

# Act No. V of 1948

[PASSED BY THE DOMINION LEGISLATURE]

(Received the assent of the Governor General on the 12th January 1948)

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

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

It is hereby enacted as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Indian Tariff (Second Amendment) Act, 1947.

(2) It shall come into force at once, but clauses (h) and (i) of sub-section (1) of section 2, and sub-section (2) of section 2 in their application to Item 71 (8) of the First Schedule to the Indian Tariff Act, 1934, shall take effect only from such date as the Central Government may, by notification in the official Gazette, appoint in this behalf.

2. **Amendment of first Schedule, Act XXXII of 1934.**—(1) In the First Schedule to the Indian Tariff Act, 1934,—

(a) in Item No. 8, in the second column, the words "dried, salted" shall be omitted;

(b) after Item No. 8(1) the following items shall be inserted, namely:—

"8(2)	FRUITS dried (salted and all other kinds) not otherwise specified.	Preferential revenue.	36 per cent. <i>ad valorem</i> .	..	24 per cent. <i>ad valorem</i> .	..
8(3)	FRUITS, candied and crystallised.	Protective	80 per cent. <i>ad valorem</i> .	..	..	December 31st 1948";

(c) in Item No. 20, in the second column, the words "jams, jellies" shall be omitted and after the word "sauces" the word "ketchups" shall be inserted;

(d) for Item No. 20(1) the following item shall be substituted, namely:—

"20(1)	FRUIT JUICES, Squashes, Cordials and Syrups— (a) manufactured in a British Colony. (b) not manufactured in a British Colony.	Protective Protective	27 per cent. <i>ad valorem</i> . 40 per cent. <i>ad valorem</i> .	.. ..	.. ..	December 31st, 1948. December 31st, 1948";
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(e) in Item No. 20 (2), in the second column, the words "FRUITS and" shall be omitted:

(f) after Item No. 20 (2) the following items shall be inserted, namely:—

"20(3)	FRUITS, canned or bottled— (a) manufactured in a British Colony. (b) not manufactured in a British Colony.	Protective Protective	40 per cent. <i>ad valorem</i> . 80 per cent. <i>ad valorem</i> .	.. ..	.. ..	December 31st, 1948. December 31st, 1948.
20(4)	JAMS, JELLIES and MARMALADES, canned or bottled.	Protective	80 per cent. <i>ad valorem</i> .	..	..	December 31st, 1948."

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(g) in Item No. 30(10), in the second column, after the word "paper" the words "when imported as stores apart from machinery" shall be inserted;

(h) after Item 71 (7), the following item shall be inserted, namely:—

'71(8)	G R I N D I N G W H E E L S   A N D S E G M E N T S .	Protective	50 per cent. <i>ad valorem</i> .	..	..	December, 31st, 1950";
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(i) in Item No. 72(3) in the second column, after the words "COMPONENT PARTS OF MACHINERY", the words and brackets "(excluding GRINDING WHEELS AND SEGMENTS)" shall be inserted.

(2) The additional duties of customs referred to in section 4 of the Indian Finance Act, 1947 (XX of 1947), shall not be levied or collected on the goods comprised in Items Nos. 8(2), 8(3), 20(1), 20(3), 20(4) and 71(8) of the aforesaid Schedule.