

**ACT NO. VIII OF 1910.**

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 4th March 1910.)

**An Act further to amend the Indian Tariff Act, 1894.**

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

VIII of 1894.

1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1910; and

Short title and commencement.

(2) It shall be deemed to have come into force on the 25th day of February 1910.

VIII of 1894.  
III of 1896.  
I of 1906.  
II of 1908.

2. For Schedule III to the Indian Tariff Act, 1894, as amended by the Indian Tariff Act (1894) Amendment Act, 1896, the Indian Tariff (Amendment) Act, 1906, and the Indian Tariff (Amendment) Act, 1908, the Schedule appended to this Act shall be substituted.

Substitution of new Schedule for Schedule III, Act VIII, 1894.

VIII of 1894.  
III of 1896.

3. In Schedule IV to the Indian Tariff Act, 1894, as amended by the Indian Tariff Act (1894) Amendment Act, 1896, the following amendments shall be made, namely :—

Amendment of Schedule IV, Act VIII, 1894.

(i) In No. 11, the entries—

" Tobacco, unmanufactured.	...	...	Free."
" Tobacco, manufactured.	...	<i>ad valorem</i>	Five per cent."

shall be omitted.

(ii) In No. 15, the entries—

" Silver bullion or coin, except current coin of the Government of India, which is free.	...	<i>ad valorem</i>	Five per cent."
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shall be omitted.

(iii) In

(iii) In No. 16, in the fifth column, opposite the entry "Petroleum", for the words "One anna" the words "One anna and six pies" shall be substituted.

Repeal.

4. The Indian Tariff (Amendment) Act, 1906, I of 1906, and the Indian Tariff (Amendment) Act, 1908, are II of 1908 hereby repealed.

SCHEDULE III.—(IMPORT TARIFF.)

LIQUORS, ORIUM, SALT, SALTED FISH, TOBACCO AND SILVER.

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 3
	Cider and other fermented liquors.		
	Liqueurs and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirit.	"	13 0
	Spirit which has been rendered effectually and permanently unfit for human consumption.	<i>ad valorem</i>	Five per cent.
	Spirit used in drugs, medicines or chemicals.	Imperial gallon or six quart bottles of the strength of London proof.	7 13 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Spirit, other sorts .	"	9 6 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.	3 12
	All other sorts of wines not containing more than 42 per cent. of proof spirit.	"	1 8

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

No.	Names of Articles.	Per	Rate of duty,
	Wines— <i>contd.</i> 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 and its alkaloids .	seer of 80 tolas .	24 0
3	SALT . . . . .	Indian maund of 82½ lbs. 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	Indian maund of 82½ lbs. 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.
5	TOBACCO— Unmanufactured .	pound . . . .	R a. 1 8
	Cigars . . . . .	" . . . . .	2 8
	Cigarettes weighing less than 3 lbs. per thousand.	thousand . . .	5 0
	Cigarettes weighing 3 lbs. or more per thousand.	pound . . . .	2 0
	Manufactured, other sorts	" . . . . .	1 10
6	SILVER bullion or coin, except current coin of the Government of India, which is free.	ounce . . . .	0 4