

ACT NO. IV OF 1916.

PASSED BY THE INDIAN LEGISLATIVE COUNCIL.

*(Received the assent of the Governor General on the 8th March, 1916.)*An Act to amend the Indian Tariff Act, 1894,
and for other purposes.

VIII of 1894. **W**HEREAS it is expedient to amend the Indian
Tariff Act, 1894, and to repeal, so far as it
relates to this Act, and re-enact with amendments
VIII of 1878. section 22 of the Sea Customs Act, 1878; It is
hereby enacted as follows:—

1. (1) This Act may be called the Indian Tariff Short title
and retros-
pective effect
(Amendment) Act, 1916.

(2) It shall be deemed to have come into force on
the first day of March, 1916, and any sums due on
account of new duties leviable thereunder or of any
deficiency between the duties which have been paid
and the duties which are leviable thereunder shall
be deemed to be duties short levied within the mean-
VIII of 1878. ing of section 39 of the Sea Customs Act, 1878, and
that Act shall apply accordingly.

2. In this Act the Indian Tariff Act, 1894 (here- Definition.
inafter referred to as the said Act), means the Indian
VIII of 1894. Tariff Act, 1894, as subsequently amended.

3. For section 3 of the said Act, the following Substitution
of new section
3 in Act VIII
of 1894.
section shall be substituted, namely:—

“3. (1) There shall be levied and collected in
every port to which this Act applies, the
duties specified in the Second and Third
Schedules.

(2) The

- (2) The Governor General in Council may, by notification in the Gazette of India, fix, for the purpose of levying the said duties, tariff values of any articles enumerated, either specifically or under general headings, in the said Schedules as chargeable with duty *ad valorem*, and may alter any tariff values for the time being in force.
- (3) Different tariff values may be fixed for different classes or descriptions of the same article."

Substitution
of new Schedules for
Schedules II,
III, IV and
V of Act
VIII of 1894.
Repeals.

4. For the Second, Third, Fourth and Fifth Schedules of the said Act, the Schedules contained in the First Schedule to this Act shall be substituted.

5. The enactments specified in the Second Schedule to this Act are repealed to the extent specified in the fourth column thereof.

SCHEDULE I.

SCHEDULES TO BE SUBSTITUTED IN THE INDIAN TARIFF ACT, 1894.

(See section 4.)

" SCHEDULE II—IMPORT TARIFF.

PART I.

Articles which are free of duty.

No.	Names of Articles.
I.—Food, Drink and Tobacco—	
1	HOPS.
2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in curing fish in those provinces. (For the general duty on salt, see No. 30.)

II.—Raw

SCHEDULE II—IMPORT TARIFF.

PART I—*contd.*

Articles which are free of duty.

No.	Names of Articles.
II.—Raw materials and produce and articles mainly unmanufactured—	
HIDES AND SKINS, RAW.	
3	HIDES AND SKINS, raw or salted.
SEEDS.	
4	OIL-SEEDS imported into British India by sea from the territories of any Native Prince or Chief in India.
TEXTILE MATERIALS.	
5	COTTON, raw.
6	WOOL, raw.
MISCELLANEOUS.	
7	MANURES, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of soda, muriate of potash, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide and mineral superphosphates.
8	PULP OF WOOD, BAGS and other paper-making materials.
III.—Articles wholly or mainly manufactured—	
APPAREL.	
9	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.
ARMS, AMMUNITION AND MILITARY STORES.	
10	<p>The following classes of ARMS, AMMUNITION AND MILITARY STORES:—</p> <p>(a) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 45, when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm.</p> <p>(b) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform.</p> <p>(c) A sword, a revolver, or a pair of pistols, when accompanying an officer of His 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 purpose of his equipment.</p>

(d) Swords

SCHEDULE II—IMPORT TARIFF.

PART I—*contd.*

Articles which are free of duty.

No.	Names of Articles.
	(d) 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.
	(e) Swords forming part of the equipment of Indian commissioned officers of His Majesty's Army.
	(f) Swords for presentation as army or volunteer prizes.
	(g) 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 organized for Imperial Service.
	(h) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.
	CHEMICALS, DRUGS AND MEDICINES.
11	ANTI-PLAGUE SERUM.
12	QUININE and other alkaloids of cinchona.
	HARDWARE, IMPLEMENTS AND INSTRUMENTS.
13	The following AGRICULTURAL IMPLEMENTS, when constructed so that they can be worked by manual or animal power, namely, winnowers, threshers, mowing and reaping machines, elevators, seedcrushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, and rakes.
14	The following DAIRY APPLIANCES, when constructed so that they can be worked by manual or animal power, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers.
15	INSTRUMENTS, APPARATUS and APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.
16	WATER-LIFTS, SUGAR-MILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.
	MACHINERY.
17	MACHINERY AND COMPONENT PARTS thereof as defined in No. 58 imported by the owner of a cotton spinning or weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in a cotton spinning or weaving mill.

SCHEDULE II—IMPORT TARIFF.

PART I—*concl'd.*

Articles which are free of duty.

No.	Names of Articles.
18	The following ARTICLES used in the manufacture of cotton, namely, bobbins (warping), forks for looms, healds, heald cords, heald knitting needles, laces, lags and needles for dobbies, pickers (buffalo and others), picking bands, picking levers, picking sticks (over and under), reed pliers, reeds, shuttles (for power looms), springs for looms, strappings and weft forks.
19	DRAWING-IN-FRAMES imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton.
METALS.	
20	CURRENT SILVER, NICKEL, BRONZE, AND COPPER COIN of the Government of India.
21	GOLD BULLION and coin.
PAPER.	
22	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.
YARNS AND TEXTILE FABRICS.	
23	COTTON TWIST AND YARN, and COTTON SEWING OR DARNING THREAD.
24	SECOND-HAND OR USED GUNNY BAGS made of jute.
MISCELLANEOUS.	
25	ART, the following works of:—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.
26	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music and manuscripts.
27	The following articles, when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton or the baling of woven cotton goods:— Aniline blue, bisulphate of soda, China clay, chloride of magnesium, chloride of zinc, dressalin, Epsom salts, farina, Farinina, flannel taping, Glauber salts, glutina, glycerine substitutes, heald varnish, hoop iron, hoop steel, rivets for bales, sewing needles, sizing paste, sizing wax, soda ash, starch, velvet pulp.
IV.—Miscellaneous and unclassified—	
28	ANIMALS, living, all sorts.
29	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals.

PART II

SCHEDULE II—IMPORT TARIFF.

PART II.

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	I.—Food, Drink and Tobacco—		R A.
	FISH.		
30	FISH, SALTED, 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.
	LIQUORS.		
31	ALE, Beer, and Porter .	Imperial gallon or 6 quart bottles.	Four annas and six pies.
32	CIDER and other fermented liquors.	Ditto.	Ditto.
33	SPIRIT, which has been rendered effectually and permanently unfit for human consumption.	<i>Ad valorem</i> .	7½ per cent.
34	PERFUMED SPIRITS . . .	Imperial gallon or 6 quart bottles.	18 12
35	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—		
	(a) Entered in such a manner as to indicate that the strength is not to be tested.	Ditto.	14 10
	(b) If tested . . .	Imperial gallon or 6 quart bottles of the strength of London proof.	11 4 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
36	All other sorts of SPIRIT .	Ditto.	Ditto.

37 WINES—

SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
37	WINES— Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit. All other sorts of wines not containing more than 42 per cent. of proof spirit: 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 'All other sorts of Spirit.'	Imperial gallon or 6 quart bottles. Ditto.	R A. 4 6 1 12
38	SUGAR. SUGAR, all sorts, including Molasses and Saccharine produce of all sorts, but excluding confectionery (<i>see</i> No. 74).	<i>Ad valorem</i>	10 per cent.
39	OTHER FOOD AND DRINK. SALT, excluding salt exempted under No. 2.	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.
40	TOBACCO. TOBACCO, unmanufactured .	Pound	1 0
41	CIGARS AND CIGARETTES .	<i>Ad valorem</i> .	50 per cent.
42	All other sorts of TOBACCO manufactured,	Pound	1 8

II.—Raw

SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	II.—Raw materials and produce and articles mainly unmanufactured— COAL, COKE AND PATENT FUEL.		R A.
43	COAL, COKE AND PATENT FUEL.	Ton . . .	0 8
44	OILS. 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, but excluding the following classes of petroleum :— Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre, or for lubricating purposes. Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose (<i>see</i> No. 80).	Imperial gallon	One anna and six pies.

III.—Articles

SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
III.—Articles wholly or mainly manufactured— ARMS, AMMUNITION AND MILITARY STORES.			R A.
45	Subject to the exemptions specified in No. 10—	Each	50 0
	(1) Firearms other than pistols, including gas and air-guns and rifles.	"	80 0
	(2) Barrels for the same, whether single or double.	"	15 0
	(3) Pistols	"	10 0
	(4) Barrels for the same, whether single or double.	"	8 0
	(5) Main springs and magazine springs for firearms, including gas guns and rifles.	"	5 0
	(6) Gun stocks and breech blocks.	"	2 8
	(7) Revolver-cylinders, for each cartridge they will carry.	"	1 8
	(8) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks (for muzzle-loading arms).	"	10 0
	(9) Machines for making, loading, or closing cartridges for rifled arms.	"	2 8
	(10) Machines for capping cartridges for rifled arms.	"	2 8
			or 20 per cent. <i>ad valorem</i> whichever is higher.
			<i>Proviso 1.</i> —No duty in excess of 20 per cent. <i>ad valorem</i> shall be levied upon any of the articles specified in items Nos. 1 to 10 of this entry when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.

Proviso 2

SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
			<i>Proviso 2.</i> —When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under items Nos. 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 Collector of Customs for refund or remission (as the case may be) of so much of the duty thereon as is in excess of 20 per cent. <i>ad valorem</i> ; 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.
46	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	<i>Ad valorem</i>	20 per cent.
47	Subject to the exemptions specified in No. 10 all articles other than those specified in entry No. 45 which are ARMS OR PARTS OF ARMS within the meaning of the Indian Arms Act (excluding springs used for air-guns which are dutiable as hardware, under No. 97), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all	<i>Ad valorem</i>	20 per cent.

other

SCHEDULE II—IMPORT TARIFF.

PART II—*concl.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	other sorts of ammunition and military stores, 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.		R A.
	CHEMICALS, DRUGS AND MEDICINES.		
48	OPPIUM and its alkaloids	Seer of 80 tolas	24 0
	METALS.		
49	SILVER, BULLION OR COIN, not otherwise specified (<i>see</i> Nos. 20 and 29).	Ounce . . .	0 4
50	SILVER PLATE, silver thread and wire, and silver manufactures, all sorts.	<i>Ad valorem</i> .	15 per cent.
			Provided that, where the silver contained in an article can be ascertained, or where an official or recognized certificate of assay in such form as the Government of India may prescribe, is presented showing the amount of silver contained in an article, the Collector of Customs shall levy duty at the rate of 4 annas per ounce on the amount of silver so determined, and at the rate of 7½ per cent. on the difference between the value of such silver calculated at the market-value of silver and the real value of the article.
	TEXTILE FABRICS.		
51	COTTON piece-goods, hosiery, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.	<i>Ad valorem</i> .	3½ per cent.

PART III .

SCHEDULE II—IMPORT TARIFF.

PART III.

Articles which are liable to duty at 2½ per cent. *ad valorem*.

No.	Names of Articles.
I.—Food, Drink and Tobacco—	
GRAIN, PULSE AND FLOUR.	
52	GRAIN AND PULSE, all sorts, including broken grain and pulse, but excluding flour (<i>see</i> No. 71).
PROVISIONS AND OILMAN'S STORES.	
53	VINEGAR in casks.
II.—Raw materials and produce and articles mainly unmanufactured—	
METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.	
54	IRON OR STEEL, old.
WOOD AND TIMBER.	
55	FIREWOOD.
III.—Articles wholly or mainly manufactured—	
CHEMICALS, DRUGS AND MEDICINES.	
56	COPPERAS, green.
HARDWARE, IMPLEMENTS AND INSTRUMENTS.	
57	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by or under the orders of a railway company.
MACHINERY.	
58	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.
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 required to be fixed with reference to other moving parts; and including belting of all materials for driving machinery.	

Provided

SCHEDULE II—IMPORT TARIFF.

PART III—*contd.*

Articles which are liable to duty at $2\frac{1}{2}$ per cent.
ad valorem.

No.	Names of Articles.
	<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 special quality, not adapted for any other purpose.</p> <p><i>Note.</i>—This entry includes machinery and component parts thereof made of substances other than metal, but excludes the articles exempted under No. 17, No. 18 and No. 19.</p>
	METALS—IRON AND STEEL.
59	IRON, angle.
	„ bar, rod and channel, including channel for carriages.
	„ pig.
	„ rice bowls.
60	IRON OR STEEL, anchors and cables.
	„ „ beams, joists, pillars, girders, screw piles, bridge work and other such descriptions of iron or steel, imported exclusively for building purposes; including also ridging, guttering and continuous roofing.
	„ „ bolts and nuts, including hook-bolts and nuts for roofing.
	„ „ hoops and strips.
	„ „ nails, rivets and washers, all sorts.
	„ „ pipes and tubes and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like.
	„ „ rails, chairs, sleepers, bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 63, also lever-boxes, clips and tie-bars.
	„ „ sheets and plates, all sorts excluding discs and circles which are dutiable under No. 104.
	„ „ wire, including fencing wire and wire-ropes, but excluding wire-netting which is dutiable under No. 104.

61 STEEL

SCHEDULE II—IMPORT TARIFF.

PART III—*concl'd.*

Articles which are liable to duty at $2\frac{1}{2}$ per cent.
ad valorem.

No.	Names of Articles.
61	<p>STEEL, angle. " bar, rod, and channel, including channel for carriages. " cast including spring blistered and tub steel. " ingots, blooms, billets and slabs.</p>
METALS OTHER THAN IRON AND STEEL.	
62	LEAD sheets, for tea-chests.
RAILWAY PLANT AND ROLLING STOCK.	
63	<p>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, turn-tables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trolleys, trucks, and component parts thereof; also the following articles when imported by, or under the orders of, a railway company, namely, cranes, water cranes, water tanks, and standards, wire and other materials for fencing: Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of His Majesty, and also such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein: Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways, and are, owing to their shape or to other special quality, not adapted for any other purpose.</p>
MISCELLANEOUS.	
64	<p>PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines, and paging and numbering machines but excluding paper (<i>see</i> No. 106).</p>
65	RACKS for the withering of tea leaf.
66	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections.
67	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.

PART IV

SCHEDULE II—IMPORT TARIFF.

PART IV.

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
I.—Food, Drink and Tobacco—	
FISH.	
68	FISH, excluding salted fish (<i>see</i> No. 30).
69	FISHMAWS, including singly and sozille, and sharkfins.
FRUITS AND VEGETABLES.	
70	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved.
GRAIN, PULSE AND FLOUR.	
71	FLOUR.
PROVISIONS AND OILMAN'S STORES.	
72	PROVISIONS AND OILMAN'S STORES AND GROCERIES, all sorts, excluding vinegar in casks (<i>see</i> No. 53).
SPICES.	
73	SPICES, all sorts.
SUGAR.	
74	CONFECTIONERY.
TEA.	
75	TEA.
OTHER FOOD AND DRINK.	
76	COFFEE.
77	All other sorts of Food and Drink not otherwise specified.
II.—Raw materials and produce and articles mainly unmanufactured—	
GUMS, RESINS AND LAC.	
78	GUMS, RESINS AND LAC, all sorts.
METALLIC ORES.	
79	METALLIC ORES, all sorts.

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
OILS.	
80	<p>All sorts of animal essential, mineral, and vegetable non-essential OILS, excluding petroleum as defined in No. 44, but including—</p> <p>Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes; and</p> <p>Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose.</p>
SEEDS.	
81	<p>SEEDS, all sorts, excluding oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India (<i>see</i> No. 4).</p>
TALLOW, STEARINE AND WAX.	
82	<p>TALLOW AND STEARINE, including grease and animal fat, and wax of all sorts not otherwise specified.</p>
TEXTILE MATERIALS.	
83	<p>TEXTILE MATERIALS, the following :—</p> <p>Silk waste, and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.</p>
WOOD AND TIMBER.	
84	<p>WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.</p>
MISCELLANEOUS.	
85	CANES AND BATTANS.
86	COWRIES and SHELLS.
87	IVORY, unmanufactured.
88	PRECIOUS STONES AND PEARLS, unset.
89	All other raw materials and produce and articles mainly unmanufactured, not otherwise specified.

III.—Articles

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem.*

No.	Names of Articles.
III.—Articles wholly or mainly manufactured—	
APPAREL.	
90	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under No. 9, and silver thread (<i>see</i> No. 50).
ARMS, AMMUNITION AND MILITARY STORES.	
91	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuze.
CARRIAGES AND CARTS.	
92	CARRIAGES AND CARTS, including motor cars, motor cycles and motor wagons, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances and component parts thereof.
CHEMICALS, DRUGS AND MEDICINES.	
93	CHEMICALS, DRUGS AND MEDICINES, all sorts, not otherwise specified.
CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.	
94	CLOCKS AND WATCHES and parts thereof.
95	CUTLERY.
96	ELECTROPLATED WARE.
97	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.
98	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES and parts thereof, not otherwise specified.
DYES AND COLOURS.	
99	DYING AND TANNING SUBSTANCES, all sorts, and paints and colours and painters' materials, all sorts.
FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.	
100	FURNITURE, CABINETWARE and all other manufactures of wood not otherwise specified.

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*

Articles which are liable to duty at 7½ per cent. *ad valorem*.

No.	Names of Articles.
	GLASSWARE AND EARTHENWARE.
101	GLASS AND GLASSWARE, all sorts, Chinese and Japanese ware, lacquered ware, earthenware, china and porcelain.
	HIDES AND SKINS AND LEATHER.
102	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.
	MACHINERY.
103	MACHINERY and COMPONENT PARTS thereof, meaning machines or parts of machines to be worked by manual or animal labour.
	METALS—IRON AND STEEL.
104	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified.
	METALS OTHER THAN IRON AND STEEL.
105	All sorts of METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.
	PAPER, PASTEBOARD AND STATIONERY.
106	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHÉ, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, 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 wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (<i>see No. 22</i>).
	YARNS AND TEXTILE FABRICS.
107	YARNS AND TEXTILE FABRICS, that is to say :— <ul style="list-style-type: none"> Flax twist and yarn, and manufactures of flax; Haberdashery and millinery; Hemp manufactures; Hosiery, excluding cotton hosiery (<i>see No. 51</i>); Jute twist and yarn, and jute manufactures, excluding second-hand or used gunny bags (<i>see No. 24</i>);

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem.*

No.	Names of Articles.
	Silk yarn, noils, and warps, silk thread, silk piece-goods, and other manufactures of silk;
	Woollen yarn, knitting wool, and other manufactures of wool including felt;
	All other sorts of yarns and textile fabrics, not otherwise specified.
	MISCELLANEOUS.
108	ART, works of, excluding those specified in No. 25.
109	BRUSHES AND BROOMS.
110	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement, chalk and lime, clay, pipes of earthenware, tiles, and all other sorts of building and engineering materials not otherwise specified.
111	CANDLES.
112	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE.
113	FIREWORKS.
114	FURNITURE, TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels.
115	IVORY, manufactured.
116	JEWELLERY AND JEWELS, including gold plate and other manufactures of gold, but excluding silver plate and other manufactures of silver (<i>see</i> No. 50).
117	MATCHES.
118	MATS AND MATTING.
119	OILCAKES.
120	OILCLOTH AND FLOOR CLOTH.
121	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming component part of any article included in Nos. 58 and 68.
122	PERFUMERY, excluding perfumed spirits (<i>see</i> No. 34).
123	PITCH, TAR AND DAMMER.
124	POLISHES AND COMPOSITIONS.

SCHEDULE II—IMPORT TARIFF.

PART IV—concl'd.

Articles which are liable to duty at 7½ per cent. *ad valorem*.

No.	Names of Articles.
125	PRINTS, ENGRAVINGS AND PICTURES, including photographs and picture-cards.
126	RUBBER tyres for motors and motor cycles, and rubber tubes for tyres, and other manufactures of rubber, not otherwise specified.
127	SMOKEES' REQUISITES, excluding tobacco (<i>see</i> Nos. 40 to 42).
128	SOAP.
129	STARCH AND FARINA.
130	STONE AND MARBLE, and articles made of stone and marble.
131	TOILET REQUISITES, not otherwise specified.
132	TOYS, playing cards and requisites for games and sports.
133	UMBRELLAS, including parasols and sunshades, and fittings therefor.
134	All other articles wholly or mainly manufactured, not otherwise specified.
IV.—Miscellaneous and unclassified—	
135	CORAL.
136	FODDER, bran and pollards.
137	All other articles not otherwise specified, including articles imported by post.

SCHEDULE III—EXPORT TARIFF.

No.	Names of Articles.	Per	Rate of duty.	
			R	A.
	JUTE, other than Bimlipatan jute.			
1	RAW JUTE—			
	(1) Cuttings	Bale of 400 lbs.	0	10
	(2) All other descriptions	" " "	2	4
			2 JUTE	

SCHEDULE III—EXPORT TARIFF.

No.	Names of Articles.	Per	Rate of duty.	
2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings for other goods—		R	A.
	(1) Sacking (cloth, bags, twist, yarn, rope and twine).	Ton of 2,240 lbs.	10	0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified.	" " "	16	0
	RICE.			
3	RICE, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82½ lbs. avoirdupois weight.	0	3
	TEA.			
4	TEA	100 lbs.	1	8 "

SCHEDULE II.

REPEALS.

(See section 5.)

No.	Year.	Short title.	Extent of Repeal.
VIII	1878	The Sea Customs Act, 1878 . . .	Section 22 so far as it relates to this Act.
III	1896	The Indian Tariff Act (1894) Amendment Act, 1896.	The whole.
VIII	1910	The Indian Tariff (Amendment) Act, 1910.	The whole.
VI	1911	The Indian Tariff (Amendment) Act, 1911.	The whole.
XVII	1914	The Second Repealing and Amending Act, 1914.	The entry in the First Schedule regarding the Indian Tariff Act, 1894.