

ACT No. I OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 19th
February, 1934.)

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

VIII of 1894. **W**HEREAS 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, 1934. 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 in this behalf.

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

VIII of 1894. *3. Notwithstanding anything contained in section 4 of the Indian Finance Act, 1931, the additional duty imposed by that section of that Act shall not be levied or collected on any article chargeable with duty under Item No. 45A of the Second Schedule to the Indian Tariff Act, 1894, as amended by section 2 of this Act, and notwithstanding anything contained in section 4 of the Indian Finance (Supplementary and Extending) Act, 1931, the additional duties imposed by that section of that Act shall not be levied or collected on any article chargeable with duty under Item No. 33, 35A, 41B, 41C, 42AA, 43D, 45A, 45C, 45D, 45E, or 141B of the Second Schedule to the Indian Tariff Act, 1894, as amended by section 2 of this Act. Bar of operation of section 4, Indian Finance Act, 1931, and section 4, Indian Finance (Supplementary and Extending) Act, 1931.

THE SCHEDULE

*This section came into effect on the 23rd December, 1933, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1931 (XVI of 1931).

THE SCHEDULE.

(See section 2.)

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

1. After the heading "OTHER FOOD AND DRINK", and before Item No. 34, the following item shall be inserted, namely:—

" 33	FISH OIL and whale oil, hardened or hydrogenated	Cwt.	10 0 0 "
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2. After Item No. 35 the following item shall be inserted, namely:—

" 35A	SUGAR-CANDY	Cwt.	10 8 0 "
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3. In Item No. 41B, in the entry in the fourth column, for the words and figures "20 per cent. or 4 annas" the words and figures "25 per cent. or 6 annas" shall be substituted.

4. In Item No. 41C, in the entry in the fourth column, for the words and figures "20 per cent. or 2 annas" the words and figures "25 per cent. or 3 annas" shall be substituted.

5. After the heading "CHEMICALS, DRUGS AND MEDICINES", and before Item No. 42B, the following item shall be inserted, namely:—

" 42AA	HEAVY CHEMICALS, the following, namely:—		
	(1) Alum (ammonia alum, potash alum and soda alum).	<i>Ad valorem</i>	25 per cent. or one rupee and six annas per cwt., whichever is higher.
	(2) Magnesium sulphate or hydrated magnesium sulphate.	<i>Ad valorem</i>	25 per cent. or one rupee and four annas per cwt., whichever is higher."

6. After Item No. 43C the following item shall be inserted, namely:—

" 43D	COTTON HOSIERY, the following, namely:—		
	(1) Undervests	<i>Ad valorem</i>	25 per cent. or one rupee and eight annas per dozen, whichever is higher.
	(2) Socks and stockings	<i>Ad valorem</i>	25 per cent. or ten annas per dozen pairs, whichever is higher."

7. In Item No. 45A, for the figures "35", in the proviso to the entry in the second column and in both places where they occur in the fourth column, the figures "50" shall be substituted.

8. After

8. After the heading "MISCELLANEOUS" and before Item No. 46, the following items shall be inserted, namely:—

45C	GLASS GLOBES AND CHIMNEYS for lamps and lanterns—		
	(1) Globes for hurricane lanterns.	Ad valorem	25 per cent. or four annas and six pies per dozen, whichever is higher.
	(2) Other globes and chimneys having an external base diameter of over one inch.	Ad valorem	25 per cent. or three annas per dozen, whichever is higher.
45D	PAINTS, colours and painter's materials, the following, namely:—		
	(1) Red lead, reduced, dry .	Ad valorem	25 per cent. or four rupees and twelve annas per cwt., whichever is higher.
	(2) White lead, genuine, moist and reduced, dry or moist.	Ad valorem	25 per cent. or five rupees and twelve annas per cwt., whichever is higher.
	(3) Zinc white, genuine, moist.	Ad valorem	25 per cent. or six rupees per cwt., whichever is higher.
	(4) Zinc white, reduced, dry or moist.	Ad valorem	25 per cent. or four rupees and four annas per cwt., whichever is higher.
45E	SOAP, household and laundry—		
	(1) in plain bars of not less than one pound in weight.	Cwt.	4 0 0
	(2) other sorts	Cwt.	6 8 0"

9. In Item No. 88, the words and brackets "alum (namely, potash alum, soda alum and ammonia alum)" shall be omitted.

10. In Item No. 93, the words "reduced dry red lead and white lead, moist white lead, reduced dry zinc white and moist zinc white" shall be omitted.

11. In Item No. 94, after the words "GLASS AND GLASSWARE" the words "not otherwise specified, and" shall be inserted, and the words, figures and brackets "all sorts except glass bangles and beads and false pearls (see No. 131)" shall be omitted.

12. In Item No. 100, after the word "Hosiery" the words "not otherwise specified" shall be inserted.

13. In Item No. 116, to the word "SOAP" the words "not otherwise specified" shall be added.

14. For Item No. 141B the following item shall be substituted, namely:—

" 141B	HEAVY CHEMICALS, the following, namely:—		
	Magnesium chloride		One rupee and five annas per cwt. or 25 per cent. <i>ad valorem</i> , whichever is higher."

15. In Item No. 157, the words "and sugar-candy" shall be omitted.

16. In Item No. 158,—

(a) the words and brackets "(other than fents of not more than nine yards in length)" shall be omitted;

(b) in sub-head (a), after the word "pieces" the words and brackets "(other than fents of not more than nine yards in length)" shall be inserted; and

(c) in

(c) in sub-head (b), after the word "others" the words "including cotton fents not otherwise specified" shall be inserted.

17. In Item No. 175, after the words "whale oil" the words "not otherwise specified" shall be added.

18. After Item No. 184, the following item shall be inserted, namely:—

" 184A	ENAMELLED IRONWARE, the following, namely:—			
	(1) Sign-boards	30 per cent. or four and a half annas per square foot, whichever is higher.	20 per cent.	...
	(2) Domestic hollow-ware, the following, namely, basins, bowls, dishes, plates and thalas, including rice-cups, rice-bowls and rice-plates—			
	(i) having no diameter exceeding 19 centimetres.	30 per cent. or per dozen four annas plus one anna for every two centimetres or part thereof by which any diameter exceeds 11 centimetres, whichever is higher.	20 per cent.	...
	(ii) having any diameter exceeding 19 centimetres.	30 per cent. or per dozen eight annas plus two annas for every two centimetres or part thereof by which any diameter exceeds 19 centimetres, whichever is higher.	20 per cent.	..."

19. In Item No. 186, to sub-item (a) after the words "and the fittings thereof" the words "but excluding electrical earthenware and porcelain otherwise specified" shall be added.

20. After Item No. 186, the following item shall be inserted, namely:—

" 186A	ELECTRICAL EARTHENWARE AND PORCELAIN, the following, namely:—			
	(a) Insulators, Shackle, Sinclair, Cordeaux or Plintype, not otherwise specified—			
	(i) fitted	30 per cent. or eighteen annas per dozen, whichever is higher.	20 per cent.	...
	(ii) not fitted	30 per cent. or fourteen annas per dozen, whichever is higher.	20 per cent.	...
	(b) Two way cleats	30 per cent. or four annas per gross of pairs, whichever is higher.	20 per cent.	...
	(c) Spacing insulators	30 per cent. or two annas per gross, whichever is higher.	20 per cent.	...
	(d) Ceiling roses—			
	(i) fitted	30 per cent. or ten annas per dozen, whichever is higher.	20 per cent.	...
	(ii) not fitted	30 per cent. or eight annas per dozen, whichever is higher.	20 per cent.	...
	(e) Joint-box cut-outs—			
	(i) fitted	30 per cent. or eight annas per dozen, whichever is higher.	20 per cent.	...
	(ii) not fitted	30 per cent. or six annas per dozen, whichever is higher.	20 per cent.	..."

21. After

21. After Item No. 189, the following item shall be inserted, namely:—

"189A PAINTS, colours and painter's materials, the following, namely:—				
(1) Red lead, genuine dry, genuine moist and reduced moist.	30 per cent. or Rs. 4-12-0 per cwt., whichever is higher.	20 per cent.	...	...
(2) White lead, genuine, dry.	30 per cent. or Rs. 5-12-0 per cwt., whichever is higher.	20 per cent.	...	...
(3) Zinc white, genuine, dry.	30 per cent. or Rs. 6 per cwt., whichever is higher.	20 per cent.	...	...
(4) Paints, other sorts, coloured, moist—				
(i) in packing of 1 lb. or over.	30 per cent. or Rs. 8-8-0 per cwt., whichever is higher.	20 per cent.	...	...
(ii) in packing of $\frac{1}{2}$ lb. and over but less than 1 lb.	30 per cent. or Rs. 11-4-0 per cwt., whichever is higher.	20 per cent.	...	...
(iii) in packing of $\frac{1}{4}$ lb. and over but less than $\frac{1}{2}$ lb.	30 per cent. or Rs. 17 per cwt., whichever is higher.	20 per cent.	...	...
(iv) in packing of less than $\frac{1}{4}$ lb.	30 per cent. or Rs. 24 per cwt., whichever is higher.	20 per cent.	...	...

22. After Item No. 191, the following item shall be inserted, namely:—

"191A DOMESTIC EARTHENWARE, China and porcelain, the following, namely:—				
(a) Tea cups and coffee cups—				
(i) having a capacity of more than $7\frac{1}{2}$ ozs.	30 per cent. or ten annas per dozen, whichever is higher.	20 per cent.	...	...
(ii) having a capacity of not more than $7\frac{1}{2}$ ozs.	30 per cent. or four annas per dozen, whichever is higher.	20 per cent.	...	...
(b) Saucers—				
(i) for use with tea cups or coffee cups having a capacity of more than $7\frac{1}{2}$ ozs.	30 per cent. or five annas per dozen, whichever is higher.	20 per cent.	...	...
(ii) for use with tea cups or coffee cups having a capacity of not more than $7\frac{1}{2}$ ozs.	30 per cent. or two annas per dozen, whichever is higher.	20 per cent.	...	...
(c) Tea-pots—				
(i) having a capacity of more than 20 ozs.	30 per cent. or three rupees per dozen, whichever is higher.	20 per cent.	...	...
(ii) having a capacity of more than 10 ozs. and not more than 20 ozs.	30 per cent. or twenty-four annas per dozen, whichever is higher.	20 per cent.	...	...
(iii) having a capacity of not more than 10 ozs.	30 per cent. or twelve annas per dozen, whichever is higher.	20 per cent.	...	...
(d) Sugar-bowls	30 per cent. or twenty-four annas per dozen, whichever is higher.	20 per cent.	...	...
(e) Jugs having a capacity of over 10 ozs.	30 per cent. or twelve annas per dozen, whichever is higher.	20 per cent.	...	...
(f) Plates over $5\frac{1}{2}$ inches in diameter—				
(i) over $8\frac{1}{2}$ inches in diameter.	30 per cent. or sixteen annas per dozen, whichever is higher.	20 per cent.	...	...
(ii) not over $8\frac{1}{2}$ inches in diameter.	30 per cent. or ten annas per dozen, whichever is higher.	20 per cent.

23. After

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23. After Item No. 197, the following item shall be inserted, namely:—

" 197A	LEAD PENCILS	30 per cent. or one anna per dozen, whichever is higher.	20 per cent.	... "
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24. In Item No. 202, after the word "glass" the words "earthenware or porcelain" shall be inserted.

25. After Item No. 209, the following item shall be inserted, namely:—

" 209A	PARASOLS AND SUNSHADES and fittings for umbrellas, parasols and sunshades.	30 per cent.	20 per cent.	... "
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26. After Item No. 210, the following item shall be inserted, namely:—

" 210A	TILES of earthenware and porcelain.	30 per cent. or two annas per square foot, whichever is higher.	20 per cent.	... "
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27. In Item No. 212, the words "including parasols and sunshades, and fittings therefor" shall be omitted and after the words and figures "30 per cent." in the third column the words "or eight annas each, whichever is higher" shall be added.

28. In Item No. 225, for the figure "5" in the fourth column the figure "6" shall be substituted.

29. After Item No. 236, the following item shall be inserted, namely:—

" 236A	CAST IRON PIPES.	Ad valorem	20 per cent. or Rs. 25 per ton, whichever is higher.	10 per cent.	... "
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30. In Item No. 238, the words "hosiery" and "piece-goods" shall be omitted.

31. After Item No. 238, the following items shall be inserted, namely:—

" 238A	WOOLLEN HOSIERY and woollen knitted apparel, that is to say, all hosiery and knitted apparel containing not less than 15 per cent. of wool by weight.	Ad valorem.	35 per cent. or eighteen annas per lb., whichever is higher.	25 per cent.	...
238B	WOOLLEN FABRICS, not otherwise specified, containing more than 90 per cent. of wool, excluding felt and fabrics made of shoddy or waste wool.	Ad valorem.	35 per cent. or eighteen annas per lb., whichever is higher.	25 per cent.	...
238C	FABRICS, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk, but containing more than 10 per cent. but not more than 90 per cent. wool.	Ad valorem.	35 per cent.	25 per cent.	... "

32. In Item No. 242, in the fourth column, to the words and figures "35 per cent." the words and figures "or Rs. 20 per cwt., whichever is higher" shall be added.