5 Sula le Act 5 9 1957, 8.4. 6 Suls by Het 11 81950, 5.16. et 11 81950, 516, Rep. by Act

Act No. I of 1949

12 01/959, 8.29

51 0 1975 ACT NO. 10 7 S.ls. by Act 12 of 1959, S.29 [PASSED BY THE DOMINION LEGISLATURE] (Received the assent of the Governor-General on the 11th February, 1949) An Act further to amend the Indian Tariff Act. 1934. HEREAS 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.—This Act may be called the Indian Tariff (Amendment) Act, 1949. 2. Definitions.—In this Act, unless there is anything repugnant to the subject or context,-(a) "General Agreement" means the General Agreement on Tariffs and Trade, the Protocol for the provisional application of which was signed on behalf of India on the 8th day of June, 1948; (b) "Item" means an Item in the First Schedule to the Tariff Act;

(c) "notification" means a notification in the official Gazette;

(d) "Schedule" means a Schedule to this Act;

(e) "Tariff Act" means the Indian Tariff Act, 1934 (XXXII of 1934).

3. Amendments to Act XXXII of 1934.—The Items in Schedule A shall be amended in the manner directed therein. Space [1937] [1937] [1937] [1937]

4. Duration of certain amendments.—The amendments made by section 3, except in so far as they relate to the Items or portions of the Items specified in Schedule B, shall remain in force until the 31st day of March 1951?

Provided that in case the General Agreement ceases to apply to India, the Central Government may, by notification, modify any such amendment not relating to any Item or portion of an Item in Schedule B, in any manner it thinks fit, but such modification shall not result in the imposition of a duty higher than what would have been leviable under the Tariff Act, if this Act had not come into force.

Explanation.—Nothing contained in this section shall be deemed to limit in any way the duration of the amendments relating to the Items, or portions of the Items, specified in Schedule B

5. Duty not to be levied or increased in certain cases.—It is hereby declared that, until the 31st day of March, 1951, [(4 54) \((1955) \((1955) \((1955) \((1955) \((1955) \((1955) \((1955) \((1955) \((1955) \((1955) \((1955) \((1955) \((1956)

(a) no duty shall be levied on the articles to which the first five Items in Schedule C relate, and

(b) the duty levied on the articles to which the sixth Item in that Schedule relates shall not be increased above 3 per cent. ad valorem:

Provided that this section shall stand repealed if and when the General Agreement ceases to apply to India.

2 subslys 7 of Act 1707 1951.

22 subslys 7 of Act 1707 1954

34 Subsly 5. 237 Act 1508 (456.

- 6. Power to declare Act inapplicable to articles of certain countries.—The Central Government may, by not fication, declare that the provisions of this Act shall not apply to any goods which are the produce or manufacture of countries which are not, or which cease to be, parties to the General Agreement; and thereupon the duties applicable to such goods shall be those which would have been applicable to them if this Act had not come into force.
- additional duties of customs not to be levied on certain goods.—The additional duties of customs referred to in section 5 of the Indian Finance Act, 1948 (XX of 1948) shall not be levied or collected on the goods comprised in any of the Items specified in Schedules A or C.
- E. Decision of questions regarding the applicability of the General Agreement.—If any question arises whether the General Agreement applies to any country, or whether it has ceased to apply to India or any other country, it shall be referred to the Central Government whose decision shall be final and shall not be liable to be questioned in any court of law.

SCHEDULE A

(See section 3)

					Preferential duty if the the produce facture	article is	Duration of protective
	Item No.	Name of article	Nature of duty	tandard rate of duty	The United Kingdom	A British Colony	rates of dut
(ii) Fo:	."2	Bacon and Ham, not canned or bottled.	Revenue	30 per cent ad valorem.			
Substitute ***	2	Bacon and Ham, not canned or bottled.	Revenue	25 per cent ad valmen	0	''	
(11) to:	"4	Butter, Cheese and Ghee.	Revenue	30 per cent ad valorem.		21	_
Substitute and insert in their appropriate places.	4(4) 4(5)	Ghee Butter Cheese	Revenue Revenue Revenue	30 per cent ad valorem. 25 per cent ad valorem. 25 per cent ad valorem.		55	
(iii) For	"4(1)	Milk, condensed or preserved, in- cluding milk cream.	Revenue	30 per cent ad valorem.	,	•••	
Sulstitute .	."4(1)	Milk, condensed or preserved, including milk cream, but excluding dried skim milk, that is to say, dried milk powder containing not more than 4 per cent of fat and no added ingredients.		25 per cent ad valorem.			
	4(2)	Dried skim milk that is to say dried milk powder containing no more than 4 per cent of fat and no added ingredients		Free.		•••	
	4(8)	Sterilized cream	Revenue	25 per cent a valoren.	•	***	

	Item	Name of article	Water of Auto	St. J. J.	Preferenti duty if th the produce facture	al rate of te article is or manu- of;	Duration
	No.	Name of aroune	Nature of duty	Standard rate of duty	The United Kingdom	A British Colony	protective r of duty
(iv) After	**7	Vegetables, all sorts, fresh, dried, salted or preserved, not otherwise specified.	Preferential revenue,	36 per cent ad valorem.	,,,	24 per cent ad valorem."	
Insort	"7(1)	Dehydrated vegetables, all sorts, other than tomatoes, onions, potatoes and cauliflowers.	Preferential revenue.	30 per cent ad valorens.	•••	24 per cent ad valorem."	
(V) After	"8	Fruits, all sorts, fresh or preserved, not otherwise specified.	Preferential revenue.	36 per cent ad valorem.	***	24 per cent ad valorem."	
Insert in their ap- propriate places	"8(4) 8(5)	Apples and pears, fresh. Prunes and grapes, fresh.	Preferential revenue, Preferential revenue,	30 per cent ad valorem. 30 per cent ad valorem.		24 per cent ad valorem. 24 per cent ad valorem."	
(vi) For	"8(1)	Currants	Revenue	Re. 1-8-0 per cwt.	***	29	
substitute	"8(1)	Currants	Revenue	Re. 1 per cwt.	4. ***	"	
(vii For	"9(3)	The following spices, whether ground or unground, name-	Preferential revenue.	54 per cent ad valorem.	****	45 per cent ad valorem"	
		ly:— Cardamoms, cassia, clinnamon, cloves, nutmegs and pepper.			# 		
							ĺ
insert in their appropriate places.	"9(3)	The following spi- ces, whether ground or unground, name- ly:————————————————————————————————————	Preferential revenue.	54 per cent ad valorem.	•••	45 per cent ad valorem	
· ver-	9(7)	mon, cloves, nutmegs and pepper. Cassia lignea, ground or unground.	Preferential revenue.	50 per cent ad valorem.	•••	45 per cent	
				vacorent.		ad valorem'	
(vili) For	"9(6) ———	Vanilla beans .	Revenue	30 per cent ad valorem.	•••		·
Substitute	"9(6)	Vanilla beans	Revenue	20 per cent ad valorem.		,	· .
(Ix) After .	"10	Grain and pulse, not otherwise specified, including broken grains and pulse, but exclud-	•••	Free	•••	"	
Insert in the ap- propriate place	"10(2)	Rice	194	Free	-	''	

				Gr. And out.	Preferential duty if the the produce factu	or manu-	Duration of protective
	Item No.	Name of article	Nature of duty	Standard rate of duty	The United Kingdom	A British Colony	rates of duty
x)After	"12	Seeds, all sorts, not otherwise specificat.	Revenue	30 per cent ad valorem.			
nsert in the appropriate place.	"12(6)	Grass and clover seeds	Revenue	15 per cent ad valorem.		>>	
Ei) After .	"13	Dyeing and Tanning Substances, all sorts, not otherwise specified.	Revenue	30 per cent ad valorem.	***	33	
Insert in the appropriate place	*13(8)	Cochineal	Revenue	20 per cent ad valore m.	***	,,	
xii) For	"13(4)	Gums, Arabic, Ben- jamin (ras and cowrie) and Dam- mer (including un- refined batu) and 'rosin.	Preferential revenue.	36 per cent ad valorem.		24 per cent ad valorem'	•
Substitu and insert in their appropriate places.	"13(4)	Gums, Arabic, Ben- jamin (ras and cowrie) and Dam- mer (including un- refined batu).	Preferential revenue.	36 per cent ad valorem.	**1	24 per cent ad valorem	
	13(9)	Rosin	Preferential revenue.	24 per cent ad valorem.		24 per cent ad valorem"	
ziii) For	"15	All sorts of Stearine, wax, grease and animal fat not otherwise speci- fied.	Revenue	30 per cent ad valorem.	***	,,	
insert in their appropriate	"15	All sorts of wax, grease and animal fat not otherwise	Revenue	30 per cent ad valorem.			
places.	15(9)	specified. Mineral grease, in- cluding petroleum jelly.	Revenue	27 per cent ad valorem. 25 per cent ad	•••	12	
	15(10)	Stearine	Revenue	valorem.			
xiv) For .	"15(5)	Fish oil and whale	Revenue	Rs. 12 per cwt.		**	
,		oil, hardened or hydrogenated.			<u> </u>		
Su titute .	"15(5)	Fish oil and whale oil, hardened or hydrogenated.	Revenue	Rs. 10 per cwt.	•••	***	
(XV) After .	"15(6)	Vegetable Non-es- sential oils not other wise specified.	Preferential revenue.	42 per cent ad valorem.	:	30 per cen ad valorem	ţ;
Insert in the ap-	"15(11) Tung oil	Preferential revenue.	30 per cent ad	***	30 per cen	Ţt

With the second	Ţ		1	1	Preferentia	l rate of	1
* * *					the produce	he article is	
	Item No.	Name of article	Nature of duty	Standard rate of duty			Duration of protective rates of duty
•					The United Kingdom	A British Colony	rates of duty
(Kvi) After	"15 (8)	All sorts of animal oils not otherwise specified.	Revenue	30 per cent ad valorem.	• •••	19	
propriate place	"15 (12)	Neutsfoot oil .	Revenue	15 per cent ad valorem.	•••	"	
		- 					
(xvii) For	"16	Canned or bottled bacon, ham and lard.	Revenue	30 per cent ad valorem.			
Substitute .	"16	Canned or bottled bacon, ham and lard.	Rovenue	25 per cent ad valorem.	•••	*** **	
3							1
(xviii) For ,	"16 (1)	Fish, canned .	Revenue	30 per cent ad valorem.	•••	, es	
							·
Substitute and insert in their appropriate	"16 (1)	Fish, canned, other than canned sardi- nes and pilchards.	Revenue	20 per cent ad valorem.	•••	•••	
places.	16 (3)	Sardines and pil- chards, canned.	Revenue	20 per cent ad valorem.	1117	100 10	
•							}
(zix) For	"20 (1)	Fruit Juices, Squa- shes, Cordials and Syrups—					
		(a) manufactured in a British Colony.	Protective	27 per cent ad valorem.	***		March 31st 1949.
		(b) not manufac- tured in a British Colony.	Protective	40 per cent ad valorem.	•••	•••	March 31st, 1949."
				·			
Substitute and insert in their appropriate	"20 (1)	Frui Juices, Squa- shes, Cordials and Syrups not other-					Service Services
places.		wise specified— (a) manufactured in a British Colony.	Protective	30 per cent ad	•••	+++	March'31st,
		(b) not manufac- tured in a	tective	valorem. 40 per cent advalorem.			1949. March 31st.
	`	British Colony.		00.070.00			1949.
*	20 (5)	Juices either indivi- dually or in mix- ture, of the follow-				·	
		ing fruits, namely: Apricots, Berries, Grapes, Pineapple, Plums and Prunes—					
		(a) manufactured in a British	Protective	34 per cent ad valorem.	•••	•••	March 31st, 1949.
		Colony. (b) not manufactured in a Britlsh Colony.	Protective	Rate of duty as	,	•••	March 31st
	ļ ļ	ministrology,		at the time for manufactures in			
				a British Colony plus 6 per cent ad valorem,			• //

	Item No	Name of article	Nature of duty	Standard rate	duty if t	l rate of he article is e or manufac e of	Duration of protective rates
	No.			of duty	The United Kingdom	A British Colony	of daty
xx) <i>F07</i>	"20 (2)	Vegetables, canned or bottled.	Preferential revenue.	36 per cent ad valorem.	•••	24 per cent	
Substitute and insert in their appropropriate places	"20 (2)	Vegetables, canned or bottled the following, name- ly: tomatoes, po- tatoes, onions and cauliflowers.	Preferential revenue.	36 per cent ad valorem	•••	24 per cent ad valorem.	
ę	20 (6) 20 (7)	Asparagus, canned Vegetables, canned or bottled, all sorts, other than tomatoes, potatoes, onions and cauliflowers.	Preferential revenue. Preferential revenue.	24 per cent ad valorem. 30 per cent ad valorem.	•••	24 per cent. ad valorem. 24 per cen ad valorem.	
	"20(3)	Fruits, canned or bottled— (a) manufactured in a British Colony,	Protective	40 per cent ad valorem.	•••		March 31st, 1949.
		(b) not manufac- tured in a Bri- tish Colony.	Protective	60 per cent ad valorem.	•••		March 31st 1949."
	"20 (3)	Fruits, canned or bottled, not otherwise specified— (a) manufactured in a British Colony.	Protective	50 per cent ad valorem.	•••		March 31st
Substitute and insert in their appropriate places	20 (8)	(b) not manufactured in a British Colony. Canned fruits the following, namely: Apricots, Berries, Grapes, Plums and Prunes, and fruit salads composed not less than 80 per cent in quantity and in value of the above named fruits—	Protective	60 per cent ad valorem.		•••	March 31et, 1949.
		(a) manufactured in a British Colony.	Protective	54 per cent ad valorem.	•••	•••	March 31st
	20 (9)	(b) not manufactured in a British Colony. Pineapples, canned— (a) manufactured in a British Colony. (b) not manufacted in a British inColony.	Protective Protective Protective	Rate of duty actually charged at the time for manufactures in a British Colony plus 6 per cent ad valorem. 52 per cent ad valorem. Rate of duty actually charged at the time for manufactures in a British	•••		March 31st 1949. March 31st 1949. March 31st 1949.

	Item	Name of article	Nature of duty	Standard rate	Preferential duty if the the produce ture	article is or manufac-	Duratio protectiv
	No.			ofduty	The United Kingdom	A British Colony	of di
							
(xxii) After	"21	Canned or bottled provisions, not otherwise specified	Revenue	30 per cent ad valorem.	·	"	
-							
Insert in their appropriate	"21 (4)	Meat, canned .	Revenue	20 per cent od valorem.			
places.	21 (5)	Rennet essence	Revenue ·	20 per cent ad valorem.		•••	
	21 (6)	Soups, canned or bottled	Revenue	25 per cent ad valorem.			
("0.						
(xxili) After	"21 (1)	Provisions and Oil- man's Stores and Groceries, ali	Revenue	30 per cent ad valorem	•••	/	
		sorts, net otherwise			,	,	
							<u>'</u>
Insert in their appropriate places.	"21 (7)	Blended flavouring concentrates for the preparation	Revenue	30 per cent ad valorem.	•••	***	
	21 (8)	of non-alcoholic beverages. Meat, frozen	T)				
	21 (9)	Soups, all sorts, not otherwise	Revenue Revenue	20 per cent ad valorem. 25 per cent ad valorem.		···· ·	
		specified	·				
(xxiv) Far	"22 (3)	Wines not contain					
(Amil) 1 ur	22(0)	Wines, not containing more than 42 per cent of proof spirit—					
•	 - 	(a) Champagne and other sparkling	Revenue	Rs. 19-11 per Imperial gallon	***		
		wines. (b) Other sorts .	Revenue	Rs. 11-4 per Imperial gallon.	•••	"	
				Timperial gamen.		<u></u>	
Substitute	"22 (3)	Wines, not con-					
	1	taining more than 42 per cent of proof spirit—		(*1 .	
		(a) Champagne and other sparkling	Revenue	Rs. 16–8 per Imperial gallon,	• ";		
	} 	wines. (b) Other sorts	Revenue	Rs. 9-8 per Intperial gallon,	·	"	
						<u> </u>	
(xxv) For	"22 (5)	Spirits— (a) Bitters—		!		-	
. * .		(i) entered in such a manner as to indicate that the strength is not to	Preferential revenue.	Rs. 75 per Imperial gallon.	4	Rs. 67-8 per Imperial gallon.	
		be tested.	Preferential	Rs. 56-4 per		Rs. 50-10 pe	,
			revenue.	Rs. 56-4 per Imperial gallon of the strength		Imperial gallon of	
				of the strength of London proof,		the strength of London proof.]
			•	,	• • •	i hi 001 .	
	1		M ·			. '	Ĺ

						·		
			N man Cantala	N. com C. dada	Standard mate	duty if the	l rate of he article is ce or manu- e of	Duration of
-		Item No.	Name of article	Nature of duty	Standard rate of duty			protective rates of duty
		l ·				The United	A British	
		1				Kingdom	Colony	
						** ***********************************		
			•		•			
•			(b) Drugs and medi- cines containing				·	
			spirit— (i) entered in such a manner as to indicate that the strength is not	Preferential revenue.	Rs. 48 per Imperial gallon.	Rs. 43-3 1/5 per Im- perial gal- lon.	Rs. 43-3 1/5 per Im- perial gal- lon.	
**	ĺ,	}	to be tested.	 Preferential	Rs. 34-12 4/5	Rs. 31-31/5	Rs. 31-3 1/5	
		٠.	(10, 100 20 1111)	revenue.	per Imperial gallon of the	per Im- perial gal-	per Im- perial gal- lon of the	
3			١.		strength of	ion of the streng-	ion of the strength of	
		1			London proof.	th of	London	•
]			London proof.	proof	· .
	ĺ		(c) Perfumed spirits	Revenue	Rs. 60 per Imperial gallon	···		
4			·		or 25 per cent	ĺ		
					whichever is higher plus one-half of the			
			(d) Rum	Preferential	total duty. Rs. 56-4 per		Rs. 50-10	
	٠		(a) Kum	revenue.	Imperial gallon	"	per Im- perial gal-	
			/ ·		of the streng- th of London		ion of the	
		·	,		proof.		strength of London	
			Provided that—		1		proof."	
			(a) on any article chargeable under			\	. ,	
			this. Item with the lower rate of					•
	`		duty, the duty levied shall in				٠.	
· .			no case be less than		·	[l . I	
	٠. '		80 per cent ad valorem, and on			***		
			any article charge- able under this Iten					
		ż	with the higher rate of duty, the		;	,	ľ	
			duty levied shall in no case be less		·		1	
			than 45 per cent		·			
			(b) where the unit	• •			'·)	
·			of assessment is the Imperial gallon of	•		-1.	†	
			the strength of London proof, the					
			duty shall be in- creased or reduced	•				
			in proportion as the strength is					
	1		greater or less than London proof.					1.
	- 1							
								٠,
Tack asteries	1	"22 (5)	0_4-24-					
Substitute	-	22 (0)	Spirits— (a) Bltters—				Ti am a	
	ļ		(i) entered in such a manner as to	Preferential revenue	Rs. 73-2 per Imperial gallon.		Rs. 67–8 per Imperial	
			indicate that the strength is not to				gallon.	
	- {		be tested. (ii) not so entered	Preferentlal	Rs. 55-5 per		Rs. 50-10	
			. ,	revenue.	Rs. 55-5 per Imperial gallon of the strength		per Im- perial gal- ion of the strength of	
	1	3	+		of the strength of London proof.	* .	ion of the	
		, ,	11.		proof.		London proof.	
	_[·		proot.	·
			-					

		-					
				Standard meta	Preferential duty if the the produce facture	ne article is ne or manu-	Duration protecti
	Item No.	Name of article	Nature of duty	Standard rate of duty	The United Kingdom	A British Colony	rates of d
	,	•					
		(b) Drugs and medicines containing spirit— (i) entered in such	Preferential	Rs. 48 per Imperial galloni.	Rs. 43-3 1/5 per Im-	Rs. 43-3 1/5 per Im-	
		a manner as to indicate that the strength is not to	revenue.	Imperciganom	perial gal- lon.	perial gal- lon.	
		be tested. (ii) not so entered	Preferential revenue.	Rs. 34-12 4/5 per Imperial gallon of the strength of	Rs. 31-3 1/5 per Im- perial gal- lon of the	Rs. 31-3 1/5 per Im- perial gal- lou of the strength of	
				London proof,	strength of London proof.	London proof.	
		(c) Perfumed spirits	Revenue	Rs. 60 per Im- perial gallon or 25 per cent ad valorem, which- ever is higher	•		
	1			plus one-fourth of the total duty.			
å. 		(d) Rum	Preferentie l revenue.	Rs. 55-5 per Imperial gallon of the strength of London		Rs. 50-10 per Im- perial gal- lon of the	
	,			proof.		strength of London proof."	
		Provided that— (a) on any article chargeable under this item with the		- 1			
		the duty levied shall in no case be less than 30 per cent ad	· ,			, <i>'</i>	
		valorem, and on any article charge- able under this item with the higher rate of duty,					
		the duty levied shall in no case be less than 45 per cent ad valorem;					
•	-	(b) where the unit of assessment is the Imperial gallon of the strength of					
		London proof, the duty shall be in- creased or reduced in proportion as the strength is			,		
		greater or less than London proof.					
(xxvi) For	"24 (3)	Tobacco, unmanu- factured	Preferential revenue.	Rs. 7-8 per 1b.		Rs. 7-0 per	
Ga. V. Manda	1404 (0)	Mahasaa unmanufaa	Preferential	Rate of duty		Rs. 9-6 per	
Substitute	"24 (3)	Tobacco, unmanufac- tured	revenue.	not exceeding the Preferential rate which		lb."	, .
				would have			
				to the product if it had been of British Colonial origin.			
(axvii) For	"27 (1)	Asphalt .	Preferential revenue.	30 per cent ad 1 lorem.	••••	18 per cent ad valorem"	
Substitute	**27 (1)	Asphalt	Preferential revenue.	27 per cent ad valorem.		18 per cent	

		, I	naian Tariji	(Amenament	·)		[ACT i
	Item	Name of article	Nature of duty	Standard rate	Preferential duty if th the produc facture	rate of e article is e or manu- of	Duration of protective
	No.			of duty	The United Kingdom	A British Colony	rates of duty
(xxviii) For	"27 (2)	Pitch and Tar .	Revenue	30 per cent ad valorem.	•••	,,	
Substitute and insert in their	"27 (2)	Pitch and Tar not otherwise specified	Revenue	30 per cent ad valorem.			
appropriate places	27 (9)	Crude and refined coal tar and coal pitch.	Revenue	27 per cent ad valorem.	, ·	<i>.</i> . '	
XXIX) For	"27 (3)	All sorts of mineral oils not otherwise specified.	Revenue	30 per cent ad valorem.		**	•
ubstitute ;	"27 (3)	All sorts of mineral oils not otherwise	Revenue	27 per cent ad valorem.			
	· 	specified.					*
EXX) For	"28	Chemicals, Drugs and medicines, all sorts, not otherwise speci-	Preferential revenue.	36 per cent ad valorem.	24 per cent ad valorem	24 per cent ad valorem."	
		fied.					
Substitute and insert in their appropriate places	"28	Chemicals, Drugs and medicines, all sorts, not otherwise specified.	Preferential revenue.	Rate of duty actually char- ged at the time for such products of	26 per cent ad valorem.	26 per cent ad valorem.	
; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;				the United Kingdom or British colonial origin plus 10 per cent ad valorem.			
	28 (21)	Acetyl salicylic acid in tablets or in powder; atropine sulphate; Cresylic acid; hyoscine hy- drobromide; Pheno- barbital; Vitamins A and E excluding fish-liver oils,	Preferential revenue.	30 per cent ad valorem.	24 per cent ad valorem.	24 per cent ad valorem	
	28 (22)	Cod-liver oil packed in containers not exceeding 14 lbs. in capacity.	Preferential revenue.	30 per cent ad valorem.	24 per cent ad valorem.	24 per cent ad valorem.	
·	28 (23)	Iodine, in crude form.	Preferential revenue.	30 per cent ad valorem.	24 per cent ad valorem.	24 per cent ad valorem.	
	28 (24)	Lactose (sugar of milk).	Preferential revenue.	30 per cent ad valorem.	24 per cent ad valoren.	24 per cent ad valorem.	
	28 (25)	Menthol	Preferential revenue.	24 per cent ad valorem.	24 per cent ad valorem.	24 per cent ad valorem	
	28 (26)	Penicillin and its products.	Preferential revenue.	30 per cent ad valorem.	24 per cent ad valorem.	24 per cent ad valorem.	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
	28 (27)	Antibiotics such as streptomycin, gramicidin, tyrocidine and tyrothricin.	Preferential revenue.	30 per cent ad valorem.	24 per cent ad valorem.	24 per cent ad valorem.	
	28 (28)	Sulpha drugs and vitamin prepara- tions other than fish-liver oil.	Preferential revenue.	30 per cent ad valorem.	24 per cent ad valorem.	24 per cent ad valorem."	
					1 .	1	

	Item	Name of article	Nature of duty	Standard rate	Preferentia duty if the the prod manufact	article is	Duration of protective
	No.			of duty	The United Kingdom	A British Colony	rates of duty
(xxxi) For	"28(8)	The following Chemicals, Drugs and Medicines, namely, acetic, carbolic, bydrophlo-	Revenue	30 per cent ad valorem.		'*	
		acetic, carrolle, citric, hydrochlo- ric, nitric, oxalic, sulphuric, tartaric, and other acids, anhydrous ammo- nia, naphthalene, potassium chlorate,					
		potassium cyanide and other potassi- um compounds, bicarbonate of soda, borax, sodium cyanide, sodium silicate, arsenic,				. • • • • • • • • • • • • • • • • • • •	9
•		calcium carbide, glycerine, lead, magnesium and zinc compounds not otherwise specified, aloes, asafoetida, cocaine, sargaparilla and			·		1
Substitute and insert in their appro-	"28 (8)	Storax.	Revenue	30 per cent ad valorem.		,	
priate places.		micals, Drugs and Medicines, namely, carbolic, citric, hydrochloric, nitric, oxalic, sulphurlo, tartaric, and acids not otherwise specified, anhydrous					,
		ammonia, napth- ale ne, potassium chlorate, potassium cyanide and potas- sium compounds, not otherwise spe-					
		cified, bicarbonate of soda, sodium cyanide, sodium silicate, arsenic, calcium carbide, glycerine, lead, magnesium and					
		zinc compounds, not otherwise specified, aloes, asafoetida, cocaine, sarraparilla and storax.					
:	28 (29)	Acetic acid, Boric acid, Borax and Phenol.	Revenue	25 per cent ad valorem.		**	
(xxxii) After	"28 (14)	Toilet Requisites not otherwise spe- cified.	Revenue	30 per cent ad valorem.	,	31	•
Insert in the appropriate place.	"28 (30)	Tooth paste, Tooth powder, Talcum powder, Shaving soap and shaving cream.	Revenue	30 per cent ad volorem.	•••	***	

	Item	Name of article	Nature of duty	Standard rate	Preferential duty if the the produce facture	l rate of ne article is ne or manu- n of	Duration of protectly
	No.			of duty	The United Kingdom	A British Colony	rates of duty
		`					
xxxiii) For	"30	Paints, colours and painters materials, all sorts, not otherwise specified in	Preferential revenue.	36 per cent ad valorem.	24 per cent ad valorem.	"	
		wise specified, in- cluding paints, solutions and com- positions contain- ing dangerous pet-			a.		
		ing dangerous pet- roleum within the meaning of the Indian Petroleum Act, 1934.					
			-				
٠,	<u>`</u>	·					
Substitute and insert in their appropriate places.	"30	Paints, colours and painters materials, all sorts, not other- wise specified,	Preferential revenue.	36 per cent ad valorem.	24 per cent ad valorem.	.·••• <u>•</u>	
	30 (11)	-	Preferential revenue.	24 per cent ad valorem.	24 per cent ad valorem.	. •••	
		the meaning of the Indian Petroleum Act, 1934					at .
	30 (12)	Lithopone	Preferential revenue.	30 per cent ad valorem.	24 per cent ad valorem.	**	
			·· · · · · · · · · · · · · · · · · · ·	· · .		·	
xxxiv) For	"30 (1)	Dyes derived from coal-tar, and coal- tar derivatives, used in any dyeing	Revenue	12 per cent ad valorem.)	"	
	. ,	process.					
substitute and insert in their appropriate	"30 (1)	Dyes derived from coal-tar, and coal-tar derivatives	Revenue	12 per cent ad valorem.	,	***	
places.		Dyes derived from coal-tar, and coal-tar, and coal-tar, and coal-tar derivatives, used in any dyeing process; all sorts, other than Alizarine molst exceeding 20 per cent Alizarine red Aro dyes					
		per cent Alizarine red, Azo dyes, Sulphur black, Sulphur dyes of other colours, Ultrazols and vats, powder.			arte en e		
	30 (13)	Dyes derived from coal-tar, the follow-			, <u>.</u>		
•		ing, namely:— Alizarine moist ex-	Revenue	12 per cent ad			
		ceeding 20 per cent. Allzarine red	Revenue	valorem. 12 per cent ad			
		Anzarme red Azo dyes	Revenue	valorem. 12 per cent ad			
		Sulphur black	Revenue	valorem. 12 per cent ad			
		Sulphur dyes of other colours.		valorem. 12 per cent ad valorem.		•••	5 12 N
		Ultrazols	Revenue	12 per cent ad			
		Vats, powder	Revenue	valorem. 12 per cent ad valorem.		,,	

	Item No.	Name of article	Nature of duty	Standard rate	Preferential duty if the the produce facture	article is or manu-	Duration protective
	110.	,		or duby	The United Kingdom	A British Colony	rates of d
(EEEV) For	"30(2)	Paints, colours and painters' materials, the following, na-		,			
	-	mely:— (a) Red lead, gen- uine dry, genuine moist and reduced moist.	Preferential revenue.	30 per cent ad valorem or Rs. 4-12 per cwt., which- ever is higher,	24 per cent ad valorem.		· ·
		(b) White lead,	Preferent jal	plus one-fifth of the total duty.			
		(b) White lead, genuine dry.	revenue.	valorem or Rs. 5-12 per cwt., which-ever is higher.	24 per cent ad valorem.		
	:	(c) Zinc white, gen-	Preferential revenue.	plus one-fifth of the total duty. 30 per cent ad valorem or	24 per cent		
		47-2 423.		Rs. 6 per cwt., whichever is higher, plus one-fifth of	ши чиготет.		
		(d) Paints, other sorts, coloured, moist— (i) in packing of	Preferentia]	the total duty.	24 per cent		
·		1 lb. or over.	revenue.	valorem or Rs. 8-8 per cwt., which-ever is higher, plus one-fifth	ad valorem.	""	
		(ii) in packing of	Preferential revenue.	of the total duty. 30 per cent ad	24 per cent ad valorem.		
		but less than 1		valorem or Rs. 11-4 per cwt., which- ever is higher plus one-fifth, of the total			
		(iii) In packing of 1 to 1	Preferential revenue.	duty. 30 per cent ad valorem or Rs. 17 per cwt., whichever is	24 per cent ad va lorem.		
		(iv) In packing of	Preferential	higher, plusone fifth of the total duty.	24 per cent	"	
		less than 1 1b	revenue.	valorem or Rs. 24 per cwt., whichever is higher plus one- fifth of the	ad valorem.		-
substitute	"30(2)	Paints, colours and painters' materials,		fifth of the total duty.			
		the following, namely:— (a) Red lead, genuine dry, genuine moist and reduced	Preferential revenue.	30 per cent ad valorem or Rs. 4-12 per	24 per cent ad valorem.		
		moist.		cwt., which ever is higher, plus one-fifth of the total duty.			
		(b) White lead, genuine dry.	Preferential revenue.	30 per cent ad	24 per cent ad valorem.	•••	. مستسو
				Rs. 5-12 per cwt., which-ever is higher, plus one-fifth of the total duty.	1 .	;	

	Item	Name of article	Nature of duty	Standard rate	Preferentia duty if the is the Pro- manuf	article duce or	Duration vi
	No.	Italia of afficie	Havare of day	of duty	The United Kingdom	A Brilsh Colony	rates of duty
† ·		(c) Zinc white, genuine dry.	Preferential revenue.	30 per cent ad valorem or Rs. 6 per cwt., whichever is	24 per cent		
		(cc) Ultramarine		whichever is higher, plus one-fifth of the total duty.	:		, ,
		blue— (i) In packing of 1 lb, or over.	Preferential revenue.	30 per cent, ad valorem or Rs. 8-8 per cwt., whichever is higher.	24 per cent ad valorem.	No.	
		(ii) in packing of 1 ib. and over but less than 1 ib.	Preferential revenue.	30 per cent ad valorem or Rs. 11-4 per cwt., whichever is higher.	24 per cent ad valorem.		
		(iii) in packing of 1 lb. and over but less than 1 lb.	Preferential revenue.	30 per cent ad valorem or Rs. 17 per cwt., whichever is	24 per cent ad valorem.	•••	
		(iv) In packing of less than 1 lb.	Preferential revenue.	higher. 30 per cent ad valorem or Rs. 24 per cwt., whichever is	24 per cent ad valorem.	•••	
		(d) Paints, other sorts, coloured, moist— (i) in packing of 1	Preferențial	higher. 30 per cent ad valorem or	24 per cent		
		tb. or over.	revenue.	Rs. 8-8 per cwt., which- ever is higher, plus one-fifth of the total	ad valorem.		
,		(ii) in packing of 1 10. and over but less than 1 1b.	Preferential revenue.	duty. 30 per cent ad valorem or Rs. 11-4 per cwt., which; ever is higher,	24 per cent ad valorem.		
		(iii) to packing of	Preferential'	plus one-flith of the total duty.	24 per cent		
•		(iii) in packing of 1 lb. and over but less than 1 lb.	revenue.	30 per cent ad valorem or Rs. 17 per cwt., whichever is higher,	ad valorem.		
1		(iv) in packing of		plus one-fifth of the total duty.		"	-
		less than ½ lb.	revenue.	Rs. 24 per cwt., whichever is higher, plus one-fifth of the	ad valorem.		
				total duty.			
(xxvi) For	"31 (4)	Camphor	Revenue	60 per cent ad valore m.		"	
utstitute	"31 (4)	Camphor	Revenue	50 per cent ad valorem.	•••		

	1 tem	Name of article	Nature of duty	Standard rate	Preferentia duty if the the produce ture of	article is or manufac-	D of
	No.			of duty	The United Kingdom	A British Colony	r
xxxvii) 2 For	"85	Manures, all sorts, including animal bones and the fol- lowing chemical		Free		***	
		manures:— Baslc slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sul-					
		ammonia, nitrate of soda, muriate of sodash, sulphate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carbolime, urea, nitrate of lime, calcium cyanamide, ammonium phosphates, mineral phosphates and mineral superphosphates.					
•						-	-
ubstitute and insert in their appropriate places.	"35	Manures, all sorts, including animal bones and the following chemical manures when im-	•••	Free	***	•••	
		ported in a form indicative of their use for manurial purposes:—Basic slag nitrate of				· .	
		ammonia, muriate of potash, sulphate of ammonia, sulph- ate of potash, kainit salts, carbolime, urea, nitrate of lime, calcium cyanamide,		: •			
		ammonium phos- phates, mineral phosphates and mineral super- phosphates.					
	35 (1)	Nitrate of soda, when imported in a form indicative of its use for ma- nurial purposes,	•••	Free		"	
·		- Julius purposes.					
(xxxvlii) After	"40	Wood and timber, all sorts, not other- wise specified, in- cluding all sorts of ornamental wood.	Revenue	30 per cent ad valorem.	•		
nsert in their propriate places.	'40(6) 40(7)	Douglas Fir Wall boards of wood fibre.	Revenue Revenue	20 per cent ad valorem. 25 per cent ad valorem.			
xxxix) After	"44	Paper, all sorts, not otherwise specified.	Revenue	30 per cent ad valorem.	•••	"	
Insert	"44(1)	Cigarette paper in rolls and bobbins.	Revenue	20 per cent ad			-

	Itom	Name of article	Nature of duty	Standard rate	Preferential duty if th the produce facture	or manu-	Duration of protective
	Item No.	Manie of article	Travaro or day	of duty	The United Kingdom	A British Colony	rates of duty
				30 per cent ad		,,	gaggitangagatin ing in Marianananan dara
1) For	"45	Articles made of Paper and Papier Mache; Stationery	Revenue	valorem.			
		including drawing and copy books, labels, adverti- sing circulars,					
		sheet or card al-					
		manacs and ca- lendars, Christ- mas, Easter and other cards, in- cluding cards in booklet forms; including also waste paper.				:	
4							
ubstitute and insert in their appropriate places.	"45	Articles made of Paper and Papler Mache; Stationery, not otherwise spe- cified, including	Revenue.	30 per cent ad valorem.			
• .		cified, including drawing and copy books, labels, ad- vertising circulars, sheet or card al- manacs and ca-				: <u>,</u> ,	
		manacs and ca- lendars, Christ- mas, Easter and other cards, in- cluding cards in				,	
		cluding cards in booklet forms; in- cluding also waste paper.	. /				
	45(3)	Fountain pens, com- plete.	Revenue	30 per cent ad valorem.	., .	"	
kli) For	"49	Textile manufac- tures, the following articles when made wholly or					
		the fabrics speci-	Protective	The ad valorem	·		The duration
		(a) item No. 48, 48(1), 48(4), 48(5), 48(7), or 48(10):		rates of duty applicable to the fabric of			applicable to the fabric of which the article
		•		which the ar- ticle is wholly or mainly made.		,,	wholly made
	1.1	(b) Item No. 48(3) or 48 (9) Bed sheets.	Revenue	The ad valorem rates of duty applicable to the fabric of	•••	"	
		Bedspreads. Bolster cases. Counterpanes. Cloths, table. Cloths, tray. Covers, bed.		which the ar- ticle is wholly or mainly made.			
		Dusters. Glass-cioths.					
		Handkerchiefs. Napkins. Pillow cases. Pillow slips.				9 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	
		Scarves. Shirts. Shawls. Sacks (cotton).	• 1			•	
		Towels. Umbrella coverings.					

	Item	Name of article	Nature of duty	Standard rate	Preferential duty if the the produce of ture	article is	Durat Prote
	No.			of duty	The United Kingdom	A British Colony	rates o
Substitute .	"49	Textile manufac- tures, the follow-				:	
		ing articles when made wholly or mainly of any of the fabrics speci- fied in					
		(a) Item No. 48, 48 (1), 48 (4), 48 (5), 48 (7) or 48 (10).	Protective	The ad valorem rates of duty applicable to the fabric of which the ar- ticle is wholly	•••	•••	The di appli appli fo th of wl artic wholl
				or mainly made.			maini
		(b) Item No. 48(3) if of British manufacture, or other than cross-stitched, drawn-thread, or otherwise embroidered if not of British manufacture, or 48 (9) whether of British manual.	Revenue	The ad valorem rates of duty applicable to the fabric of which the arti- cle is wholly or mainly made	•••	**************************************	
		facture or other- wise.					
		(c) Item No. 48 (3) if not of British manufacture and if cross-stitched, drawn-thread or otherwise embroidered.	1	50 per cent ad valorem.		****	
		Bed sheets. Bedspreads. Bolster cases. Counterpanes. Cloths, table. Cloths, tray. Covers, bed. Covers, table. Dusters.					
		Glass-oloths. Handkerchiefs. Napkins. Pillow cases. Pillow slips. Scarves. Shirts.					
		Sacks (cotton). Towels. Umbrella cover ings.	-0.7				
· · · · · · · · · · · · · · · · · · ·							
(xlii) For .	"49 (2	. I	Revenue	60 per cent a	1 ,	"	

STATE OF STA	Item 91	Name of article	Nature of duty	Standard rate	Preferentia duty if the is the pr manufac	l rate of le article oduce or cture of	Duration of protective rates of dut
	in i	Mor Mar		or duty .	The United Kingdom	British Colony	rates of dut
Substitute	"49 (2)	Ribbons	Revenue	50 per cent ad valorem.			
(zliii) After	"52	Apparel, hosiery, haberdashery, millinery and drapery, not other- wise specified.	Revenue	30 per cent ad calorem.	**************************************		1647 to 118
Insert in the	"52 (4)	Lace and trimmings, made of cotton or linen.	Revenue	25 per cent ad valorem.	,	,,,	
co(* v) After	"53	Textile manufac- tures, not other- wise specified.	Revenue	30 per cent ad valorem.	··· (,	
(neers in the appropriate place.	"58 (2) "55	Linen embroideres Viril 19 OJ sitirality OJ sitirality	u' - 1	125 per cent ad : valorem. 100 per cent ad : valorem. 100 per cent ad : valorem.	47		
Subst itute	"55	Pith hats and hel- mets snil hafters ware, not otherwise specified.	Revenue	30 per cent ad valorem.	vi		
	55 (1) 55 (2) 55 (3)	Fezes Straw hats Hats, caps and bonnets, all sorts, excluding Fezes,	Revenue Revenue	20 per cent ad valorem. 20 per cent ad valorem. 20 per cent ad valorem.		"	
IVI) For	"60 (2)	Pith hats and hel- mets and Straw hats. Electric lighting bulbs.	Revenue	60 per cent ad valorem.		,,	
Substitute and insert in their appropriate	"60 (2)	Electric lighting bulbs, not otherwise specified.	Revenue	60 per cent ad valorem.	-		
places.	60 (5)	Electric lighting bulbs for torches and automobiles.	Revenue	50 per cent ad valorem.			
xivii) For	"60 (3)	Glass bangles, glass beads and false pearls.	Revenue	30 per cent ad valorem.		***	ě

Departon - Distance -	Item No	Name of articlers:	Nature of duty	Standard rate		l rate of he article ce or manu- ure of	Durati
-		acty 150 to 160 to 160 (Gall and		of duty	The United Kingdom	British Colony	rates o
Substitute	"60 (3)	Glass bangles	Revenue	60 per cent ad			
	60 (4)	Glass beads and false pearls.	Revenue	50 per cent ad valorem.	•••	 •	
		i	,			· · ·	
(xlviii) Before	"71,	Hardware, iron- mongery and tools, all sorts; not other- wise specified, in- cluding incandes- cent mantles but excluding machine tools and agricul- tural implements.	Revenue	30 per cent ad valorem.		"	
1		cent mantles but excluding machine tools and agricultural implements.		Selection of the select			4
Insert in the					37.		
appropriate place.	"61 (11)	Articles of imitation jewellery (including buttons and other fasteners) which consist of, or in- clude, base metal plated with gold	Revenue	30 per cent ad valorem.	•••		
1		plated with gold or silver or both and in which the proportion of gold or silver or both together to total metallic contents is		77			• .
		metallic contents is less than 1.5 per cent.		1	(6)	:	
(xlix) After	"71	Hardware, iron- mongery and tools, all sorts, not other- wise specified, in- cluding incandescent	Revenue	30 per cent ad valorem.		••• ,,	
		mantles but exclud- ing machine tools and agricultural implements.				-	
Insert in the appropriate place.	"71 (9)	Stoves for use with Kerosene, Gasolene or other liquid fuels and burners there- for.	Revenue	20 per cent ad valorem.			
				- 11 - 11 - 11			
(1) After	"71 (2)	Cutlery, all sorts, not otherwise specified.	Revenue	80 per cent ad valorem.			
Insert in the appropriate place.	"71 (10)	Safety razors and parts therefor, including blades.	Revenue	30 per cent ad valorem.			
•			· :				
(li) After	"72;	Machinery, namely, such of the following articles as are not otherwise specified:—	Revenue	10 per cent ad valorem.		'	
		(a) prime-movers, bollers, locomo- tive engines and tenders for the same, portable					

		•		Preferential duty if the the produce of facture	article is r manu-	Duration of protective rates of
Item No.	Name of article	Nature of duty	Standard rate of duty	The United Kingdom	A British Colony	duty
	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;					
	(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;					
	(e) 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;					
	(d) control gear, solf-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 cotton;					
. ((e) electrical wires and cables, insu- lated or not, and poles, troughs, conduits and					,

	Item	Name of article	Nature of	Standard rate	Preferential duty if the the produce ture	rate of ne article is or manufac- of	Duration of protective rates of du
12.14%	No.		duty	of duty	The United Kingdom	A British Colony	rates of du
					- AIII BUOIN	- COLORY	
	1						1
		insulators de- signed as parts of a transmis-	,				
			-				1
•		and the fit-					
		tings thereof. Note.—The term 'industrial sys-		· .		į.	
		I tem used in sub-					
	,	item (c) means an installation design- ed to be employed	·	· ,			
		installation design- ed to be employed directly in the per- formance of any processes necessary for the manufac- ture, production or extraction of any commodity.					*
		process or series of					
		for the manufac-					
		extraction of any		1			
š .	·	commodity.			<u> </u>		
	"72(15)		Revenue	10 per cent ad		•••	ţ
insert in their appropriate		Boot and shoe manu- facturing machinery.		valorem. 10 per cent ad valorem. 10 per cent ad valorem.			ŀ
placer.	72(16)	facturing machinery. Cinema-projecting apparatus. Metal working	Revenue	valorem.		,	
. 5,1	72(17)	Metal working machinery other	100 vondo	valorem.	".	"	
	72(18)	Metal working machinery other than machine tools. Mining machinery	Revenue	10 per cent ad			
	72(19)	Oil-crushing and	Revenue	valorem. 10 per cent ad]
	72(20)	refining machinery Petroleum and gas-	Revenue	valorem. 10 per cent ad valorem.			
		well drilling equip- ment.	l _	1			
	72(21)	Refrigerating machi- nery other than	Revenue	10 per cent ad valorem.	· · · · · ·		
		domestic refrigera-					
	72(22)	Sound recording	Revenue	10 per cent ad valorem.	••	•••	
/		Sound recording apparatus for the production of cinema films.				٠,	
	72(23)	Eugar manuracturing	Revenue	10 per cent ad valorem.		"	
	,	and refining machi- nery.	, , , , , , , , , , , , , , , , , , ,				
		1.]
Lvii før	"72(1)	The following textile	Revenue .	10 per cent ad valorem.		,	
		machinery and apparatus by what-) <i>-</i>				
		ever power operat- ed, namely healds;		· ·			
		machinery and apparatus by what- ever power operat- ed, namely healds; heald cords and heald knitting				,	l···
		needles; reeds and shuttles; warp and					
		weft preparation machinery and			. ,		;
		looms; bobbins and pirns; dobbies;	, 	, .			
	, .	Jacquard machines; Jacquard harness					
		linen cords; Jacquard cards;					
		punching plates for Jacquard			٠,		
		cards; warping					
		mills; multiple box sleys; solid border sleys; tape					٠.
		sleys ; swivel sleys ;	,				,
		wool carding ma-					
		chines; wool spin- ing machines;					
		hosiery machinery; coir mat shearing					
					1		1 .

	1 70		- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	(22,11001001100100			[AOT: 1
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	e alaifa a	and the second s		inches de la constante de la c	Preferential duty if the the produce of ture of	r manufac-	Described of
	Item No.	Name of article	Nature of duty	Standard rate of duty	The	A	Duration of protective
	Metalling Transfer	100		: '	United Kingdom	British Colony	rates of duty
	a Africa		1			Colony	
						1	
		machines; coir			14 14 14 14 14 14 14 14 14 14 14 14 14 1	1 .	
] .	fibre willow- ing machines;					
	1	heald knitting machines: dobby	f :	1 3	भारत भुरुतन्तिः		
		machines; dobby cards; lattices and lags for dob-		, ,	int the	. !	Ì
		bies; wooden			h graffard	:	1
		looms : silk throw-	:		Commission of the control of the con	, · · · · · · · · · · · · · · · · · · ·	J
	1.	ing and reeling machines; cotton		1		,	ļ
	. 🔍	yarn reeling machines; sizing machines; doubling	, ,		[1)		1.
		machines; silk	1		1		ļ
	у .	twisting machines; cone winding	1 .				
	·} .	machines; piano					
		machines; harness building frames; cardslacing frames;			1]
		cardslacing frames; drawing and dent-	Andrew I	10 my 3 1			late of the second
		ing hooks; sewing thread balls making		1			• ,
1		machines; cumbli finishing machinery;	2.3 (2.9)			1 (1)	
	.	hank boilers;	10 (12 O)				
		hank boilers; cotton carding and spinning machines;	18: 60: 6:16	} .			
	1	mail eyes, lingoes comber boards and comber board frames; take- upmotions, temples and pickers; pick- ing bands; picking	on say of the	7 to 1 37 37 37 37 37 37 37 37 37 37 37 37 37			
į c		boards and comber board frames; take-	14		J."	.*	·
		upmotions, temples					
1		ing bands; picking	1			, , , , ,	1
1		machines; roller		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
	\$ * · ·	cloth; sižing		1.10		1 25	
		flannel; and roller skins.	1				1.
			acressa.		san e san a	*** ,	1
stitute and	"72(1)	The following tex-	Revenue	10 per cent ad		; ,,	1
insert in their		tile machinery and apparatus by		valore m.	<u> </u>	l I	1
Disees.		whatever power	The Marian Control of the Control of	eran i	and a second		
P		healds; heald cords and heald knitting needles; reeds and shuttles;			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1.	1
1.		knitting needles;		120			1
	100	warp and well pro-					
	* 1.5	paration machinery and looms; bobbins					l
		and pirns; dobbies; Jacquard machines;			*		ļ
		Jacquard harness linen cords;		1	\$2.1480,10	1	{·
		Jacquard cards; punching plates for		<u> </u>	5 95,00	: .	
te.		Jacquard cards; warping mills;		1	184		
·		multiple box sleys; solid border sleys;		, , , ,	38 3	1	
		tape sleys; swivel sleys; tape looms;		1.00			
		hosiery machinery;				-	
1		coir mat shearing machines; coir	SA.		10. 30. 30.		
		fibre willowing machines; heald		-	1		
	:	knitting machines; dobby cards; lat-		1	() () () () () ()	Sec.	
. :		tices and lags for dobbies; wooden		1 1 1	i		1
1		winders; silk looms; silk torow-		5.41	a fine no		1

s Observa Parkana	er abdor original original	4. 多生 (47. 5 : 0 			Preferential duty if is the p manufacture	rate of the article produce or e of	Duration •
ι (.	Item No.	Name of article	Nature of duty	Standard rate of duty	The United Kingdom	A British Colony	protective rates of duty
						1.1	
		· · · · · · · · · · · · · · · · · · ·				I	·
	`	ing and reeling			an si		l
		machines; cotton yarn recling				:	
		machines; sizing machines; doubling				-	
•	1	machines; silk twisting machines;				\	4
		yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding ma- chines; piano card cutting machines; harness building					-
		cutting machines;					-
		frames : cards lacing] .	į į		,	1
÷	1	frames; drawing and denting hooks; sewing thread balls making machines;	` `				
	ļ	sewing thread balls	ļ			į ·	Į.
_						1	
	1	machinery; hank boilers; cotton carding and spin-			, ,		
	1	carding and spin- ning machines;			1	1	Į.
	1	ning machines; mail eyes; lingoes, comber boards and				•	1
		comber board frames; take-up		1	ļ	}	
	ļ	motions, temples				Ì	-
	ĺ	and pickers; picking bands;	1 .	· ·		1	
	1	picking sticks; printing machines;			1.	· \	
		roller cloth;	1	- 1	policie -	1	
		sizing flannel; and					
	"72(24)	roller skins. Machines for the	Revenue	10 per cent ad			
		carding, spinning and washing of		valorem.			
		wool.				7	· ·
							_
(lii) After .	"72(3)	Component parts of	Revenue	10 per cent ad			_
		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 of		valorem.	9 . Was	(CE E E	4 2 2
		72, 72(1) and 72(2),	MEN CO			}	
		only as are essential	ļ. I				
		the machine of					
	4	apparatus and have been given for that purpose some spe-		Harris A	14 mil 14	(*) s(* e	513 375
	1	purpose some spe-	* 1860/04/03 * 1		n in a second	物物 的一致	
:		cial shape or quality which would not be essential for					
	1	their use for any other purpose:				,	
		Provided that	[6] [5] [4] [4] [4] [4] [4] [4]	South of Francisco		(6) 35 - 1	15 15 15 15 15 15 15 15 15 15 15 15 15 1
* * * * * 4	1	not satisfy this	r laystayor			وأردينا فسنسبخ	
	1	l condition shall also) [الأبيد المتحدد ال	. 1
	4 .,	be deemed to be	o de la			100	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
	1	which they belon	g		Total State		
		if they are essentia to its operation an	1		as a barbon		*
		are imported with	h]		the second		\$.1 6
		ties as may appea	r	2.367		The second second	
		Customs to b	e			very singular	***
		reasonable.	ers for	- PB-75-11 (4400
	1		<u>. • </u>			1	
Insert in the	"72(25	Component parts of	of Revenue	10 per cent		19	_
appropriate place		boot and sho manufacturing ma	i-	valorem.			_
-	i	chinery, cinen projecting appar	a				` "

\$ 0 \$7.00 \$4.00	Jest Medica	Name of article	Nature of duty	Standard rate	Preferentia duty if is the r manufactur	l rate of the article produce or e of	Duration of protective
	No.		•	of duty	The United Kingdom	A British Colony	rates of duty
	/			,			
	,	ing and reeling machines; cotton			·		
		yarn reeling machines; sizing	***.				
•		machines; doubling machines; silk			A. L	.*•	
* .		twisting machines:				· · .	
		cone winding ma- chines; piano card cutting machines;					
		harness building frames; cards lacing				·	
		frames; drawing and denting hooks;					
,		sewing thread balls making machines;					
		cumbli finishing machinery; hank		,			
		boilers; cotton carding and spin-					
	1	ning machines ·					
	1	mail eyes; lingoes, comber boards and comber board		. ,	, , , , , , , , , , , , , , , , , , ,		
•		frames; take-up motions, temples	- 1			ļ	
:		and pickers;					-
		picking sticks; printing machines;					: .
	1	ioller cloth; clearer cloth;			e at		
	' '	sizing flannel; and roller skins.					
	"72(24)	Machines for the	Revenue	10 per cent ad		"	
		carding, spinning and washing of wool.	,	valorem.			
						*	
(lil) After	"72(8)	Component parts of	Revenue	10 per cent ad			,
		machinery as de- fined in Items Nos.	£ (.)	valorem.	•••		
]]	· 72. 72(1) and 72(2).	AND THE AND THE ADMINISTRATION OF THE ADMINI		7.41	.(1:97.**	100
		namely, such parts only as are essential for the working of the machine or				:	A.
		the machine or apparatus and have					
	1 67 C			arit	1 3/1-4	7(4) 5.74 /	William Cla
	1 : 1	cial shape or quality		14	rial is		
	4. 4	be essential for	and the state of the same	Salayan p	4	ander a description	
		purpose some spe- cial shape or quality which would not be essential for their use for any other nurrose: Frovidet that antices which do not satisfy this condition shall also		13.24 - 17.50		familio arprins	1.00
, i.		not satisfy this	arreta kon			(c) 33,	16 g . W.
		condition shall also be deemed to be	9			A common constant	<i>k</i>
1		component parts,	101 087 (115) WANGAR	edrija i Švetičan	Miller II	137.377	8
		which they belong if they are essential			101 Folia	* 1	
•		to its operation and are imported with	7.8				· · · · · ·
		it in such quanti- ties as may appear					
.1		to the Collector of					15.3
		reasonable.	(177)	55,78		(6) (170	Gar.
						_	
appropriate	"72(25)	Component parts of boot and shoe	Revenue	10 per cent ad		1,	
place		manufacturing ma- chinery, cinema projecting appara- tus, metal working,		valorem.			
	1 .	projecting empare		1			

	Item	Name of article	Nature of duty	Standard rate	Preferential duty if the the produce ture of	article is or manufac-	Duration of protective rates of
	No.			of duty	The United Kingdom	A British Colony	duty
		machinery other than machine tools, mining					
The state of the s		machinery, oil crushing and refining machinery, petroleum and gaswell drilling equipment, refrigerating					
To the second se	iv.	machinery other than domestic re- frigerators, sound- recording apparatus for the production			•		
		of cinema films, sugar manufacturing and refining machinery and machines for the carding, spinning and					
		ing, spinning and washing of wool, namely, such parts only as are essential for the working of the machine or apparatus and have	-				
The state of the s		been given for that purpose some spe- cial shape or qua- lity which would not be essential for					
		their use for any other purpose, but excluding electric motors, belting and steel belt lacing, wire healds, bobbins					
	, .	and pickers.				,	
(Uv) For	"72 (4)	Passenger lifts and component parts and accessories thereof.	Revenue	30 per cent ad valorem.	· · · · ·	"	
Substitute	4472 (4)	Passenger Lifts and component parts and accessories thereof.	Revenue	25 per cent ad valorem.		23	
(IV) For	"72 (5)	Domestic refrige-	Preferential revenue.	36 per cent ad valorem.	24 per cent ad valorem		,
Substitute	·*72 (5)	Domestic refrigera- tors and parts therefor such as are specially desi- gned for use with	Preferential revenue.	30 per cent ad valorem.	24 per cent ad valorem	3,1	
		such refrigera-					
(IVI) After	(472 (6)	Machinery and com- ponent parts there- of, meaning machi- nes or parts of machines to be worked by manual or animal labour, not otherwise spe- cified, and any	Revenue	80 per cent ad valorem.			

Insert in the appropriate place. 72 (22) 72 (23) 72 (24) 72 (25) The following Agricultural Implements than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or requiring for their operation less than one-quarter hour or requiring for their operation less than one-quarter hour or requiring for their operation less than one-quarter hour or requiring for their operation less than one-quarter hour or requiring for their operation less than one-quarter hour or requiring for their operation less than one-quarter hour or requiring for their operation less than one-quarter hour or requiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation less than one-quarter hour or equiring for their operation of their oper					Preferentia	I rate of	
machines (exception of the property of the pro	Tte	Name of article	Nature of duty	Standard rate	the produce	ormanufac-	Duration of protective
Insert in the appropriate place. 72 (27) Component parts of typewriters. 72 (28) Office machines, all softs, not other parts of typewriters. 72 (28) Office machines, all softs, not other rated by manual labour or requiring for their operation less of one brake horse-power and corresponds their operation less of one brake horse-power and corresponds their operation less of one brake horse-power and corresponds their operation less of one brake horse-power and corresponds their operation less of one brake horse-power and corresponds their operation less of one brake horse-power and corresponds their operation less of one brake horse-power and corresponds their operation less of one brake horse-power and corresponds their operation less of one brake horse-power and corresponds their operation less of one brake horse-power and corresponds their operation less of one brake horse-power and corresponds their operation less of one brake horse-power and corresponds their operation less of one brake horse-power and corresponds to their operation less of one brake horse-power and corresponds to their operation less of one brake horse-power and corresponds to their operation less of one brake horse-power and corresponds to their operation less of their operation less	No	Trains of article	i wais of auty.	of duty	United	British	rates of duty
Insert in the appropriate place. 72 (27) Component parts of typewriters. 72 (28) Office machines, all scorts, not other parts of typewriters. 72 (28) Office machines, all scorts, not other parts of typewriters. 72 (28) Office machines, all scorts, not other parts of typewriters. 72 (28) Office machines, all scorts, not other parts of typewriters. 72 (28) Office machines, all scorts, not other parts of their operation less of one brake horse-power and component parts their operation less of one brake horse-power and component parts their office of one brake horse-power and earn money and scorts, not continued in implements, namely, winnowers, threshers, money and scientification of the continued in implements, namely, winnowers, threshers, money and scientification of the continued in the					,		
Insert in the appropriate place. 72 (27) Component parts of typewriters. 72 (28) Office machines, all scorts, not other parts of typewriters. 72 (28) Office machines, all scorts, not other parts of typewriters. 72 (28) Office machines, all scorts, not other parts of typewriters. 72 (28) Office machines, all scorts, not other parts of typewriters. 72 (28) Office machines, all scorts, not other parts of their operation less of one brake horse-power and component parts their operation less of one brake horse-power and component parts their office of one brake horse-power and earn money and scorts, not continued in implements, namely, winnowers, threshers, money and scientification of the continued in implements, namely, winnowers, threshers, money and scientification of the continued in the	,	machines (except	*	1			
Free	· ·	l clusively in in-					
Insert in the appropriate place. 72 (27) Component parts of typewriters. 72 (28) Office machines, all scrip, not other rated by manual labour or requiring for their operation less than one-functor of their operation less than one-functor horse-power and component parts thereof. The following Agricultural Implements, mowing and reaping machines, binding machines, binding machines, binding machines, chaff-cutters, root-cutters, ensilage-cutters, horse and but of cutters, horse and but of cutters, horse and but of cutters, so milage cutters, horse and digers, so milers, harrows, clad-response to the pullers, totaleast, lake machines, powder-blowers, w hi t be machines, seed drills, hay-tedders, but digers, powder-blowers, w hi t be machines, seed trills, hay-tedders, powder-blowers, w hi t be machines, seed trills, hay-tedders, seed tri		for their operation	1		,		`
appropriate place. 72 (27) Component parts of typewriters. Revenue 20 per cent ad exicrem. "72 (28) The following Agrituhre of one brake horse-power and component parts thereof. Inniements, namely, winnowers, threshers, mowing and reaping machines, binding machines, onthereof. controls, or		ter of one-brake horse-power.				,	
appropriate place. 72 (27) Component parts of typewriters. Revenue 20 per cent ad exicrem. "72 (28) The following Agrituhre of one brake horse-power and component parts thereof. Inniements, namely, winnowers, threshers, mowing and reaping machines, binding machines, onthereof. controls, or							
(ivii) For "72 (28) Component parts of typewriters. Office machines, all sorts, not otherwise specified, operated by manual labour or requiring for their operation less than one-quarter of component parts thereof. The following Agricultural Implements, namely, winnowers, threshers, mowing and reaping machines, binding machines, binding machines, binding machines, binding machines, corn. crushers, corn. crushers, ensilage-cutters, hore and bullook gear, ploughts, cultivators, and bullook gear, ploughts, cultivators, and provided diggers. Spraying spouts, hay-presses, potato diggers, spraying spouts, peter pullers, troadcast seeders, corn pickers, corn shellers, end shredders, has weekers, and exterminating machines, beet pullers, troadcast seeders, corn pickers, corn shellers, end shredders, line sowers, line sowers, line sowers, line sowers, line sowers, line sowers, listors, soil graders, and shredders, listors, soil graders, listors, soil graders, agricultural tractors, also component parts of these implements, machines or tractors, machines, machi	appropriate place.		Revenue	valorem.		•••	
(ivii) For "72 (8) The following Agricultural Implements, enabling machines, clevators, seed and corn crushers, ensilage of bullock gear, plouses, ensilage of bullock gear, plouses, sold-crushers, seed drills, hay-tedders, hay-presses, potato digrers, to affective pullers, to and sheed seeders, contributes, powder blowers, white and seeders, contributes, beet pullers, to and sheedes, potato planters, inne seeders, contributes, powder blowers, white and sheeds seeders, contributes, powder blowers, white and sheeders, potato planters, inne seeders, contributes, powder blowers, white and sheeders, potato planters, inneurs spreaders, manure of these timplements, machines or track-the species of the seeders, when the seeders of the seeders, was a seeders, also component parts of these timplements, machines or track-the seeders, and the seeders of the	72 (2	Component parts of typewriters.	Revenue	20 per cent ad valorem.			
bour or requiring for their operation less than one-quarter of or their operation less than one-quarter of control of their operation with the component parts thereof. The following Agricultural limite ments, namely, expenses the control of the component parts of these important parts of the parts o	72 (2	sorts, not other-	Revenue	20 per cent ad valorem.	1	"	
than one-quarter of one brake horse- power and component parts thereof. The following Agricultural Implements, namely, winnowers, threshers, mowing and reaping machines, binding fractines, elevators, seed and corn ortishers, chaff-outters, motishers, chaff-outters, ensilage-quitters, hore and business, elevators, seed and drills, hay-tedders, hay-presses, potato diggers, spraying spouts, latex machines, powder-blowers, white-blowers, white-and exterminating machines, corn pickers, ortheres, corn pickers, ortheres, corn pickers, ortheres, corn pickers, ortheres, hus kers and shredders, potato planters, in skers, potato planters, lime sowers, manure spreaders, listers, soll graders, and shredders, potato planters, listers, soll graders, and rakes; also agricultural tractors, also components puts of the potators, also components puts of the potators, also components puts of the potators, provided that they can be readily fitted into their		bour or requiring for		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		•	
component parts thereof. "72 (8) The following Agri- cultural Imple- ments, thresh- yers, mowing and res, binding machines, elevators, sed and corn corushers, roct- cutters, nore and bullock gear, plo- ughs, cultivators, sed nifiers, harrows, clod-crushers, seed drills, hay-tedders, hay-presses, potato digrers, spraying spouts, machines, patex machines, patex machines, patex machines, powder- bowers, momentating machines machines pullers, troadcast seeders, corn pickers, corn shellers, corn planters, linue sowers, manure spreaders, listers, soil graders, and rakes; also agricultural trace tors, also compo- thess implements, machines or trace- tors, also recompo- thess implements, machines or trace- tors, provided that they can be readily fitted into their		than one-quarter of one brake		in the		:	
cultural implements, namely, winnowers, threshers, mowing and reaping machines, binding machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage cutters, horse and bullock gear, ploughs, cultivators, soc nifiers, harrows, clod-crushers, seed drills, hay-tedders, hay-presses, potate diggers. spraying spouts, latex machines, powder-blowers, white eant exterminating machines, beet pullers, troadcast seeders, corn projekers, corn shellers, culti-packers, drag scrapers, stalk cutters, hu skers and shredders, potate planters, linter 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	*	component parts		l ser		,	
cultural implements, namely, winnowers, threshers, mowing and reaping machines, binding machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage cutters, horse and bullock gear, ploughs; cultivators, soc nifiers, harrows, clod-crushers, seed drills, hay-tedders, hay-presses, potato diggers, spraying spouts, latex machines, powder-blowers, white eant exterminating machines, beet pullers, troadcast seeders, corn projekers, corn shellers, culti-packers, drag scrapers, stalk cutters, hu skers and shredders, potato planters, linue 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				100			
certators, seed and corn cruishers, chaff-cutters, root-cutters, horse and bullock gear, ploughs; cultivators, so-nifiers, harrows, clod-crushers, seed drills, hay-tedders, hay-presses, potato diggers. spraying spouts, latex machines, powder-blowers, white-ant exterminating machines, beet pullers, troadcast 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	711) For "72 (l culturel lmnle-		Free	•••	"	
corn crushers, chaff-cutters, roct- cutters, horse and bullock gear, plo- ughs; cultivators, seed drills, hay-tedders, harrows, clod-crushers, seed drills, hay-tedders, hay-presses, potato diggers. spraying spouts, latex machines, powder- blowers, white- ant exterminating machines, beet pullers, troadcast 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 trac- tors, also component parts of these implements, machines or trac- tors, provided that they can be readily fitted into their		winnowers, threshers, moving and		2 1 2 2			. ·
chaff-cutters, roct- cutters, horse and bullock gear, plo- ughs; cultivators, so nifiers, harrows, clod-crushers, seed drills, hay-tedders, hay-presses, potato diggers spraying spouts, latex machines, powder- blowers, w h i te- ant exterminating machines, beet pullers, troadcast seeders, corn pickers, corn - shellers, cniti-packers, drag scrapers, stalk cutters, h u s ke r s and shredders, potato planters, lime sowers, manure spreaders, listers, soil graders, and rakes; also agricultural trac- tors, also compo- nent parks of these implements, machines or trac- tors, provided that they can be readily fitted into their		l elevators, seed and		* .			
machines, powder- blowers, white- ant exterminating machines, beet pullers, broadcast seeders, corn pickers, corn - shellers, corn - shellers, culti-packers, drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soli graders, and rakes; also agricultural trac- tors, also compo- nent parts of these implements, machines or trac- tors, provided that they can be readily fitted into their		corn crushers, chaff-cutters, root- cutters, ensilage-					
machines, powder- blowers, white- ant exterminating machines, beet pullers, broadcast seeders, corn pickers, corn - shellers, culti-packers, drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soll graders, and rakes; also agricultural trac- tors, also compo- nent parts of these implements, machines or trac- tors, provided that they can be readily fitted into their		bullock gear, plo- ughs; cultivators,				1 14	
machines, powder- blowers, white- ant exterminating machines, beet pullers, broadcast seeders, corn pickers, corn - shellers, culti-packers, drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soll graders, and rakes; also agricultural trac- tors, also compo- nent parts of these implements, machines or trac- tors, provided that they can be readily fitted into their		scenffiers, harrows, clod-crushers, seed drills, hay-tedders.		· · · .			
machines, powder- blowers, white- ant exterminating machines, beet pullers, broadcast seeders, corn pickers, corn - shellers, corn - shellers, culti-packers, drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soli graders, and rakes; also agricultural trac- tors, also compo- nent parts of these implements, machines or trac- tors, provided that they can be readily fitted into their		hay-presses, potato diggers, spraying				ļ	
machines, beet pullers, broadcast seeders, corn pickers, corn shellers, corn shellers, culti-packers, drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soli graders, and rakes; also agricultural trac- tors, also compo- nent parts of these implements, machines or trac- tors, provided that they can be readily fitted into their		machines, powder-					1, 1
corn - shellers, culti-packers, drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soil graders, and rakes; also agricultural trac- tors, also compo- nent parts of these implements, machines or trac- tors, provided that they can be readily fitted into their		pullers, broadcast					
and shredders, potato planters, lime sowers, manure spreaders, listers, soil graders, 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		corn shellers, culti-packers, drag				. ;	<u>.</u>
potato planters, linne sowers, manure spreaders, listers, soligraders, and rakes; also agricultural trac- tors, also compo- nent parts of these implements, machines or trac- tors, provided that they can be readily fitted into their		and shredders,		•			
Histers, soll graders, and rakes; also agricultural tractors, also component parts of these implements, machines or tractors, provided that they can be readily fitted into their		potato planters, lime sowers,					
tors, also component parts of these implements, machines or tractors, provided that they can be readily fitted into their		listers, soil graders, and rakes; also					
machines or tractors, provided that they can be readily fitted into their		tors, also compo-					
fitted into their		machines or trac- tors, provided that					. ,
		they can be readily fitted into their proper places in the	. 5	-			
implements, machines or tractors for		implements, machi-					

Tearn .	to of an else is seen to the confidence of the c		Neture of duty	Standard(rate)	Preferential duty if the the produce of ture	rate of he article is r manufac- of	Duration of protective
	No. (20.747) (30.006)		115	of duty	The United Kingdom	A British Colony	protective rates of duty
		· · · · · · · · · · · · · · · · · · ·		· · :		oolon,	
	1	* *	* .	•			· .
	١.	which they are imported, and that	· · · · ·)		
		they cannot ordi- narily be used for		1 11	1 0 0 0 0 0 0		
r	İ	purposes unconnec- ted with agri-					ļ
	<u>·</u>	culture.				<u> </u>	
"ubstitute and		The followind Agri	1,00	Free			
incert in their appropriate	"72 (8)	The following Agri- cultural Imple-		Ties			1
places.		winnowers, thresh	1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 4 11 tr			half or a special section of the sec
		reaping machines,	a		i i age o		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
. •		cultural Implements, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, ensilage-cutters, horse and bullock gear, cultivators, scarifiers,	, acosting				
] :	chaff-cutters, root-	is an	1			! :
		cutters, horse and					
		vators, scariflers, harrows, clod					
		crushers, seed-				î .	
		potato-diggers, la-					
		crushers, seed- drills, hay tedders, potato-diggers, la- tex spouts, spray- ing machines,	:	:		41.74	
		whiteant exter-			٠,		
		beet pullers, broad-				(1) 575	
	`	ing machines, powder - blowers, whiteant exterminating machines, beet pullers, broadcast seeders, corn shellers, culti-packers, drag scrapers, stalk cutters, huskers	· ·	1		1	
		drag scrapers, stalk	:				1:
	1	and shredders,				. ,	
		potato planters, lime sowers,		1. 1.			
		lime sowers, manure spreaders, listers, soil graders, and rakes; also component parts of these imple-		:			1
	٠.	component parts	•		•		
		montes of machines,					
		provided that they can be readily					
1 1		proper places in					l . ·
	İ	machines for which	-			:	
		and that they					
		provided that they can be readily fitted into their proper places in the implements or machines for which they are imported, and that they cannot ordinarily be used for purposes unconnect.					٥.
		ted with agricul-	1		,		j
	#9 (00°	ture.		Wash on the			j
4.	72 (29)	Plough and parts thereof.		Free			
	72 (30)	Agricultural tractors		Free			
	ė0 404°	and parts thereof					
	72 (31)	Hay presses .	•••	Free	,	" "	
		-					<u>.</u>
(loll) For	"72 (9)	The following Dairy		Free		"	
		and Poultry Farm ing Appliances	, l				
		namely, crean separators, milk	i -				·
		ing machines				1	j

,),;

11.		911 540	Nature of duty	to Harv	Preferential duty if the the produce of ture	e article is or manufac-	Duration of
	Item North	Name, of article	Martine or duty	of duty	The United Kingdom	A British Colony	rates of duty
• •	·				Attendad of	, ;	
		milk sterilising or pasteurizing plant, milk aera- ting and cooling apparatus, ch- urns, butter dry- ers, butter work- ers, milk-bottle fillers and cap-			of and and and and and and and and and and	and the state of t	,
	·	specially design- ed for testing milk	- 1				
		and other dairy produce, and incubators; also component parts of these applian- ces, provided that they can be readi- ly fitted into their	6 (6) (6)		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		tion of the property
		they can be readi- ny fitted into their proper places in the appliances for which they are imported and that they cannot ordi- narily be used for other than dairy			Ten or standard		
		they cannot ordinarily be used for other than dairy and roultry farming purposes.			Agramatical and a second and a		
					112] ,
substitute and insert in their appropriate places	" 72 (9)	The following Dairy and Poultry Farm- ing Appliances,	•••	Free			
		namely, cream separators, milk sterilizing or pas- teurizing plant, milk aerating and	1			isini	
:		cooling apparatus, churas, butter dry- ers, butter workers, milk-bottle fillers and cappers, apparatus special-	76 - 13 - 13 - 1 - 1				30
		testing milk and other dairy produce, and incubators; also component					
		parts of these appliances, provi- ded that they can be readily fitted into their proper places in the ap-					
		they are imported and that they can- not ordinarily be used for other than dary and poultry				, , , , , , , , , , , , , , , , , , ,	
	7 0 (00)	farming purposes. Milking machines.	304	73-00			"
	72 (32)	MILVIE INSCRIPTION		Free			* *
(ilx) For	" 73 (2)	The following Elec- trical Instru- ments Apparatus	Revenue	30 per cent ad valorem.			
		and Appliances, namely, telegra- phic and telephonic instruments, ap- paratus and applian					
		ces not otherwise specified, flash lights, carbons,			J		:

		Item	Name of article	Nature of duty	Standard rate	Preferential duty if the the produce facture	or manu-	Duration of protective
		No.			of duty	The United Kingdom	A British Colony	rates of duty
			condensers, and bell apparatus, and switch boards, designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 voits; also accumulators batteries and electrometic		12.			
· (4)			not exceeding 250 voits; also accum- ulators batteries and electro-medi- cal apparatus.					
а								
æ	Substitute and insert in their appropriate places.	"78 (2)	The following Elec- trical Instru- ments, Apparatus and Appliances, namely, telegraphic	Revenue	30 per cent ad valorem.	•••	•••	
	1		and telephonic instruments, apparatus and appiliances not otherwise specified.					
. !			flash lights, con- densers, and bell apparatus, and switch beards					
	•		designed for use in circuits of iess than ten amperes and at a pressure not exceeding 250 yolts; also accumu-				÷.	
			volts; also accumu- lators and batter- ies not otherwise specified.	· .		· · · · · · · · · · · · · · · · · · ·		
	1 A	73 (8)	Carbons, electric	Revenue	20 per cent ad valorem.		 	
Pri 11 11 11 11 11 11 11 11 11 11 11 11 11		78 (9)	Electio-medical apparatus.	Revenue	20 per cent ad valorem.		"	
1	(lx) For	" 78 (4)	Wireless Reception Instruments and Apparatus and com- ponent parts there- of, including all electric valves,	Preferential revenue.	60 per cent ad valorem.	48 per cent	,,, ,,	
		: 	electric valves, amplifiers and loud- speakers which are not specially de- signed for purposes	•				
			other than wireless reception or are not original parts of and im- ported along with					
			instruments or apparatus so designed.					 - -
	Subatter -							
	Substitute and insert in their appropriate places.	"73(4) 73(10)	Complete wireless receivers. Electric valves specially designed for wireless re-	Preferential revenue. Preferential revenue.	50 per cent ad valorem. 50 per cent ad valorem.	44 per cent ad valorem. 44 per cent ad valorem.		
1		78(11)	ception instruments. Component parts, amplifiers and loud- speakers of wireless reception instru-	Preferential revenue.	50 per cent ad valorem.	44 per cent ad valorem.		
A STREET SECTIONS		78(12)	ments other than electric valves. Combination radiophonographs.	Preferentiai revenue.	54 per cent ad valorem.	48 per cent ad valorem.		

	Item		Nature of	Standard rate	Preferential raduty if the arthe produce of	ticle is r manu-	Duration of protective
	No.	Name of article	duty	of duty	The	A British	rates of duty
					United Kingdom	British Colony	
	73(13)	Wireless transmission apparatus.	Preferential revenue.	30 per cent ad valorem.	20 per cent ad valorem.	"	
		,					
(lzi) For	**74(2).	Rallway materials for permanent-way and rolling-stock, namely, sieepers,	Revenue	18% per cent ad valorem.			
		namely, sieepers, other than iron and steel, and fastenings thereof;		1	•		
	٠.	chairs, interlocking	* .			٠,	
٠.	•	gear, shunting					
	,	and springs, signals, turn tables, weigh- bridges, carriages, wagons, traversers,					
		ran removers, scool-	<u>.</u>				
		ers, trollies, trucks; also cranes, water-cranes and					
	; ·	water-tanks when imported hy or under the orders of		:	• •		
		a railway adminis- tration:					
		Provided that for the purpose of				* :	
		the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Rail-					
		the provisions of the Indian Rail- ways Act, 1890,					
		and includes a railway construc-					
		ted in a State in India and also such tramways as the Central Gov-					
	1.	ernment may, by notification in the				-	
		official Gazette, specifically include therein:	• , ,				
	. ,	Provided also that					
		ery as defined in Item Nos. 72 or 72 (3) shall not be					
		deemed to be included hereunder.					
ubstitute and insert in their	"74(2)	Railway materials for permanent-way	Revenue	18% per cent ad valorem.	•••	•••	
appropriate	:	and rolling-stock, namely, sleepers, other than iron					ı
		and steel and wood, and fastenings thereof; bearing					
		plates, chairs, interlocking appara					
		tus, brake-gear, shunting skids, couplings and		11			
		springs, signals, turn-tables, weigh- bridges, carriages,					i i
		wagons, traversers, rail removers, scooters, trollies,					ļ.
		trucks; also cranes, water-cranes and			<u>l</u> .		

Deration of Seaters		in i sjoudin med : Item].	Name of article	Nature of duty	Standard rate	Preferential duty if the the produce ture	articia is	Duration of
Astron.		(No.			of duty	The United Kingdom	A British Colony	protective rates of duty
	*		water-tanks when ilaported by or under the orders of a railway ad-	6. puba	28001 - i n, 77	53 13 K	(1) (1)	
	•		ministration: Provided that for the purpose of this entry railway a means a line of railway subject	m 12 i milion	11 / 10	The second secon		Xi er
			of the Indian Railways Act, 1890, and includes a railway construc-		39 39 1 1 1 1 1 1		- Company and a company and a	
· · · · · · · · · · · · · · · · · · ·			ted in a State in India and also such tramways as the Central Gov- ernment may, by notification in the official Gazette,		•	16 ·	• ! .	
		:			(200) (2		• .	
			specifically included the therein: Provided also that articles of machinery as defined in Item No. 72 or 72(3) shall not be deemed to be included hereunder.		1	STORY STATE		
		74(4)	Wooden railway sleepers when imported by or under the orders of a railway adminis-	Revenue	15 per cent ad valorem.	100	**	
			tration: Provided that for the purpose of this entry 'railway' means a line of railway subject to		:	Et land King yen Don Ying W. h. Hill		
			the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and		7 (to a second		
. 1			also such tramways as the Central Gov- ermnent may, by notification in the official Gazette,					
•			specifically include therein.	-	<u> </u>			
(lxii) Fo	7	"75 (1)	Motor cars including taxi cabs and arti-	Preferential revenue.	50 per cent ad valorem.	421 per cent	'*	†
			Motor cars including taxi cabs and arti- cles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof,	. 40.76.1				38.0
			provided that such articles as are ordi- narily also used for other purposes than as parts and acces-				2	
			as parts and accessories of motor vehicles included in this Item or in Item Nos. '75 (2) and 75(3) shall be dutiable at the rate					
			of duty specified for such articles.	,				

	'					· .	
	n este in Constitue Constitue Street	si. 4	Nature of duty	Standard rate	Preferential duty if the the prod manufact	article is uce or	Duration o
17 (3) mr (0) = 17 (13 (9) mr (1) = 1	No.	Traine of district	1,00010	of duty	The	,0% A .	rates of du
rites of the	त्रीचे देखें सम्बद्धाः	(2.1) (2.7)			United Kingdom	British Colony	
Substitute	"75(1)	Motor cars including taxi cabs and arti- cles (other than rubber tyres and tubes) adapted for	Preferential revenue.	Preferential, rate of duty actually charged at the time for such products of	ad valorem.	"	
· •/-		use as parts and accessories thereof, provided that such articles as are ordi-		United King- dom origin plus 6 percent ad valorem.			
		narily also used for other purposes than as parts and, accessories of motor vehicles included in this Item or in Items Nos. 75 (2)	190 T 90	s acd xelndon; ks), ldrd	od : ·	181	H (* K* +
4	:	and 75 (3) shall be duttable at the rate of duty specified for such articles.		toda od ri Islin British	10) 8' 11 10) 8'		
				with the t	h (to introduce)]
(ixii) For	"77 (2)	Optical, Scientific, Philosophical and Surgical Instru- ments, apparatus and appliances.	Revenue	30 per centiada valoremans /	sil a	,,	
•					-		
Substitute and insert in their appropriate Places.	"77 (2)	Scientific, Philoso- phical and Surgical Instruments, appa- ratus and appli-	Revenue	30 per cent . ad	•••		
	77 (4)	ances. Optical Instruments, apparatus and appliances.	Revenue	20 per cent ad valorem.	•••	*	
							1
(IXIV) For	"78	Clocks and watches and parts thereof.	Revenue	60 per cent ad		"	_
Substitute 1	"78 (\$*)05:	Clocks and watches and parts thereof		60 per cent ad		10 11 /	
	1 ' .'	fied. One-day alarm clock	s Revenue E,	(50 per gent ad	ويدين ريا ((H) (H)	i, d.
7:12:	11(2),	(2)67(0)	3), 12(11, 11 ;	odlorem.	5 , (1.7 : 111)	(n)(i)	- <u>, 6</u> 6
(XV) For	"79	Musical Instruments and parts thereof, all sorts and records for talking machine	8	60 per cent ac valorem.		2 2 2	T // /
. cwal	ا باینار او	របស់ស្រាស់ ស្រាស់	45.41 (35.42)	a.Cuertii			1 .
subst itu te	"79	Musical Instruments and parts thereof, all sorts and records for talking machines.		50 per dent ac valorem.	b . z. i. ••• j. sj	2 - 5 ; 2 - 4 - 4 - 7	
: : : : : :	£		1	7 (183) 11.		11/	_
(lzvi) For (111)	(1) "84 ≥1):	Toys, games, playing cards and requisites for games and sports, bird shot, toy cannons, air guns and air pistole		60 per cent a valorem.	d. ,	e te calle o	
· · · · · med	e jul t	for the time being excluded in any par of British India	St.	56 no 1 36 no 2011 -	1 7 1		

	Item		Nature of duty	Standard rate	Preferential rate of duty if the article is the produce or manu- facture of		Duration of	
	No.			of duty	The United Kingdom	A British Colony	protective rates of duty	
		of all the prohibi- tions and directions contained in the Indian Arms Act, 1878, and bows and arrows.						
Sub rit ute .	"84	Toys, games, playing cards and requisites for games and	Revenue	75 per cent ad valorem.				
		for games and sports (excluding fishing hooks), bird- shot, toy cannons, air guns and air pistols for the time being excluded in any part of British		Not the last				
		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.					l Seksite T	
,	84 (1)	Fishing hooks	Revenue	30 per cent ad				

SCHEDULE B

(See section 4)

- 1. Articles comprised in Items Nos. 4, 9(3), 13(4), 15, 20(1), 20(2), 20(3), 20(5)(a), 20(8)(a), 20(9)(a), 22(5)(b), 27(2), 28(8), 30, 30(2)(a), (b), (c) and (d), 35, 45, 49(a) and (b), 55, 60(2), 60(3), 72(1), 72(8), 72(9), 73(2), 74(2), 77(2), 78 and 84.
- II. Articles comprised in Item No. 24(3), in so far as the rate of duty shown under the column headed "A British Colony" is concerned.
- III. Articles comprised in Item No. 28, in so far as the rates of duty shown under the columns headed "The United Kingdom" and "A British Colony" are concerned.
- IV. Articles comprised in Item No. 75(1) in so far as the rate of duty shown under the column headed "The United Kingdom" is concerned.

SCHEDULE C

(See section 5)

Serial No.	No Item in the First Schedule to the Tariff Act	Name of article
	<u>'</u> .	
1	15 (3)	Tallow.
2	46 (2)	Wool, raw, and wool tops.
3	64 (2)	Copper unwrought, ingots, blooms, slabs, cakes, tiles, blocks, bricks, billets, cathodes, blister, bars (electrolytic wire bars).
4	67 (3)	Lead ingots, pigs and lead scrap.
5	68_(1)	Zinc, unwrought, including cakes, bars, blocks, ingots, tiles, (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes, and broken zinc.
	•	
6	76	Aeroplanes, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes.