

ACT No. XIV OF 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 25th March, 1925.)

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

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

1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1925. Short title and commencement.

(2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint, and different dates may be appointed for different items in the Schedule.

2. In the Second Schedule to the Indian Tariff Act, 1894, there shall be made the amendments specified in the Schedule to this Act. Amendment of the Second Schedule, Act VIII of 1894

THE SCHEDULE.

(See section 2.)

1. In Item No. 9, after the words "kainit salts" the words "carbo lime, urea" shall be inserted.
2. After Item No. 10, the following item shall be inserted, namely:—
"10-A. | Rubber, raw".
3. After Item No. 14, the following item shall be inserted, namely:—
"14-A. | Sulphur".
4. In Item No. 15,—
 - (i) for the word "seed-crushers" the words "seed and corn crushers" shall be substituted;
 - (ii) after the word "hay-tedders" the words "potato diggers, latex spouts, spraying machines" shall be inserted; and after the word "implements" where it occurs for the second and third times the word "machines" shall be inserted.
5. After Item No. 21, the following item shall be inserted, namely:—
"21-A. | Postage stamps, whether used or unused".
6. In Item No. 22, after the words "used gunny bags" the words "or cloth" shall be inserted.

7. For
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[Price One Anna or Three-half Pence.]

(The Schedule.)

7. For Item No. 34 the following item shall be substituted, namely:—

		Rs. A
"34.	Sugar, excluding confectionery (see No. 124)—	
	(1) Sugar, crystallised or soft 23 Dutch Standard and above	cwt. 4 8
	(2) Sugar, crystallised or soft inferior to 23 Dutch Standard but not inferior to 8 Dutch Standard	cwt. 4 0
	(3) Sugar, below 8 Dutch Standard, molasses and sugar candy	<i>ad valorem</i> 25 per cent."

8. In Item No. 37, the words "and Cigarettes" shall be omitted.

9. After Item No. 37, the following item shall be inserted, namely:—

		Rs. A.
"37-A.	Cigarettes of value—	
	(a) not exceeding Rs. 10-8 per thousand.	Thousand. 7 0
	(b) exceeding Rs. 10-8 per thousand.	Thousand. 10 8"

NOTE.—For the purposes of this item, 'value' means real value as defined in section 30 of the Sea Customs Act, 1878, provided that the amount to be deducted on account of duties payable on importation to determine the real value in accordance with the provisions of clause (a) of the said section shall be Rs. 7 per thousand.

10. After Item No. 45, the following item shall be inserted, namely:—

"45-A.	Silk mixtures that is to say,	
	(a) fabrics composed in part of some other textile than silk and in which any portion either of the warp or of the weft but not of both is silk;	<i>Ad valorem.</i> 20 per cent.
	(b) fabrics not being silk on which silk is superimposed such as embroidered fabrics;	
(c) articles made from such fabrics and not otherwise specified (see No. 100-A).		

11. In Item No. 53, the word "and" shall be omitted, and after the words "aeroplane engine parts", the words "and rubber tyres and tubes used exclusively for aeroplanes" shall be added.

12. (i) In Item No. 61, the words "including discs and circles" shall be omitted; and after the words "sheets and plates, all sorts," the words and brackets "(including discs and circles)" shall be inserted; and after the figures "148" the letter and figures "148-A" shall be inserted.

(ii) To Item No. 61, the following shall be added, namely:—

"IRON or STEEL designed for the reinforcing of concrete, not otherwise specified (see Nos. 144 and 161)

IRON or STEEL, expanded metal".

13. In Item No. 62, the words "STEEL expanded metal" shall be omitted.

14. In Item No. 63, after the words "brake gear" the words "shunting skids" shall be inserted, and after the word "traversers" the words "rail removers, scooters" shall be inserted.

15. In

(The Schedule.)

15. In Item No. 85, after the word "silk" the words "or silk mixtures" shall be inserted, and for the word and figures "No. 134" the words, figures and letter "Nos. 100-A and 134" shall be substituted.

16. To Item No. 99, the following shall be added, namely:—

"and postage stamps, whether used or unused (see No. 21-A)".

17. In Item No. 100, after the words "used gunny bags" the words "or cloth" shall be inserted.

18. After Item No. 100, the following item shall be inserted, namely:—

"100-A. Silk goods used or required for medical purposes, namely:—

Silk ligatures; elastic silk hosiery, elbow pieces, thigh pieces, knee caps, leggings, socks, anklets, stockings, suspensory bandages, silk abdominal belts, silkweb catheter tubes, and oiled silk".

19. After Item No. 106, the following item shall be inserted, namely:—

"106-A. Fireworks specially prepared as danger or distress lights for the use of ships".

20. In Item No. 115, for the word and figures "No. 139" the words and figures "Nos. 53 and 139" shall be substituted.

21. To Item No. 134, the following shall be added, namely:—

"not otherwise specified (see Nos. 45-A and 100-A)".

22. To Item No. 135, the following shall be added, namely:—

"not otherwise specified (see No. 106-A)".

23. After Item No. 148, the following item shall be inserted, namely:—

"148-A. IRON or STEEL discs and circles cut from plates or sheets of the kind specified under Nos. 147 and 148:—

galvanised	Ton Rs. 45.
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not galvanised	Ton Rs. 30".
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