

# ACT No. XII OF 1922.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 27th March, 1922.)

An Act to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, further to amend the Indian Tariff Act, 1894, and the Indian Post Office Act, 1898, to amend the Indian Paper Currency (Amendment) Act, 1920, to impose an excise duty on kerosene, to fix rates of income-tax and to abolish the freight tax.

VIII of 1894.  
VI of 1898.  
XLV of 1920.

WHEREAS it is expedient to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, further to amend the Indian Tariff Act, 1894, and the Indian Post Office Act, 1898, to amend the Indian Paper Currency (Amendment) Act, 1920, to impose an excise duty on kerosene, to fix rates of income-tax and to abolish the freight tax; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Finance Act, 1922. Short title, extent and duration.

(2) It extends to the whole of British India, including the Sonthal Parganas and, except as regards section 5, British Baluchistan.

(3) Sections 2, 4 and 7 shall remain in force only up to the 31st day of March, 1923.

XII of 1882.

2. With effect from the first day of March, 1922, Fixation of salt duty. the provisions of section 7 of the Indian Salt Act, 1882, shall, in so far as they enable the Governor General in Council to impose by rule made under that section a duty on salt manufactured in, or imported into, any part of British India other than Burma and Aden, be construed as if they imposed such

[Price *vis* annas and *vis* pies.]

such duty at the rate of one rupee and four annas per maund of eighty-two and two-sevenths pounds avoirdupois of salt manufactured in, or imported by land into, any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule made under that section.

Amendment  
of Act VIII  
of 1894.

3. (1) With effect from the first day of March, 1922, for the Second Schedule to the Indian Tariff Act, 1894, the Schedule contained in the First VIII of 1894. Schedule to this Act shall be substituted.

(2) With effect from the same date, section 2 of the Indian Finance Act, 1921, and the First Schedule VI of 1921. to that Act shall be repealed.

Amendment  
of Act VI of  
1898.

4. With effect from the first day of April, 1922, the Schedule contained in the Second Schedule to this Act shall be inserted in the Indian Post Office Act, VI of 1898. 1898, as the First Schedule to that Act.

Imposition of  
excise duty on  
kerosene.

5. With effect from the first day of March, 1922, the provisions of the Motor Spirit (Duties) Act, 1917, II of 1917. which provide for the levy and collection of an excise duty on motor spirit, that is to say, all the provisions of that Act except section 6 thereof, shall apply also for the purpose of the levy and collection of an excise duty on kerosene as if references in the said Act to motor spirit (other than the reference in the second clause of section 2 thereof) were references to kerosene :

Provided that the duty on kerosene shall be levied and collected at the rate of one anna on each imperial gallon.

*Explanation.*—For the purposes of this section, “kerosene” means any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbons but excluding motor spirit) which—

(a) is made from petroleum as defined in section 2 of the Indian Petroleum Act, 1899, and VIII of 1899.

(b) is intended to be, or is ordinarily, used in liquid form for purposes of illumination.

Amendment  
of Act XLV  
of 1920.

6. In sub-section (3) of section 13 of the Indian Paper Currency (Amendment) Act, 1920, for the figure “1921” the figure “1923” shall be substituted XLV of 1920. and shall be deemed to have been substituted with effect from the first day of April, 1921.

7. (1) Income-tax

OF 1922.]

*Indian Finance.*

7. (1) Income-tax for the year beginning on the first day of April, 1922, shall be charged at the rates specified in Part I of the Third Schedule. <sup>Income-tax and super-tax.</sup>

XI of 1922. (2) The rates of super-tax for the year beginning on the first day of April, 1922, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922, be those specified in Part II of the Third Schedule.

XI of 1922. (3) For the purposes of the Third Schedule "total income" means total income as defined in clause (15) of section 2 of the Indian Income-tax Act, 1922.

XIII of 1917. 8. With effect from the first day of April, 1922, the Freight (Railway and Inland Steam-vessel) Tax <sup>Repeal of Act. XIII of 1917.</sup> Act, 1917, shall be repealed.

**SCHEDULE I.**

Schedule to be substituted in the Indian Tariff Act, 1894.

[See section 3 (1.)]

**"SCHEDULE II—IMPORT TARIFF.**

**PART I.**

Articles which are free of duty.

No.	Names of Articles.
<b>I.—Food, Drink and Tobacco—</b>	
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. 35.)

**II.—Raw**

SCHEDULE II—IMPORT TARIFF.

PART I—*contd.*

Articles which are free of duty.

No.	Names of Articles.
	<p>II.—Raw materials and produce and articles mainly unmanufactured—</p> <p style="text-align: center;">HIDES AND SKINS, RAW.</p> <p>3 HIDES AND SKINS, raw or salted.</p> <p style="text-align: center;">METALLIC ORES.</p> <p>4 METALLIC ORES, all sorts.</p> <p style="text-align: center;">PRECIOUS STONES AND PEARLS.</p> <p>5 PRECIOUS STONES, unset and imported uncut, and PEARLS, unset.</p> <p style="text-align: center;">SEEDS.</p> <p>6 OIL-SEEDS imported into British India by sea from the territories of any Prince or Chief in India.</p> <p style="text-align: center;">TEXTILE MATERIALS.</p> <p>7 COTTON, raw.</p> <p>8 WOOL, raw, and WOOL-TOPS.</p> <p style="text-align: center;">MISCELLANEOUS.</p> <p>9 MANURES, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide, mineral phosphates and mineral superphosphates.</p> <p>10 PULP OF WOOD, BAGS and other paper-making materials.</p> <p>III.—Articles wholly or mainly manufactured—</p> <p style="text-align: center;">APPAREL.</p> <p>11 UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.</p>

ARMS

## SCHEDULE II—IMPORT TARIFF.

PART I—*contd.*

## Articles which are free of duty.

No.	Names of Articles.
<b>ARMS, AMMUNITION AND MILITARY STORES.</b>	
12	<p>The following ARMS, AMMUNITION AND MILITARY STORES :—</p> <p>(a) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 42, 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 a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform.</p> <p>(c) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (i) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (ii) 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, or, in the case of a police officer, by an Inspector General or Commissioner of Police, to be imported by the officer for the purpose of his equipment.</p> <p>(d) Swords for presentation as army or volunteer prizes.</p> <p>(e) 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 State in India which may be maintained and organized for Imperial Service.</p> <p>(f) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.</p>
<b>CHEMICALS, DRUGS AND MEDICINES.</b>	
13	ANTI-PLAGUE SERUM.
14	QUININE and other alkaloids of cinchona.
<b>HARDWARE, IMPLEMENTS AND INSTRUMENTS.</b>	
15	<p>The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed-crushers, chaff-cutters, root-cutters, ensilage-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, and rakes; also agricultural tractors; also component parts of these implements or tractors, provided that they can be readily fitted into their proper places in the implements or tractors for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.</p>

SCHEDULE II—IMPORT TARIFF.

PART I—*concl'd.*

Articles which are free of duty.

No.	Names of Articles.
<p>HARDWARE, IMPLEMENTS AND INSTRUMENTS—<i>cont'd.</i></p>	
16	<p>The following DAIRY APPLIANCES, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy purposes.</p>
17	<p>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.</p>
18	<p>WATER-LIFTS, SUGAR-MILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.</p>
<p>METALS.</p>	
19	<p>CURRENT NICKEL, BRONZE, AND COPPER COIN of the Government of India.</p>
20	<p>GOLD AND SILVER BULLION and coin.</p>
<p>PAPER.</p>	
21	<p>TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.</p>
<p>YARNS AND TEXTILE FABRICS.</p>	
22	<p>SECOND-HAND OR USED GUNNY BAGS made of jute.</p>
<p>MISCELLANEOUS.</p>	
23	<p>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.</p>
24	<p>BOOKS printed, including covers for printed books, maps, charts, and plans, proofs, music and manuscripts.</p>
<p>IV.—Miscellaneous and unclassified—</p>	
25	<p>ANIMALS, living, all sorts.</p>
26	<p>SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, and medals and antique coins.</p>

## 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.		
27	FISH, SALTED, wet or dry .	Indian maund of 82½ lbs. avoirdupois weight.	Such rate or rates of duty not exceeding one rupee as the Governor General in Council may, by notification in the Gazette of India from time to time prescribe.
	LIQUORS.		
28	ALE, Beer, Porter, Cider and other fermented liquors.	Imperial gallon or 6 quart bottles.	Eight annas.
29	SPIRIT, which has been rendered effectually and permanently unfit for human consumption.	<i>Ad valorem</i> .	7½ per cent.
30	PERFUMED SPIRITS . . .	Imperial gallon or 6 quart bottles.	36   0
31	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. . .	30   0
	(b) If tested . . .	Imperial gallon or 6 quart bottles of the strength of London proof.	21   14 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
32	All other sorts of SPIRIT . . .	Ditto.	Ditto

33. WINES

SCHEDULE II—IMPORT TARIFF.

PART II—continued.

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	LIQUORS—continued.		R A.
33	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.	9 0  4 8
	SUGAR.		
34	SUGAR, all sorts including molasses and saccharine produce of all sorts, but excluding confectionery (see No. 124).	Ad valorem	25 per cent.
	OTHER FOOD AND DRINK.		
35	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.
	TOBACCO.		
36	TOBACCO, unmanufactured .	Pound . . .	1 0
37	CIGARS AND CIGARETTES .	Ad valorem .	75 per cent.
38	All other sorts of TOBACCO manufactured.	Pound . . .	2 4

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.
	<b>II.—Raw Materials and produce and articles mainly un-manufactured—</b>		R A.
	<b>COAL, COKE AND PATENT FUEL.</b>		
39	COAL, COKE AND PATENT FUEL.	Ton . . .	0 8
	<b>OILS.</b>		
40	KEROSENE and MOTOR SPIRIT; also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.  NOTE.—Motor spirit is liable to an additional duty of 6 annas per gallon under Act II of 1917, as amended by Act III of 1919.	Imperial gallon.	Two annas and six pies.
41	MINERAL OIL which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is such as is not ordinarily used for any other purpose than for the batching of jute or other fibre, or for lubrication, and mineral oil which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purpose.	<i>Ad valorem</i> .	7½ per cent.

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.
<b>III.—Articles wholly or mainly manufactured.</b>			
<b>ARMS, AMMUNITION AND MILITARY STORES.</b>			
42	Subject to the exemptions specified in No. 12—		
	(1) Firearms other than pistols, including gas and air-guns and rifles.	Each . . .	R 15
	(2) Barrels for the same, whether single or double.	„ . . .	15
	(3) Pistols, including automatic pistols and revolvers.	„ . . .	15
	(4) Barrels for the same, whether single or double.	„ . . .	15
	(5) Main springs and magazine springs for firearms, including gas-guns and rifles.	„ . . .	5
	(6) Gun stocks and breech blocks.	„ . . .	3
	(7) Revolver - cylinders, for each cartridge they will carry.	„ . . .	2
	(8) Actions (including skeleton and waster) breech bolts and their heads, cocking pieces, and locks for muzzle loading arms.	„ . . .	1
	(9) Machines for making, loading, or closing cartridges for rifled arms.	<i>Ad valorem</i> . . .	30 per cent.
	(10) Machines for capping cartridges for rifled arms.	<i>Ad valorem</i> . . .	30 per cent.
			or 30 per cent. <i>ad valorem</i> , whichever is higher.
<b>CHEMICALS, DRUGS AND MEDICINES.</b>			
43	Opium and its alkaloids and their derivatives.	Seer of 80 tolas .	24 0

YARNS

## 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.
	YARNS AND TEXTILE FABRICS.		
44	COTTON TWIST AND YARN, and COTTON SEWING or DARNING THREAD.	<i>Ad valorem</i>	5 per cent.
45	COTTON PIECE-GOODS . . .	<i>Ad valorem</i>	11 per cent.
	MISCELLANEOUS.		
46	Matches—		R A.
	(1) In boxes containing on the average not more than 100 matches.	Per gross of boxes.	1 8
	(2) In boxes containing on the average more than 100 matches.	For every 25 matches or fraction thereof in each box, per gross of boxes.	0 6

## PART III.

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

No.	Names of Articles.
	I.—Food, Drink and Tobacco—
	GRAIN, PULSE AND FLOUR.
47	GRAIN AND PULSE, all sorts, including broken grains and pulse, but excluding flour ( <i>see</i> No. 68).
	PROVISIONS AND OILMAN'S STORES.
48	VINEGAR in casks.
	II.—Raw materials and produce and articles mainly unmanufactured—
	WOOD AND TIMBER.
49	FIREWOOD.

III.—Articles

SCHEDULE II—IMPORT TARIFF.

PART III—*contd.*

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

No.	Names of Articles.
III.—Articles wholly or mainly manufactured—	
CHEMICALS, DRUGS AND MEDICINES.	
50	COPPERAS, green.
MACHINERY.	
51	MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire engines, motor tractors designed for purposes other than agriculture, 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, require to be fixed with reference to other moving parts; and including belting of all materials for driving machinery:	
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.	
<i>Note.</i> —This entry includes machinery and component parts thereof made of substances other than metal.	
METALS OTHER THAN IRON AND STEEL.	
52	LEAD sheets, for tea-chests.
MISCELLANEOUS.	
53	AEROPLANES, aeroplane parts, aeroplane engines and aeroplane engine parts.
54	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, aluminium lithographic plates, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo-blocks, wood blocks, half tone blocks, electrotypes blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead and rule cutters, type casting machines, type setting and casting machines, rule bending machines, rule mitring machines, bronzing machines, leads, wooden and metal quoins, shooting sticks and galleys, stereotyping apparatus, metal furniture, paper folding machines, and paging machines, but excluding paper ( <i>see</i> No. 99).

SCHEDULE II—IMPORT TARIFF—*contd.*PART III—*concl'd.*

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

No.	Names of Articles.
55	RACKS for the withering of tea leaf.
56	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.
57	FODDER, BRAN AND POLLARDS.

## PART IV.

Articles which are liable to duty at 10 per cent. *ad valorem.*

No.	Names of Articles.
	<b>II.—Raw materials and produce and articles mainly un-manufactured—</b>
	METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.
58	IRON OR STEEL, old.
	<b>III.—Articles wholly or mainly manufactured—</b>
	HARDWARE, IMPLEMENTS AND INSTRUMENTS.
59	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by, or under the orders of, a Railway Company.
	METALS—IRON AND STEEL.
60	IRON, angle.
	„ bar, rod and channel, including channel for carriages.
	„ pig.
	„ rice bowls.

## SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*

Articles which are liable to duty at 10 per cent. *ad valorem.*

No.	Names of Articles.
61	<p>IRON OR STEEL, anchors and cables.</p> <p>„ „ beams, joists, pillars, girders screw piles, bridge work and other descriptions of iron or steel, imported exclusively for building purposes, including also ridging, guttering and continuous roofing.</p> <p>„ „ bolts and nuts, including hook-bolts and nuts for roofing.</p> <p>„ „ hoops and strips.</p> <p>„ „ nails, rivets and washers, all sorts.</p> <p>„ „ pipes and tubes and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like.</p> <p>„ „ 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.</p> <p>„ „ sheets and plates, all sorts excluding discs and circles which are dutiable under No. 97.</p> <p>„ „ wire, including fencing wire, piano-wire and wire-ropes, but excluding wire-netting which is dutiable under No. 97.</p>
62	<p>STEEL, angle.</p> <p>„ bar, rod and channel, including channel for carriages.</p> <p>„ cast, including spring blistered and tub steel.</p> <p>„ ingots, blooms, billets and slabs.</p>
RAILWAY PLANT AND ROLLING-STOCK.	
63	<p>RAILWAY MATERIALS 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.</p>

## SCHEDULE II—IMPORT TARIFF.

PART IV—*concl'd.*

Articles which are liable to duty at 10 per cent. *ad valorem.*

No.	Names of Articles.
	RAILWAY PLANT AND ROLLING-STOCK— <i>cont'd.</i>
	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 State in India 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 materials 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.
64.	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges imported entire or in sections.

## PART V.

Articles which are liable to duty at 15 per cent. *ad valorem.*

No.	Names of Articles.
	I.—Food, Drink and Tobacco—
	FISH.
65	FISH, excluding salted fish (see No. 27).
66	FISHMAWS, including singally and sozille, and sharkfins.
	FRUITS AND VEGETABLES.
67	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved.
	GRAIN, PULSE AND FLOUR.
68	FLOUR.
	PROVISIONS AND OILMAN'S STORES.
69	PROVISIONS AND OILMAN'S STORES AND GROCERIES, all sorts, excluding vinegar in casks (see No. 48).

SPICES,  
15

SCHEDULE II—IMPORT TARIFF—*contd.*PART V—*contd.*

Articles which are liable to duty at 15 per cent. *ad valorem.*

No.	Names of Articles.
	SPICES.
70	SPICES, all sorts.
	TEA.
71	TEA.
	OTHER FOOD AND DRINK.
72	COFFEE.
73	All other sorts of Food and Drink not otherwise specified.
	II.—Raw materials and produce and articles mainly un- manufactured—
	GUMS, RESINS AND LAC.
74	GUMS, RESINS AND LAC, all sorts.
	OILS.
75	All sorts of animal, essential, mineral, and vegetable non-essential oils not otherwise specified (see Nos. 40 and 41).
	SEEDS.
76	SEEDS, all sorts, excluding oil-seeds imported into British India by sea from the territories of any Prince or Chief in India (see No. 8).
	TALLOW, STEARINE AND WAX.
77	TALLOW AND STEARINE, including grease and animal fat, and wax of all sorts not otherwise specified.
	TEXTILE MATERIALS.
78	TEXTILE MATERIALS, the following :—  Silk waste, and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.
	WOOD AND TIMBER.
79	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.

MISCELLANEOUS.



## SCHEDULE II—IMPORT TARIFF.

PART V--*contd.*Articles which are liable to duty at 15 per cent. *ad valorem.*

No.	Names of Articles.
	MISCELLANEOUS.
80	CANES AND RATTANS.
81	COWRIES and SHELLS.
82	IVORY, unmanufactured.
83	PRECIOUS STONES, unset and imported cut ( <i>see</i> No. 5).
84	All other raw materials and produce and articles mainly unmanufactured, not otherwise specified.
	III.—Articles wholly or mainly manufactured—
	APPAREL.
85	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under No. 11 and gold and silver thread ( <i>see</i> Nos. 132 and 133), and articles made of silk ( <i>see</i> No. 134).
	ARMS, AMMUNITION AND MILITARY STORES.
86	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roborite, blasting tonite, and all other sorts, including detonators and blasting fuze.
	CARRIAGES AND CARTS.
87	CARRIAGES AND CARTS, including tram cars, motor-omnibuses, motor-lorries, motor-vans, jinrikshas, bath-chairs, perambulators, trucks, wheel barrows, and all other sorts of conveyances not otherwise specified, and such component parts and accessories thereof, as are not also adapted for use as parts or accessories of motor-cars, motor-cycles, motor-scooters, bicycles or tricycles ( <i>see</i> No. 127).
	CHEMICALS, DRUGS AND MEDICINES.
88	CHEMICALS, DRUGS AND MEDICINES, all sorts, not otherwise specified.
	CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.
89	CUTLERY, excluding plated cutlery ( <i>see</i> No. 129).
90	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.
91	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES and parts thereof, not otherwise specified.

DYES

SCHEDULE II—IMPORT TARIFF—*contd.*PART V—*contd.*Articles which are liable to duty at 15 per cent. *ad valorem.*

No.	Names of Articles.
	DYES AND COLOURS.
92	DYEING AND TANNING SUBSTANCES, all sorts, and paints and colours and painters' materials, all sorts.
	FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.
93	FURNITURE, CABINETWARE and all other manufactures of wood not otherwise specified.
	GLASSWARE AND EARTHENWARE.
94	GLASS AND GLASSWARE, lacquered ware, earthenware, china and porcelain; all sorts except glass bangles and beads and false pearls ( <i>see</i> No. 131).
	HIDES AND SKINS AND LEATHER.
95	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.
	MACHINERY.
96	MACHINERY AND COMPONENT PARTS thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified ( <i>see</i> Nos. 15, 16 and 18).
	METALS—IRON AND STEEL.
97	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified.
	METALS OTHER THAN IRON AND STEEL.
98	All sorts of METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.
	PAPER, PASTEBOARD AND STATIONERY.
99	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, drawing and copy 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</i> No. 21).

YARNS

## SCHEDULE II—IMPORT TARIFF.

PART V—*contd.*

Articles which are liable to duty at 15 per cent. *ad valorem.*

No.	Names of Articles.
	YARNS AND TEXTILE FABRICS.
100	<p>YARNS AND TEXTILE FABRICS, that is to say :—</p> <p>Cotton thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.</p> <p>Flax, twist and yarn, and manufactures of flax.</p> <p>Haberdashery and millinery, excluding articles made of silk (<i>see</i> No. 134).</p> <p>Hemp manufactures.</p> <p>Hosiery, excluding articles made of silk (<i>see</i> No. 134).</p> <p>Jute, twist and yarn, and jute manufactures, excluding second hand or used gunny bags (<i>see</i> No. 22).</p> <p>Silk yarn, noils and warps and silk thread.</p> <p>Woollen yarn, knitting wool, and other manufactures of wool, including felt.</p> <p>All other sorts of yarns and textile fabrics, not otherwise specified.</p>
	MISCELLANEOUS.
101	ART, works of, excluding those specified in No. 23.
102	BRUSHES AND BROOMS.
103	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.
104	CANDLES.
105	CINEMATOGRAPH FILMS.
106	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE.
107	FURNITURE TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels.
108	MATS AND MATTING.
109	OILCAKES.

SCHEDULE II—IMPORT TARIFF—*contd.*

PART V—*concl'd.*

Articles which are liable to duty at 15 per cent. *ad valorem.*

No.	Names of Articles.
110	OILCLOTH AND FLOOR CLOTH.
111	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming a component part of any article included in Nos. 51 and 63.
112	PERFUMERY, not otherwise specified.
113	PITCH, TAR AND DAMMER.
114	POLISHES AND COMPOSITIONS.
115	RUBBER tyres and other manufactures of rubber, not otherwise specified ( <i>see</i> No. 139).
116	SOAP.
117	STARCH AND FARINA.
118	STONE AND MARBLE, and articles made of stone and marble.
119	TOILET REQUISITES, not otherwise specified.
120	All other articles wholly or mainly manufactured, not otherwise specified.
	<b>IV.—Miscellaneous and unclassified—</b>
121	CORAL.
122	UMBRELLAS, INCLUDING PARASOLS AND SUNSHADES, AND FITTINGS THEREFOR.
123	All other articles not otherwise specified, (including articles imported by post.

PART VI.

Articles which are liable to duty at 30 per cent. *ad valorem.*

No.	Names of Articles.
	<b>I.—Food, Drink and Tobacco,</b>
124	CONFECTIONERY.

II.—Articles

SCHEDULE II—IMPORT TARIFF—*contd.*PART VI—*contd.*

Articles which are liable to duty at 30 per cent. *ad valorem.*

No.	Names of Articles.
II.—Articles wholly or mainly manufactured.	
ARMS, AMMUNITION AND MILITARY STORES.	
125	GUNPOWDER FOR CANNONS, rifles, guns, pistols and sporting purposes.
126	Subject to the exemptions specified in No. 12 all articles other than those specified in entry No. 42 which are arms or parts of arms within the meaning of the Indian Arms Act, 1878 (excluding springs used for air-guns which are dutiable as hardware under No. 90), 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 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.
CARRIAGES AND CARTS.	
127	MOTOR CARS, motor cycles, motor scooters, bicycles and tricycles and articles adapted for use as parts and accessories thereof: provided that such articles as are ordinarily also used for purposes other than as parts and accessories of motor vehicles included in this item or in No. 87 or of bicycles or tricycles shall be dutiable at the rate of duty specified for such articles.
CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.	
128	CLOCKS AND WATCHES AND PARTS THEREOF.
129	ARTICLES PLATED WITH GOLD AND SILVER.
130	MUSICAL INSTRUMENTS.
GLASSWARE AND EARTHENWARE.	
131	GLASS BANGLES and BEADS and false pearls.
METALS.	
132	GOLD PLATE, gold thread and wire, and gold manufactures, all sorts.
133	SILVER PLATE, silver thread and wire, and silver manufactures, all sorts.

YARNS

21

SCHEDULE II—IMPORT TARIFF—*concl'd.*

PART VI—*concl'd.*

Articles which are liable to duty at 30 per cent. *ad valorem.*

No.	Names of Articles.
YARNS AND TEXTILE FABRICS.	
134	SILK PIECE-GOODS, and other manufactures of silk.
MISCELLANEOUS.	
135	FIRE-WORKS.
136	IVORY, manufactured.
137	JEWELLERY AND JEWELS.
138	PRINTS, engravings and pictures, including photographs and picture postcards.
139	PNEUMATIC RUBBER TYRES AND TUBES for motor cars, motor lorries, motor cycles, motor scooters, bicycles and tricycles.
140	SMOKERS' REQUISITES, excluding tobacco (Nos. 36 to 38) and matches (No. 46).
141	TOYS, games, playing cards and requisites for games and sports, including bird-shot.

**SCHEDULE II.**

Schedule to be inserted in the Indian Post Office Act, 1898.

(See section 4.)

“THE FIRST SCHEDULE.

INLAND POSTAGE RATES.

(See section 7.)

*Letters.*

For a weight not exceeding two and a half tolas . . . . . One anna.  
 For every two and a half tolas, or fraction thereof, exceeding two and a half tolas. One anna.

*Postcards.*

Single . . . . . Half an anna.  
 Reply . . . . . One anna.

*Book*

SCHEDULE II—*contd.**Book, Pattern and Sample Packets.*

For every five tolas or fraction thereof . . . Half an anna.

*Registered Newspapers.*

For a weight not exceeding eight tolas . . . Quarter of an anna.

For a weight exceeding eight tolas and not exceeding twenty tolas. . . Half an anna.

For every twenty tolas, or fraction thereof, exceeding twenty tolas. . . Half an anna.

*Parcels.*

For a weight not exceeding twenty tolas . . . Two annas.

For a weight exceeding twenty tolas and not exceeding forty tolas. . . Four annas.

For every forty tolas, or fraction thereof, exceeding forty tolas. . . Four annas.

## SCHEDULE III.

(See section 7.)

## PART I.

*Rates of Income-tax.*

	Rate.
A. In the case of every individual, every unregistered firm and every undivided Hindu family—	
(1) When the total income is less than Rs. 2,000 . . .	<i>Nil.</i>
(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000.	Five pies in the rupee.
(3) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000.	Six pies in the rupee.
(4) When the total income is Rs. 10,000 or upwards, but is less than Rs. 20,000.	Nine pies in the rupee.
(5) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000.	One anna in the rupee.
(6) When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000.	One anna and three pies in the rupee.
(7) When the total income is Rs. 40,000 or upwards.	One anna and six pies in the rupee.
B. In the case of every company, and every registered firm, whatever its total income.	One anna and six pies in the rupee.

## PART II.

SCHEDULE III—concl'd.

PART II.

*Rates of Super-tax.*

In respect of the excess over fifty thousand rupees of total income :—

	Rate.
(1) in the case of every company . . . . .	One anna in the rupee.
(2) (a) in the case of every Hindu undivided family—	
(i) in respect of the first twenty-five thousand rupees of the excess.	<i>Nil.</i>
(ii) for every rupee of the next twenty-five thousand rupees of such excess.	One anna in the rupee.
(b) in the case of every individual and every unregistered firm, for every rupee of the first fifty thousand rupees of such excess.	One anna in the rupee.
(c) in the case of every individual, every unregistered firm and every Hindu undivided family—	
(i) for every rupee of the second fifty thousand rupees of such excess.	One and a half annas in the rupee.
(ii) for every rupee of the next fifty thousand rupees of such excess.	Two annas in the rupee.
(iii) for every rupee of the next fifty thousand rupees of such excess.	Two and a half annas in the rupee.
(iv) for every rupee of the next fifty thousand rupees of such excess.	Three annas in the rupee.
(v) for every rupee of the next fifty thousand rupees of such excess.	Three and a half annas in the rupee.
(vi) for every rupee of the next fifty thousand rupees of such excess.	Four annas in the rupee.
(vii) for every rupee of the next fifty thousand rupees of such excess.	Four and a half annas in the rupee.
(viii) for every rupee of the next fifty thousand rupees of such excess.	Five annas in the rupee.
(ix) for every rupee of the next fifty thousand rupees of such excess.	Five and a half annas in the rupee.
(x) for every rupee of the remainder of the excess.	Six annas in the rupee.