
	Patent or yellow metal, sheathing sheets, and bolts	cwt.	40 0	"
	Patent or yellow metal, sheathing sheets, and bolts, old	"	27 0	"
	Quicksilver	lb	1 8	"
	Shot, bird	cwt.	16 0	"
	Silver bullion or coin, except current coin of the Government of India, which is free . . . . .	...	<i>ad valorem</i>	"
	Steel, Basic, all sorts	ton	100 0	One per cent.
	" beams, joists, pillars, girders, bridgework, and other descriptions of steel imported exclusively for building purposes . . . . .	...	<i>ad valorem</i>	"
	" hoops	ton	145 0	"
	" nuts and bolts and nail-rods . . . . .	...	<i>ad valorem</i>	"
	" old . . . . .	...	60 0	"
	" pipes and tubes . . . . .	...	<i>ad valorem</i>	"
	" plates and sheets	ton	130 0	"
	" rails, chairs, and fish-plates other than those described in No. 93 . . . . .	...	<i>ad valorem</i>	"
	" rivets	ton	220 0	"
	" T-bars	"	105 0	"
	" wire, excluding wire-netting	"	140 0	"
	" wire-rope . . . . .	...	<i>ad valorem</i>	"

Steel

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—<i>concl'd.</i>		<i>R a.</i>	
15	METALS, unwrought and wrought, and articles made of metals—(<i>concl'd.</i>)			
	Steel, all other sorts, including wire-netting . . . . .	...	<i>ad valorem</i>	Five per cent.
	Tin, block	cwt.	72 0	"
	" foil, China	lb	0 12	"
	" other sorts . . . . .	...	<i>ad valorem</i>	"
	Zinc or spelter, nails	cwt.	20 0	"
	" " plates and other shapes, soft	"	18 0	"
	" " plates and other shapes, hard	"	13 0	"
	" " sheet or sheathing	"	19 0	"
	" " all other sorts . . . . .	...	<i>ad valorem</i>	"
	All other sorts of metals . . . . .	...	"	"
	Oils.			
16	Oils—			
	Cajeputi	quart	1 4	"
	Cassia	lb	2 8	"
	Cocanut	cwt.	16 0	"
	Earthnut	"	16 0	"
	Grass	lb	1 12	"
	Jinjili or til	cwt.	16 0	"
	Linseed, European	Imperial gallon ounce	2 0	"
	Otto of sorts.		15 0	"
	Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroleine, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum	Imperial gallon	...	Oneanna.

Petroleum

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles,	Per	Tariff Valuation.	Duty.
	Oils—<i>contd.</i>		R a.	
16	OILS—(<i>contd.</i>)			
	Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs-Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes	...	<i>ad valorem</i>	Five per cent.
	Sandalwood	lb	7 0	"
	Whale (except spermaceti) and fish	cwt.	15 0	"
	Wood	"	25 0	"
	All other sorts of oil, including paraffin wax . . . . .	...	<i>ad valorem</i>	"
	Other Articles, unmanufactured and manufactured.			
17	AMBER, AND ARTICLES MADE OF AMBER, including imitation amber . . . . .	...	"	"
18	APPAREL, including drapery, haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding cotton-hosiery (for which see No. 44) and boots and shoes (for which see No. 70) and excluding also uniforms, and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free . . . . .	...	"	"
19	ART. WORKS OF, except statuary and pictures intended to be put up in a public place, which are free . . . . .	...	"	"
20	ASBESTOS, AND ARTICLES MADE OF ASBESTOS not otherwise described . . . . .	...	"	"
21	BAGS, CASKS, BOXES, and other packages, empty, of all kinds . . . . .	...	"	"

22. BAMBOOS

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		R a.	
22	BAMBOOS, common, grass, hay, rushes, straw, and leaves . . . . .	...	...	Free.
23	BEADS, of all materials except glass, for which see No. 58, and brass, for which see No. 15.			
	Beads, China, Ankdána	133½ lb	35 0	Five per cent.
	" " Dagri	"	30 0	"
	" " Gadgadia	"	24 0	"
	" " Kamrakhi	"	32 0	"
	" " Lálri	"	44 0	"
	" " Naksi	"	38 0	"
	" " Pakhaváji	"	30 0	"
	" " Sulemáni	"	34 0	"
	All other sorts . . . . .	...	<i>ad valorem</i>	"
24	BELTING of cotton, leather, or other material, for driving machinery . . . . .	...	...	Free.
25	BONE, INCLUDING WHALEBONE, articles made of . . . . .	...	<i>ad valorem</i>	Five per cent.
26	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts . . . . .	...	...	Free.
27	BRISTLES AND FIBRE for brushes and brooms . . . . .	...	...	"
28	BRUSHES AND BROOMS, all sorts . . . . .	...	<i>ad valorem</i>	Five per cent.
29	BUILDING AND ENGINEERING MATERIALS, namely, asphalt, bricks and tiles, cement of all kinds, fireclay, earthenware piping, lime and other kinds not otherwise described . . . . .	...	"	"
30	CABINET-WARE AND FURNITURE . . . . .	...	"	"
31	CANDLES, paraffin	lb	0 6	"
	" spermaceti	"	0 7	"
	" wax	"	1 0	"
	" all other sorts . . . . .	...	<i>ad valorem</i>	"
32	CANES AND RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK—			
	Canes, Malacca	dozen	5 0	"
	Rattans	cwt.	10 0	"
	All other sorts . . . . .	...	<i>ad valorem</i>	"

33. CARRIAGES

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>contd.</i>		₹ a.	
33	CARRIAGES AND CARTS, including bicycles, tricycles, jinrikshas, Bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances, and component parts thereof . . . . .	...	<i>ad valorem</i>	Five per cent.
34	CASES (EMPTY) for spectacles, opera-glasses, jewellery, and other articles . . . . .	...	"	"
35	CELLULOID, ARTICLES MADE OF, not otherwise described . . . . .	...	"	"
36	CHALK, common . . . . .	...	"	"
	" French, knife and plate powder, Bath bricks, emery powder, and whitening . . . . .	...	"	"
37	CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, China and porcelain (for which see No. 47) . . . . .	...	"	"
38	CLOCKS, WATCHES, and other time-keepers, and parts thereof . . . . .	...	"	"
39	COAL, COKE, AND PATENT FUEL . . . . .	...	...	Free.
40	COIR AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE (for which see No. 42)—			
	Yarn of all kinds	cwt.	9 0	Five per cent.
	All other sorts . . . . .	...	<i>ad valorem</i>	"
41	COBAL, real . . . . .	...	"	"
42	CORDAGE, ROPE, and Twine made of any vegetable fibre—			
	Coir, cables, tarred	cwt.	17 0	"
	" rope	"	10 0	"
	Cordage, hemp, European	"	25 0	"
	" " Manila	"	28 0	"
	Twine, sail, European	lb	0 9	"
	All other sorts of cordage, rope, and twine . . . . .	...	<i>ad valorem</i>	"

43. CORK

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		<i>R a.</i>	
43	CORK, AND ARTICLES MADE OF CORK—			
	Bottle-corks	gross	1 8	Five per cent.
	Vial corks	"	0 8	"
	All other sorts	"	<i>ad valorem</i>	"
44	COTTON, AND ARTICLES MADE OF COTTON—			
	" raw	"	"	Free.
	" twist and yarn—			
	Medio, No. 40	lb	<i>R a. p.</i> 0 9 6	Five per cent.
	" " 50	"	0 11 0	"
	" " 60	"	0 12 6	"
	and so on, one anna and a half being added to the valuation for every count of ten or part of a count of ten above No. 60.			
	Mule and water, No. 15 and lower numbers	"	0 4 6	"
	above No. 15 to No. 24	"	0 5 6	"
	" " 24 to " 32	"	0 7 0	"
	" " 32 to " 42	"	0 8 0	"
	" " 42 to " 52	"	0 9 6	"
	" " 52 to " 60	"	0 11 6	"
	" " 60 to " 70	"	0 13 6	"
	" " 70 to " 80	"	0 15 0	"
	and so on, one anna being added to the valuation for every count of ten or part of a count of ten above No. 80.			
	Mule, doubled, No. 15 and lower numbers	"	0 5 6	"
	above No. 15 to No. 24	"	0 6 6	"
	" " 24 to " 32	"	0 8 0	"
	" " 32 to " 42	"	0 9 0	"
	" " 42 to " 52	"	0 10 6	"
	" " 52 to " 60	"	0 12 6	"
	" " 60 to " 70	"	0 14 6	"
	" " 70 to " 80	"	1 0 0	"
	and so on, one anna being added to the valuation for every count of ten or part			

of

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles,	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		<i>R a. p.</i>	
44	COTTON, AND ARTICLES MADE OF COTTON—(<i>contd.</i>)			
	„ twist and yarn— <i>contd.</i>			
	of a count of ten above No. 80.			
	Orange, red, Turkey red and other colours, all sorts	...	<i>ad valorem</i>	Five per cent.
	White or bleached, doubled, all numbers	lb	0 12 0	„
	„ Sewing thread—			
	White and coloured, on cards containing 100 yards each, and <i>pro rata</i> above and below	gross	3 0 0	„
	White and coloured, on reels containing 100 yards each and <i>pro rata</i> above and below	„	5 0 0	„
	White and coloured, in balls and skeins	lb	1 12 0	„
	<i>Note.</i> —Duty on sewing thread to be charged either on the mark or on the actual length at the option of the Collector.			
	„ Piece-goods—			
	Grey, white, and coloured—			
	„ Hosiery, and all other manufactured cotton goods not otherwise described	...	<i>ad valorem</i>	„
45	DISINFECTING AND DEODORISING FLUID AND POWDER	...	„	„
46	EARTH, COMMON CLAY AND SAND	...	...	Free.
47	EARTHENWARE (except earthenware-piping, for which see No. 29), china, china clay, porcelain, and imitation or false coral	...	<i>ad valorem</i>	Five per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles,	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		R a.	
48	EGGS, ostrich and other, not mounted.	...	<i>ad valorem</i>	Five per cent.
49	EMERY PAPER AND CLOTH, AND SAND-PAPER . . . . .	...	"	"
50	FANS OF ALL KINDS, except common palm-leaf fans, which are free . . . . .	...	"	"
51	FEATHERS, including bird-skins . . . . .	...	"	"
52	FIREWORKS, all sorts, including fulminating-powder . . . . .	...	"	"
53	FLAX, AND ARTICLES MADE OF FLAX, including linen-thread . . . . .	...	"	"
54	FLOWERS, ARTIFICIAL, not otherwise described . . . . .	...	"	"
55	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels . . . . .	...	"	"
56	FUR, AND ARTICLES MADE OF FUR, not otherwise described . . . . .	...	"	"
57	GELATINE . . . . .	...	"	"
58	GLASS, GLASS-WARE, AND FALSE PEARLS—			
	Glass, China, all colours	133½lb	32 0	"
	" crown, coloured	100 superficial feet.	15 0	"
	" " of sizes	"	6 0	"
	Pearls, falso, bājria	lakh	3 0	"
	" " boria	thousand	0 10	"
	" " jauria	lakh	6 0	"
	" " lolakh	thousand	0 8	"
	" " nathia	"	0 3	"
	" " táchia	"	0 8	"
	" " wattanah	lakh	10 0	"
	All other sorts of glass and manufactures of glass, including false pearls and glass beads . . . . .	...	<i>ad valorem</i>	"

59. Gums,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		<i>R a.</i>	
59	GUMS, GUM-RESINS, and articles made of gum or gum-resin—			
	Copal	cwt.	70 0	Five per cent.
	Cutch and gambier	„	20 0	„
	Gamboge	lb	1 4	„
	Gum Ammoniac	cwt.	15 0	„
	„ Arabic	„	18 0	„
	„ Bdellium (common gum)	„	8 0	„
	„ Benjamin	„	40 0	„
	„ Bysabel (coarse myrrh)	„	16 0	„
	„ Olibanum or frankincense	„	11 0	„
	„ Persian (false)	„	11 0	„
	„ Kino	„	10 0	„
	Myrrh	„	33 0	„
	Rosin	„	6 0	„
	All other sorts of gums, gum-resins, and articles made of gum or gum-resin, including caoutchouc and gutta-percha	„	<i>ad valorem</i>	„
60	HAIR of all kinds, and articles made of hair	„	„	„
61	HEMP, including Manila hemp, and articles made therefrom (except cordage, rope, and twine, for which see No. 42)	„	„	„
62	HIDES AND SKINS (except raw or salted hides and skins, which are free)—			
	Hides, border	each	33 0	„
	„ buffalo	score	70 0	„
	„ cow	„	60 0	„
	Skins, including parchment and vellum, gold-beaters' skins, and all other descriptions	„	<i>ad valorem</i>	„
63	HORN	„	„	Free.
	„ articles made of, not otherwise described	„	<i>ad valorem</i>	Five per cent.

64. INSTRUMENTS

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		<i>R a.</i>	
64	INSTRUMENTS, APPARATUS, AND APPLIANCES, and parts thereof— Computing, Dental, Distilling, Diving, Drawing, Educational, Electric, Electric lighting, Galvanic, Measuring, Musical, Optical, Philosophical, Phonographic, Photographic (including materials for Photography), Scientific, Surgical, Surveying, Telegraphic, Telephonic, Typewriters, and all other sorts, except Telegraphic instruments and apparatus when imported by or under the orders of a railway company, which are free	...	<i>ad valorem</i>	Five per cent.
65	IVORY AND IVORY-WARE— Unmanufactured— Elephants' grinders Elephants' tusks (other than hollows, centres and points) each exceeding 20lb in weight, and hollows, centres and points each weighing 10lb and over Elephants' tusks (other than hollows, centres and points) not less than 10lb and not exceeding 20lb each, and hollows, centres and points each weighing less than 10lb Elephants' tusks, each less than 10lb (other than hollows, centres and points) Sea-cow or moye teeth, each not less than 4lb Sea-cow or moye teeth, each not less than 3lb and under 4lb Sea-cow or moye teeth, each less than 3lb All other sorts, manufactured and unmanufactured	cwt. " " " " " " " "	350 0 800 0 680 0 525 0 200 0 185 0 135 0 <i>ad valorem</i>	" " " " " " " "
66	JET, ARTICLES MADE OF . . . . .	...	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		R a.	
67	JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver—			
	Silverware, plain	tola	1 0	Five per cent.
	” embossed or chased } other than European	”	1 4	”
	All other sorts, except precious stones and pearls, unset, which are free . . . . .	...	<i>ad valorem</i>	”
68	JUTE, raw . . . . .	...	...	Free.
	” articles made of . . . . .	...	<i>ad valorem</i>	Five per cent.
69	LAC, all sorts, and articles made of lac . . . . .	...	”	”
70	LEATHER, and articles made of leather, including boots and shoes, harness and saddlery . . . . .	...	”	”
71	MANURES of all kinds, including animal bones . . . . .	...	...	Free.
72	MARINE AND NAVAL STORES, not otherwise described . . . . .	...	<i>ad valorem</i>	Five per cent.
73	MATCHES, all sorts . . . . .	...	”	”
74	MATS AND MATTING— Floor-matting, China and Singapore, of all sorts	hundred	60 0	”
	All other sorts, except coir-matting (for which see No. 40) . . . . .	...	<i>ad valorem</i>	”
75	MICA AND TALC, and articles made therefrom . . . . .	...	”	”
76	MINERALS NOT OTHERWISE DESCRIBED . . . . .	...	”	”
77	MODELS OF ALL DESCRIPTIONS . . . . .	...	”	”
78	MOULDERS' BLACKING AND SAND . . . . .	...	”	”
79	OILCAKE, also bran, fodder, and cattle-food of al. kinds . . . . .	...	...	Free.
80	OIL-CLOTH AND FLOOR-CLOTH, including lincrusta, linoleum, and tarpaulins . . . . .	...	<i>ad valorem</i>	Five per cent.

81. PAINTS,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		₹ a.	
81	PAINTS, COLOURS, PAINTERS' MATERIALS, and Compositions for application to leather, wood, and metals— Ochre, other than European, all colours	cwt.	1 8	Five per cent.
	Paints, composition	"	65 0	"
	" patent driers	"	10 0	"
	Prussian blue, China	lb	0 8	"
	" " European	"	1 0	"
	Red lead	cwt.	14 0	"
	Turpentine	Imperial gallon.	2 0	"
	Verdigris	cwt.	70 0	"
	Vermilion, Canton	box of 90 bundles.	95 0	"
	White lead	cwt.	16 0	"
	White zinc	"	25 0	"
	All other sorts, including glue and putty . . . . .	...	<i>ad valorem</i>	"
82	PAPER, PASTEBOARD, MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing . . . . .	...	"	"
	" articles made of paper and papier-mâché . . . . .	...	"	"
83	PERFUMERY— Gowla, husked and unhusked	cwt.	35 0	"
	Kapurkachri (zedoary, China)	"	9 8	"
	Patch leaves (patchouli)	"	9 8	"
	Rose-flowers, dried	"	16 0	"
	Rose-water	Per carboy. Per 100 flasks.	5 0 32 0	" "
	All other sorts, except perfumed spirit (for which see Schedule III) . . . . .	...	<i>ad valorem</i>	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		<i>R a.</i>	
84	PIPES and other implements used in the consumption of tobacco and other narcotics . . . . .	...	<i>ad valorem</i>	Five per cent.
85	PITCH, TAR AND DAMMER—			
	Bitumen . . . . .	...	"	"
	Dammer	cwt.	5 8	"
	Pitch, American and European . .	"	7 0	"
	„ coal	"	2 8	"
	Tar, American and European . . .	"	6 0	"
	„ coal	"	3 0	"
	„ mineral . . . . .	...	<i>ad valorem</i>	"
86	PLANTS AND BULBS, living, and dried for herbaria . . . . .	...	...	Free.
87	PLASTER OF PARIS, and articles made of plaster of Paris, not otherwise described . . . . .	...	<i>ad valorem</i>	Five per cent.
88	PLUMBAGO, and articles made of plumbago . . . . .	...	"	"
89	PRECIOUS STONES AND PEARLS, unset.	...	...	Free.
90	PULP of wood, straw, rags, paper, and other materials . . . . .	...	...	"
91	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, but not including paper . .	...	...	"
92	RAGS . . . . .	...	...	"

93. RAILWAY

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>contd.</i>		<i>R a.</i>	
93	RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turntables, weighbridges, engines, tenders, carriages, waggons, trollies, trucks, and component parts thereof; also cranes and water cranes and standards, wire, and other material for fencing, when imported by or under the orders of a railway company: Provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein	...	...	Free.
94	SEEDS— Castor Cummin " black Linseed Methi Mustard, rape or sarson Poppy Quince, bihidána Sozirá Til or jinjili All other sorts	cwt. " " " " " " " " " " "	5 0 24 0 24 0 7 8 4 8 6 0 8 8 60 0 24 0 7 0 <i>ad valorem</i>	Five per cent. " " " " " " " " " "
95	SHELLS AND COWRIES— Chanks—large shells, for cameos " white, live " " dead Cowras Cowries, bazar, common " Maldivé " sankhla " yellow, superior quality	hundred " " " cwt. " " "	7 0 8 0 4 0 0 10 3 8 8 0 70 0 4 0	" " " " " " " "

96. SHELLS

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		R a.	
95	SHELLS AND COWRIES— <i>contd.</i>			
	Mother-of-pearl, nacre	cwt.	45 0	Five per cent.
	Nakha	"	60 0	"
	Tortoise-shell	lb	10 0	"
	" nakh	"	4 0	"
	All other sorts, including articles made of shell, not otherwise described . . . . .	...	<i>ad valorem</i>	"
96	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, steam-launches, boats, and barges, imported entire or in sections . . . . .	...	...	Free.
97	SILK, AND ARTICLES MADE OF SILK—			
	Floss	lb	7 8	Five per cent.
	Piece-goods . . . . .	...	<i>ad valorem</i>	"
	Raw silk—			
	Chaharam, Cochin-China, and yellow Shanghai	lb	4 8	"
	Mathow	"	3 4	"
	Other kinds of China	"	6 8	"
	Waste and Kachra	"	1 4	"
	Panjam	"	2 0	"
	Persian	"	5 0	"
	Siam	"	3 0	"
	Produced from the tasar or other wild worm	"	4 0	"
	Sewing thread, China	"	9 0	"
	All other sorts, including cocoons . . . . .	...	<i>ad valorem</i>	"
98	SIZING for cotton, paper, or any other material	"	"	"
99	SOAP	"	"	"
100	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals . . . . .	...	...	Free.
101	SPONGE AND SPONGES . . . . .	...	<i>ad valorem</i>	Five per cent.
102	STARCH . . . . .	...	"	"

103. STATIONERY

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	* Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		<i>R a.</i>	
103	STATIONERY, excluding paper (for which see No. 82) . . . . .	...	<i>ad valorem</i>	Five per cent.
104	STONE AND MARBLE, and articles made of stone and marble . . . . .	...	"	"
105	STRAW PLATTING, and articles made of straw, not otherwise described . . . . .	...	"	"
106	TALLOW AND GREASE, including stearine	cwt.	20 0	"
107	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Customs-Collector is satisfied that they are imported for the purpose of the packing of tea for transport in bulk . . . . .	...	...	Free.
108	TEXTILE FABRICS not otherwise described . . . . .	...	<i>ad valorem</i>	Five per cent.
109	TOILET REQUISITES not otherwise described . . . . .	...	"	"
110	TOYS, including toy-books, and requisites for all games . . . . .	...	"	"
111	UMBRELLAS, COTTON, under 20 inches	each	0 12	"
	" " 20 inches and upwards	"	1 0	"
	" " oiled, other than European	"	0 12	"
	" parasols, and sunshades, all other sorts, including paper kettisals . . . . .	...	<i>ad valorem</i>	"
112	VULCANITE AND EBONITE, articles made of, not otherwise described . . . . .	...	"	"
113	WALKING STICKS and sticks for umbrellas, parasols, and sunshades, of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines . . . . .	...	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*concl'd.*GENERAL DUTIES—*concl'd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>concl'd.</i>	*	<i>R a.</i>	
114	WAX, and articles made of wax, excluding candles (for which see No. 31)	...	<i>ad valorem</i>	Five per cent.
115	WOOD AND TIMBER (except firewood, which is free), and articles made of wood not otherwise described	...	"	"
116	WOOL, raw	...	...	Free.
	" articles made of, including felt	...	<i>ad valorem</i>	Five per cent.
117	ALL OTHER ARTICLES, manufactured or unmanufactured, not described in this Schedule	...	"	"

SCHEDULE V.—(EXPORT TARIFF.)

Name of Article.	Rate of duty.
RICE, husked or unhusked, including RICE-FLOUR, but not including RICE-BRAN and RICE-DUST, which are free.	Three annas per Indian maund of 82½ lb avoirdupois weight.