

## THE INDIAN TARIFF ACT, 1894.

### CONTENTS.

#### SECTIONS.

1. Title, extent and commencement.
2. Repeal.
3. Duties specified in schedules to be levied.
4. Export of pepper from Cochin.
5. Duties on goods crossing certain frontiers.
6. Amendment of Act XVI, 1863, section 1.
7. Duty on salt, opium and spirit, when protected by a certificate.
8. Application of certain provisions as to duties and goods.
9. Power to cancel notifications.
10. When contracts have been entered into, amount of increased or decreased duty to be added or deducted.
11. Amendment of Act VIII of 1878, section 23.

SCHEDULE I.—ACTS REPEALED.

SCHEDULES II, III AND IV.—IMPORT TARIFF.

SCHEDULE V.—EXPORT TARIFF.

## ACT No. VIII OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

*(Received the assent of the Governor General on the 10th March, 1894.)*

An Act to amend the law relating to Customs-duties, and for other purposes.

**W**HEREAS it is expedient to amend the law relating to the duties of customs on goods imported and exported by sea, and to provide for the levy of duties on goods crossing the frontier of certain Foreign European Settlements in India and of the territories of certain Native Chiefs; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Tariff Act, 1894. Title, extent and commencement.

(2) It extends to the whole of British India except Aden and Perim; and

(3) It shall come into force at once.

2. (1) The Acts mentioned in the first schedule are repealed to the extent specified therein. Repeal.

(2) But all notifications published, and rules and orders made, under any of those Acts, and in force immediately before the commencement of this Act, shall, so far as they are consistent herewith, be deemed to have been respectively published and made under this Act: and

(3) All references made to the Indian Tariff Act, 1875, and the Indian Tariff Act, 1882, in Acts or Regulations passed before the commencement of this Act, shall be deemed to be made to this Act.

(4) Nothing in this Act shall authorise the levy of duties of customs on any article carried from one customs-port in British India to another such port, except salt, opium and spirit.

3. There

Duties specified in schedules to be levied.

Export of pepper from Cochin.

Duties on goods crossing certain frontiers.

3. There shall be levied and collected, in every port to which this Act applies, the duties specified in the second, third, fourth and fifth schedules.

4. On all pepper exported by sea from the port of Cochin there shall be levied such duty not exceeding nine rupees per khandi as the Governor of Fort Saint George in Council may determine; and at the close of each year, or as soon thereafter as may be convenient, the Customs-Collector at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Governments of Travancore and Cochin in such proportion and in such manner as the Governor of Fort Saint George in Council may direct.

5. (1) Duties of customs shall be levied at the rates respectively prescribed in the second, third and fourth schedules on goods passing by land out of, and in the fifth schedule on goods passing by land into,—

- (a) Foreign European Settlements in India;
- (b) any territory declared, under the power hereinafter in this section conferred, to be foreign territory.

(2) Subject to the control of the Governor General in Council, the Governor of Fort Saint George in Council and the Governor of Bombay in Council may, by notification in the local official Gazette, respectively, declare that the territory of any Native Chief situate within, or bordering on, the territories respectively administered by such Governors, but not subject to the jurisdiction of the Courts and Civil authorities of such territories, shall be deemed, for the purposes of this section, to be foreign territory.

(3) The Governor General in Council may, by notification in the Gazette of India, declare that the territory of any other Native Chief shall be deemed, for the purposes of this section, to be foreign territory.

6. In Act No. XVI of 1863, section 1, for the words "calculated at ten" the words "not exceeding five" shall be substituted.

7. (1) Salt

Amendment of Act XVI, 1863, section 1.

Amended by Act No. 192 of 1925

7. (1) Salt, opium, and spirit imported from any port in British India, and protected by the certificate of an officer empowered in that behalf by the Governor General in Council or the Local Government, are chargeable with only the amount, if any, by which the duty leviable thereon under the third schedule exceeds the duty shown by such certificate to have been already paid in respect thereof.

Duty on salt, opium and spirit, when protected by a certificate.

(2) The amount, if any, paid to the Government as the price of such salt or opium is not duty within the meaning of this section.

(3) Nothing in this section applies to spirit which is exported under bond for excise-duty from one customs-port to another customs-port under the provisions of Chapter XIV of the Sea Customs Act, 1878.

VIII of 1878.

8. So far as regards the Presidency of Fort Saint George, the unrepealed provisions of Act No. VI of 1844, and, so far as regards the Presidency of Bombay, the unrepealed provisions of Act No. XXIX of 1857, relating to the levy of duties and to dutiable goods, shall, *mutatis mutandis*, apply to duties levied and goods liable to duty under or by virtue of section 5, sub-section (1), clause (b).

Application of certain provisions as to duties and goods.

9. All notifications published under this Act may be cancelled by the authority publishing the same.

Power to cancel notifications.

10. In the event of any duty of customs or excise on any article being imposed, increased, decreased or remitted after the making of any contract for the sale of such article without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such article duty-paid where duty was chargeable at that time,—

When contracts have been entered into, amount of increased or decreased duty to be added or deducted.

(a) if such imposition or increase so takes effect that the duty or increased duty, as the case may be, is paid, the seller may add so much to the contract price as will be equivalent to the duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition, and

(b) if such

(b) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the purchaser may deduct so much from the contract-price as will be equivalent to the decrease of duty, or remitted duty, and he shall not be liable to pay or be sued for or in respect of such deduction.

Amendment  
of Act VIII  
of 1878, sec-  
tion 23.

11. In the second paragraph of section 23 of the Sea Customs Act, 1878, the words "with the previous sanction of the Governor General in Council" shall be inserted after the word "may".

VIII of 187

SCHEDULE I.—(ACTS REPEALED.)

| Number and year.                                | Title.  | Extent of repeal.                 |
|---|---|-----------------------------------|
| <i>Acts of the Governor General in Council.</i> |   |                                   |
| XI of 1882                                      | Indian Tariff Act, 1882   | So much as has not been repealed. |
| II of 1887                                      | An Act to amend the Sea Customs Act, 1878, the Excise Act, 1881, and the Indian Tariff Act, 1882. | Section 8.                        |
| II of 1888                                      | An Act to provide for the levy of a customs-duty on Petroleum.                                    | Section 1.                        |
| VIII of 1889                                    | An Act to amend the Sea Customs Act, 1878, and the Indian Tariff Act, 1882.                       | Sections 3, 4 and 5.              |
| XII of 1890                                     | An Act to amend the Indian Tariff Act, 1882.  | The whole.                        |
| I of 1892                                       | An Act to amend the Indian Tariff Act, 1882.  | Ditto.                            |
| IX of 1893                                      | An Act to amend the Indian Tariff Act, 1882, as amended by subsequent Acts.                       | Ditto.                            |

SCHEDULE II.

## SCHEDULE II.—(IMPORT TARIFF.)

Arms, Ammunition and Military Stores, including, in addition to the articles specifically mentioned in this Schedule,

XI of 1878.

- (a) all articles which are either "arms" or "ammunition" within the meaning of the Indian Arms Act, and  
 (b) any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be "Military Stores" for the purposes of this Act.

| Names of Articles.  | Duty. |    |
|---|-------|----|
|   | ₹     | a. |
| 1. Firearms other than pistols, 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, for each . . . . .  | 8     | 0  |
| 6. Gunstocks, sights, blocks and rollers, for each . . . . .  | 6     | 0  |
| 7. Revolver-breeches, for each cartridge they will carry . . . . .  | 2     | 8  |
| 8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates and all other parts of a firearm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each . . . . . | 1     | 8  |
| 9. Machines for making or loading or closing cartridges, for each . . . . .   | 10    | 0  |
| 10. Machines for capping cartridges, for each . . . . .   | 2     | 0  |

*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 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

- (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.*—No duty in excess of 10 per cent. *ad valorem* shall be levied upon any of the articles mentioned 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 centum *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.

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

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

| No. | Names of Articles.  | Per   | Rate of duty. |
|-----|---|---|---------------|
| 1   | LIQUORS—<br>Ale, beer and porter<br>Cider and other fermented<br>liquors. | } Imperial gallon<br>or six quart<br>bottles. | R a.<br>0 1   |

Liqueurs

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

| No. | Names of Articles.  | Per   | Rate of duty.   |
|-----|---|---|---|
| 2   | LIQUORS— <i>contd.</i>  |   | R a.  |
|     | Liqueurs . . . . .  | Imperial gallon<br>or six quart<br>bottles.   | 6 0   |
|     | 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. | }   | }   |
|     | 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.                            | } . . . . .   | Five per cent. <i>ad valorem.</i>   |
|     | Spirit when so used in a proportion of twenty per cent. and upwards.  | Imperial gallon<br>or six quart bot-<br>tles of the<br>strength of<br>London proof. | 6 0<br>and the duty to<br>be increased or<br>reduced in pro-<br>portion as the<br>strength of the<br>spirit exceeds or<br>is less than<br>London proof.   |
|     | Spirit, perfumed, in wood or in bottles.  | Imperial gallon<br>or six quart<br>bottles.   | 8 0   |
|     | Spirit, other sorts . . . . .   | Imperial gallon<br>or six quart<br>bottles of the<br>strength of<br>London proof.   | 6 0<br>and the duty to be<br>increased or re-<br>duced in pro-<br>portion as the<br>strength of the<br>spirit exceeds or<br>is less than<br>London proof. |
|     | Wines—  |   |   |
|     | Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.  | Imperial gallon<br>or six quart<br>bottles.   | 2 8   |
|     | Champagne and all other sparkling wines contain- ing more than 42 per cent. of proof spirit.  | „   | 6 0   |
|     | All other sorts of wines not containing more than 42 per cent. of proof spirit.   | „   | 1 0   |



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

| No. | Names of Articles.   | Per  | Rate of duty.  |
|-----|--|--|--|
| 1   | LIQUORS— <i>conold.</i><br>Wines—<br>All other sorts of wines containing more than 42 per cent. of proof spirit. | Imperial gallon or six quart bottles.      | R a.<br>6 0  |
| 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 fish, wet or dry  | "  | 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.          |
|-----------------------------|-------------------------|----------|-------------------|----------------|
| Articles of Food and Drink. |                         |          |                   | R a.           |
| 1                           | COFFEE                  | cwts.    | 65 0              | Five per cent. |
| 2                           | FRUITS AND VEGETABLES—  |          |                   |                |
|                             | Almonds without shell   | "        | 40 0              | "              |
|                             | " in the shell          | "        | 13 0              | "              |
|                             | Cashew or cajoo kernels | "        | 12 0              | "              |
|                             | Cocanuts                | thousand | 40 0              | "              |
|                             | " kernel (khopra)       | cwts.    | 9 0               | "              |
|                             | Currants, European      | "        | 35 0              | "              |
|                             | " Persian               | "        | 12 0              | "              |
|                             | Dates, dry, in bags     | "        | 5 0               | "              |
|                             | " wet "                 | "        | 4 0               | "              |
|                             | " " in pots and boxes   | "        | 8 0               | "              |

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

| No. | Names of Articles.   | Per                               | Tariff Valuation. | Duty.          |
|-----|--|-----------------------------------|-------------------|----------------|
|     | <b>Articles of Food and Drink</b><br>— <i>contd.</i>   |                                   | <i>R a.</i>       |                |
| 2   | <b>FRUITS AND VEGETABLES—<i>contd.</i></b>   |                                   |                   |                |
|     | Figs, European . . . . .   | cwt.                              | 42 0              | Five per cent. |
|     | „ Persian, dried . . . . .   | „                                 | 6 8               | „              |
|     | Garlic . . . . .   | „                                 | 5 0               | „              |
|     | Pistachio nuts . . . . .   | „                                 | 25 0              | „              |
|     | Prunes, Bussora (álu-Bokhara) . . . . .  | „                                 | 10 0              | „              |
|     | Raisins, black, Persian Gulf, Red Sea and Kishmish. . . . .                                    | „                                 | 12 0              | „              |
|     | „ Munakka, Persian Gulf and Red Sea. . . . .   | „                                 | 10 0              | „              |
|     | „ Malaga and bloom . . . . .   | lb                                | 0 10              | „              |
|     | „ Other sorts . . . . .  | „                                 | <i>ad valorem</i> | „              |
|     | Walnuts . . . . .  | cwt.                              | 6 0               | „              |
|     | All other sorts, except fresh fruits and vegetables not separately enumerated, which are free. | „                                 | <i>ad valorem</i> | „              |
| 3   | <b>PROVISIONS, OILMAN'S STORES AND GROCERIES—</b>  |                                   |                   |                |
|     | Bacon in cans, jowls and cheeks . . . . .  | lb                                | 0 12              | „              |
|     | Beef and Pork . . . . .  | tierce of 3 cwt. barrel of 2 cwt. | 75 0<br>50 0      | „              |
|     | Piche de mer . . . . .   | cwt.                              | 50 0              | „              |
|     | Butter . . . . .   | lb                                | 1 0               | „              |
|     | Cheese . . . . .   | „                                 | 0 12              | „              |
|     | China preserves . . . . .  | box of six jars.                  | 8 0               | „              |
|     | Fish-maws . . . . .  | cwt.                              | 100 0             | „              |
|     | Flour . . . . .  | barrel or sack of 200lb.          | 20 0              | „              |
|     | Ghi . . . . .  | cwt.                              | 40 0              | „              |
|     | Groceries not otherwise described . . . . .  | „                                 | <i>ad valorem</i> | „              |
|     | Pork hams . . . . .  | lb                                | 0 12              | „              |
|     | Sago . . . . .   | cwt.                              | 10 0              | „              |
|     | Shark-fins . . . . .   | „                                 | 30 0              | „              |
|     | Singally and Sozille . . . . .   | „                                 | 15 0              | „              |
|     | Tapioca . . . . .  | „                                 | 12 0              | „              |
|     | Vinegar, European, in wood . . . . .   | Imperial gallon.                  | 1 0               | „              |
|     | „ Persian . . . . .  | „                                 | 1 0               | „              |
|     | „ Country . . . . .  | „                                 | 0 6               | „              |
|     | All other sorts of Provisions, Oilman's Stores and Groceries.                                  | „                                 | <i>ad valorem</i> | „              |
| 4   | <b>SPICES—</b>   |                                   |                   |                |
|     | Aniseed, star . . . . .  | cwt.                              | 25 0              | „              |

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

| No. | Names of Articles.   | Per      | Tariff Valuation. | Duty.          |
|-----|--|----------|-------------------|----------------|
|     | <b>Articles of Food and Drink</b><br>— <i>concd.</i>   |          | <b>₹ a.</b>       |                |
| 4   | <b>SPICES—<i>contd.</i></b>  |          |                   |                |
|     | Betelnuts—Goa . . . . .  | cwt.     | 14 0              | Five per cent. |
|     | „ —in the husk . . . . .   | thousand | 2 0               | „              |
|     | „ —white, srivarddhan . . . . .  | cwt.     | 28 0              | „              |
|     | „ all other sorts . . . . .  | „        | 7 0               | „              |
|     | Cardamoms, other than bastard . . . . .  | „        | 250 0             | „              |
|     | Chillies, dry . . . . .  | „        | 9 0               | „              |
|     | Cloves . . . . .   | „        | 20 0              | „              |
|     | „ stems and heads . . . . .  | „        | 5 0               | „              |
|     | „ in seeds, narlavang . . . . .  | „        | 8 0               | „              |
|     | Ginger, dry . . . . .  | „        | 20 0              | „              |
|     | Mace . . . . .   | lb       | 1 8               | „              |
|     | Nutmegs . . . . .  | „        | 1 0               | „              |
|     | „ in shell . . . . .   | „        | 0 10              | „              |
|     | Pepper, black and long . . . . .   | cwt.     | 16 0              | „              |
|     | „ white . . . . .  | „        | 35 0              | „              |
|     | All other sorts of spices . . . . .  | „        | <i>ad valorem</i> | „              |
| 5   | <b>SUGAR, China, candy . . . . .</b>   | cwt.     | 20 0              | „              |
|     | „ loaf . . . . .   | „        | 23 0              | „              |
|     | „ crystallised beet . . . . .  | „        | 14 0              | „              |
|     | „ all other sorts, including<br>saccharine produce of all<br>kinds and confectionery.                  | „        | <i>ad valorem</i> | „              |
| 6   | <b>TEA, black . . . . .</b>  | lb       | 0 10              | „              |
|     | „ green . . . . .  | „        | 1 4               | „              |
|     | <b>Chemicals, Drugs, Medicines<br/>and Narcotics and Dyeing<br/>and Tanning Materials.</b>             |          |                   |                |
| 7   | <b>CHEMICAL PRODUCTS AND PRE-<br/>PARATIONS—</b>   |          |                   |                |
|     | Acid, sulphuric . . . . .  | lb       | 0 2               | „              |
|     | Alkali, country (sajji-khár) . . . . .   | cwt.     | 2 0               | „              |
|     | Alum . . . . .   | „        | 5 0               | „              |
|     | Arsenic . . . . .  | „        | 25 0              | „              |
|     | „ China mansil . . . . .   | „        | 16 0              | „              |
|     | Bicarbonate of soda . . . . .  | „        | 7 0               | „              |
|     | Copperas, green . . . . .  | „        | 3 0               | „              |
|     | Explosives, namely, blasting gela-<br>tine, dynamite, roburite, tonite,<br>and all other descriptions. | „        | <i>ad valorem</i> | „              |
|     | Sal ammoniac . . . . .   | cwt.     | 30 0              | „              |
|     | Sulphur (brimstone), flour . . . . .   | „        | 5 8               | „              |
|     | „ ( „ ) roll . . . . .   | „        | 5 0               | „              |
|     | „ ( „ ) rough . . . . .  | „        | 4 0               | „              |
|     | All other sorts of chemical products<br>and preparations.  | „        | <i>ad valorem</i> | „              |

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

| No. | Names of Articles.  | Per  | Tariff Valuation. | Duty.          |
|-----|---|------|-------------------|----------------|
|     | <b>Chemicals, Drugs, Medicines and Narcotics and Dyeing and Tanning Materials—<i>contd.</i></b>   |      | <i>R a.</i>       |                |
| 8   | <b>DRUGS, MEDICINES AND NARCOTICS—</b>  |      |                   |                |
|     | Aloes, black . . . . .  | cwt. | 14 0              | Five per cent. |
|     | „ Socotra . . . . .   | „    | 25 0              | „              |
|     | Aloe-wood . . . . .   | lb   | 3 0               | „              |
|     | Asafetida (hing) . . . . .  | cwt. | 80 0              | „              |
|     | „ coarse (hingrá) . . . . .   | „    | 18 0              | „              |
|     | Atáry, Persian . . . . .  | „    | 15 0              | „              |
|     | Brimstone (amalsára) . . . . .  | „    | 45 0              | „              |
|     | Camphor, bhemsaini (baras) . . . . .  | lb   | 100 0             | „              |
|     | „ refined cake . . . . .  | „    | 1 0               | „              |
|     | „ crude, in powder . . . . .  | „    | 0 12              | „              |
|     | Cassia lignea . . . . .   | cwt. | 20 0              | „              |
|     | China root (chobchini), rough . . . . .   | „    | 7 0               | „              |
|     | „ „ „ scraped . . . . .   | „    | 16 0              | „              |
|     | Galangal, China . . . . .   | „    | 8 0               | „              |
|     | Pellitory (akalkára) . . . . .  | „    | 30 0              | „              |
|     | Salep . . . . .   | „    | 100 0             | „              |
|     | Senna leaves . . . . .  | „    | 4 8               | „              |
|     | Storax, liquid (rose melloes) . . . . .   | „    | 46 0              | „              |
|     | Tobacco, manufactured and unmanufactured. . . . .   | „    | <i>ad valorem</i> | „              |
|     | All other sorts of drugs, medicines and narcotics, except Quinine, which is free, and Opium (for which see Schedule III). . . . .                 | „    | „                 | „              |
| 9   | <b>DYEING AND TANNING MATERIALS—</b>  |      |                   |                |
|     | Alizarine dyes, all colours . . . . .   | „    | „                 | „              |
|     | Aniline „ „ . . . . .   | lb   | 1 8               | „              |
|     | Cochineal . . . . .   | „    | 1 0               | „              |
|     | Gallnuts, myrabolams . . . . .  | cwt. | 4 8               | „              |
|     | „ Persian . . . . .   | „    | 37 0              | „              |
|     | Madder or manjit . . . . .  | „    | 12 0              | „              |
|     | Ochilla weed . . . . .  | „    | 9 8               | „              |
|     | Sappan wood and root . . . . .  | „    | 5 8               | „              |
|     | All other sorts of dyeing and tanning materials. . . . .  | „    | <i>ad valorem</i> | „              |
|     | <b>Metals and Manufactures of Metals.</b>   |      |                   |                |
| 10  | <b>HARDWARE AND CUTLERY, including ironmongery and plated-ware, but excluding machinery and the component parts of machinery, which are free.</b> | „    | „                 | „              |

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

| No. | Names of Articles.  | Per             | Tariff Valuation. | Duty.          |
|-----|---|-----------------|-------------------|----------------|
|     | <b>Metals and Manufactures of Metals—<i>contd.</i></b>  |                 |                   |                |
| 11  | METALS, unwrought and wrought, and articles made of metals—   |                 | R a.              |                |
|     | Brass, beads, ghúngri, China  | thousand        | 1 0               | Five per cent. |
|     | „ old . . . . .   | cwt.            | 27 0              | „              |
|     | „ sheets, rolls, very thin . . . . .  | „               | 75 0              | „              |
|     | „ wire . . . . .  | lb              | 0 7               | „              |
|     | „ all other sorts . . . . .   | ...             | <i>ad valorem</i> | „              |
|     | Copper, Australian . . . . .  | cwt.            | 40 0              | „              |
|     | „ bolt . . . . .  | „               | 43 0              | „              |
|     | „ brazier's and sheets . . . . .  | „               | 43 0              | „              |
|     | „ China cash . . . . .  | „               | 32 0              | „              |
|     | „ Japan . . . . .   | „               | 38 0              | „              |
|     | „ nails and composition nails.  | „               | 43 0              | „              |
|     | „ old . . . . .   | „               | 38 0              | „              |
|     | „ pigs and slabs . . . . .  | „               | 38 0              | „              |
|     | „ sheathing, plate, and raised bottoms.   | „               | 45 0              | „              |
|     | „ tiles, ingots, cakes and bricks.  | „               | 39 0              | „              |
|     | „ china, white, copper-ware.  | lb              | 1 2               | „              |
|     | „ foil or dánkpana . . . . .  | hundred leaves. | 3 0               | „              |
|     | „ wire, including wire of phosphor-bronze.  | lb              | 0 9               | „              |
|     | „ all other sorts, unmanufactured and manufactured.   | ...             | <i>ad valorem</i> | „              |
|     | Gold leaf, European . . . . .   | hundred leaves. | 3 0               | „              |
|     | „ „ China and mock . . . . .  | ...             | <i>ad valorem</i> | „              |
|     | Iron, anchors and cables . . . . .  | ...             | „                 | One per cent.  |
|     | „ angle and T . . . . .   | ton             | 110 0             | „              |
|     | „ beams, 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             | 90 0              | „              |
|     | „ galvanised, other than nails.   | cwt.            | 9 8               | „              |
|     | „ galvanised sheets and ridging.  | „               | 9 8               | „              |
|     | „ hoops, plate and sheet, other than Swedish.   | ton             | 128 0             | „              |
|     | „ nails, rose, clasp and flat-headed, rivets and washers.   | cwt.            | 11 0              | „              |

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

| No. | Names of Articles.   | Per        | Tariff Valuation. | Duty.          |
|-----|--|------------|-------------------|----------------|
|     | <b>Metals and Manufactures of Metals—<i>contd.</i></b>                                 |            |                   |                |
| 11  | METALS, wrought and unwrought, and articles made of metals— <i>contd.</i>              |            | R a.              |                |
|     | Iron, nails, other sorts, including galvanised.  | ...        | <i>ad valorem</i> | One per cent.  |
|     | „ nail-rod . . . . .   | ton        | 100 0             | „              |
|     | „ old . . . . .  | cwt.       | 2 0               | „              |
|     | „ pig . . . . .  | ton        | 50 0              | „              |
|     | „ pipes and tubes . . . . .  | ...        | <i>ad valorem</i> | „              |
|     | „ rice bowls . . . . .   | set of ten | 4 9               | „              |
|     | „ „ „ . . . . .  | set of six | 2 9               | „              |
|     | „ rod, round, other than Swedish, not exceeding half an inch in diameter.              | ton        | 100 0             | „              |
|     | „ rod, round, other than Swedish, exceeding half an inch in diameter.                  | „          | 90 0              | „              |
|     | „ Swedish, flat, square, and bolt.   | „          | 145 0             | „              |
|     | „ „ nail-rod . . . . .   | „          | 170 0             | „              |
|     | „ „ round rod, not exceeding half an inch in diameter.                                 | „          | 180 0             | „              |
|     | „ tinned plates . . . . .  | cwt.       | 10 0              | „              |
|     | „ all other sorts, including wire, but excluding railway materials, which are free.    | ...        | <i>ad valorem</i> | „              |
|     | Lametta, double reels . . . . .  | score      | 4 8               | Five per cent. |
|     | „ single „ . . . . .   | ...        | <i>ad valorem</i> | „              |
|     | Lead, ore, galena . . . . .  | cwt.       | 12 0              | „              |
|     | „ pig . . . . .  | „          | 9 8               | „              |
|     | „ pipes . . . . .  | ...        | <i>ad valorem</i> | „              |
|     | „ sheets, other than sheets for tea chests, which are free.                            | cwt.       | 10 0              | „              |
|     | Orsidue and brass leaves, foreign, European.   | lb         | 1 2               | „              |
|     | Orsidue and brass leaves, foreign, China.  | „          | 1 0               | „              |
|     | Patent or yellow metal, sheathing, sheets and bolts.                                   | cwt.       | 38 0              | „              |
|     | Patent or yellow metal, sheathing, sheets and bolts, old.                              | „          | 30 0              | „              |
|     | Quicksilver . . . . .  | lb         | 1 6               | „              |
|     | 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, blistered . . . . .   | cwt.       | 7 0               | One per cent.  |

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

| No. | Names of Articles.  | Per.             | Tariff Valuation. | Duty.          |
|-----|---|------------------|-------------------|----------------|
|     | <b>Metals and Manufactures of Metals—<i>conold.</i></b>   |                  |                   |                |
| 11  | <b>METALS, unwrought and wrought, and articles made of metals—<i>conold.</i></b>  |                  | ₹ a.              |                |
|     | Steel, British and foreign, other than Swedish.   | ...              | <i>ad valorem</i> | One per cent.  |
|     | " cast . . . . .  | ...              | "                 | "              |
|     | " spring . . . . .  | cwt.             | 7 0               | "              |
|     | " Swedish . . . . .   | "                | 13 0              | "              |
|     | " all other sorts except railway materials, which are free.   | ...              | <i>ad valorem</i> | "              |
|     | Tin, block . . . . .  | cwt.             | 70 0              | Five per cent. |
|     | " foil, China . . . . .   | lb               | 0 12              | "              |
|     | " other sorts . . . . .   | ...              | <i>ad valorem</i> | "              |
|     | Zinc or spelter, nails . . . . .  | cwt.             | 21 0              | "              |
|     | " " plates and other shapes, soft.  | "                | 16 0              | "              |
|     | " " plates and other shapes, hard.  | "                | 13 0              | "              |
|     | " " sheet or sheathing.   | "                | 18 0              | "              |
|     | " " all other sorts.  | ...              | <i>ad valorem</i> | "              |
|     | All other sorts of metals except gold bullion and coin, which are free.   | ...              | "                 | "              |
|     | <b>Oils.</b>  |                  |                   |                |
| 12  | <b>OILS—</b>  |                  |                   |                |
|     | Cassia . . . . .  | lb               | 3 0               | "              |
|     | Cocoanut . . . . .  | cwt.             | 13 0              | "              |
|     | Grass . . . . .   | lb               | 1 12              | "              |
|     | Ginjili or til . . . . .  | cwt.             | 15 0              | "              |
|     | Linseed, European . . . . .   | Imperial gallon. | 1 12              | "              |
|     | Otto of sorts . . . . .   | ounce            | 10 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, petroline, 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. | ...               | One anna.      |

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

| No. | Names of Articles.  | Per              | Tariff Valuation. | Duty.          |
|-----|---|------------------|-------------------|----------------|
|     | Oils— <i>concl.</i>   |                  | <i>R a.</i>       |                |
| 12  | 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               | 8 0               | "              |
|     | Turpentine . . . . .  | Imperial gallon. | 1 14              | "              |
|     | Whale (except spermaceti) and fish Wood . . . . .   | cwt.             | 15 0              | "              |
|     | Wood . . . . .  | "                | 25 0              | "              |
|     | All other sorts of oil . . . . .  | ...              | <i>ad valorem</i> | "              |
|     | <b>Other Articles, unmanufactured and Manufactured.</b>   |                  |                   |                |
| 13  | APPAREL, including haberdashery and millinery and military and other uniforms and accoutrements, but excluding boots and shoes (for which see No. 39) and uniforms and accoutrements imported by a public servant for his personal use, which are free.               | ....             | "                 | "              |
| 14  | BRUSHES, all sorts . . . . .  | ..               | "                 | "              |
| 15  | BUILDING AND ENGINEERING MATERIALS, namely, Asphalt, Cement of all kinds, earthenware piping, and other kinds.  | ..               | "                 | "              |
| 16  | CABINET-WARE AND FURNITURE .  | ..               | "                 | "              |
| 17  | CANDLES, paraffin . . . . .   | lb               | 0 5               | "              |
|     | „ spermaceti . . . . .  | "                | 0 6               | "              |
|     | „ wax . . . . .   | "                | 1 0               | "              |
|     | „ all other sorts, including composition.   | "                | 0 5               | "              |



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

| No. | Names of Articles.  | Per   | Tariff Valuation. | Duty.          |
|-----|---|-------|-------------------|----------------|
|     | <b>Other Articles, Unmanufactured and Manufactured—<i>contd.</i></b>  |       |                   |                |
| 18  | CANES, RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK—<br>Canes, Malacca . . . . .                               | dozen | R a.<br>1 0       | Five per cent. |
|     | Rattans . . . . .   | cwt.  | 7 0               | "              |
|     | All other sorts except common bamboos, which are free.  | ...   | <i>ad valorem</i> | "              |
| 19  | CARRIAGES and component parts thereof, except railway carriages and trucks, which are free.                                 | ...   | "                 | "              |
| 20  | CHINESE AND JAPANESE WARE, including lacquered-ware, but excluding earthenware, china and porcelain (for which see No. 26). | ...   | "                 | "              |
| 21  | CLOCKS, WATCHES and other time-keepers.   | ...   | "                 | "              |
| 22  | COIR AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE (for which see No. 24)—<br>Yarn of all kinds . . . . .               | cwt.  | 9 0               | "              |
|     | All other sorts . . . . .   | ...   | <i>ad valorem</i> | "              |
| 23  | COBAL, real. . . . .  | ...   | "                 | "              |
| 24  | CORDAGE AND ROPE made of any vegetable fibre—<br>Coir, cables, tarred . . . . .   | cwt.  | 10 0              | "              |
|     | " rope . . . . .  | "     | 10 0              | "              |
|     | Cordage, hemp, European . . . . .   | "     | 25 0              | "              |
|     | " " Manila . . . . .  | "     | 30 0              | "              |
|     | Twine, sail, European . . . . .   | lb    | 0 8               | "              |
|     | All other sorts of cordage and rope.  | ..    | <i>ad valorem</i> | "              |
| 25  | CORK and articles made of cork—<br>Bottle corks . . . . .   | gross | 1 0               | "              |
|     | Vial corks . . . . .  | "     | 0 4               | "              |
|     | All other sorts . . . . .   | ...   | <i>ad valorem</i> | "              |
| 26  | EARTHENWARE (except Earthenware piping, for which see No. 15), china, china clay and porcelain.                             | ...   | "                 | "              |

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

| No. | Names of Articles.   | Per                            | Tariff Valuation. | Duty.          |
|-----|--|--------------------------------|-------------------|----------------|
|     | <b>Other Articles, Unmanufactured and Manufactured—<i>contd.</i></b>       |                                | <b>₹ a.</b>       |                |
| 27  | FEATHERS . . . . .   | ...                            | <i>ad valorem</i> | Five per cent. |
| 28  | FIREWORKS, China . . . . .   | box of<br>133 $\frac{1}{2}$ lb | 35 0              | "              |
|     | „ all other sorts . . . . .  | ...                            | <i>ad valorem</i> | "              |
| 29  | FLAX, and articles made of Flax, including linen-thread.                   | ...                            | "                 | "              |
| 30  | GLASS, glass-ware, beads, false pearls, and false corals—                  |                                |                   |                |
|     | Bangles, glass, China, gilt . . . . .                                      | hundred pairs.                 | 15 0              | "              |
|     | „ „ „ not gilt . . . . .   | "                              | 3 0               | "              |
|     | Beads, China . . . . .   | cwt.                           | 36 0              | "              |
|     | Coral, false . . . . .   | ...                            | <i>ad valorem</i> | "              |
|     | Glass, China, all colours . . . . .  | 133 $\frac{1}{2}$ lb           | 32 0              | "              |
|     | „ crown, coloured . . . . .  | 100 superficial feet.          | 14 0              | "              |
|     | „ „ of sizes . . . . .   | "                              | 6 8               | "              |
|     | Pearls, false, Bajria . . . . .  | lakh                           | 3 0               | "              |
|     | „ „ Boria . . . . .  | thousand                       | 1 0               | "              |
|     | „ „ Jauria . . . . .   | lakh                           | 5 0               | "              |
|     | „ „ Lolakh . . . . .   | thousand                       | 0 12              | "              |
|     | „ „ Nathia . . . . .   | "                              | 0 3               | "              |
|     | „ „ Taobia . . . . .   | "                              | 1 0               | "              |
|     | „ „ Wattanah . . . . .   | lakh                           | 10 0              | "              |
|     | All other sorts of beads, false pearls, glass and glassware.               | ...                            | <i>ad valorem</i> | "              |
| 31  | GUMS, GUM-RESINS and articles made of gum or gum-resin—                    |                                |                   |                |
|     | Copal . . . . .  | cwt.                           | 56 0              | "              |
|     | Cutch and gambier . . . . .  | "                              | 17 0              | "              |
|     | Gum Ammoniac . . . . .   | "                              | 14 0              | "              |
|     | „ Arabic . . . . .   | "                              | 18 0              | "              |
|     | „ Bdellium (common gum) . . . . .  | "                              | 10 0              | "              |
|     | „ Benjamin . . . . .   | "                              | 40 0              | "              |
|     | „ Bysabol (coarse myrrh) . . . . .   | "                              | 14 0              | "              |
|     | „ Olibanum or frankincense . . . . .                                       | "                              | 12 0              | "              |
|     | „ Persian (false) . . . . .  | "                              | 10 0              | "              |
|     | „ Kino . . . . .   | "                              | 10 0              | "              |
|     | Myrrh . . . . .  | "                              | 40 0              | "              |
|     | Rosin . . . . .  | "                              | 4 4               | "              |
|     | All other sorts of gums, gum resins and articles made of gum or gum-resin. | ...                            | <i>ad valorem</i> | "              |

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

| No. | Names of Articles.  | Per   | Tariff Valuation. | Duty.             |
|-----|---|-------|-------------------|-------------------|
|     | <b>Other Articles, Unmanufactured and Manufactured—<i>contd.</i></b>  |       |                   |                   |
|     |   |       | <i>R a.</i>       |                   |
| 32. | HEMP and articles made of hemp—<br>Piece-goods and all other sorts<br>(except rope, for which see No. 24)   | ...   | <i>ad valorem</i> | Five<br>per cent. |
| 33. | HIDES AND SKINS (except raw or salt-<br>ed hides and skins, which are free)   |       |                   |                   |
|     | Hides, border . . . . .   | each  | 32 0              | "                 |
|     | " buffalo . . . . .   | score | 80 0              | "                 |
|     | " cow . . . . .   | "     | 60 0              | "                 |
|     | Skins, all kinds . . . . .  | ...   | <i>ad valorem</i> | "                 |
| 34. | INSTRUMENTS AND APPARATUS—<br>Musical, Drawing, Measuring,<br>Optical, Photographic (including<br>materials for photography), Sur-<br>veying and Surgical (including<br>surgical appliances). | ...   | "                 | "                 |
| 35. | IVORY AND IVORY-WARE—<br>Unmanufactured—  |       |                   |                   |
|     | Elephants' grinders   | ewt.  | 125 0             | "                 |
|     | Elephants' tusks (other than<br>hollows, centres and points)<br>each exceeding 20lb in weight,<br>and hollows, centres and points<br>each weighing 10lb and over.                             | "     | 800 0             | "                 |
|     | Elephants' tusks (other than<br>hollows, centres and points)<br>not less than 10lb and not<br>exceeding 20lb each, and hol-<br>lows, centres and points each<br>weighing less than 10lb.      | "     | 680 0             | "                 |
|     | Elephants' tusks each less than<br>10lb (other than hollows,<br>centres and points).  | "     | 525 0             | "                 |
|     | Sea-cow or moye teeth, each not<br>less than 4lb.   | "     | 175 0             | "                 |
|     | Sea-cow or moye teeth, each not<br>less than 3lb and under 4lb.   | "     | 170 0             | "                 |
|     | Sea-cow or moye teeth, each less<br>than 3lb.   | "     | 130 0             | "                 |
|     | Articles made of ivory . . . . .  | ...   | <i>ad valorem</i> |                   |
| 36. | JEWELLERY, including plate—   |       |                   |                   |
|     | Silverware, plain } other   | tola  | 1 0               | "                 |
|     | " embossed or } Euro-<br>chased. } pean.  | "     | 1 4               | "                 |

All other

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

| No. | Names of Articles.  | Per                | Tariff Valuation.         | Duty.          |
|-----|---|--------------------|---------------------------|----------------|
|     | <b>Other Articles, Unmanufactured and Manufactured—<i>contd.</i></b>  |                    | <b>£ a.</b>               |                |
| 36  | JEWELLERY, including plate— <i>contd.</i><br>All other sorts, except precious stones and pearls, unset, which are free.                             | ...                | <i>ad valorem</i>         | Five per cent. |
| 37  | JUTE, articles made of . . . .  | ...                | "                         | "              |
| 38  | LAC, all sorts . . . . .  | ...                | "                         | "              |
| 39  | LEATHER, and articles made of Leather, including Boots and Shoes, Harness and Saddlery, but excluding Belting for driving Machinery, which is free. | ...                | "                         | "              |
| 40  | MARINE AND NAVAL STORES, not otherwise described.   | ...                | "                         | "              |
| 41  | MATCHES, Lucifer, and all other sorts,  | ...                | "                         | "              |
| 42  | MATS—<br>Floor-matting, China and Singapore, of all sorts.<br>All other sorts, except coir-matting (for which see No. 22).                          | hundred<br>...     | 75 0<br><i>ad valorem</i> | "<br>"         |
| 43  | OIL-CLOTH AND FLOOR-CLOTH . . . . .   | ...                | "                         | "              |
| 44  | PAINTS, COLOURS, PAINTERS' MATERIALS, and Compositions for application to leather and metals—<br>Ochre, other than European, all colours.           | cwt.               | 1 8                       | "              |
|     | Paints of sorts . . . . .   | "                  | 9 0                       | "              |
|     | " composition . . . . .   | "                  | 56 0                      | "              |
|     | " patent driers . . . . .   | "                  | 10 0                      | "              |
|     | Prussian blue, China . . . . .  | lb                 | 0 10                      | "              |
|     | " " European . . . . .  | "                  | 1 0                       | "              |
|     | Red lead . . . . .  | cwt.               | 12 0                      | "              |
|     | Turpentine . . . . .  | Imperial gallon.   | 1 14                      | "              |
|     | Verdigris . . . . .   | cwt.               | 70 0                      | "              |
|     | Vermilion, Canton . . . . .   | box of 90 bundles. | 94 0                      | "              |
|     | White lead . . . . .  | cwt.               | 14 0                      | "              |
|     | All other sorts . . . . .   | ...                | <i>ad valorem</i>         | "              |

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

| No. | Names of Articles.  | Per              | Tariff Valuation. | Duty.          |
|-----|---|------------------|-------------------|----------------|
|     | <b>Other Articles, Unmanufactured and Manufactured—<i>contd.</i></b>            |                  | <b>₹ a.</b>       |                |
| 45  | PAPER of all kinds . . . . .  | ...              | <i>ad valorem</i> | Five per cent. |
| 46  | PERFUMERY—  |                  |                   |                |
|     | Rose-flowers, dried . . . . .   | cwt.             | 12 0              | ,              |
|     | Rose-water . . . . .  | Imperial gallon. | 1 14              | ,              |
|     | All other sorts, except perfumed spirit (for which see Schedule III).           | ...              | <i>ad valorem</i> | ,              |
| 47  | PIECE-GOODS not otherwise described, except cotton piece-goods, which are free. | ...              | "                 | "              |
| 48  | PIPES and other implements used in the consumption of tobacco.                  | ...              | "                 | "              |
| 49  | PITCH, TAR AND DAMMER—  |                  |                   |                |
|     | Bitumen . . . . .   | ...              | "                 | "              |
|     | Dammer . . . . .  | cwt.             | 6 0               | "              |
|     | Pitch, American and European . . . . .  | "                | 6 0               | "              |
|     | " coal . . . . .  | "                | 2 8               | "              |
|     | Tar, American and European . . . . .  | "                | 6 0               | "              |
|     | " coal . . . . .  | "                | 2 8               | "              |
|     | " mineral . . . . .   | ...              | <i>ad valorem</i> | "              |
| 50  | SEEDS—  |                  |                   |                |
|     | Castor . . . . .  | cwt.             | 4 8               | "              |
|     | Cummin . . . . .  | "                | 17 0              | "              |
|     | " black . . . . .   | "                | 6 0               | "              |
|     | Linseed . . . . .   | "                | 5 8               | "              |
|     | Methi . . . . .   | "                | 4 0               | "              |
|     | Mustard, rape or sarson . . . . .   | "                | 5 0               | "              |
|     | Poppy . . . . .   | "                | 6 0               | "              |
|     | Quince, bihidána . . . . .  | "                | 45 0              | "              |
|     | Sozirá . . . . .  | "                | 22 0              | "              |
|     | Til or jinjili . . . . .  | "                | 7 8               | "              |
|     | All other sorts . . . . .   | ...              | <i>ad valorem</i> | "              |
| 51  | SHELLS AND COWRIES—   |                  |                   |                |
|     | Chanks—large shells, for carneous . . . . .                                     | hundred          | 6 8               | "              |
|     | " white, live . . . . .   | "                | 7 0               | "              |
|     | " " dead . . . . .  | "                | 4 0               | "              |
|     | Cowras . . . . .  | "                | 0 8               | "              |
|     | Cowries, bazar, common . . . . .  | cwt.             | 3 0               | "              |
|     | " Maldivé . . . . .   | "                | 7 8               | "              |
|     | " Nakhla . . . . .  | "                | 65 0              | "              |
|     | " Sankhla . . . . .   | "                | 60 0              | "              |
|     | " yellow, superior quality . . . . .  | "                | 2 8               | "              |

Mother-of-pearl

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

| No. | Names of Articles.   | Per  | Tariff Valuation. | Duty.          |
|-----|--|------|-------------------|----------------|
|     | <b>Other Articles, Unmanufactured and Manufactured—<i>contd.</i></b> |      | <b>₹ a.</b>       |                |
| 51  | <b>SHELLS AND COWRIES—<i>contd.</i></b>                              |      |                   |                |
|     | Mother-of-pearl, naere . . . . .                                     | cwt. | 30 0              | Five per cent. |
|     | Tortoise-shell . . . . .   | "    | 7 0               | "              |
|     | " nakh . . . . .   | "    | 1 0               | "              |
|     | All other sorts . . . . .  | ...  | <i>ad valorem</i> | "              |
| 52  | <b>SILK, AND ARTICLES MADE OF SILK—</b>                              |      |                   |                |
|     | Floss . . . . .  | lb   | 9 0               | "              |
|     | Piece-goods . . . . .  | ...  | <i>ad valorem</i> | "              |
|     | Raw silk—  |      |                   |                |
|     | Chaháram, Cochin-China, and yellow Shanghai.                         | "    | 5 4               | "              |
|     | Mathow . . . . .   | "    | 3 4               | "              |
|     | Other kinds of China . . . . .                                       | "    | 7 0               | "              |
|     | Waste and Kachrá . . . . .   | "    | 1 2               | "              |
|     | Panjam . . . . .   | "    | 2 0               | "              |
|     | Persian . . . . .  | "    | 4 4               | "              |
|     | Siam . . . . .   | "    | 2 0               | "              |
|     | Produced from the tasar or other wild worm.                          | "    | 2 8               | "              |
|     | Sewing-thread, China . . . . .                                       | "    | 9 0               | "              |
|     | All other sorts . . . . .  | ...  | <i>ad valorem</i> | "              |
| 53  | SOAP . . . . .   | ...  | "                 | "              |
| 54  | STATIONERY, excluding paper (for which see No. 45).                  | ...  | "                 | "              |
| 55  | STONE AND MARBLE . . . . .   | ...  | "                 | "              |
| 56  | TALLOW AND GREASE . . . . .  | cwt. | 25 0              | "              |
| 57  | TOILET REQUISITES, not otherwise described.                          | ...  | <i>ad valorem</i> | "              |
| 58  | TOYS and requisites for all games . . . . .                          | ...  | "                 | "              |
| 59  | UMBRELLAS, COTTON, under 20 inches                                   | each | 0 10              | "              |
|     | " " 20 inches and upwards.   | "    | 1 0               | "              |
|     | " " oiled, other than European.                                      | "    | 0 9               | "              |
|     | " " all other sorts including paper kottisals.                       | ...  | <i>ad valorem</i> | "              |

