

# ACT No. XXXII OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 8th  
September, 1934.)

## An Act to consolidate the law relating to customs duties.

WHEREAS it is expedient to consolidate the law relating to customs duties on goods imported into or exported from British India by sea and to customs duties on goods imported into or exported from British India by land; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Tariff Act, 1934.

Short title, extent and commencement.

(2) It extends to the whole of British India except the Chief Commissionership of Aden.

(3) 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.

2. (1) There shall be levied and collected in every port to which this Act applies, the duties specified in the First and Second Schedules.

Duties specified in Schedules to be levied.

(2) The Governor General in Council may, by notification in the Gazette of India, fix, for the purpose of levying the said duties, tariff values of any articles enumerated, either specifically or under general headings, in the said Schedules as chargeable with duty *ad valorem* and may alter any tariff values for the time being in force.

(3) Different tariff values may be fixed for different classes or descriptions of the same article.

(4) Nothing in this Act shall authorise the levy of customs duties on any article carried from one customs port in British India to another such port except salt, opium and spirit.

3. (1) Where in respect of any article a preferential rate of revenue duty is specified in the First Schedule if the article is the produce or manufacture of the United Kingdom or of a British Colony, the duty to be levied and collected shall be at the standard rate, unless the article 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 (2), to be such produce or manufacture.

Levy of duty where standard rate and preferential rate are specified.

(2) The

Price annas 6 or 8d.

(2) 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 the 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.

VIII of 1878.

(3) For the purposes of this section and of the First Schedule, the expression "United Kingdom" means the United 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.

Power of Governor General in Council to alter protective duties.

4. (1) Where, in respect of any article chargeable under the First Schedule with a duty characterised in the third column thereof as protective, the Governor General in Council is satisfied, after such inquiry as he thinks necessary, that such duty has become ineffective or excessive for the purpose of securing the protection intended to be afforded by it to a similar article manufactured in India, he may, by notification in the Gazette of India, increase or reduce such duty to such extent as he thinks necessary either generally or in respect of such article when imported from or manufactured in any country or countries specified in the notification :

Provided that the duty leviable on any such article shall in no case be less than the duty leviable on a like article of British manufacture.

(2) The Governor General in Council may, by notification in the Gazette of India, prescribe the conditions subject to which articles

articles shall be deemed to be of British manufacture for the purposes of this section and of the First Schedule.

5. Where a customs duty at any rate prescribed by or under this Act or any other law for the time being in force is leviable on any article when imported into, or on any article when exported from, a port in British India, the Governor General in Council may, by notification in the Gazette of India, direct that a duty of customs at the like rate shall be leviable on any such article when imported or exported, as the case may be, by land from or to any territory outside British India, which he may, by a like notification, declare to be foreign territory for the purposes of this section.

Duties on imports and exports by land.

6. (1) Salt, opium and spirit imported from any port in British India and protected by the certificate of any officer empowered in that behalf by the Governor General in Council or the Local Government, are chargeable with only the amount, if any, by which the duty leviable thereon under the First Schedule exceeds the duty shown by such certificate to have been already paid in respect thereof.

Duty on salt, opium and spirit, when protected by a certificate.

(2) The amount, if any, paid to the Government as the price of such salt or opium is not duty within the meaning of this section.

(3) Nothing in this section applies to spirit which is exported under bond for excise duty from one customs-port to another customs-port under the provisions of Chapter XIV of the Sea Customs Act, 1878.

VIII of 1878.

7. So far as regards the Presidency of Fort Saint George, the unrepealed provisions of the Madras Inland Customs Act, 1844, and so far as regards the Presidency of Bombay, the unrepealed provisions of the Bombay Land-customs Act, 1857, relating to the levy of duties and to dutiable goods, shall, *mutatis mutandis*, apply to duties levied and goods liable to duty under or by virtue of section 5.

VI of 1844.

XXIX of 1857.

Application of certain provisions as to duties and goods.

8. (1) Where any country, dependency or colony pays or bestows, directly or indirectly, any bounty or grant upon the production therein or the exportation therefrom of any article and the article is chargeable with duty under the provisions of this Act, then, upon the importation of any such article into British India, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the Governor General in Council may, by notification in the Gazette of India, impose an additional duty

Additional import duty on bounty-fed articles.

equal

equal to the net amount of such bounty or grant, however the same be paid or bestowed.

(2) The net amount of any such bounty or grant as aforesaid shall be, from time to time, ascertained, determined and declared by the Governor General in Council, and the Governor General in Council may, by notification in the Gazette of India, make rules for the identification of such articles and for the assessment and collection of any additional duty imposed upon the importation thereof under sub-section (1).

Special import  
duty on sugar  
in certain cases.

9. (1) Where the rate of duty or other taxation imposed in any country, dependency or colony upon sugar not produced therein exceeds the rate of duty or other taxation imposed upon sugar produced therein by more than the equivalent of six francs per one hundred kilogrammes in the case of refined sugar or five francs and fifty centimes per one hundred kilogrammes in the case of other sugar, then, upon the importation of any sugar from such country, dependency or colony into British India, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the Governor General in Council may, by notification in the Gazette of India, impose, in addition to any other duty or taxation imposed under this Act or any other law for the time being in force, a special duty not exceeding one moiety of such excess.

(2) The Governor General in Council may, from time to time, by general or special order, declare, for the purposes of sub-section (1),—

- (a) what articles or substances containing any saccharine matter shall be deemed to be "sugar" and what kinds of sugar shall be deemed to be "refined sugar" or "other sugar", respectively; and
- (b) what sums in the currency of British India shall be deemed to be the equivalent of "francs" and "centimes", respectively.

(3) The amount of the excess referred to in sub-section (1) shall be from time to time ascertained, determined and declared by the Governor General in Council, and the Governor General in Council may, by notification in the Gazette of India, make rules for the identification of sugar and for the assessment and collection of any special duty imposed upon the importation thereof under sub-section (1).

In contracts  
amount of in-  
creased or de-  
creased duty  
to be added  
or deducted.

10. In the event of any duty of customs or excise on any article being imposed, increased, decreased or remitted after the making

making of any contract for the sale of such article without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such article duty-paid where duty was chargeable at that time,—

- (a) if such imposition or increase so takes effect that the duty or increased duty, as the case may be, or any part thereof, is paid, the seller may add so much to the contract price as will be equivalent to the amount paid in respect of such duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition, and
- (b) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the purchaser may deduct so much from the contract price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay, or be sued for, or in respect of, such deduction.

11. (1) When the duty specified for any article in the First Schedule is characterised as protective in the third column of that Schedule, that duty shall have effect only up to the date, if any, specified in the seventh column of that Schedule.

Duration of protective duties and power of Governor General in Council to modify or remit certain duties.

(2) If, after such inquiry as he thinks necessary, the Governor General in Council is of opinion that the duty specified in the First Schedule in respect of wheat has become unnecessary or excessive, he may, by notification in the Gazette of India, remit such duty or reduce it to such extent as he thinks fit.

(3) If, after such inquiry as he thinks necessary, the Governor General in Council is of opinion that the duty specified in the First Schedule in respect of wheat flour is excessive, he may, by notification in the Gazette of India, reduce such duty to such extent as he thinks fit, but not so as to make it lower than an *ad valorem* duty of twenty per cent.

12. All notifications published under this Act may be cancelled by the authority publishing the same.

Power to cancel notifications.

13. (1) The Acts mentioned in the Third Schedule are repealed to the extent specified therein.

Repeals.

(2) All notifications published and all rules and orders made, or deemed to have been made, under any of those Acts and in force immediately before the commencement of this Act shall, so far as they are consistent herewith, be deemed to have been, respectively, published and made under this Act, and all references made, or deemed to be made, to the Indian Tariff Act, 1894, in Acts or Regulations passed before the commencement of this Act shall be deemed to be made to this Act.

THE FIRST SCHEDULE.

IMPORT TARIFF.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
<b>SECTION I.</b>						
<b>LIVE ANIMALS AND PRODUCTS OF THE ANIMAL KINGDOM.</b>						
1	ANIMALS, living, all sorts.	..	Free	..	..	..
2	BACON and HAM, not canned or bottled.	Revenue	25 per cent. <i>ad valorem</i> .	..	..	..
3	FISH, not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i> .	..	..	..
3 (1)	FISH, salted, wet	Revenue	Such rate or rates of duty not exceeding one rupee per Indian maund of 82 2/7 lbs. avoirdupois weight as the Governor General in Council may, by notification in the Gazette of India, from time to time prescribe, plus 6 1/2 per cent. <i>ad valorem</i> .	..	..	..
3(2)	FISH, salted, dry	Preferential Revenue.	Rs. 3-8 per cwt.	..	Re. 1-8 per cwt.	..
3 (3)	FISH, unsalted, dry	Preferential revenue.	30 per cent. <i>ad valorem</i> .	..	20 per cent. <i>ad valorem</i> .	..
3 (4)	FISHMAWS, including singly and sozille and sharkfins.	Revenue	25 per cent. <i>ad valorem</i> .	..	..	..
4	BUTTER, CHEESE and GHEE.	Revenue	25 per cent. <i>ad valorem</i> .	..	..	..
4 (1)	MILK, condensed or preserved, including milk cream.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	..	..
5	CORAL, unprepared	Revenue	25 per cent. <i>ad valorem</i> .	..	..	..
5 (1)	COWRIES and SHELLS	Revenue	25 per cent. <i>ad valorem</i> .	..	..	..
5 (2)	IVORY, unmanufactured.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	..	20 per cent. <i>ad valorem</i> .	..
<b>SECTION II.</b>						
<b>PRODUCTS OF THE VEGETABLE KINGDOM.</b>						
6	PLANTS, living, not otherwise specified.	..	Free	..	..	..
6 (1)	RUBBER STUMPS	..	Free	..	..	..
7	VEGETABLES, all sorts, fresh, dried, salted or preserved, not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	..	20 per cent. <i>ad valorem</i> .	..

OF 1934.]

## Indian Tariff.

Item No.	Name of article	Nature of duty	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
8	FRUITS, all sorts, fresh, dried, salted or preserved, not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	..	20 per cent. <i>ad valorem</i> .	..
8 (1)	CURRENTS	Revenue	Rs. 1-4 per cwt.	..	..	..
9	COFFEE not otherwise specified.	Preferential revenue.	25 per cent. <i>ad valorem plus one anna per pound</i> .	..	25 per cent. <i>ad valorem</i> .	..
9 (1)	COFFEE, canned or bottled.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	0 per cent. <i>ad valorem</i> .	..
9 (2)	TEA	Preferential revenue.	Five annas per pound.	..	Three annas per pound.	..
9 (3)	The following SPICES, namely:— Cardamoms, cassia, cinnamon, cloves, nutmegs and pepper—					
	(a) Unground	Preferential revenue.	45 per cent. <i>ad valorem</i> .	..	37½ per cent. <i>ad valorem</i> .	..
	(b) Ground	Revenue	37½ per cent. <i>ad valorem</i> .	..	..	..
9 (4)	The following UN- GROUND SPICES, namely:— Chillies, ginger and mace.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	..	22½ per cent. <i>ad valorem</i> .	..
9 (5)	BEECHNUTS	Preferential revenue.	45 per cent. <i>ad valorem</i> .	..	37½ per cent. <i>ad valorem</i> .	..
9 (6)	VANILLA BEANS	Preferential revenue.	30 per cent. <i>ad valorem</i> .	..	20 per cent. <i>ad valorem</i> .	..
10	GRAIN and PULSE, not otherwise specified, including broken grains and pulse, but excluding flour.	..	Free	..	..	..
10 (1)	WHEAT	Protective.	Rs. 2 per cwt.	..	..	March 31st, 1935.
11	FLOUR not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i> .	..	..	..
11 (1)	WHEAT FLOUR	Protective.	Rs. 2-8 per cwt.	..	..	March 31st, 1935.
11 (2)	SAGO FLOUR	..	Free	..	..	..
11 (3)	SAGO and TAPIOCA	Preferential revenue.	30 per cent. <i>ad valorem</i> .	..	20 per cent. <i>ad valorem</i> .	..
11 (4)	STARCH and FARINA	Revenue	15 per cent. <i>ad valorem</i> .	..	..	..
12	SEEDS, all sorts not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i> .	..	..	..

12 (1) OILSEEDS

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Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
12 (1)	OILSEEDS imported into British India by sea from the territories of any Prince or Chief in India.	...	Free	...	...	...
12 (2)	OILSEEDS, non-essential, all sorts not otherwise specified, including copra or coconut kernel.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	...	20 per cent. <i>ad valorem</i> .	...
12 (3)	RUBBER SEEDS	...	Free	...	...	...
12 (4)	HOPS	...	Free	...	...	...
12 (5)	FODDER, BRAN and POLLARDS.	Revenue	2½ per cent. <i>ad valorem</i> .	...	...	...
13	DYEING and TANNING SUBSTANCES, all sorts not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i> .	...	...	...
13 (1)	BARKS for tanning	...	Free	...	...	...
13 (2)	CUTCH and GAMBIEE, all sorts.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	...	20 per cent. <i>ad valorem</i> .	...
13 (3)	GUMS, RESINS and LAC, all sorts not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i> .	...	...	...
13 (4)	GUMS, Arable, Benjamin (ras and cowrie) and DAMMER (including unrefined batu) and rosin.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	...	20 per cent. <i>ad valorem</i> .	...
13 (5)	STICK or SEED LAC	...	Free	...	...	...
13 (6)	OPIMUM	Revenue	Rs. 30 per seer of 80 tolas or 18½ per cent. <i>ad valorem</i> , whichever is higher.	...	...	...
13 (7)	CINCHONA BARK	...	Free	...	...	...
14	CANES and RATTANS.	Revenue	25 per cent. <i>ad valorem</i> .	...	...	...

SECTION III.

FATTY SUBSTANCES, GREASES, OILS AND PRODUCTS OF THEIR DECOMPOSITION; PREPARED ALIMENTARY FATS; WAXES OF ANIMAL OR VEGETABLE ORIGIN.

15	All sorts of STEARINE, WAX, GREASE and ANIMAL FAT not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i> .	...	...	...
15 (1)	LARD, not canned or bottled.	Revenue	25 per cent. <i>ad valorem</i> .	...	...	...
15 (2)	BEESWAX	Preferential revenue.	30 per cent. <i>ad valorem</i> .	...	20 per cent. <i>ad valorem</i> .	...
15 (3)	TALLOW	...	Free	...	...	...
15 (4)	FISH OIL including whale oil not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...

15 (5) FISH OIL



Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
15 (5)	FISH OIL and whale oil, hardened or hydrogenated.	Revenue .	Rs. 10 per cwt. .	...	...	...
15 (6)	VEGETABLE NON-ESSENTIAL OILS: not otherwise specified.	Preferential revenue.	35 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i> .	...
15 (7)	The following VEGETABLE NON-ESSENTIAL OILS, namely, coconut, groundnut and linseed.	Preferential revenue.	35 per cent. <i>ad valorem</i> .	...	25 per cent. <i>ad valorem</i> .	...
15 (8)	All sorts of ANIMAL OILS not otherwise specified.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...

SECTION IV.

PRODUCTS OF THE FOOD-PREPARING INDUSTRIES; BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS; TOBACCO.

16	Canned or bottled BACON, HAM and LARD.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
16 (1)	FISH, canned . .	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...
16 (2)	ISINGLASS, canned or bottled.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
17	SUGAR excluding confectionery.	Protective	Rs. 9-1 per cwt.	...	...	March 31st, 1938.
17 (1)	MOLASSES . . .	Revenue .	31½ per cent. <i>ad valorem</i> .	...	...	...
17 (2)	CONFECTIONERY .	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i> .	...	...
17 (3)	SUGAR-CANDY . .	Revenue .	Rs. 10-8 per cwt..	...	...	...
18	COCOA and CHOCOLATE other than confectionery.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
19	BISCUITS, CAKES, and farinaceous and patent foods, canned or bottled.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
20	VEGETABLE PRODUCT, jams, jellies, pickles, chutnies, sauces and condiments, canned or bottled.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
20 (1)	FRUIT JUICES . .	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...
20 (2)	FRUITS and VEGETABLES, canned or bottled.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...
21	CANNED or BOTTLED PROVISIONS, not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...

21 (1) PROVISIONS.

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Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
21 (1)	PROVISIONS and OILMAN'S STORES AND GROCERIES, all sorts not otherwise specified.	Revenue	25 per cent. ad valorem.	..	..	..
21 (2)	All sorts of FOOD not otherwise specified.	Revenue	25 per cent. ad valorem.	..	..	..
22	All sorts of DRINK not otherwise specified.	Revenue	25 per cent. ad valorem.	..	..	..
22 (1)	ALE and BEER—					
	(a) In barrels or other containers containing 27 oz. or more.	Preferential revenue.	Re. 1-2 per Imperial gallon.	Fourteen annas per Imperial gallon.	..	..
	(b) In bottles containing less than 27 oz. but not less than 20 oz.	Preferential revenue.	Three annas per bottle.	Two annas and four pies per bottle.	..	..
	(c) In bottles containing less than 13½ oz. but not less than 10 oz.	Preferential revenue.	One anna and six pies per bottle.	One anna and two pies per bottle.	..	..
	(d) In bottles containing less than 6½ oz. but not less than 5 oz.	Preferential revenue.	Nine pies per bottle.	Seven pies per bottle.	..	..
	(e) In other containers.	Preferential revenue.	Re. 1-8 per Imperial gallon.	Re. 1-8 per Imperial gallon.	..	..
22 (2)	PORTER, CIDER and other FERMENTED LIQUORS except ale and beer—					
	(a) In barrels or other containers containing 27 oz. or more.	Revenue	Fifteen annas per Imperial gallon.	..	..	..
	(b) In bottles containing less than 27 oz. but not less than 20 oz.	Revenue	Two annas and six pies per bottle.	..	..	..
	(c) In bottles containing less than 13½ oz. but not less than 10 oz.	Revenue	One anna and three pies per bottle.	..	..	..
	(d) In bottles containing less than 6½ oz. but not less than 5 oz.	Revenue	Seven and half pies per bottle.	..	..	..
	(e) In other containers.	Revenue	Re. 1-4 per Imperial gallon.	..	..	..
22 (3)	WINES, not containing more than 42 per cent. of proof spirit—					
	(a) Champagne and other sparkling wines.	Revenue	Rs. 13-2 per Imperial gallon.	..	..	..
	(b) Other sorts	Revenue	Rs. 7-8 per Imperial gallon.	..	..	..

22 (4) SPIRITS

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
22 (4)	<p>SPIRITS (other than denatured spirit)—</p> <p>(a) Brandy, gin, whisky and other sorts of spirits not otherwise specified, including wines containing more than 42 per cent. of proof spirit.</p> <p>(b) Liqueurs, cordials, mixtures and other preparations containing spirit not otherwise specified—</p> <p>(i) entered in such a manner as to indicate that the strength is not to be tested.</p> <p>(ii) not so entered</p> <p>Provided that—</p> <p>(a) the duty on any article included in this item shall in no case be less than the duty which would be charged if the article were liable to a duty of 25 per cent. <i>ad valorem</i>;</p> <p>(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.</p>	<p>Revenue .</p> <p>Revenue .</p> <p>Revenue .</p>	<p>Rs. 37-8 per Imperial gallon of the strength of London proof.</p> <p>Rs. 50 per Imperial gallon.</p> <p>Rs. 37-8 per Imperial gallon of the strength of London proof.</p>	<p>..</p> <p>..</p> <p>..</p>	<p>..</p> <p>..</p> <p>..</p>	<p>..</p> <p>..</p> <p>..</p>
22 (5)	<p>SPIRITS—</p> <p>(a) Bitters—</p> <p>(i) entered in such a manner as to indicate that the strength is not to be tested.</p> <p>(ii) not so entered</p>	<p>Preferential revenue.</p> <p>Preferential revenue.</p>	<p>Rs. 50 per Imperial gallon.</p> <p>Rs. 37-8 per Imperial gallon of the strength of London proof.</p>	<p>..</p> <p>..</p>	<p>Rs. 45 per Imperial gallon.</p> <p>Rs. 33-12 per Imperial gallon of the strength of London proof.</p>	<p>..</p> <p>..</p>

(b) Drugs

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
22 (5) <i>contd.</i>	<b>SPIRITS—<i>contd.</i></b>					
	(b) Drugs and medicines containing spirit—					
	(i) entered in such a manner as to indicate that the strength is not to be tested.	Preferential revenue.	Rs. 40 per Imperial gallon.	Rs. 36 per Imperial gallon.	Rs. 36 per Imperial gallon.	..
	(ii) not so entered	Preferential revenue.	Rs. 29 per Imperial gallon of the strength of London proof.	Rs. 26 per Imperial gallon of the strength of London proof.	Rs. 26 per Imperial gallon of the strength of London proof.	..
	(c) Perfumed spirits	Preferential revenue.	Rs. 60 per Imperial gallon.	Rs. 52-8 per Imperial gallon.	..	..
	(d) Rum	Preferential revenue.	Rs. 37-8 per Imperial gallon of the strength of London proof.	..	Rs. 33-12 per Imperial gallon of the strength of London proof.	..
	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.					
22 (6)	DENATURED SPIRIT .	Revenue .	9½ per cent. <i>ad valorem</i> .	..	..	..
22 (7)	VINEGAR in casks .	Revenue .	2½ per cent. <i>ad valorem</i> .	..	..	..
23	OILCAKES .	Revenue .	25 per cent. <i>ad valorem</i> .	..	..	..
24	TOBACCO, manufactured, not otherwise specified.	Revenue .	Rs. 3-12 per lb. .	..	..	..

24 (1) CIGARS

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
24 (1)	CIGARS . . . .	Revenue .	112½ per cent. <i>ad valorem</i> .	...	...	...
24 (2)	CIGARETTES . . .	Revenue .	25 per cent. <i>ad valorem</i> and in addition either Rs. 8-2 per thousand or Rs. 3-4 per lb., whichever is higher.	...	...	...
24 (3)	TOBACCO, unmanufactured.	Preferential revenue.	Rs. 3-4 per lb.	...	Rs. 2-12 per lb.	...

SECTION V.

MINERAL PRODUCTS.

25	CHINA CLAY . . .	...	Free . . . .	...	...	...
25 (1)	SALT, excluding salt exempted under Item No. 25 (2).	Revenue .	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.	...	...	...
25 (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 stoneware; 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.	...	Free . . . .	...	...	...
25 (3)	The following BUILDING and ENGINEERING MATERIALS, namely, chalk, lime and clay.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
25 (4)	CEMENT not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...

25 (5) PORTLAND

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
25 (5)	PORTLAND CEMENT excluding white Portland cement.	Preferential revenue.	Rs. 18-4 per ton.	Rs. 13.12 per ton.	...	...
25 (6)	STONE prepared as for road metalling.	...	Free . . .	...	...	...
25 (7)	MARBLE and STONE not otherwise specified.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
26	METALLIC ORES, all sorts except ochres and other pigment ores.	...	Free . . .	...	...	...
27	COAL, COKE and PATENT FUEL.	Revenue .	Ten annas per ton	...	...	...
27 (1)	ASPHALT . . .	Preferential revenue.	25 per cent. <i>ad valorem</i> .	...	15 per cent. <i>ad valorem</i> .	...
27 (2)	PITCH and TAR . . .	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
27 (3)	All sorts of MINERAL OILS not otherwise specified.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
27 (4)	KEROSENE; 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.	Revenue .	Three annas and nine pies per Imperial gallon.	...	...	...
27 (5)	MINERAL OIL, not included in Item No. 27 (4) or Item No. 27 (6) which is suitable for use as an illuminant in wick lamps.	Revenue .	Three annas and nine pies per Imperial gallon.	...	...	...
27 (6)	MOTOR SPIRIT . . .	Revenue .	Ten annas per Imperial gallon.	...	...	...
27 (7)	MINERAL OIL— (a) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is ordinarily used for the batching of jute or other fibre; (b) which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, is not suitable for use as an illuminant in wick lamps, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes.	Revenue .	Rs. 15-10 per ton	...	...	...
		Revenue .	12½ per cent. <i>ad valorem</i> .	...	...	...

27 (8) LUBRICATING

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
27 (8)	LUBRICATING OIL, that is, oil such as is not ordinarily used for any other purpose than lubrication, excluding any mineral oil which has its flashing point below two hundred degrees of the Fahrenheit thermometer by Abel's close test.	Preferential revenue.	Two annas and six pies per imperial gallon.	Six pies per Imperial gallon.	..	..

SECTION VI.

CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS.

28	CHEMICALS, DRUGS and MEDICINES, all sorts not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	..
28 (1)	BLEACHING PASTE and bleaching powder.	..	Free . . . .	..	..	..
23 (2)	COPPERAS, green (ferrous sulphate).	Revenue .	2½ per cent. <i>ad valorem</i> .	..	..	..
28 (3)	SULPHUR . . . .	..	Free . . . .	..	..	..
28 (4)	LIQUID GOLD for glass-making.	Preferential revenue.	25 per cent. <i>ad valorem</i> .	15 per cent. <i>ad valorem</i> .	..	..
28 (5)	HEAVY CHEMICALS, the following, namely:— Magnesium chloride.	Protective	Re. 1-5 per cwt. or 25 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1939.
28 (6)	The following CHEMICALS, namely:— (a) Alum (ammonia alum, potash alum and soda alum).  (b) Magnesium sulphate or hydrated magnesium sulphate.	Revenue .  Revenue .	25 per cent. <i>ad valorem</i> or Re. 1-6 per cwt., whichever is higher.  25 per cent. <i>ad valorem</i> or Re. 1-4 per cwt., whichever is higher.	..  ..	..  ..	..  ..
28 (7)	The following CHEMICALS, namely, cadmium sulphide, cobalt oxide, selenium, uranium oxide and zinc oxide.	Preferential revenue.	25 per cent. <i>ad valorem</i> .	15 per cent. <i>ad valorem</i> .	..	..
28 (8)	The following CHEMICALS, DRUGS and MEDICINES, namely, acetic, carbonic, citric and oxalic acids, naphthalene, potassium chlorate and potassium cyanide, bicarbonate of soda, borax, sodium silicate, arsenic, calcium carbide, glycerine, lead, magnesium and zinc compounds not otherwise specified, aloes, asafoetida, cocaine, sarsaparilla and storax.	Revenue .	25 per cent. <i>ad valorem</i> .	..	..	..

28 (9) SACCHARINE

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
28 (9)	SACCHARINE (except in tablets) and such other substances as the Governor General in Council may, by notification in the Gazette of India, declare to be of a like nature or use to saccharine.	Revenue .	Rs. 6-4 per lb. .	..	..	..
28 (10)	SACCHARINE TABLETS	Revenue .	18½ per cent. <i>ad valorem</i> of Rs. 6-4 per pound of saccharine contents, whichever is higher.	..	..	..
28 (11)	ALKALOIDS OF OPIUM and their derivatives.	Revenue .	Rs. 30 per seer of 80 tolas or 18½ per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
28 (12)	ALKALOIDS extracted from CINCHONA BARK including Quinine and alkaloids derived from other sources which are chemically identical with alkaloids extracted from cinchona bark.	..	Free . . .	..	..	..
28 (13)	ANTI-PLAQUE SERUM	..	Free . . .	..	..	..
28 (14)	TOILET REQUISITES not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	..	..
29	CINEMA TOGRAPH FILMS, not exposed.	Preferential revenue.	25 per cent. <i>ad valorem</i> .	15 per cent. <i>ad valorem</i> .	..	..
29 (1)	CINEMA TOGRAPH FILMS, exposed.	Revenue .	37½ per cent. <i>ad valorem</i> .	..	..	..
30	PAINTS, COLOURS and PAINTERS' MATERIALS, all sorts not otherwise specified, including paints, solutions and compositions containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1899.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	..	..
30 (1)	DYES derived from coal-tar, and coal-tar derivatives, used in any dyeing process.	Revenue .	10 per cent. <i>ad valorem</i> .	..	..	..

30 (2) PAINTS,



Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
30 (2)	PAINTS, COLOURS and PAINTERS' MATERIALS, the following, namely:—					
	(a) Red lead, genuine dry, genuine moist and reduced moist.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Rs. 4-12 per cwt., whichever is higher.	20 per cent. <i>ad valorem</i> .	..	..
	(b) White lead, genuine dry.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Rs. 5-12 per cwt., whichever is higher.	20 per cent. <i>ad valorem</i> .	..	..
	(c) Zinc white, genuine dry.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Rs. 6 per cwt., whichever is higher.	20 per cent. <i>ad valorem</i> .	..	..
	(d) Paints, other sorts, coloured, moist—					
	(i) in packing of 1 lb. or over.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Rs. 8-8 per cwt., whichever is higher.	20 per cent. <i>ad valorem</i> .	..	..
	(ii) in packing of $\frac{1}{2}$ lb. and over but less than 1 lb.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Rs. 11-4 per cwt., whichever is higher.	20 per cent. <i>ad valorem</i> .	..	..
	(iii) in packing of $\frac{1}{4}$ lb. and over but less than $\frac{1}{2}$ lb.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Rs. 17 per cwt., whichever is higher.	20 per cent. <i>ad valorem</i> .	..	..
	(iv) in packing of less than $\frac{1}{4}$ lb.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Rs. 24 per cwt., whichever is higher.	20 per cent. <i>ad valorem</i> .	..	..
30 (8)	PAINTS, COLOURS and PAINTERS' MATERIALS, the following, namely:—					
	(a) Red lead, reduced dry.	Revenue.	25 per cent. <i>ad valorem</i> or Rs. 4-12 per cwt., whichever is higher.	..	..	..
	(b) White lead, genuine moist, and reduced dry or moist.	Revenue.	25 per cent. <i>ad valorem</i> or Rs. 5-12 per cwt., whichever is higher.	..	..	..
	(c) Zinc white, genuine moist.	Revenue.	25 per cent. <i>ad valorem</i> or Rs. 6 per cwt., whichever is higher.	..	..	..
	(d) Zinc white, reduced dry or moist.	Revenue.	25 per cent. <i>ad valorem</i> or Rs. 4-4 per cwt., whichever is higher.	..	..	..

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
30 (4)	The following PAINTS, COLOURS and PAINTERS' MATERIALS, namely, barytes, turpentine, turpentine substitute, and varnish not containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1899.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
30 (5)	PLUMRAGO and GRAPHITE.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	...	20 per cent. <i>ad valorem</i> .	...
30 (6)	PRINTERS' INK .	Revenue .	10 per cent. <i>ad valorem</i> .	...	...	...
30 (7)	LEAD PENCILS .	Preferential revenue.	30 per cent. <i>ad valorem</i> or one anna per dozen, whichever is higher.	20 per cent. <i>ad valorem</i> .	...	...
30 (8)	SLATE PENCILS .	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
31	NATURAL ESSENTIAL OILS, all sorts not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
31 (1)	The following NATURAL ESSENTIAL OILS, namely, citronella, cinnamon, and cinnamon leaf.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...
31 (2)	The following NATURAL ESSENTIAL OILS, namely, almond, bergamot, galupatti, camphor, cloves, eucalyptus, lavender, lemon, otto rose and peppermint.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
31 (3)	ESSENTIAL OILS, synthetic.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
31 (4)	CAMPHOR . . .	Revenue .	50 per cent. <i>ad valorem</i> .	...	...	...
31 (5)	PERFUMERY not otherwise specified.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
32	SOAP not otherwise specified.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
32 (1)	SOAP, TOILET . .	Preferential revenue.	35 per cent. <i>ad valorem</i> or Rs. 20 per cwt., whichever is higher.	25 per cent. <i>ad valorem</i> .	...	...
32 (2)	SOAP, HOUSEHOLD and LAUNDRY—					
	(a) in plain bars of not less than one pound in weight.	Revenue .	Rs. 4 per cwt. .	...	...	...
	(b) other sorts .	Revenue .	Rs. 8-8 per cwt. .	...	...	...

32 (3) POLISHES

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
32 (3)	POLISHES and compositions.	Revenue	25 per cent. <i>ad valorem</i> .	...	...	...
32 (4)	CANDLES	Revenue	25 per cent. <i>ad valorem</i> .	...	...	...
33	GLUE, not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
33 (1)	GLUE, clarified, liquid	Revenue	10 per cent. <i>ad valorem</i> .	...	...	...
34	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	Revenue	50 per cent. <i>ad valorem</i> .	...	...	...
34 (1)	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roborite, blasting tonite, and all other sorts, including detonators and blasting fuze.	Revenue	25 per cent. <i>ad valorem</i> .	...	...	...
34 (2)	FIREWORKS specially prepared as danger or distress lights for the use of ships.	Revenue	25 per cent. <i>ad valorem</i> .	...	...	...
34 (3)	FIREWORKS, not otherwise specified.	Revenue	50 per cent. <i>ad valorem</i> .	...	...	...
34 (4)	MATCHES, undipped splints and veneers—					
	(a) Matches—					
	(1) In boxes or book-lets containing on an average not more than 40 matches.	Protective	The rate at which excise duty is for the time being leviable on such matches manufactured in British India plus ten annas per gross of boxes or booklets.	...	...	...
	(2) In boxes or booklets containing on an average more than 40 but not more than 60 matches.	Protective	The rate at which excise duty is for the time being leviable on such matches manufactured in British India plus fifteen annas per gross of boxes or booklets.	...	...	...
	(3) In boxes or booklets containing on an average more than 60 but not more than 80 matches.	Protective	The rate at which excise duty is for the time being leviable on such matches manufactured in British India plus Re. 1-4 per gross of boxes or booklets.	...	...	...

34 (4) Matches.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
34 (4) <i>—contd.</i>	<b>MATCHES, undipped splints and veneers —contd.</b>  (a) Matches— <i>contd.</i> (4) All other matches.	Protective	The rate at which excise duty is for the time being leviable on such matches manufactured in British India plus one pie for every 48 matches or fraction thereof.	...	...	...
	(b) Undipped splints such as are ordinarily used for match-making.	Protective	Five annas and seven and a half pies per lb.	..	..	...
	(c) Veneers such as are ordinarily used for making boxes, including boxes and parts of boxes made of such veneers.	Protective	Seven annas and six pies per lb.	...	...	...
35	<b>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, carbolic lime, urea, nitrate of lime, calcium cyanamide, ammonium phosphates, mineral phosphates and mineral superphosphates.</b>	...	Free . . .	...	...	...

SECTION VII.

HIDES, SKINS, LEATHER, FUR SKINS, AND MANUFACTURES OF THESE MATERIALS.

36	HIDES and SKINS not otherwise specified.	Revenue .	25 per cent. <i>ad valorem.</i>	...	...	...
36 (1)	HIDES and SKINS, RAW or SALTED.	...	Free . . .	...	...	...
36 (2)	SKINS (other than FUR SKINS), TANNED or DRESSED, and unwrought leather.	Preferential revenue.	30 per cent. <i>ad valorem.</i>	20 per cent. <i>ad valorem.</i>	...	...
37	The following LEATHER MANUFACTURES, namely, saddlery, harness, trunks and bags.	Revenue .	25 per cent. <i>ad valorem.</i>	...	...	...
37 (1)	LEATHER CLOTH including artificial leather, and other manufactures of leather not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem.</i>	20 per cent. <i>ad valorem.</i>	...	...
38	FUR SKINS, DRESSED.	Preferential revenue.	30 per cent. <i>ad valorem.</i>	20 per cent. <i>ad valorem.</i>	...	...

SECTION VIII.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	

SECTION VIII.

RUBBER AND ARTICLES MADE OF RUBBER.

80	RUBBER, raw . . . . .	..	Free . . . . .	..	..	..
80 (1)	RUBBER TYRES and TUBES and other manufactures of rubber, not otherwise specified, excluding apparel and boots and shoes.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	..	..

SECTION IX.

WOOD AND CORK AND WARES OF THESE MATERIALS; GOODS MADE OF PLAITING MATERIALS.

40	WOOD and TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.	Revenue .	25 per cent. <i>ad valorem</i> .	..	..	..
40 (1)	FIREWOOD . . . . .	Revenue .	2½ per cent. <i>ad valorem</i> .	..	..	..
40 (2)	FURNITURE and CABINETWARE, not otherwise specified, excluding mouldings.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	..	..
40 (3)	TEA CHESTS and parts and fittings thereof.	Revenue .	25 per cent. <i>ad valorem</i> .	..	..	..
41	CORK MANUFACTURES not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	..	..
42	FURNITURE OF WICKER WORK or bamboo.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	..	..

SECTION X.

PAPER AND ITS APPLICATIONS.

48	WOOD PULP . . . . .	Protective	Rs. 56-4 per ton .	..	..	March 31st, 1939.
44	PAPER, including chrome, marble, flint, poster and stereo printing paper; articles made of paper and papier maché; pasteboard, millboard and cardboard, all sorts, other than strawboard.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	..	..

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
44 (1)	PRINTING PAPER (excluding chrome, marble, flint, poster and stereo), all sorts which contain no mechanical wood pulp or in which the mechanical wood pulp amounts to less than 70 per cent. of the fibre content.	Protective	One anna and three pies per lb.	..	..	March 31st, 1939.
44 (2)	PRINTING PAPER, all sorts not otherwise specified which contain mechanical wood pulp amounting to not less than 70 per cent. of the fibre content; and strawboard; all sorts.	Revenue	25 per cent. <i>ad valorem</i> .	..	..	..
44 (3)	WRITING PAPER— (a) Ruled or printed forms (including letter paper with printed headings) and account and manuscript books and the binding thereof. (b) All other sorts .	Protective	One anna and three pies per lb. or 184 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1939.
44 (4)	TRADE CATALOGUES and ADVERTISING CIRCULARS imported by packet, book, or parcel post.	..	One anna and three pies per lb. Free .	..	..	March 31st, 1939.
44 (5)	PAPER MONEY .	..	Free .	..	..	..
44 (6)	NEWSPAPERS, OLD, in bales and bags.	Revenue	25 per cent. <i>ad valorem</i> .	..	..	..
45	STATIONERY including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet forms; including also waste paper but excluding paper and stationery otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	..	..
45 (1)	BOOKS, PRINTED, including covers for printed books, maps, charts, and plans, proofs, music, manuscripts, and illustrations specially made for binding in books.	..	Free .	..	..	..
45 (2)	PRINTS, ENGRAVINGS and PICTURES (including photographs and picture post cards) on paper or cardboard.	Revenue	50 per cent. <i>ad valorem</i> .	..	..	..

SECTION XI

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
SECTION XI.						
TEXTILE MATERIALS AND TEXTILE GOODS.						
46	SILK, RAW (excluding silk waste and noils), and silk cocoons.	Protective	25 per cent. <i>ad valorem plus</i> 14 annas per lb.	...	...	March 31st, 1939.
46 (1)	SILK WASTE and NOILS	Protective	25 per cent. <i>ad valorem</i> .	...	...	March 31st, 1939.
46 (2)	WOOL, RAW, and wool-tops.	...	Free . . .	...	...	...
46 (3)	COTTON, RAW . . .	Revenue .	Six pies per lb. .	...	...	...
46 (4)	TEXTILE MATERIALS, the following:—  Raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.	Revenue .	Raw hemp—18½ per cent. <i>ad valorem</i> ; all others—25 per cent. <i>ad valorem</i> .	...	...	...
46 (5)	SISAL and ALOE FIBRE	Preferential revenue.	30 per cent. <i>ad valorem</i> .	...	20 per cent. <i>ad valorem</i> .	...
47	SILK YARN including thrown silk warps but excluding sewing thread and yarn spun from silk waste or noils.	Protective.	25 per cent. <i>ad valorem plus</i> 14 annas per lb.	...	...	March 31st, 1939.
47 (1)	SILK YARN spun from waste or noils and silk sewing thread.	Protective.	25 per cent. <i>ad valorem</i> .	...	...	March 31st, 1939.
47 (2)	ARTIFICIAL SILK YARN and THREAD.	Revenue .	25 per cent. <i>ad valorem</i> or 3 annas per lb., whichever is higher.	...	...	...
47 (3)	WOOLLEN YARN not otherwise specified.	Preferential revenue.	35 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i> .	...	...
47 (4)	WOOLLEN YARN for weaving and knitting wool.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
47 (5)	COTTON THREAD other than sewing or darning thread.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
47 (6)	COTTON TWIST and YARN, and cotton sewing or darning thread—  (a) of counts above 50's—  (i) of British manufacture.  (ii) not of British manufacture.	Protective.  Protective.	5 per cent. <i>ad valorem</i> .  6½ per cent. <i>ad valorem</i> .	...  ...	...  ...	March 31st, 1939.  March 31st, 1939.

(b) of counts

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
47 (6) —contd	COTTON TWIST and YARN, and cotton sewing or darning thread—contd.					
	(b) of counts 50's and below— (i) of British manufacture.	Protective.	5 per cent. <i>ad valorem</i> or 1½ annas per lb., whichever is higher.	...	...	March 31st, 1939.
	(ii) not of British manufacture.	Protective.	6½ per cent. <i>ad valorem</i> or 1½ annas per lb., whichever is higher.	...	...	March 31st, 1939.
47 (7)	TWIST and YARN of FLAX or JUTE.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
47 (8)	YARN (excluding cotton yarn) such as is ordinarily used for the manufacture of belting for machinery.	Revenue .	6½ per cent. <i>ad valorem</i> .	...	...	...
48	FABRICS, not otherwise specified, containing more than 90 per cent. of silk, including such fabrics embroidered with artificial silk—					
	(a) Pongee . . .	Protective.	50 per cent. <i>ad valorem plus</i> Re. 1 per lb.	...	...	March 31st, 1939.
	(b) Fujl, Boseki and corded (excluding white cord).	Protective.	50 per cent. <i>ad valorem plus</i> Re. 1-8 per lb.	...	...	March 31st, 1939.
	(c) Other sorts . .	Protective.	50 per cent. <i>ad valorem plus</i> Rs. 2 per lb.	...	...	March 31st, 1939.
48 (1)	FABRICS, not otherwise specified, containing more than 90 per cent. of artificial silk—					
	(a) of British manufacture.	Protective.	30 per cent. <i>ad valorem</i> or 2½ annas per square yard, whichever is higher.	...	...	March 31st, 1939.
	(b) not of British manufacture.	Protective.	50 per cent. <i>ad valorem</i> or 4 annas per square yard, whichever is higher.	...	...	March 31st, 1939.
48 (2)	WOOLLEN FABRICS, not otherwise specified, containing more than 90 per cent. of wool, excluding felt and fabrics made of shoddy or waste wool.	Preferential revenue.	35 per cent. <i>ad valorem</i> or Re. 1-2 per lb., whichever is higher.	25 per cent. <i>ad valorem</i> .	...	...

48 (3) COTTON



Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of.		Duration of protective rates of duty.		
				The United Kingdom.	A British Colony.			
48 (3)	COTTON FABRICS not otherwise specified, containing more than 90 per cent. of cotton—  (a) Grey piece-goods (excluding bordered grey chadars, dhuties, saris and scarves)—  (i) of British manufacture.  (i) not of British manufacture.  (b) Cotton piece-goods and fabrics not otherwise specified—  (i) of British manufacture.  (ii) not of British manufacture.	Protective.	25 per cent. <i>ad valorem</i> or 4½ annas per lb., whichever is higher.	...	...	March 31st, 1939.		
			50 per cent. <i>ad valorem</i> or 4½ annas per lb., whichever is higher.	...	...	March 31st, 1939.		
		Protective.	25 per cent. <i>ad valorem</i> .	...	...	March 31st, 1939.		
			50 per cent. <i>ad valorem</i> .	...	...	March 31st, 1939.		
		48 (4)	FABRICS, not otherwise specified, containing more than 10 per cent. and not more than 90 per cent. silk—  (a) containing more than 50 per cent. of silk or artificial silk or of both.  (b) containing not more than 50 per cent. of silk or artificial silk or of both—  (i) Containing more than 10 per cent. artificial silk.  (ii) containing no artificial silk or not more than 10 per cent. artificial silk.	Protective.	50 per cent. <i>ad valorem plus Rs.2</i> per lb.	...	...	March 31st, 1939.
					50 per cent. <i>ad valorem</i> or Re. 1-8 per lb., whichever is higher.	...	...	March 31st, 1939.
Protective.	50 per cent. <i>ad valorem</i> .			...	...	March 31st, 1939.		
	50 per cent. <i>ad valorem</i> .			...	...	March 31st, 1939.		

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
48 (5)	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—					
	(a) containing 50 per cent. or more cotton—					
	(i) of British manufacture.	Protective.	30 per cent. <i>ad valorem</i> or 2 annas per square yard, whichever is higher.	..	..	March 31st, 1939.
	(ii) not of British manufacture.	Protective.	50 per cent. <i>ad valorem</i> or 3½ annas per square yard, whichever is higher.	..	..	March 31st, 1939.
48 (5)	(b) containing no cotton or containing less than 50 per cent. cotton—					
	(i) of British manufacture.	Protective.	30 per cent. <i>ad valorem</i> or 2½ annas per square yard, whichever is higher.	..	..	March 31st, 1939.
48 (5)	(ii) not of British manufacture.	Protective.	50 per cent. <i>ad valorem</i> or 4 annas per square yard, whichever is higher.	..	..	March 31st, 1939.
	48 (6)	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.	Preferential revenue.	35 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i> .	..
48 (7)	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.	Protective.	25 per cent. <i>ad valorem</i> .	..	..	March 31st, 1939.
	(b) not of British manufacture.	Protective.	50 per cent. <i>ad valorem</i> .	..	..	March 31st, 1939.

48 (8) FABRICS,

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
48 (8)	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.	Revenue.	25 per cent. <i>ad valorem.</i>	..	..	..
48 (9)	The following COTTON FABRICS, namely, Sateens, including italians of Sateen weave, velvets and velveteens and embroidered all-overs— (a) of British manufacture. (b) not of British manufacture.	Protective Protective	25 per cent. <i>ad valorem.</i> 85 per cent. <i>ad valorem.</i>	.. ..	.. ..	March 31st, 1939. March 31st, 1939.
48(10)	FABRICS containing gold or silver thread.	Protective	50 per cent. <i>ad valorem.</i>	..	..	March 31st, 1939.
49	TEXTILE MANUFACTURES, the following articles when made wholly or mainly of any of the fabrics specified in Item No. 48, 48 (1), 48 (3), 48 (4), 48 (5), 48 (7), 48 (9) or 48 (10):— 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.	Protective	The <i>ad valorem</i> rates of duty applicable to the fabric of which the article is wholly or mainly made.	..	..	March 31st, 1939.
49 (1)	FENTS, not exceeding 4 yards in length, being <i>bona fide</i> remnants of piece-goods or other fabrics.	Preferential revenue.	35 per cent. <i>ad valorem.</i>	25 per cent. <i>ad valorem.</i>	..	..
49 (2)	Ribbons	Preferential revenue.	50 per cent. <i>ad valorem.</i>	40 per cent. <i>ad valorem.</i>	..	..
49 (3)	BLANKETS and RUGS (other than floor rugs), excluding blankets and rugs made wholly or mainly from artificial silk.	Revenue	25 per cent. <i>ad valorem.</i>	..	..	..

49 (4) WOOLLEN

Item No.	Name of Article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
49 (4)	WOOLLEN CARPETS, FLOOR RUGS, SHAWLS and other manufactures of wool, not otherwise specified, including felt	Preferential revenue.	35 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i> .	...	...
49 (5)	COTTON BRAIDS or CORDS, the following, namely:— Ghoonsis and Muk-takesis.	Protective.	6½ annas per lb. .	...	...	March 31st, 1939.
50	JUTE MANUFACTURES not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i> .	...	...	...
50 (1)	Second hand or used GUNNY BAGS or cloth made of jute.	..	Free . . .	...	...	...
50 (2)	HEMP MANUFACTURES	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
50 (3)	COTTON, HAIR and CANVAS PLY BELTING for machinery	Revenue .	6½ per cent. <i>ad valorem</i> .	...	...	...
50 (4)	ROPES, COTTON	.. . .	Free . . .	...	...	...
50 (5)	OIL CLOTH and FLOOR CLOTH.	Preferential revenue.	30 per ce <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
50 (6)	CORDAGE, ROPE and TWINE of vegetable fibre other than jute and cotton, not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
50 (7)	MATS and MATTINGS, not otherwise specified.	Revenue .	25 per cent. <i>a valorem</i> .	...	...	...
50 (8)	COIR FIBRE, COIR YARN and COIR MATS and matting.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	...	20 per cent. <i>ad valorem</i> .	...
51	SOCKS and STOCKINGS made wholly or mainly from silk or artificial silk.	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i> .	...	...
51 (1)	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.	Preferential revenue.	35 per cent. <i>ad valorem</i> or Re. 1-2 per lb., whichever is higher.	25 per cent. <i>ad valorem</i> .	...	...
51 (2)	COTTON HOSIERY, the following, namely:— Cotton undershirts, knitted or woven, and cotton socks or stockings.	Protective.	25 per cent. <i>ad valorem</i> or 12 annas per lb., whichever is higher.	...	...	March 31st, 1939.
51 (3)	COTTON KNITTED FABRIC.	Protective.	50 per cent. <i>ad valorem</i> or 12 annas per lb., whichever is higher.	...	...	March 31st, 1939.

52 APPAREL,

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
52	APPAREL, HOSIERY, H A B E R D A S H E R Y, MILLINERY and DRAPE R Y, not otherwise specified.	Preferential revenue.	35 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i> .	...
52 (1)	SILK or ARTIFICIAL SILK GOODS used or required for medical purposes, namely:—silk or artificial silk ligatures; elastic silk or artificial silk hosiery, elbow pieces, thigh pieces, knee caps, leggings, socks, anklets stockings, suspensory bandages, silk or artificial silk abdominal belts, silk or artificial silk web catheter tubes, and oiled silk or artificial silk.	Revenue	25 per cent. <i>ad valorem</i> .	...	...	...
52 (2)	UNIFORMS and Accoutrements appertaining thereto, imported by a public servant for his personal use.	...	Free . . .	...	...	...
52 (3)	INSIGNIA and BADGES of official British and Foreign Orders.	...	Free . . .	...	...	...
53	TEXTILE MANUFACTURES, not otherwise specified.	Preferential revenue.	35 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i> .	...	...
53 (1)	RAGS and other paper making materials excluding wood pulp.	...	Free . . .	...	...	...

## SECTION XII.

## FOOTWEAR, HATS, UMBRELLAS AND PARASOLS; ARTICLES OF FASHION.

54	BOOTS and SHOES not otherwise specified.	Revenue .	25 per cent. <i>ad valorem</i> or 6 annas per pair, whichever is higher.	...	...	...
54 (1)	BOOTS and SHOES composed mainly of leather.	Preferential revenue.	30 per cent. <i>ad valorem</i> or 6 annas per pair, whichever is higher.	20 per cent. <i>ad valorem</i> or 5 annas per pair, whichever is higher.	...	...
54 (2)	UPPERS FOR BOOTS and SHOES unless entirely made of leather.	Revenue .	25 per cent. <i>ad valorem</i> or 3 annas per pair, whichever is higher.	...	...	...

55 HATS,

Indian Tariff.

[ACT XXXII

Item No	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
55	HATS, CAPS, BONNETS and HATTERS' WARE, not otherwise specified.	Preferential revenue.	35 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i> .	...
56	PARASOLS and SUNSHADES and fittings for umbrellas, parasols and sunshades.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
56 (1)	UMBRELLAS	Preferential revenue.	30 per cent. <i>ad valorem</i> or eight annas each, whichever is higher.	20 per cent. <i>ad valorem</i> .	...	...
57	.....	...	...	...	...	...

SECTION XIII.

WARES OF STONE AND OF OTHER MINERAL MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE.

58	Articles made of STONE or MARBLE.	Revenue	25 per cent. <i>ad valorem</i> .	...	...	...
58 (1)	ASBESTOS MANUFACTURES, not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
58 (2)	PACKING—Engine and Boiler—all sorts not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
59	BUILDING AND ENGINEERING MATERIALS, all sorts not of iron, steel or wood not otherwise specified, including tiles other than glass, earthenware or porcelain tiles, and firebricks not being component parts of any articles included in Item No. 72 or No. 74 (2).	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
59 (1)	BUILDING and ENGINEERING BRICKS.	Revenue	25 per cent. <i>ad valorem</i> .	...	...	...
59 (2)	EARTHENWARE, CHINA and PORCELAIN, all sorts not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
59 (3)	EARTHENWARE PIPES and SANITARY WARE.	Revenue	25 per cent. <i>ad valorem</i> .	...	...	...
59 (4)	TILES OF EARTHENWARE and PORCELAIN.	Preferential revenue.	30 per cent. <i>ad valorem</i> or two annas per square foot, whichever is higher.	20 per cent. <i>ad valorem</i> .	...	...

59 (5) DOMESTIC

Item No.	Name of article	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration for protective rates of duty
				The United Kingdom.	A British Colony.	
59 (5)]	DOMESTIC EARTH-ENW BR, CHINA and PORCELAIN, the following, namely:—					
	(a) Tea cups and coffee cups—					
	(i) having a capacity of more than 7½ ozs.	Preferential revenue.	30 per cent. <i>ad valorem</i> or ten annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i> .	...	...
	(ii) having a capacity of not more than 7½ ozs.	Preferential revenue.	30 per cent. <i>ad valorem</i> or four annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i> .	...	...
	(b) Saucers—					
	(i) for use with tea cups or coffee cups having a capacity of more than 7½ ozs.	Preferential revenue.	30 per cent. <i>ad valorem</i> or five annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i> .	...	...
	(ii) for use with tea cups or coffee cups having a capacity of not more than 7½ ozs.	Preferential revenue.	30 per cent. <i>ad valorem</i> or two annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i> .	...	...
	(c) Tea-pots—					
	(i) having a capacity of more than 20 ozs.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Rs. 3 per dozen, whichever is higher.	20 per cent. <i>ad valorem</i> .	...	...
	(ii) having a capacity of more than 10 ozs. and not more than 20 ozs.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Re. 1-8 per dozen, whichever is higher.	20 per cent. <i>ad valorem</i> .	...	...
	(iii) having a capacity of not more than 10 ozs.	Preferential revenue.	30 per cent. <i>ad valorem</i> or twelve annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i> .	...	...
	(d) Sugar-bowls	Preferential revenue.	30 per cent. <i>ad valorem</i> or Re. 1-8 per dozen, whichever is higher.	20 per cent. <i>ad valorem</i> .	...	...
	(e) Jugs having a capacity of over 10 ozs.	Preferential revenue.	30 per cent. <i>ad valorem</i> or twelve annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i> .	...	...
	(f) Plates over 5½ inches in diameter—					
	(i) over 8½ inches in diameter.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Re. 1 per dozen, whichever is higher.	20 per cent. <i>ad valorem</i> .	...	...
	(ii) not over 8½ inches in diameter.	Preferential revenue.	30 per cent. <i>ad valorem</i> or ten annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i> .	...	...

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
59 (6)	COVERED ORCIBLES for glass-making.	Preferential revenue.	25 per cent. <i>ad valorem</i> .	15 per cent. <i>ad valorem</i> .	...	...
60	GLASS and GLASSWARE not otherwise specified, and lacquered ware.	Revenue.	25 per cent. <i>ad valorem</i> .	...	...	...
60 (1)	GLASS GLOBES and CHIMNEYS for lamps and lanterns—					
	(a) Globes for hurricane lanterns.	Revenue.	25 per cent. <i>ad valorem</i> or four annas and six ples per dozen, whichever is higher.	...	...	...
	(b) Other globes and chimneys having an external base diameter of over one inch.	Revenue.	25 per cent. <i>ad valorem</i> or three annas per dozen, whichever is higher.	...	...	...
60 (2)	ELECTRIC LIGHTING BULBS.	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i> .	...	...
60 (3)	GLASS BANGLES, GLASS BEADS and false pearls.	Revenue.	50 per cent. <i>ad valorem</i> .	...	...	...

SECTION XIV.

REAL PEARLS, PRECIOUS STONES, PRECIOUS METALS AND WARES OF THOSE MATERIALS; COIN (SPECIE).

61	PRECIOUS STONES, unset and imported, uncut, and Pearls, unset.	...	Free.	...	...	...
61 (1)	PRECIOUS STONES, unset and imported cut.	Revenue.	25 per cent. <i>ad valorem</i> .	...	...	...
61 (2)	SILVER BULLION and SILVER SHEETS and PLATES which have undergone no process of manufacture subsequent to rolling.	Revenue.	Five annas per ounce.	...	...	...
61 (3)	GOLD BULLION and GOLD SHEETS and PLATES which have undergone no process of manufacture subsequent to rolling.	...	Free.	...	...	...
61 (4)	SILVER PLATE and SILVER MANUFACTURES, all sorts not otherwise specified.	Revenue.	50 per cent. <i>ad valorem</i> .	...	...	...

61 (5) SILVER



OF 1934.]

## Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
61 (5)	SILVER THREAD and WIRE (including so-called gold thread and wire mainly made of silver) and silver leaf including also imitation gold and silver thread and wire, lametta and metallic spangles and articles of a like nature, of whatever metal made.	Protective.	62½ per cent. <i>ad valorem</i> .	...	...	March 31st, 1941.
61 (6)	GOLD PLATE, GOLD LEAF and GOLD MANUFACTURES, all sorts not otherwise specified.	Revenue.	50 per cent. <i>ad valorem</i> .	...	...	...
61 (7)	GOLD or GOLD-PLATED PEN NIBS.	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i> .	...	...
61 (8)	ARTICLES, other than cutlery and surgical instruments, PLATED WITH GOLD or SILVER.	Revenue.	50 per cent. <i>ad valorem</i> .	...	...	...
61 (9)	CUTLERY PLATED WITH GOLD or SILVER.	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i> .	...	...
61(10)	JEWELLERY and JEWELS.	Revenue.	50 per cent. <i>ad valorem</i> .	...	...	...
62	CURRENT COIN of the Government of India.	...	Free . . . .	...	...	...
62 (1)	SILVER COIN, not otherwise specified.	Revenue.	Five annas per ounce.	...	...	...
62 (2)	GOLD COIN . . . .	...	Free . . . .	...	...	...

## SECTION XV.

## BASE METALS AND ARTICLES MADE THEREFROM.

63	IRON or STEEL, OLD .	Revenue .	15 5/8 per cent. <i>ad valorem</i> .	...	...	...
63 (1)	IRON ALLOYS, viz., ferro-manganese, ferro-silicon, ferro-chrome, spiegeleisen and the like as commonly used for steel making.	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i> .	...	...
63 (2)	IRON or STEEL angle, channel, tee, flat, beam, zed, trough and piling— (a) not fabricated— (i) of British manufacture— not coated with other metals.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	...	...	March 31st, 1941.

coated

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
63 (2) -contd.	IRON or STEEL angle, channel, tee, flat, beam, zed, trough and piling— contd. (a) not fabricated— contd. (i) of British manufacture— contd. coated with other metals.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
		Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 43 per ton.	..	..	March 31st, 1941.
		Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.	..	..	March 31st, 1941.
		Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.	..	..	March 31st, 1941.
63 (3)	IRON or STEEL BAR and ROD— (i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 10 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
		Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 39 per ton; or 20 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
63 (4)	IRON, pig	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i> .	..	..

Item No.	Name of article	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
63 (5)	IRON RICE BOWLS .	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i> .	..	..
63 (6)	CAST IRON PIPES and TUBES: also cast iron fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like— (i) of British manufacture.	Protective.	10 per cent. <i>ad valorem</i> .	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	Rs. 57-8-0 per ton	..	..	March 31st, 1941.
63 (7)	CAST IRON PLATES .	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i> .	..	..
63 (8)	STEEL INGOTS . IRON or STEEL blooms, billets and slabs, provided that no piece less than 1½ inches square or thick shall be included in this item.	Preferential revenue.	The excise duty leviable for the time being on steel ingots produced in British India; or 20 per cent. <i>ad valorem</i> , whichever is higher.	The excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..
63 (9)	IRON or STEEL STRUCTURES, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of iron or steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, well curbs, trestles, towers and similar structures or for parts thereof, but not including builders' hardware or any of the articles specified in Item No. 72, 72 (3), 74 (1), 75 (3), 75 (4) or 76 (1)— (a) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.	..	..	March 31st, 1941.
	(b) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.	..	..	March 31st, 1941.

63 (10) *Stent*.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
63 (10)	STEEL, tinplates and tinned sheets, including tin taggers, and cuttings of such plates, sheets or taggers— (i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 38 per ton.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 59 per ton.	..	..	March 31st, 1941.
63 (11)	IRON or STEEL ANCHORS and CABLES.	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i> .	..	..
63 (12)	A. IRON or STEEL BOLTS and NUTS, including hook-bolts and nuts for roofing but excluding fish bolts and nuts— (i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 1-9-0 per cwt.	..	..	March 31st, 1941.
	B. IRON or STEEL FISH BOLTS and NUTS— (i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 4-5-0 per cwt.	..	..	March 31st, 1941.

63 (18) IRON

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.*
				The United Kingdom.	A British Colony.	
63 (13)	IRON OR STEEL EXPANDED METAL.	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i> .	..	..
63 (14)	IRON OR STEEL HOOPS and STRIPS.	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i> .	..	..
63 (15)	IRON OR STEEL RIVETS—	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(i) of British manufacture.					
63 (15)	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 1-14-0 per cwt.	..	..	March 31st, 1941.
63 (16)	IRON OR STEEL NAILS and WASHERS, all sorts not otherwise specified.	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i> .	..	..
63 (17)	IRON OR STEEL PIPES and TUBES and fittings therefor, if riveted or otherwise built up of plates or sheets—	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 12 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(i) of British manufacture.					
63 (17)	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 35 per ton.	..	..	March 31st, 1941.
63 (18)	IRON OR STEEL PIPES and TUBES; also fittings therefor, that is to say, bends, tees, elbows, flanges, sockets, valves, cocks, and the like, excluding pipes, tubes and fittings therefor otherwise specified.	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i> .	..	..

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Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
63 (19)	IRON or STEEL plates excluding cast iron plates—					
	(a) not fabricated—					
	(i) of British manufacture— not coated with other metals.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	coated with other metals.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 25 per ton.	..	..	March 31st, 1941.
63 (20)	IRON or STEEL SHEETS—					
	(a) not fabricated—					
	(1) not galvanized—					
	(i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.	..	..	March 31st, 1941.
	(b) fabricated—					
	(i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.	..	..	March 31st, 1941.

(ii) uou

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
68(20) — <i>contd.</i>	IRON or STEEL SHEETS— <i>contd.</i> (a) not fabricated— — <i>contd.</i> (1) not galvanized— — <i>contd.</i> (ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 32 per ton.	...	...	March 31st, 1941.
		Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 10 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.	...	...	March 31st, 1941.
		Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.	...	...	March 31st, 1941.
		Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 12 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.	...	...	March 31st, 1941.
		Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 35 per ton.	...	...	March 31st, 1941.
		Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 11 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.	...	...	March 31st, 1941.

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Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
63 (20) <i>—concl.</i>	IRON or STEEL SHEETS— <i>concl.</i> (b) fabricated— <i>contd.</i> (2) galvanized— <i>contd.</i> (ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 44 per ton.	..	..	March 31st, 1941.
63 (21)	IRON or STEEL RAILWAY TRACK MATERIAL— A. Rails (including tramway rails the heads of which are not grooved)— (a) 30 lbs. per yard and over, and fish-plates therefor— (i) of British manufacture.  (ii) not of British manufacture.  (b) under 30 lbs. per yard and fish-plates therefor— (i) of British manufacture.  (ii) not of British manufacture.	Protective.  Protective.  Protective.  Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.  1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 20 per cent. <i>ad valorem</i> , whichever is higher.  1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 10 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.  1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 39 per ton.	..  ..  ..  ..	..  ..  ..  ..	March 31st, 1941.  March 31st, 1941.  March 31st, 1941.  March 31st, 1941.

B. Switches



Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
63 (21) contd.	IRON or STEEL RAILWAY TRACK MATERIAL—contd.					
	B. Switches and crossings including stretcher bars and other component parts, and switches and crossings including stretcher bars and other component parts for tramway rails the heads of which are not grooved—					
	(a) for rails 30 lbs. per yard and over—					
	(i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	—	—	March 31st, 1941.
(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 20 per cent. <i>ad valorem</i> , whichever is higher.	—	—	March 31st, 1941.	
(b) for rails under 30 lbs. per yard—						
(i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 11 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.	
(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 43 per ton.	..	..	March 31st, 1941.	

C. Sleepers,

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Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
63 (21)— contd.	IRON OR STEEL RAILWAY TRACK MATERIAL— <i>contd.</i>					
	C. Sleepers, and sleeper bars, other than cast iron—					
	(i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 20 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st 1941.
	D Spikes (other than dogspikes) and tie-bars—					
	(i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 10 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 30 per ton.	..	..	March 31st, 1941.	
E. Dogspikes—						
(i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus 7 annas per cwt.; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.	
(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 2-15-0 per cwt.	..	..	March 31st, 1941.	

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
63 (21) <i>concl'd.</i>	IRON or STEEL RAILWAY TRACK MATERIAL— <i>concl'd.</i> F. Gibs, cotters, keys (including tapered keybars), distance pieces and other fastenings for use with iron or steel sleepers— (i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus 7 annas per cwt.; or 10 per cent. <i>ad valorem</i> , whichever is higher.	...	...	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 2-15-0 per cwt.	...	...	March 31st, 1941.
63 (22)	IRON or STEEL RAILWAY TRACK MATERIALS not otherwise specified, including bearing plates, cast iron sleepers and lever boxes.	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i> .	...	...
63 (23)	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.	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i> .	...	...
63 (24)	IRON or STEEL BARBED or STRANDED WIRE and wire rope	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i> .	...	...
63 (25)	IRON or STEEL WIRE, other than barbed or stranded wire, wire rope or wire netting; and iron or steel wire nails— (i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 25 per ton.	...	...	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 60 per ton.	...	...	March 31st, 1941.

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Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
63 (26)	IRON or STEEL (other than bar or rod) specially designed for the reinforcement of concrete.	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i> .	...	...
63 (27)	IRON or STEEL, the original material (but not including machinery) of any ship or other vessel intended for inland or harbour navigation which has been assembled abroad, taken to pieces and shipped for reassembly in India—  (i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	...	...	March 31st, 1941.
		Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 27-8-0 per ton; or 20 per cent. <i>ad valorem</i> , whichever is higher.	...	...	March 31st, 1941.
63 (28)	All sorts of IRON and STEEL and manufactures thereof not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
63 (29)	ENAMELLED IRONWARE, the following, namely:—  (a) Signboards	Preferential revenue.	30 per cent. <i>ad valorem</i> or four and a half annas per square foot, whichever is higher.	20 per cent. <i>ad valorem</i> .	...	...

(b) Domestic

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony	
63 (29) -contd.	ENAMELLED IRON-WARE, the following, namely—contd.  (b) Domestic hollow-ware, the following, namely, basins, bowls, dishes, plates and thalas, including rice-cups, rice-bowls and rice-plates—  (c) having no diameter exceeding 19 centimetres.    (d) having any diameter exceeding 19 centimetres.	Preferential revenue.           Preferential revenue.	30 per cent. <i>ad valorem</i> 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.    30 per cent. <i>ad valorem</i> 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. <i>ad valorem</i> .           20 per cent. <i>ad valorem</i> .	...           ...	...           ...
64	COPPER, WROUGHT, and manufactures of copper, all sorts not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
64 (1)	COPPER, SCRAP	Revenue	25 per cent. <i>ad valorem</i> .	...	...	...
65	GERMAN SILVER including nickel silver.	Preferential revenue	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
66	ALUMINIUM—circles, sheets and other manufactures not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
66(1)	UNWROUGHT INGOTS, blocks and bars of ALUMINIUM.	Revenue	25 per cent. <i>ad valorem</i> .	...	...	...
67	LEAD, WROUGHT—the following articles, namely, pipes and tubes and sheets other than sheets for tea chests.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
67 (1)	LEAD SHEETS for tea chests.	Revenue	25 per cent. <i>ad valorem</i> .	...	...	...
68	ZINC or SPELTER, wrought or manufactured, not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
68 (1)	ZINC, UNWROUGHT, including cakes, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes; and broken zinc.	...	Free . . . .	...	...	...
69	TIN, BLOCK . . .	Revenue .	Rs. 312-8 per ton	...	...	...
70	BRASS, BRONZE and similar alloys, wrought, and manufactures thereof not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
70 (1)	All sorts of metals other than iron and steel, and manufactures thereof, not otherwise specified.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
71	HARDWARE, IRON-MONGERY and TOOLS, all sorts not otherwise specified, including incandescent mantles but excluding machine tools and agricultural implements.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
71 (1)	The following HARDWARE, IRONMONGERY and TOOLS, namely, agricultural implements not otherwise specified, buckets of tinned or galvanized iron, and pruning-knives.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
71 (2)	CUTLERY, all sorts not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
71 (3)	METAL FURNITURE and CABINETWARE.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
71 (4)	PRINTING TYPE . .	Revenue .	One anna and three pies per lb.	...	...	...
71 (5)	The following PRINTING MATERIALS, namely, leads, brass rules, wooden and metal quoins, shooting sticks and galleys and metal furniture.	Revenue .	2½ per cent. <i>ad valorem</i> .	...	...	...
71 (6)	PACKS for the withering of tea leaf.	Revenue .	2½ per cent. <i>ad valorem</i> .	...	...	...

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	

SECTION XVI.

MACHINERY AND APPARATUS; ELECTRICAL MATERIAL.

72	<p>MACHINERY, namely, such of the following articles as are not otherwise specified:—</p> <p>(a) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts;</p> <p>(b) machines and 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;</p> <p>(c) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;</p> <p>(d) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials (other than cotton, hair and canvas ply) and driving chains, but excluding driving ropes not made of cotton;</p>	Revenue .	10 per cent. <i>ad valorem</i> .	...	...	...
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Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
72— <i>contd.</i>	<p>MACHINERY, namely, such of the following articles as are not otherwise specified—<i>contd.</i></p> <p>(c) bare hard-drawn electrolytic copper wires and cables and other electrical wires and cables, insulated or not, and poles, troughs, conduits and insulators designed as parts of a transmission system, and the fittings thereof.</p> <p>NOTE.—The term 'industrial system' used in sub-item (c) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.</p>					
72 (1)	<p>The following TEXTILE MACHINERY and APPARATUS by whatever power operated, namely, healds; heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; bobbins and pins; dobbles; Jacquard machines; Jacquard harness linen cards; Jacquard cards; punching plates for Jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coil mat shearing machines; coil fibre willowing machines; heald-knitting machines; dobby cards; lattices and lags for dobbles; wooden winders; silk looms; silk throwing and reeling</p>	Revenue.	10 per cent. ad valorem.	...	...	

machines;



Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
72 (1) <i>-contd.</i>	machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; mangles; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing and denting hooks; sewing thread balls making machines; cumbl finishing machinery; hank bollers; cotton carding and spinning machines; mail eyes, lingoes, comber boards and comber board frames; take-up motions, temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel; and roller skins.					
72 (2)	PRINTING AND LITHOGRAPHIC MATERIAL, namely, presses, lithographic plates, composing sticks, chases, imposing tables, lithographic stones, stereo-blocks, wood blocks, half-tone blocks, electric type blocks, process blocks and highly polished copper or zinc sheets specially prepared for making process blocks, roller moulds, roller frames and stocks, roller composition, lithographic nap rollers, 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 cutters, rule cutters, slug cutters, type casting machines, type setting and casting machines, paper in rolls with side perforations to be used after further perforation for	Revenue .	10 per cent. <i>ad valorem.</i>	...	...	...

type-casting.

Indian Tariff.

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Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
72 (2) -contd.	type-casting, rule bedding machines, rule mitering machines, bronzing machines, stereotyping apparatus, paper folding machines, paging machines but excluding ink and paper.					
72 (3)	COMPONENT PARTS OF MACHINERY as defined in Items Nos. 72, 72 (1) and 72 (2), namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose: Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.	Revenue .	10 per cent. <i>ad valorem</i> .	...	...	...
72 (4)	PASSENGER LIFTS and component parts and accessories thereof.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
72 (5)	DOMESTIC REFRIGERATORS.	Preferential revenue.	80 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
72 (6)	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.	Preferential revenue.	80 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
72 (7)	WATER-LIFTS, SUGAR-MILLS, sugar centrifuges, sugar pugmills, oil-presses, and parts thereof, when constructed so that they can be worked by manual or animal power and pans for boiling sugar-cane juice.	...	Free . . . .	...	...	...

72 (8) The

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
72 (8)	The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff cutters, root-cutters, ensilage cutters, horse and bullock gear, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay tedders, hay presses, potato-diggers, latex spouts, spraying machines, powder-blowers, white-ant exterminating machines, beet pulvers, broadcast seeders, corn pickers, corn shellers, culti-packers, drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soil graders, and rakes; also agricultural tractors, also component parts of these implements, machines or tractors, provided that they can be readily fitted into their proper places in the implements, machines or tractors for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.	...	Free . . . .	...	...	...
72 (9)	The following DAIRY AND POULTRY FARMING APPLIANCES, namely, cream separators, milking machines, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dyers, butter workers, milk-bottle fillers and cappers, apparatus specially designed for testing milk and other dairy produce, and incubators; also component parts of these	...	Free . . . .	...	...	...

appliances,

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
72 (9) <i>-contd.</i>	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 and poultry farming purposes.					
73	ELECTRICAL INSTRUMENTS, apparatus and appliances, not otherwise specified, excluding telegraphic and telephonic.	Preferential revenue.	30 per cent. <i>ad valorem.</i>	20 per cent. <i>ad valorem.</i>	...	...
73 (1)	The following ELECTRICAL INSTRUMENTS, APPARATUS AND APPLIANCES, namely:— 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-eighth 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 but excluding electrical earthenware and porcelain otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem.</i>	20 per cent. <i>ad valorem.</i>	...	...

73 (2) The

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
73 (2)	The following ELECTRICAL INSTRUMENTS, APPARATUS AND APPLIANCES, namely, telegraphic and telephonic instruments, apparatus and appliances not otherwise specified, flashlights, 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.	Revenue	25 per cent. <i>ad valorem</i> .	..	..	..
73 (3)	TELEGRAPHIC INSTRUMENTS AND APPARATUS and parts thereof imported by, or under the orders of, a Railway Administration.	Revenue	15½ per cent. <i>ad valorem</i> .	..	..	..
73 (4)	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.	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i> .	..	..
73 (5)	ELECTRICAL EARTHENWARE AND PORCELAIN, the following, namely:— (a) Insulators, Shackle, Sinclair, Cordeaux or Pin-type, not otherwise specified— (i) fitted	Preferential revenue.	30 per cent. <i>ad valorem</i> or Re. 1-2 per dozen, whichever is higher.	20 per cent. <i>ad valorem</i> .	..	..
		Preferential revenue.	30 per cent. <i>ad valorem</i> or fourteen annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i> .	..	..
		Preferential revenue.	30 per cent. <i>ad valorem</i> or four annas per gross of pairs, whichever is higher.	20 per cent. <i>ad valorem</i> .	..	..
		Preferential revenue.	30 per cent. <i>ad valorem</i> or two annas per gross, whichever is higher.	20 per cent. <i>ad valorem</i> .	..	..

(d) Ceiling

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
73 (5) -contd.	ELECTRICAL EARTHENWARE AND PORCELAIN, the following, namely— <i>contd.</i>					
	(d) Ceiling roses—					
	(i) fitted	Preferential revenue.	30 per cent. <i>ad valorem</i> or ten annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i> .	..	..
	(ii) not fitted	Preferential revenue.	30 per cent. <i>ad valorem</i> or eight annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i> .	..	..
	(e) Joint-box cut-outs—					
	(i) fitted	Preferential revenue.	30 per cent. <i>ad valorem</i> or eight annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i> .	..	..
	(ii) not fitted	Preferential revenue.	30 per cent. <i>ad valorem</i> or six annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i> .	..	..
73 (6)	RUBBER-INSULATED COPPER WIRES AND CABLES, no core of which, other than one specially designed as a pilot core, has a sectional area of less than one-eighth part of a square inch, whether made with any additional insulating or covering material or not.	Revenue.	6½ per cent. <i>ad valorem</i> .	..	..	..
SECTION XVII.						
TRANSPORT MATERIAL.						
74	COAL TUBS, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel—					
	(a) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(b) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton; or 20 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
74 (1)	TRAWLERS and component parts and accessories thereof.	Revenue	25 per cent. <i>ad valorem</i> .	..	..	..
74 (2)	RAILWAY MATERIALS for permanent-way and rolling-stock, namely, sleepers, other than iron and steel, and fastenings therefor; bearing plates, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turn-tables, weigh-bridges, carriages, wagons, traversers, railremovers, scooters, trollies, trucks; also cranes, water-cranes and water-tanks when imported by or under the orders of a railway administration: 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 articles of machinery as defined in Item No. 72 or No. 72 (3) shall not be deemed to be included hereunder.	Revenue	15½ per cent. <i>ad valorem</i> .	..	..	..
74 (3)	Component parts of Railway Materials, as defined in Item No. 74 (2), namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose: Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the railway material to which they belong, if they are essential to its operation and are imported with it	Revenue	15½ per cent. <i>ad valorem</i> .	..	..	..

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Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
74 (3) -contd.	In such quantities as may appear to the Collector of Customs to be reasonable.					
75	CONVEYANCES not otherwise specified and component parts and accessories thereof; also MOTOR VANS and MOTOR LORRIES imported complete.	Revenue .	25 per cent. <i>ad valorem</i> .	..	..	..
75 (1)	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 Items Nos. 75 (2) and 75 (3) shall be dutiable at the rate of duty specified for such articles.	Preferential revenue.	37½ per cent. <i>ad valorem</i> .	30 per cent. <i>ad valorem</i> .	..	..
75 (2)	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.	Revenue .	37½ per cent. <i>ad valorem</i> .	..	..	..
75 (3)	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.	Preferential revenue.	25 per cent. <i>ad valorem</i> .	17½ per cent. <i>ad valorem</i> .	..	..
75 (4)	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.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	..	..

76 AEROPLANES.



Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
76	AEROPLANES, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes.	Revenue .	2½ per cent. <i>ad valorem</i> .	..	..	..
76 (1)	SHIPS and other vessels for inland and harbour navigation, including steamers, launches, boats and barges imported entire or in sections: Provided that articles of machinery as defined in Item No. 72 or No. 72 (3) shall, when separately imported, not be deemed to be included hereunder.	Revenue .	15½ per cent. <i>ad valorem</i> .	..	..	..
76 (2)	LIGHT SHIPS . . .	..	Free . . .	..	..	..
76 (3)	FURNITURE TACKLE and APPAREL, not otherwise described, for steam-sailing, rowing and other vessels.	Revenue .	25 per cent. <i>ad valorem</i> .	..	..	..

SECTION XVIII.

SCIENTIFIC AND PRECISION INSTRUMENTS AND APPARATUS; WATCHMAKERS' AND CLOCKMAKERS' WARES; MUSICAL INSTRUMENTS.

77	INSTRUMENTS, APPARATUS and APPLIANCES other than electrical, all sorts not otherwise specified, including photographic, scientific, philosophical and surgical.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	..	..
77 (1)	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.	..	Free . . .	..	..	..
77 (2)	OPTICAL INSTRUMENTS, APPARATUS and APPLIANCES.	Revenue .	25 per cent. <i>ad valorem</i> .	..	..	..
78	CLOCKS and WATCHES and parts thereof.	Revenue .	50 per cent. <i>ad valorem</i> .	..	..	..
79	MUSICAL INSTRUMENTS and parts thereof, all sorts not otherwise specified.	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i> .	..	..
79 (1)	The following MUSICAL INSTRUMENTS, namely, complete organs and harmoniums and records for talking machines.	Revenue .	50 per cent. <i>ad valorem</i> .	..	..	..

SECTION XIX.  
ARMS AND AMMUNITION.

80	Save where otherwise specified, all articles which are arms or	Revenue .	50 per cent. <i>ad valorem</i> .	..	..	..
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Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
80 -contd.	parts of arms within the meaning of the Indian Arms Act, 1878. (excluding springs used for air guns), 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.					
80 (1)	Subject to the exemptions specified in Item No. 80 (3)—Firearms, including gas and air guns, gas and air rifles and gas and air pistols, not otherwise specified, but excluding parts and accessories thereof.	Preferential revenue.	Rs. 18-12 each plus 10 per cent. <i>ad valorem</i> , or 50 per cent. <i>ad valorem</i> , whichever is higher.	Rs. 18-12 each or 40 per cent. <i>ad valorem</i> , whichever is higher.	..	..
80 (2)	Subject to the exemptions specified in Item No. 80 (3)—					
	(a) Barrels, whether single or double, for firearms, including gas and air guns, gas and air rifles, and gas and air pistols, not otherwise specified.	Revenue .	Rs. 18-12 each.	..	..	..
	(b) Main springs and magazine springs for firearms, including gas guns, gas rifles and gas pistols.	Revenue .	Rs. 6-4 each.	..	..	..
	(c) Gun stocks and breech blocks.	Revenue .	Rs. 3-12 each.	..	..	..
	(d) Revolver cylinders, for each cartridge they will carry.	Revenue .	Rs. 2-8 each.	..	..	..
	(e) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks for muzzle loading arms.	Revenue .	Rs. 1-4 each.	..	..	..

or 37½ per cent. *ad valorem*, whichever is higher, plus 12½ per cent. *ad valorem*.

(f) Machines

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
80 (2) -contd.	Subject to the exemptions specified in Item No. 80 (3) - contd.					
	(f) Machines for making, loading, or closing cartridges for rifled arms.	Revenue	50 per cent. <i>ad valorem</i> .	..	..	..
	(g) Machines for capping cartridges for rifled arms.	Revenue	50 per cent. <i>ad valorem</i> .	..	..	..
80 (3)	The following ARMS, AMMUNITIONS and MILITARY STORES:— (a) 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. (b) 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. (c) Swords for presentation as army or volunteer prizes. (d) Arms, ammunition and military stores imported	..	Free	..	..	..

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
80 (3) -contd.	The following ARMS, AMMUNITIONS and MILITARY STORES -contd. with the sanction of the Government of India for the use of any portion of the military forces of a State in India being a unit notified in pursuance of the First Schedule to the Indian Extradition Act, 1903. (a) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.					
80 (4)	ORNAMENTAL ARMS of an obsolete pattern possessing only an antiquarian value; masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes; and <i>daha</i> intended exclusively for domestic, agricultural and industrial purposes.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
81	CARTRIDGES, .0325, filled and empty.	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i> .	...	...

SECTION XX.

MISCELLANEOUS GOODS AND PRODUCTS NOT ELSEWHERE INCLUDED.

82	CORAL, prepared .	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
82 (1)	IVORY, manufactured, not otherwise specified.	Revenue .	50 per cent. <i>ad valorem</i> .	...	...	...
82 (2)	BANGLES and BEADS, not otherwise specified.	Revenue .	50 per cent. <i>ad valorem</i> .	...	...	...
83	BRUSHES, all sorts .	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
84	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.	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i> .	...	...

85 BUTTONS,

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
85	BUTTONS, METAL .	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	...	...
85 (1)	SMOKERS' REQUISITES excluding tobacco and matches:  Provided that, mechanical lighters as defined in the Mechanical Lighters (Excise Duty) Act, 1934, shall be liable in addition to a duty equal to the amount of the excise duty imposed by that Act on mechanical lighters manufactured in British India.	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i> .	...	...

SECTION XXI.

WORKS OF ART AND ARTICLES FOR COLLECTIONS.

86	PRINTS, ENGRAVINGS and PICTURES (including photographs and picture post cards), not otherwise specified.	Revenue .	50 per cent. <i>ad valorem</i> .	...	...	...
86 (1)	ART, WORKS OF, not otherwise specified.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
86 (2)	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.	...	Free .	...	...	...
86 (3)	SPECIMENS, MODELS and WALL DIAGRAMS illustrative of natural science, and medals and antique coins.	...	Free .	...	...	...
86 (4)	POSTAGE STAMPS, whether used or unused.	...	Free .	...	...	...

SECTION XXII.

ARTICLES NOT OTHERWISE SPECIFIED.

87	All other articles not otherwise specified, including articles imported by post.	Revenue .	25 per cent. <i>ad valorem</i> .	...	...	...
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THE SECOND SCHEDULE.

THE SECOND SCHEDULE.

EXPORT TARIFF.

No.	Names of articles.	Per	Rate of duty.
	JUTE, other than Bimlpatam ute.		
1	RAW JUTE—		Rs. A.
	(1) Cuttings	Bale of 400 lbs.	1 4
	(2) All other descriptions	Bale of 400 lbs.	4 8
2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings, for other goods—		
	(1) Sacking (cloth bags, twist, yarn, rope and twine).	Ton of 2,240 lbs.	20 0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified.	Ton of 2,240 lbs.	32 0
	SKINS.		
3	RAW SKINS	<i>Ad valorem</i>	5 per cent.
	RICE.		
4	RICE, husked or unhusked, including rice flour but excluding rice, bran and rice dust which are free.	Indian maund of 82 2/7 lbs. avoirdupois weight.	Two annas and three pies.

THE THIRD SCHEDULE.

## THE THIRD SCHEDULE.

## ACTS REPEALED.

(See section 13.)

Year.	No.	Short title.	Extent of repeal.
1	2	3	4
		<i>Acts of the Governor General in Council.</i>	
1894	VIII	The Indian Tariff Act, 1894	The whole.
1899	XIV	The Indian Tariff Amendment Act, 1899.	So much as is unrepealed.
1902	VIII	The Indian Tariff (Amendment) Act, 1902.	So much as is unrepealed.
1903	IX	The Indian Tea Cess Act, 1903	In the title and preamble, the words and figures "and to amend section 5 of the Indian Tariff Act, 1894"; in clause (b) of section 2, the words and figures "and by section 5 of the Indian Tariff Act, 1894, as amended by this Act"; and section 8.
1903	XII	The Indian Tariff (Amendment) Act, 1903.	So much as is unrepealed.
1904	XI	An Act to revive and continue section 8B of the Indian Tariff Act, 1894.	So much as is unrepealed.
1914	X	The Repealing and Amending Act, 1914.	So much of the First Schedule as relates to the Indian Tariff Act, 1894.
1916	IV	The Indian Tariff (Amendment) Act, 1916.	So much as is unrepealed.
1916	XIII	The Amending Act, 1916	So much of the Schedule as relates to the Indian Tariff Act, 1894.
1917	VI	The Indian Tariff (Amendment) Act, 1917.	So much as is unrepealed.
1919	XIX	The Indian Tariff (Amendment) Act, 1919.	The whole.
		<i>Acts of the Indian Legislature.</i>	
1922	XII	The Indian Finance Act, 1922	In the title and preamble, the words and figures "the Indian Tariff Act, 1894, and"; section 3 and Schedule I.
1924	IX	The Indian Tariff (Amendment) Act, 1924.	The whole.
1925	XIII	The Indian Finance Act, 1925	In the title and preamble, the words and figures "to remit or vary certain duties leviable under the Indian Tariff Act, 1894,"; section 3 and Schedule I.
1925	XIV	The Indian Tariff (Amendment) Act, 1925.	So much as is unrepealed.
1925	XXV	The Bamboo Paper Industry (Protection) Act, 1925.	So much as is unrepealed.
1926	XVII	The Indian Tariff (Amendment) Act, 1926.	The whole.
1927	III	The Steel Industry (Protection) Act, 1927.	The whole.
1927	V	The Indian Finance Act, 1927	In the title and preamble, the words and figures "the Indian Tariff Act, 1894,"; section 4 and Schedule I.
1927	XX	The Bamboo Paper Industry (Protection) Act, 1927.	The whole.

Indian Tariff.

[ACT XXXII

Year.	No.	Short title.	Extent of repeal.
1	2	3	4
		<i>Acts of the Indian Legislature—contd.</i>	
1927	XXIII	The Indian Tariff (Cotton Yarn Amendment) Act, 1927.	The whole.
1927	XXIV	The Indian Tariff (Amendment) Act, 1927.	The whole.
1928	VII	The Indian Tariff (Amendment) Act, 1928.	The whole.
1928	VIII	The Steel Industry (Protection) Act, 1928.	The whole.
1928	XVII	The Match Industry (Protection) Act, 1928.	The whole.
1929	IV	The Indian Tariff (Amendment) Act, 1929.	The whole.
1929	VI	The Indian Finance Act, 1929	The whole.
1930	XI	The Indian Tariff (Amendment) Act, 1930.	The whole.
1930	XII	The Steel Industry (Protection) Act, 1930.	The whole.
1930	XV	The Indian Finance Act, 1930	In the title and preamble, the words and figures "to vary certain duties leviable under the Indian Tariff Act, 1894," sections 4 and 4A and Schedule I.
1930	XVII	The Cotton Textile Industry (Protection) Act, 1930.	The whole.
1931	II	The Steel Industry (Protection) Act, 1931.	The whole.
1931	III	The Gold Thread Industry (Protection) Act, 1931.	The whole.
1931	XV	The Wheat (Import Duty) Act, 1931	So much as is unrepealed.
1931	XXII	The Heavy Chemical Industry (Protection) Act, 1931.	The whole.
1932	III	The Wheat (Import Duty) (Extending) Act, 1932.	The whole.
1932	V	The Wire and Wire Nail Industry (Protection) Act, 1932.	The whole.
1932	VI	The Bamboo Paper Industry (Protection) Act, 1932.	The whole.
1932	XV	The Indian Tariff (Wireless Broadcasting) Amendment Act, 1932.	The whole.
1932	XXV	The Indian Tariff (Ottawa Trade Agreement) Amendment Act, 1932.	The whole.
1933	IV	The Cotton Textile Industry Protection (Amendment) Act, 1933.	The whole.
1933	V	The Wheat Import Duty (Extending) Act, 1933.	The whole.
1933	VII	The Indian Finance Act, 1933	In the title and preamble, the words and figures "to vary certain duties leviable under the Indian Tariff Act, 1894," and section 3.
1933	VIII	The Indian Tariff (Ottawa Trade Agreement) Supplementary Amendment Act, 1933.	The whole.
1933	XIV	The Indian Tariff (Amendment) Act, 1933.	The whole.



of 1934.]

*Indian Tariff.*

Year.	No.	Short title.	Extent of repeal.
1	2	3	4
<i>Acts of the Indian Legislature—concl.</i>			
1933	XX	The Cotton Textile Industry Protection (Second Amendment) Act, 1933.	The whole.
1933	XXVIII	The Indian Tariff (Second Amendment) Act, 1933.	Sections 2 and 3.
1934	I	The Indian Tariff (Amendment) Act, 1934.	The whole.
1934	IV	The Wheat Import Duty (Extending) Act, 1934.	The whole.
1934	VI	The Cotton Textile Industry Protection (Amendment) Act, 1934.	The whole.
1934	VII	The Steel and Wire Industries Protection (Extending) Act, 1934.	The whole.
1934	IX	The Indian Finance Act, 1934	In the title and preamble, the words and figures "to vary certain duties leviable under the Indian Tariff Act, 1894"; and section 8.
1934	XII	The Indian Tariff (Textile Protection) Amendment Act, 1934.	The whole.
1934	XVI	The Matches (Excise Duty) Act, 1934	Section 20.
<i>Acts made by the Governor General under section 67 B of the Government of India Act.</i>			
1928	...	The Indian Finance Act, 1928	So much as is unrepealed.
1924	...	The Indian Finance Act, 1924	So much as is unrepealed.
1931	...	The Indian Finance Act, 1931	In the title and preamble, the words and figures "to vary certain duties leviable under the Indian Tariff Act, 1894"; sections 3 and 4 and Schedules I and II.
1931	...	The Indian Finance (Supplementary and Extending) Act, 1931.	Sections 3 and 4 and Schedule I.