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MONS, DELHI.  
DIA PRESS, SIMLA.

# ACT No. XXIX OF 1939.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the  
26th September, 1939.)

An Act further to amend the Indian Tariff Act,  
1934 for a certain purpose, and to validate the  
levy and collection of certain duty under that  
Act.

XXXII of  
1934.

WHEREAS it is expedient further to amend the  
Indian Tariff Act, 1934 for the purpose hereinafter  
appearing, and to validate the levy and collection of  
duty on the import of wood pulp during the period  
commencing the 1st day, and ending the 20th day,  
of April, 1939;

It is hereby enacted as follows:—

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

2. In the First Schedule to the Indian Tariff Act, Amendment  
1934, in paragraph (c) of Item No. 22 (5), to the entry of First Sched-  
in the fourth column the words and figure "or 25 per ule to Act  
cent. *ad valorem*, whichever is higher" shall be added. XXXII of  
1934.

XVI of 1931.

3. The declaration inserted, in exercise of the power Validation of  
conferred by section 3 of the Provisional Collection of the levy and  
Taxes Act, 1931, in the Indian Tariff (Second Amend- collection of  
ment) Bill, 1939 shall be deemed always to have certain duty.  
applied to the provision in the said Bill relating to the  
duty on the import of wood pulp, notwithstanding that  
the said provision purported to impose a revenue, and  
not a protective, duty; and all duty levied and collected  
on the import of wood pulp during the period commenc-  
ing the 1st day, and ending the 20th day, of April,  
1939 is hereby declared to have been as validly levied  
and collected as if the said declaration had always  
applied to the said provision.

PUBLISHED BY THE MANAGER OF PUBLICATIONS, DELHI.  
PRINTED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, SIMLA.  
1939.

[ Price : Anna 1 or 1½d. ]