

ACT No. XVIII OF 1939.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 21st April, 1939.)

An Act further to amend the Indian Tariff Act, 1934.

XXXII of 1934.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1934, for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

1. This Act may be called the Indian Tariff (Second Amendment) Act, 1939. Short title.

XXXII of 1934.

*2. In the First Schedule to the Indian Tariff Act, 1934,— Amendment of First Schedule to Act XXXII of 1934.

(a) in Item No. 10 (2), in the last column, for the figure " 1939 " the figure " 1940 " shall be substituted ;

(b) in Item No. 28 (5),—

(i) in the fourth column, for the words and figures " Re. 1-5 per cwt." the words " Twelve annas per cwt." shall be substituted ;

(ii) in the last column, for the figure " 1939 " the figure " 1946 " shall be substituted ;

(c) for the Items contained in Section X the following Items shall be substituted, namely :—

" 43	WOOD PULP	Protective.	25 per cent. <i>ad valorem</i> or Rs. 30 per ton, whichever is higher.	...	...	March 1942.	31st,
44	WRITING PAPER— (a) Ruled or printed forms (including letter paper with printed headings) and envelopes made of writing paper and account and manuscript books and binding thereof.	Protective.	Nine pies per lb. or 25 per cent. <i>ad valorem</i> , whichever is higher.	...	...	March 1942,	31st,
	(b) All other sorts	Protective.	Nine pies per lb.	..	...	March 1942.	31st,

44 (2)

* Such of the provisions of section 2 of this Act as relate to protective duties came into effect on the 1st April, 1939, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1931 (XVI of 1931).

Price anna 1 or 1½d.

Indian Tariff (Second Amendment). [ACT XVIII OF 1939.]

44 (1)	PRINTING PAPER, excluding poster and stereo and all coated papers, but including art paper, 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.	Nine ples per lb.	...	...	March 1942.	31st,
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.	Revenue .	25 per cent. <i>ad valorem.</i>	...	...	...	...
44 (3)	PAPER, including poster and stereo and all coated papers except art paper, all sorts, not otherwise specified	Revenue .	25 per cent. <i>ad valorem.</i>	...	...	...	...
44 (4)	PASTE BOARD, MILLBOARD, CARDBOARD AND STRAWBOARD, all sorts.	Revenue .	25 per cent. <i>ad valorem.</i>	...	...	...	...
44 (5)	TRADE CATALOGUES and ADVERTISING CIRCULARS imported by packet, book or parcel post.	Free .	...	...	...	...	...
44 (6)	PAPER MONEY	Free .	...	...	...	...	...
44 (7)	NEWSPAPERS, old, in bales and bags	Revenue .	25 per cent. <i>ad valorem.</i>	...	...	...	...
45	Articles made of PAPER and PAPIER MACHE ; 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.	Revenue .	25 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>	...	...	.. "	.. "

(d) in Items Nos. 46, 46 (1), 47, 47 (1), 48 and 48 (4), in the last column, for the figure "1939", wherever it occurs, the figure "1940" shall be substituted ;

(e) in Item No. 49, for the entry in the last column the following entry shall be substituted, namely :—

"The duration applicable to the fabric of which the article is wholly or mainly made."