

ACT No. XII OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 26th April, 1934.)

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

VIII of 1894.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1894, for the purpose of affording protection to the sericultural industry and to the cotton and silk textile industries in British India and for certain other purposes. It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Tariff (Textile Protection) 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 the Second Schedule, Act VIII of 1894.

VIII of 1894.

3. Notwithstanding anything contained in section 4 of the Indian Finance Act, 1931, or in section 4 of the Indian Finance (Supplementary and Extending) Act, 1931, the additional duties imposed by those sections shall not be levied or collected on any article chargeable with duty under Item No. 43C, 47, 157A, 157B, 158, 158A, 158B, 158C, 158D, 158E, 158F, 158G, 158H, 158J, 158K, 158L, 158M, 158N or 158O of the Second Schedule to the Indian Tariff Act, 1894, as amended by section 2 of this Act. Bar of operation of the Indian Finance Act, 1931, and the Indian Finance (Supplementary and Extending) Act, 1931.

4. The amendments made by section 2 shall have effect only up to the 31st day of March, 1939. Duration.

THE SCHEDULE.

(See section 2.)

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

1. Item No. 24C shall be omitted.

2. In Item No. 43C, for the entry in the fourth column the figures and words "25 per cent. *ad valorem* or 3 annas per pound, whichever is higher" shall be substituted.

5. Items

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Price anna 1 or 1½d.

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(The Schedule—contd.)

3. Items Nos. 43D, 44, 45 and 45A shall be omitted.
4. After Item No. 46D the following item shall be inserted, namely :—
- " 47 STARCH AND FARINA *Ad valorem* . . . 15 per cent."
5. In Item No. 78, the words "Silk waste, and raw silk including cocoons," shall be omitted.
6. For Item No. 100 the following item shall be substituted, namely :—
- " 100 YARNS AND TEXTILE FABRICS, that is to say :—
- Cotton thread other than sewing or darning thread.
Flax, twist and yarn.
Hemp manufactures.
Jute, twist and yarn, and jute manufactures, excluding second-hand or used gunny bags or cloth.
Blankets and rugs (other than floor rugs), excluding blankets and rugs made wholly or mainly from artificial silk.
Fabrics not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk or 10 per cent. wool or 50 per cent. cotton."
7. Item No. 133 with the heading thereof shall be omitted.
8. After Item No. 157 the following heading and items shall be inserted, namely :—

" TEXTILE MATERIALS.

157 A	SILK, RAW (excluding silk waste and noils), and silk cocoons.	<i>Ad valorem</i> .	25 per cent, plus 14 annas per pound.
157 B	SILK WASTE AND NOILS	<i>Ad valorem</i> .	25 per cent."

9. For Item No. 158 the following items shall be substituted, namely :—

" 158	COTTON TWIST AND YARN, and cotton sewing or darning thread—		
	(i) of counts above 50's—		
	(a) of British manufacture	<i>Ad valorem</i> .	5 per cent.
	(b) not of British manufacture	<i>Ad valorem</i> .	6½ per cent.
	(ii) of counts 50's and below—		
	(a) of British manufacture	<i>Ad valorem</i> .	5 per cent. or 1½ annas per pound, whichever is higher.
	(b) not of British manufacture	<i>Ad valorem</i> .	6½ per cent. or 1½ annas per pound, whichever is higher.
158 A	SILK YARN including thrown silk warps but excluding sewing thread and yarn spun from silk waste or noils.	<i>Ad valorem</i> .	25 per cent, plus 14 annas per pound.
158 B	SILK YARN spun from waste or noils and silk sewing thread.	<i>Ad valorem</i> .	25 per cent.
158 C	COTTON FABRICS not otherwise specified, containing more than 90 per cent. of cotton—		
	(i) Grey piece-goods (excluding bordered grey chadars, dhuties, saris and scarves)—		
	(a) of British manufacture	<i>Ad valorem</i> .	25 per cent. or 4½ annas per pound, whichever is higher.
	(b) not of British manufacture	<i>Ad valorem</i> .	50 per cent. or 5½ annas per pound, whichever is higher.
	(ii) Cotton piece-goods and fabrics not otherwise specified—		
	(a) of British manufacture	<i>Ad valorem</i> .	25 per cent.
	(b) not of British manufacture	<i>Ad valorem</i> .	50 per cent.

158D Fabrics

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(The Schedule—contd.)

158 D	Fabrics not otherwise specified containing more than 90 per cent. of artificial silk—		
	(a) of British manufacture	<i>Ad valorem</i>	30 per cent. or 2½ annas per square yard, whichever is higher.
	(b) not of British manufacture	<i>Ad valorem</i>	50 per cent. or 4 annas per square yard, whichever is higher.
158 E	Fabrics not otherwise specified containing more than 90 per cent. of silk, including such fabrics embroidered with artificial silk—		
	(i) Pongee	<i>Ad valorem</i>	50 per cent. plus one rupee per pound.
	(ii) Fujl, Boseki and corded (excluding white cord).	<i>Ad valorem</i>	50 per cent. plus one rupee and eight annas per pound.
	(iii) Other sorts	<i>Ad valorem</i>	50 per cent. plus two rupees per pound.
158 F	Fabrics not otherwise specified, containing more than 10 per cent. and not more than 90 per cent. silk—		
	(i) containing more than 50 per cent. of silk or artificial silk or of both.	<i>Ad valorem</i>	50 per cent. plus two rupees per pound.
	(ii) containing not more than 50 per cent. of silk or artificial silk or of both—		
	(a) containing more than 10 per cent. artificial silk.	<i>Ad valorem</i>	50 per cent. or 24 annas per pound, whichever is higher.
	(b) containing no artificial silk or not more than 10 per cent. artificial silk.	<i>Ad valorem</i>	50 per cent.
158 G	Fabrics not otherwise specified, containing not more than 10 per cent. silk but more than 10 per cent. and not more than 90 per cent. artificial silk—		
	(i) containing 50 per cent. or more cotton—		
	(a) of British manufacture	<i>Ad valorem</i>	30 per cent. or 2 annas per square yard, whichever is higher.
	(b) not of British manufacture	<i>Ad valorem</i>	50 per cent. or 3½ annas per square yard, whichever is higher.
	(ii) containing no cotton or containing less than 50 per cent. cotton—		
	(a) of British manufacture	<i>Ad valorem</i>	30 per cent. or 2½ annas per square yard, whichever is higher.
	(b) not of British manufacture.	<i>Ad valorem</i>	50 per cent. or 4 annas per square yard, whichever is higher.
158 H	Fabrics not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk or 10 per cent. wool, but containing more than 50 per cent. cotton and not more than 90 per cent. cotton—		
	(a) of British manufacture	<i>Ad valorem</i>	25 per cent.
	(b) not of British manufacture	<i>Ad valorem</i>	50 per cent.

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158 J	The following cotton fabrics, namely : Sateens, including Italians of Sateen weave, velvets and velve- teens and embroidered all-overs— (a) of British manufacture . . . (b) not of British manufacture . . .	<i>Ad valorem</i> . <i>Ad valorem</i> .	25 per cent. 35 per cent.
158 K	Fabrics containing gold or silver thread.	<i>Ad valorem</i> .	50 per cent.
158 L	TEXTILE MANUFACTURES, the follow- ing articles when made wholly or mainly of any of the fabrics speci- fied in items 158 G to 158 K :— Bed sheets. Bed spreads. Bolster cases. Counterpanes. Cloths, table. Cloths, tray. Covers, bed. Covers, table. Dusters. Glass-cloths. Handkerchiefs. Napkins. Pillow cases. Pillow slips. Scarves. Shirts. Shawls. Sacks (cotton). Towels. Umbrella Coverings.	<i>Ad valorem</i> .	The <i>ad valorem</i> rates of duty applicable to the fabric of which the article is wholly or mainly made.
158 M	COTTON KNITTED FABRIC . . .	<i>Ad valorem</i> .	50 per cent. or 12 annas per pound, whichever is higher.
158 N	COTTON BRAIDS OR CORDS, the follow- ing, namely :— Ghoonsis and Muktakesis . . .	Pound . . .	6½ annas.
158 O	COTTON HOSIERY, the following, namely :— cotton undervests, knitted or woven, and cotton socks or stockings.	<i>Ad valorem</i> .	25 per cent. or 12 annas per pound, whichever is higher."

10. Item No. 180 with the heading thereof and Item No. 198 shall be omitted.

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

" 238 D	RIBBONS . . .	<i>Ad valorem</i>	50 per cent.	40 per cent.	..
238 E	SOCKS AND STOCKINGS made wholly or main- ly from silk or artificial silk.	<i>Ad valorem</i>	50 per cent.	40 per cent.	..
238 F	PENTS, not exceeding 4 yards in length, being <i>bona fide</i> remnants of piece-goods or other fabrics.	<i>Ad valorem</i>	35 per cent.	25 per cent.	..
238 G	APPAREL, hosiery, haber- dashery, millinery, drapery, hats, caps, bonnets and hatters' ware, not otherwise specified.	<i>Ad valorem</i>	35 per cent.	25 per cent.	25 per cent.
238 H	TEXTILE MANUFACTURES, not otherwise speci- fied.	<i>Ad valorem</i>	35 per cent.	25 per cent.	..