

ACT No. XXV OF 1932.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 23rd
December, 1932.)

An Act further to amend the Indian Tariff Act, 1894, for certain purposes.

WHEREAS at the Imperial Economic Conference held at
Ottawa between the 21st day of July and the 20th
day of August, 1932, the Government of India by their repre-
sentatives made with His Majesty's Government in the United
Kingdom by their representatives a Trade Agreement;

AND WHEREAS a Supplementary Agreement regarding iron
and steel was likewise made by the said Governments;

AND WHEREAS in pursuance of the said Trade Agreement and
the said Supplementary Agreement it is expedient to amend
the Indian Tariff Act, 1894, in the manner hereinafter appear-
ing;

It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Tariff (Ottawa Trade Agreement) Amendment Act, 1932. 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.

2. In section 3 of the Indian Tariff Act, 1894 (hereinafter referred to as the said Act), after sub-section (3), the following sub-sections shall be inserted, namely:— Amendment of section 3, Act VIII of 1894.

“(3A) The duty to be levied and collected on any article chargeable under Part VIII or Part IX of the Second Schedule shall be at the standard rate specified for it, unless a preferential rate is specified for such article if it is the produce or manufacture of the United Kingdom or of a British Colony, and the article is determined, in accordance with rules made under sub-section (3B), to be such produce or manufacture.

Explanation.—For the purposes of this section and of Parts VIII and IX of the Second Schedule, the expression “United Kingdom” means the United
Kingdom

Price 2 annas or 3d.

Kingdom of Great Britain and Northern Ireland, and the expression "British Colony" includes a British Protectorate and any of the Mandated Territories of Tanganyika, the Cameroons under British Mandate and Togoland under British Mandate.

- (3B) The Governor General in Council may, by notification in the Gazette of India, make rules—
- (a) for determining if any article is the produce or manufacture of the United Kingdom or a British Colony; and
 - (b) making provision, in cases where at the time of importation proof is not forthcoming where required in accordance with the rules made under clause (a) that any article is the produce or manufacture of the United Kingdom or a British Colony—
 - (i) whereby duty may be levied at the standard rate and a refund given of the extra duty paid if such proof is produced within a prescribed period, and
 - (ii) whereby duty may be accepted provisionally at the preferential rate on execution of a bond for the payment of the balance of duty if such proof is not produced within a prescribed period, and for the recovery of any balance due after the expiry of the prescribed period as if such balance were duty short-levied within the meaning of section 39 of the Sea Customs Act, 1878."

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Amendment of the Second Schedule, Act VIII of 1894.

3. In the Second Schedule to the said Act, there shall be made the amendments specified in the Schedule to this Act.

Bar of operation of section 4, Indian Finance Act, 1931, and section 4, Indian Finance (Supplementary and Extending) Act, 1931.

4. (1) Notwithstanding anything contained in section 4 of the Indian Finance Act, 1931, the additional duties imposed by that section shall not be levied or collected on any articles chargeable with duty under Part VIII or Part IX of the said Schedule to the said Act as amended by section 3 of this Act.

(2) Notwithstanding anything contained in section 4 of the Indian Finance (Supplementary and Extending) Act, 1931, the additional duty imposed by that section shall not be levied or collected on iron or steel sheets comprised in Item No. 148A of the Second Schedule to the said Act as inserted by section 3 of this Act.

THE SCHEDULE.

THE SCHEDULE.

(See section 3.)

Amendments to the Second Schedule to the Indian Tariff Act, 1894.

1. In Item No. 27, the words "or dry" shall be omitted.
2. In Item No. 28, for the entry in the second column the following entry shall be substituted, namely:—
"PORTER, cider and other fermented liquors except ale and beer."
3. In Item No. 30,—
 - (a) in sub-item (1), the word "rum" shall be omitted;
 - (b) in sub-item (2), for the brackets and words "(other than drugs and medicines)" the words ", not otherwise specified" shall be substituted; and
 - (c) sub-items (3) and (4) shall be omitted.
4. Item No. 36 shall be omitted.
5. In Item No. 41, sub-item (2) shall be omitted, and sub-item (3) shall be renumbered as sub-item (2).
6. In Item No. 41B, after the word "SHOES" the words "not otherwise specified" shall be added.
7. In Item No. 42,—
 - (a) sub-item (1) shall be omitted;
 - (b) in sub-item (2), for the entry in the second column the following entry shall be substituted, namely:—
"(2) Barrels, whether single or double, for firearms, including gas and air guns, gas and air rifles, and gas and air pistols, not otherwise specified."; and
 - (c) sub-items (2) to (8) shall be renumbered as sub-items (1) to (7).
8. For Item No. 42A the following item shall be substituted, namely:—

" 42A	MOTOR CYCLES and motor scooters and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof except such articles as are also adapted for use as parts and accessories of motor cars.	Ad valorem	20 per cent."
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9. Item No. 43 with the heading thereto, Item No. 46C, and Items Nos. 60, 61 and 62 with the heading thereto shall be omitted.
10. In

10. In Item No. 65, for the words "excluding salted fish (see No. 27)", the words "not otherwise specified" shall be substituted.

11. Item No. 67 with the heading thereto shall be omitted.

12. In Item No. 69, for the words "all sorts, excluding Vinegar in casks (see No. 48)", the words "all sorts not otherwise specified; including also the following articles if canned or bottled, namely, bacon, ham, biscuits, cakes, butter, vegetable product, cheese, farinaceous and patent foods, ghee, isinglass, jams and jellies, lard, pickles, chutnies, sauces and condiments" shall be substituted.

13. Item No. 71 with the heading thereto, and Item No. 72 shall be omitted.

14. In Item No. 74, the brackets, words and figures "(see No. 10B)" shall be omitted.

15. For Item No. 75 the following item shall be substituted, namely:—

" 75 | All sorts of ANIMAL and MINERAL OILS not otherwise specified, and the following NATURAL ESSENTIAL OILS, namely, almond, bergamot, gajupatti, camphor, cloves, eucalyptus, lavender, lemon, ottorose and peppermint."

16. Item No. 82, and Item No. 85 with the heading thereto shall be omitted.

17. For Item No. 87 the following item shall be substituted, namely:—

" 87 | TRAMCARS, passenger lifts, and all other sorts of conveyances not otherwise specified and component parts and accessories thereof; also motor vans and motor lorries imported complete."

18. For Item No. 88 the following item shall be substituted, namely:—

" 88 | The following CHEMICALS, DRUGS and MEDICINES, namely, acetic, carbolic, citric and oxalic acids, naphthalene, potassium chlorate and potassium cyanide, bicarbonate of soda, borax, sodium silicate, arsenic, calcium carbide, glycerine, ferrous sulphate, lead, magnesium and zinc compounds not otherwise specified, aloes, asafœtida, cocaine, sarsaparilla and storax."

19. For Items Nos. 89, 90, 90A, 90B and 91 the following items shall be substituted, namely:—

" 89 | The following HARDWARE, IRONMONGERY and TOOLS, namely, agricultural implements not otherwise specified, buckets of tinned or galvanised iron, and pruning knives.

90 | The following ELECTRICAL INSTRUMENTS, APPARATUS and APPLIANCES, namely, telegraphic and telephonic instruments, apparatus and appliances not otherwise specified, flash lights, carbons, condensers, and bell apparatus; and switch-boards designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts.

91 | OPTICAL INSTRUMENTS, APPARATUS AND APPLIANCES."

20. In

20. In Item No. 92, the words "and paints and colours and painters' materials, all sorts" shall be omitted.

21. For Item No. 93 with the heading thereto the following item shall be substituted, namely:—

" 93 | The following PAINTS, COLOURS and PAINTERS' MATERIALS, namely, barytes, reduced dry red lead and white lead, reduced dry zinc white and moist zinc white, turpentine, turpentine substitute, and varnish not containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1899."

22. In Item No. 94, the words "earthenware, china and porcelain," shall be omitted.

22. In Item No. 94, the words "earthenware, china and namely:—

" 94A | EARTHENWARE pipes and sanitary ware."

24. For Item No. 95 the following item shall be substituted, namely:—

• " 95 | HIDES AND SKINS not otherwise specified, and the following LEATHER MANUFACTURES, namely, saddlery, harness, trunks and bags."

25. Item No. 96 with the heading thereto, and Item No. 97 with the heading thereto, shall be omitted.

26. In Item No. 98, after the word "specified" the words "including unwrought ingots, blocks and bars of aluminium, scrap copper, copper braziers and lead sheets for tea chests" shall be added.

27. Item No. 99 with the heading thereto shall be omitted.

28. In Item No. 100, for the words "Haberdashery and millinery, excluding articles made of silk or artificial silk and silk or artificial silk mixtures" the words "Towels, not in the piece" shall be substituted; and for the words "Woollen yarn, knitting wool, and other manufactures of wool, including felt" the words "Woollen blankets and rugs other than floor rugs" shall be substituted.

29. Item No. 102 shall be omitted.

30. For Item No. 103 the following item shall be substituted, namely:—

" 103 | The following BUILDING and ENGINEERING MATERIALS, namely, bricks, chalk, lime and clay."

31. Item No. 105 and Item No. 106 shall be omitted.

32. In Item No. 108, after the word "MATTINGS" the words "not otherwise specified" shall be added.

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33. After Item No. 108 the following item shall be inserted, namely:—

“ 108A | NEWSPAPERS, old, in bales and bags.”

34. Item No. 110 and Item No. 111 shall be omitted.

35. In Item No. 113, for the words “ PITCH, TAR AND DAMMER ” the words “ PITCH AND TAR ” shall be substituted.

36. For Item No. 115 the following item shall be substituted, namely:—

“ 115 | SLATE PENCILS.”

37. After Item No. 116 the following item shall be inserted, namely:—

“ 117 | STRAW BOARD, all sorts.”

38. Item No. 119, Item No. 122 and Item No. 124 shall be omitted.

39. In Item No. 124A, after the word “ SPICES ” the words “ when not unground ” shall be inserted.

40. In Item No. 126, for the words “ subject to the exemptions specified in No. 12, all articles other than those specified in entries Nos. 42, 86A and 141 ” the words “ save where otherwise specified, all articles ” shall be substituted; and the words “ which are dutiable as hardware under No. 90 ” shall be omitted.

41. Item No. 128A shall be omitted.

42. For Item No. 129 the following item shall be substituted, namely:—

“ 129 | ARTICLES, other than cutlery and surgical instruments, plated with gold or silver.”

43. For Item No. 130 the following item shall be substituted, namely:—

“ 130 | The following MUSICAL INSTRUMENTS, namely, complete organs and harmoniums and records for talking machines.”

44. Item No. 140, Item No. 141, and Item No. 141A with the heading thereto, shall be omitted.

45. With effect to the 31st day of March, 1934, for sub-item (b) of Item No. 148, the following sub-item shall be deemed to be substituted, namely:—

“ (b) not fabricated, all sorts not otherwise specified—		Rs. 35 per ton.
of British manufacture		
not of British manufacture		
		Rs. 59 per ton.”
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46. With effect to the 31st day of March, 1934, after Item No. 148 the following item shall be deemed to be inserted, namely:—

“ 148A	IRON OR STEEL sheets (including cuttings, discs and circles) under 1/8 inch thick, galvanized, not fabricated—	
	of British manufacture—	
	(i) if made from Indian sheet bar	Rs. 30 per ton.
	(ii) if made from sheet bar other than Indian sheet bar	Rs. 53 per ton.
	not of British manufacture	Rs. 83 per ton.”

47. After Part VII the following Parts shall be inserted, namely:—

“PART VIII.

Articles which are liable to duty at 30 per cent. *ad valorem* or to preferential duty at 20 per cent.

No.	Names of articles.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
			The United Kingdom.	A British Colony.
1	2	3	4	5
	<i>I.—Food, Drink and Tobacco.</i>			
	FISH.			
161	FISH, UNSALTED, dry	30 per cent.	..	20 per cent.
	FRUITS AND VEGETABLES.			
162	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved, not otherwise specified, including vanilla beans.	30 per cent.	..	20 per cent.
	PROVISIONS AND OILMAN'S STORES.			
163	COCOA and CHOCOLATE other than confectionery.	30 per cent.	20 per cent.	..
164	COFFEE, canned or bottled	30 per cent.	20 per cent.	20 per cent.
165	FISH, canned	30 per cent.	20 per cent.	20 per cent.
166	FRUIT JUICES	30 per cent.	20 per cent.	20 per cent.
167	FRUITS AND VEGETABLES, canned or bottled.	30 per cent.	20 per cent.	20 per cent.
168	MILK, condensed or preserved, including milk cream.	30 per cent.	20 per cent.	..
169	SAGO (excluding Sago flour) and TAPIOCA.	30 per cent.	..	20 per cent.
170	CANNED OR BOTTLED PROVISIONS, not otherwise specified.	30 per cent.	20 per cent.	..

II.—Raw materials

No.	Names of articles.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
			The United Kingdom.	A British Colony.
1	2	3	4	5
<i>II.—Raw materials and produce and articles mainly unmanufactured.</i>				
GUMS AND RESINS.				
171	GUMS, Arable, Benjamin (ras and cowrie) and Dammer (including unrefined batu) and rosin.	30 per cent.	..	20 per cent.
OILS.				
172	The following NATURAL ESSENTIAL OILS, namely, citronella, cinnamon, and cinnamon leaf.	30 per cent.	20 per cent.	20 per cent.
173	NATURAL ESSENTIAL OILS, all sorts not otherwise specified.	30 per cent.	20 per cent.	..
174	ESSENTIAL OILS, synthetic	30 per cent.	20 per cent.	..
175	FISH OIL including whale oil	30 per cent.	20 per cent.	..
SEEDS.				
176	OILSEEDS, non-essential, all sorts not otherwise specified, including copra or coconut kernel.	30 per cent.	..	20 per cent.
TEXTILE MATERIALS.				
177	SISAL and ALOE fibre	30 per cent.	..	20 per cent.
WAX.				
178	BEEWAX	30 per cent.	..	20 per cent.
MISCELLANEOUS.				
179	IVORY, unmanufactured	30 per cent.	..	20 per cent.
<i>III.—Articles wholly or mainly manufactured.</i>				
APPAREL.				
180	APPAREL, including hats, caps, bonnets and hatters' ware, second-hand clothing, drapery and uniforms and accoutrements, excluding articles made of wool, articles made of gold or silver thread or lametta, articles made of silk or silk mixtures or of artificial silk or artificial silk mixtures, uniforms and accoutrements exempted from duty under No. 11, and boots and shoes; excluding also water-proofed clothing.	30 per cent.	20 per cent.	20 per cent.
CHEMICALS, DRUGS AND MEDICINES.				
181	CHEMICALS, DRUGS AND MEDICINES, all sorts not otherwise specified.	30 per cent.	20 per cent.	20 per cent.

III.—Articles wholly

No.	Names of articles.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
			The United Kingdom.	A British Colony.
1	2	3	4	5
	<i>III.—Articles wholly or mainly manufactured—contd.</i>			
	CONVEYANCES.			
182	CARRIAGES AND CARTS which are not mechanically propelled, not otherwise specified, and CYCLES (other than motor cycles) imported entire or in sections and parts and accessories thereof; excluding rubber tyres and tubes.	30 per cent.	20 per cent.	..
	CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.			
183	CUTLERY, all sorts not otherwise specified.	30 per cent.	20 per cent.	..
184	DOMESTIC REFRIGERATORS . . .	30 per cent.	20 per cent.	..
185	HARDWARE, IRONMONGERY AND TOOLS, all sorts not otherwise specified, excluding machine tools and agricultural implements.	30 per cent.	20 per cent.	..
186	The following ELECTRICAL INSTRUMENTS, APPARATUS AND APPLIANCES, namely:— (a) ELECTRICAL CONTROL GEAR AND TRANSMISSION GEAR, namely, switches (excluding switch-boards), fuses and current-breaking devices of all sorts and descriptions, designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts, and regulators for use with motors designed to consume less than 187 watts; bare or insulated copper wires and cables, any one core of which, not being one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, and wires and cables of other metals of not more than equivalent conductivity; and line insulators, including also cleats, connectors, leading-in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, and the fittings thereof; (b) all other sorts of ELECTRICAL INSTRUMENTS, APPARATUS AND APPLIANCES not otherwise specified, excluding telegraphic and telephonic.	30 per cent.	20 per cent.	..
187	INSTRUMENTS, APPARATUS AND APPLIANCES other than electrical, all sorts not otherwise specified, including photographic, scientific, philosophical and surgical.	30 per cent.	20 per cent.	..

III.—Articles wholly

No.	Names of articles.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
			The United Kingdom.	A British Colony.
1	2	3	4	5
	<i>III.—Articles wholly or mainly manufactured—contd.</i>			
	DYES AND COLOURS.			
188	Cutch and gambier, all sorts	30 per cent.	..	20 per cent.
189	PAINTS, COLOURS AND PAINTER'S MATERIALS, all sorts not otherwise specified, including paints, solutions and compositions containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1899.	30 per cent.	20 per cent.	..
190	PLUMBAGO AND GRAPHITE	30 per cent.	..	20 per cent.
	EARTHENWARE AND PORCELAIN.			
191	EARTHENWARE, CHINA AND PORCELAIN, all sorts not otherwise specified.	30 per cent.	20 per cent.	..
	FURNITURE AND CABINETWARE.			
192	FURNITURE AND CABINETWARE of all materials, excluding mouldings.	30 per cent.	20 per cent.	..
	LEATHER.			
193	SKINS, tanned or dressed, unwrought LEATHER, LEATHER CLOTH including artificial leather, and other MANUFACTURES OF LEATHER not otherwise specified.	30 per cent.	20 per cent.	..
	MACHINERY.			
194	MACHINERY and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified, and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one brake-horse-power.	30 per cent.	20 per cent.	..
	METALS—IRON AND STEEL.			
195	All sorts of IRON AND STEEL AND MANUFACTURES thereof not otherwise specified.	30 per cent.	20 per cent.	..

III.—Articles wholly

No.	Names of articles.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
			The United Kingdom.	A British Colony.
1	2	3	4	5
	<i>III.—Articles wholly or mainly manufactured—contd.</i>			
	METALS OTHER THAN IRON AND STEEL.			
196	METALS and manufactures thereof, namely:— (a) <i>Aluminium</i> —circles, sheets and other manufactures not otherwise specified. (b) <i>Brass, bronze</i> and similar alloys wrought, and manufactures thereof not otherwise specified. (c) <i>Copper wrought</i> , and manufactures of copper, all sorts not otherwise specified. (d) <i>German silver</i> including nickel silver. (e) <i>Lead wrought</i> —the following articles, namely, pipes and tubes and sheets other than sheets for tea chests. (f) <i>Zinc or spelter wrought</i> or manufactured not otherwise specified.	30 per cent.	20 per cent.	..
	PAPER, PASTEBOARD AND STATIONERY.			
197	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHÉ; PASTEBOARD, MILL-BOARD AND CARDBOARD, all sorts other than strawboard; and STATIONERY including 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 waste paper but excluding paper and stationery otherwise specified.	30 per cent.	20 per cent.	..
	YARNS AND TEXTILE FABRICS.			
198	HABERDASHERY AND MILLINERY, all sorts, including lace and embroidery, but excluding towels not in the piece and articles made of wool or of silk or artificial silk or of silk or artificial silk mixtures.	30 per cent.	20 per cent.	..
199	WOOLLEN YARN for weaving and KNITTING WOOL.	30 per cent.	20 per cent.	..

III.—Articles wholly

No.	Names of articles.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
			The United Kingdom.	A British Colony.
1	2	3	4	5
	<i>III.—Articles wholly or mainly manufactured—concl'd.</i>			
	MISCELLANEOUS.			
200	ASBESTOS MANUFACTURES, not otherwise specified.	30 per cent.	20 per cent.	..
201	BRUSHES, all sorts	30 per cent.	20 per cent.	..
202	BUILDING AND ENGINEERING MATERIALS, all sorts not of iron, steel or wood not otherwise specified, including CEMENT (excluding Portland cement other than white Portland cement), tiles other than glass tiles, and firebricks not being component parts of any article included in No. 59A or No. 63.	30 per cent.	20 per cent.	..
203	BUTTONS, metal	30 per cent.	20 per cent.	..
204	COIR fibre, coir yarn and coir mats and matting.	30 per cent.	..	20 per cent.
205	CORDAGE, ROPE AND TWINE of vegetable fibre other than jute and cotton, not otherwise specified.	30 per cent.	20 per cent.	..
206	CORK MANUFACTURES not otherwise specified.	30 per cent.	20 per cent.	..
207	GLUE, all sorts other than clarified liquid glue.	30 per cent.	20 per cent.	..
208	OIL CLOTH AND FLOOR CLOTH . .	30 per cent.	20 per cent.	..
209	PACKING—engine and boiler—all sorts not otherwise specified.	30 per cent.	20 per cent.	..
210	RUBBER TYRES AND TUBES and other MANUFACTURES OF RUBBER not otherwise specified, excluding apparel and boots and shoes.	30 per cent.	20 per cent.	..
211	TOILET REQUISITES not otherwise specified.	30 per cent.	20 per cent.	..
212	UMBRELLAS including parasols and sunshades, and fittings therefor.	30 per cent.	20 per cent.	..

PART IX.

Articles which are liable to duty at special rates or to preferential duty at lower rates.

No.	Names of articles.	Unit or method of assessment.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
				The United Kingdom.	A British Colony.
1	2	3	4	5	6
213	I.—Food, Drink and Tobacco. CONFECIONERY	Ad valorem.	50 per cent.	40 per cent.	..
214	FISH. FISH, salted, dry	Cwt.	Rs. a. p. 3 8 0	Rs. a. p. ..	Rs. a. p. 1 8 0
215	LIQUORS. ALE AND BEER	In barrels or other containers containing 27 oz. or more, per Imperial gallon.	1 2 0	0 14 0	..
		In bottles containing less than 27 oz. but not less than 20 oz., per bottle.	0 3 0	0 2 4	..
		In bottles containing less than 13½ oz. but not less than 10 oz., per bottle.	0 1 6	0 1 2	..
		In bottles containing less than 6½ oz. but not less than 5 oz., per bottle.	0 0 9	0 0 7	..
		In other containers, per Imperial gallon.	1 8 0	1 2 8	..
216	SPIRITS— (i) entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon.	50 0 0	..	45 0
	(ii) not so entered	Imperial gallon of the strength of London proof.	37 8 0	..	33 12 0

I.—Food,

No.	Names of articles.	Unit or method of assessment.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
				The United Kingdom.	A British Colony.
1	2	3	4	5	6
	I.—Food, Drink and Tobacco—contd.		Rs. a. p.	Rs. a. p.	Rs. a. p.
	LIQUORS—contd.				
216—contd.	SPIRITS—contd.				
	(2) Drugs and medicines containing spirit—				
	(i) entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon.	40 0 0	36 0 0	36 0 0
	(ii) not so entered	Imperial gallon of the strength of London proof.	29 0 0	26 0 0	26 0 0
	(3) Perfumed spirits	Imperial gallon.	60 0 0	52 8 0	..
	(4) Rum	Imperial gallon of the strength of London proof.	37 8 0	..	33 12 0
	Provided that—				
	(a) on any article chargeable under this item with the lower rate of duty, the duty levied shall in no case be less than 20 per cent. <i>ad valorem</i> , and on any article chargeable under this item with the higher rate of duty, the duty levied shall in no case be less than 30 per cent. <i>ad valorem</i> ;				
	(b) where the unit of assessment is the Imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.				
	SPICES.				
217	The following UNGROUND SPICES, namely :— Cardamoms, cassia, cinnamon, cloves, nutmegs and pepper.	<i>Ad valorem</i>	45 per cent.	..	37½ per cent.
218	The following UNGROUND SPICES, namely :— Chillies, ginger and mace	<i>Ad valorem</i>	30 per cent.	..	22½ per cent.

I.—Food,

No.	Names of articles.	Unit or method of assessment.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
				The United Kingdom.	A British Colony.
1	2	3	4	5	6
	<i>I.—Food, Drink and Tobacco—concl'd.</i>				
	TEA.				
219	TEA	Pound .	5 annas .	..	3 annas.
	OTHER FOOD AND DRINK.				
220	COFFEE not otherwise specified.	<i>Ad valorem</i>	25 per cent., plus one anna per pound.	..	25 per cent.
	TOBACCO.				
1	TOBACCO, unmanufactured.	Pound .	Rs. 2 .	..	Rs. 1-8-0.
	<i>II.—Raw materials and produce and articles mainly unmanufactured.</i>				
	OILS.				
222	MINERAL OIL which has its flashing point at or above two hundred degrees of the Fahrenheit thermometer by Abel's close test and is such as is not ordinarily used for any other purpose than for lubrication.	Imperial gallon.	Two annas and six pies.	Six pies .	..
223	The following VEGETABLE NON-ESSENTIAL OILS, namely, coconut, groundnut, and linseed.	<i>Ad valorem</i>	35 per cent.	..	25 per cent.
224	VEGETABLE NON-ESSENTIAL OILS not otherwise specified.	<i>Ad valorem</i>	35 per cent.	25 per cent.	25 per cent.
	<i>III.—Articles wholly or mainly manufactured.</i>				
	APPAREL.				
225	BOOTS AND SHOES composed mainly of leather.	<i>Ad valorem</i>	30 per cent. or 5 annas per pair, whichever is higher.	20 per cent. or 5 annas per pair, whichever is higher.	..
	ARMS, AMMUNITION AND MILITARY STORES.				
226	CARTRIDGE CASES, filled and empty.	<i>Ad valorem</i>	50 per cent.	40 per cent.	..
227	Subject to the exemptions specified in No. 12—FIRE-ARMS, including gas and air guns, gas and air rifles and gas and air pistols, not otherwise specified, but excluding parts and accessories thereof.	Each .	Rs. 18-12-0 plus 10 per cent. <i>ad valorem</i> , or 50 per cent. <i>ad valorem</i> , whichever is higher.	Rs. 18-12-0 or 40 per cent. <i>ad valorem</i> , whichever is higher.	..

III.—Articles wholly

No.	Names of articles.	Unit or method of assessment.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
				The United Kingdom.	A British Colony.
1	2	3	4	5	6
	<i>III.—Articles wholly or mainly manufactured—</i> contd. CHEMICALS, DRUGS AND MEDICINES.				
228	The following CHEMICALS, namely, cadmium sulphide, cobalt oxide, selenium, uranium oxide and zinc oxide.	<i>Ad valorem</i>	25 per cent.	15 per cent.	15 per cent.
	CONVEYANCES.				
229	MOTOR CARS including taxicabs and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor vehicles included in this item or in Nos. 42A and 231 shall be dutiable at the rate of duty specified for such articles.	<i>Ad valorem</i>	37½ per cent.	30 per cent.	..
230	MOTOR OMNIBUSES; CHASSIS OF MOTOR OMNIBUSES, MOTOR VANS AND MOTOR LORRIES; and parts of mechanically propelled vehicles and accessories not otherwise specified, excluding rubber tyres and tubes and such parts and accessories of motor vehicles included in this item as are also adapted for use as parts and accessories of motor cars.	<i>Ad valorem</i>	25 per cent.	17½ per cent.	..
	CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.				
231	CUTLERY PLATED with gold or silver.	<i>Ad valorem</i>	50 per cent.	40 per cent.	..
232	ELECTRIC LIGHTING BULBS	<i>Ad valorem</i>	50 per cent.	40 per cent.	..
233	MUSICAL INSTRUMENTS and parts thereof, all sorts not otherwise specified.	<i>Ad valorem</i>	50 per cent.	40 per cent.	..
234	WIRELESS RECEPTION INSTRUMENTS AND APPARATUS and component parts thereof, including all electric valves, amplifiers and loud speakers which are not specially designed for purposes other than wireless reception or are not original parts of and imported along with instruments or apparatus so designed.	<i>Ad valorem</i>	50 per cent.	40 per cent.	..
	METALS—IRON AND STEEL.				
235	IRON ALLOYS. " angle, channel and tee not otherwise specified. " bar and rod not otherwise specified. " pig. " rice bowls.	<i>Ad valorem</i>	20 per cent.	10 per cent.	..

III.—Articles wholly

No.	Names of articles.	Unit or method of assessment.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
				The United Kingdom.	A British Colony.
1	2	3	4	5	6
236	<p><i>III.—Articles wholly or mainly manufactured—contd.</i></p> <p>METALS—IRON AND STEEL—contd.</p> <p>Iron or steel ANCHORS AND CABLES, hoops and strips, nails and washers, all sorts not otherwise specified, pipes, and tubes; also fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks, and the like, excluding pipes, tubes and fittings therefor otherwise specified.</p> <p>Iron or steel RAILWAY TRACK MATERIALS not otherwise specified, including bearing plates, cast iron sleepers and lever boxes.</p> <p>Iron or steel TRAMWAY TRACK MATERIALS not otherwise specified, including rails, fishplates, tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted for tramway tracks.</p> <p>Iron or steel SHEETS (including cuttings, discs and circles) under 1/8 inch thick, whether fabricated or not, if coated with metals other than tin or zinc.</p> <p>Iron or steel PLATES AND SHEETS (including cuttings, discs and circles) not under 1/8 inch thick not otherwise specified, whether fabricated or not.</p> <p>Iron or steel BARRED OR STRANDED FENCING-WIRE AND WIRE ROPE.</p> <p>Iron or steel (other than bar or rod) specially designed for the reinforcement of concrete.</p> <p>" " EXPANDED METAL.</p>	<i>Ad valorem</i>	20 per cent.	10 per cent.	..

III.—Articles wholly

No.	Names of articles.	Unit or method of assessment.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
				The United Kingdom.	A British Colony.
1	2	3	4	5	6
	<p>III.—Articles wholly or mainly manufactured— contd.</p> <p>METALS—IRON AND STEEL—contd.</p>				
237	<p>STEEL, angle and tee if galvanized, tinned or lead-coated.</p> <p>” (other than bars), alloys, crucibles, shear, blister and tub.</p> <p>” (other than bars) made for springs and cutting tools by any process.</p> <p>” ingots, blooms and billets, and slabs of a thickness of $1\frac{1}{2}$ inches or more.</p> <p>” bar and rod, the following kinds—</p> <p>(a) shapes specially designed for the reinforcement of concrete, if the smallest dimension is under $\frac{1}{2}$ inch ;</p> <p>(b) all shapes and sizes, if—</p> <p>(i) of alloy, crucible, shear, blister or tub steel, or</p> <p>(ii) galvanized or coated with other metals, or</p> <p>(iii) polished or finished, including bright steel shafting ;</p> <p>(c) other qualities, if of any of the following shapes and sizes—</p> <p>(i) rounds not over $\frac{7}{16}$ inch diameter,</p> <p>(ii) squares not over $\frac{7}{16}$ inch side,</p> <p>(iii) flats, if under 1 inch wide and not over $\frac{1}{8}$ inch thick,</p> <p>(iv) flats not under 8 inches wide and not over $\frac{1}{2}$ inch thick,</p> <p>(v) ovals, if the dimension of the major axis is not less than twice that of the minor axis,</p> <p>(vi) all other shapes, any size.</p>	Ad valorem	20 per cent.	10 per cent.	..

III.—Articles wholly

No.	Names of articles.	Unit or method of assessment.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of—	
				The United Kingdom.	A British Colony.
1	2	3	4	5	6
	<i>III.—Articles wholly or mainly manufactured—concl'd.</i>				
	TEXTILE FABRICS.				
238	WOOLLEN carpets, floor rugs, hosiery, piece-goods, shawls and other manufactures of WOOL not otherwise specified, including felt.	<i>Ad valorem</i>	35 per cent.	25 per cent.	..
	MISCELLANEOUS.				
239	ASPHALT	<i>Ad valorem</i>	25 per cent.	..	15 per cent.
240	CINEMATOGRAPH FILMS not exposed.	<i>Ad valorem</i>	25 per cent.	15 per cent.	..
241	PORTLAND CEMENT excluding white Portland cement.	Ton . .	Rs. 18-4-0	Rs. 13-12-0	..
242	SOAP, toilet	<i>Ad valorem</i>	35 per cent.	25 per cent.	..
243	SMOKERS' REQUISITES excluding tobacco and matches.	<i>Ad valorem</i>	50 per cent.	40 per cent.	..
244	TOYS, games, playing cards and requisites for games and sports, bird shot, toy cannons, air guns and air pistols for the time being excluded in any part of British India from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878, and bows and arrows.	<i>Ad valorem</i>	50 per cent.	40 per cent.	..
	MISCELLANEOUS AND UNCLASSIFIED.				
245	BETELNUTS	<i>Ad valorem</i>	45 per cent.	..	37½ per cent.*