

5 Subs. by Act 5 of 1957, S. 4.
6 Subs. by Act 11 of 1958, S. 16.
7 Subs. by Act 12 of 1959, S. 29.

Act No. 1 of 1949

Rep. by Act
51 of 1975

[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.

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.**—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.

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,

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Provided that this section shall stand repealed if and when the General Agreement ceases to apply to India.

1/2 Subs. by S. 4 of Act 13 of 1951.
2/2 Subs. by S. 7 of Act 17 of 1954
3/2 Subs. by S. 23 of Act 15 of 1955
4/2 Subs. by S. 32 of Act 18 of 1956.

6. Power to declare Act inapplicable to articles of certain countries.—The Central Government may, by notification, 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.

7. 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.

8. 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)

	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate or duty if the article is the produce or manufacture of		Duration of protective rates of duty
					The United Kingdom	A British Colony	
(ii) For	"2	Bacon and Ham, not canned or bottled.	Revenue	30 per cent <i>ad valorem</i>.	...	...
Substitute	"2	Bacon and Ham, not canned or bottled.	Revenue	25 per cent <i>ad valorem</i>.	...	...
(ii) For	"4	Butter, Cheese and Ghee.	Revenue	30 per cent <i>ad valorem</i>.	...	...
Substitute and insert in their appropriate places.	"4	Ghee	Revenue	30 per cent <i>ad valorem</i>.	...	...
	4(4)	Butter	Revenue	25 per cent <i>ad valorem</i>.	...	...
	4(5)	Cheese	Revenue	25 per cent <i>ad valorem</i>.	...	...
(iii) For	"4(1)	Milk, condensed or preserved, including milk cream.	Revenue	30 per cent <i>ad valorem</i>.	...	...
Substitute	"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.	Revenue	25 per cent <i>ad valorem</i>.	...	...
	4(2)	Dried skim milk, that is to say, dried milk powder containing not more than 4 per cent of fat and no added ingredients.	...	Free.	...	...
	4(3)	Sterilised cream.	Revenue	25 per cent <i>ad valorem</i>.	...	...

	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rat of duty
					The United Kingdom	A British Colony	
(iv) After	"7	Vegetables, all sorts, fresh, dried, salted or preserved, not otherwise specified.	Preferential revenue.	36 per cent <i>ad valorem</i>.	...	24 per cent <i>ad valorem</i> ."	
Insert	"7(1)	Dehydrated vegetables, all sorts, other than tomatoes, onions, potatoes and cauliflowers.	Preferential revenue.	30 per cent <i>ad valorem</i>.	...	24 per cent <i>ad valorem</i> ."	
(v) After	"8	Fruits, all sorts, fresh or preserved, not otherwise specified.	Preferential revenue.	36 per cent <i>ad valorem</i>.	...	24 per cent <i>ad valorem</i> ."	
Insert in their appropriate places	"8(4) 8(5)	Apples and pears, fresh. Prunes and grapes, fresh.	Preferential revenue. Preferential revenue.	30 per cent <i>ad valorem</i> . 30 per cent <i>ad valorem</i>.	... ...	24 per cent <i>ad valorem</i> . 24 per cent <i>ad valorem</i> ."	
(vi) For	"8(1)	Currants	Revenue	Rs. 1-8-0 per cwt.	...	"... "	
Substitute	"8(1)	Currants	Revenue	Rs. 1 per cwt.	...	"... "	
(vii) For	"9(3)	The following spices, whether ground or unground, namely:— Cardamoms, cassia, cinnamon, cloves, nutmegs and pepper.	Preferential revenue.	54 per cent <i>ad valorem</i>.	...	45 per cent <i>ad valorem</i> ."	
Substitute and insert in their appropriate places.	"9(3) 9(7)	The following spices, whether ground or unground, namely:— Cardamoms, cinnamon, cloves, nutmegs and pepper. Cassia lignea, ground or unground.	Preferential revenue. Preferential revenue.	54 per cent <i>ad valorem</i> . 50 per cent <i>ad valorem</i>.	... ...	45 per cent <i>ad valorem</i> . 45 per cent <i>ad valorem</i> ."	
(viii) For	"9(6)	Vanilla beans	Revenue	30 per cent <i>ad valorem</i>.	...	"... "
Substitute	"9(6)	Vanilla beans	Revenue	20 per cent <i>ad valorem</i>.	...	"... "
(ix) After	"10	Grain and pulse, not otherwise specified, including broken grains and pulse, but excluding flour.	...	Free	...	"... "	
Insert in the appropriate place	"10(2)	Rice	...	Free	...	"... "	

	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
					The United Kingdom	A British Colony	
(x) After	"12	Seeds, all sorts, not otherwise specified.	Revenue	30 per cent <i>ad valorem</i>.	...	... "
Insert in the appropriate place.	"12(6)	Grass and clover seeds	Revenue	15 per cent <i>ad valorem</i>.	...	... "
(xi) After	"13	Dyeing and Tanning Substances, all sorts, not otherwise specified.	Revenue	30 per cent <i>ad valorem</i>.	...	... "
Insert in the appropriate place	"13(8)	Cochineal	Revenue	20 per cent <i>ad valorem</i>.	...	... "
(xii) For	"13(4)	Gums, Arabic, Benjamin (ras and cowrie) and Dammer (including unrefined batu) and rosin.	Preferential revenue.	36 per cent <i>ad valorem</i>.	...	24 per cent <i>ad valorem</i> ."	
Substitute and insert in their appropriate places.	"13(4)	Gums, Arabic, Benjamin (ras and cowrie) and Dammer (including unrefined batu).	Preferential revenue.	36 per cent <i>ad valorem</i>.	...	24 per cent <i>ad valorem</i>	
	13(9)	Rosin	Preferential revenue.	24 per cent <i>ad valorem</i>.	...?	24 per cent <i>ad valorem</i> ."	
(xiii) For	"15	All sorts of Stearine, wax, grease and animal fat not otherwise specified.	Revenue	30 per cent <i>ad valorem</i>.	...	... "
Substitute and insert in their appropriate places.	"15	All sorts of wax, grease and animal fat not otherwise specified.	Revenue	30 per cent <i>ad valorem</i>.	...	...
	15(9)	Mineral grease, including petroleum jelly.	Revenue	27 per cent <i>ad valorem</i>.	...	...
	15(10)	Stearine	Revenue	25 per cent <i>ad valorem</i>.	...	... 32	
(xiv) For	"15(5)	Fish oil and whale oil, hardened or hydrogenated.	Revenue	Rs. 12 per cwt.	...	... "
Substitute	"15(5)	Fish oil and whale oil, hardened or hydrogenated.	Revenue	Rs. 10 per cwt.	...	... "
(xv) After	"15(6)	Vegetable Non-essential oils not otherwise specified.	Preferential revenue.	42 per cent <i>ad valorem</i>.	...	30 per cent <i>ad valorem</i> ."	
Insert in the appropriate place	"15(11)	Tung oil	Preferential revenue.	30 per cent <i>ad valorem</i>	...	30 per cent <i>ad valorem</i> ."	

	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
					The United Kingdom	A British Colony	
(xvi) After	"15 (8)	All sorts of animal oils not otherwise specified.	Revenue	30 per cent <i>ad valorem</i>.	...	... "
Insert in the appropriate place	"15 (12)	Neatsfoot oil	Revenue	15 per cent <i>ad valorem</i>.	...	... "
(xiv) For	"16	Canned or bottled bacon, ham and lard.	Revenue	30 per cent <i>ad valorem</i>.	...	... "
Substitute	"16	Canned or bottled bacon, ham and lard.	Revenue	25 per cent <i>ad valorem</i>.	...	... "
(xviii) For	"16 (1)	Fish, canned	Revenue	30 per cent <i>ad valorem</i>.	...	... "
Substitute and insert in their appropriate places.	"16 (1)	Fish, canned, other than canned sardines and pilchards.	Revenue	20 per cent <i>ad valorem</i>.	...	...
	16 (3)	Sardines and pilchards, canned.	Revenue	20 per cent <i>ad valorem</i>.	...	... "
(xix) For	"20 (1)	Fruit Juices, Squashes, Cordials and Syrups—					
		(a) manufactured in a British Colony.	Protective	27 per cent <i>ad valorem</i>.	...	...	March 31st 1949.
		(b) not manufactured in a British Colony.	Protective	40 per cent <i>ad valorem</i>.	...	...	March 31st, 1949."
Substitute and insert in their appropriate places.	"20 (1)	Fruit Juices, Squashes, Cordials and Syrups not otherwise specified—					
		(a) manufactured in a British Colony.	Protective	30 per cent <i>ad valorem</i>.	...	...	March 31st, 1949.
		(b) not manufactured in a British Colony.	Protective	40 per cent <i>ad valorem</i>.	...	...	March 31st, 1949.
	20 (5)	Juices either individually or in mixture, of the following fruits, namely: Apricots, Berries, Grapes, Pineapple, Plums and Prunes—					
		(a) manufactured in a British Colony.	Protective	34 per cent <i>ad valorem</i>.	...	...	March 31st, 1949.
		(b) not manufactured in a British Colony.	Protective	Rate of duty as actually charged at the time for manufactures in a British Colony plus 6 per cent <i>ad valorem</i>.	...	...	March 31st 1949."

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty	
				The United Kingdom	A British Colony		
(xx) For	"20 (2)	Vegetables, canned or bottled.	Preferential revenue.	36 per cent <i>ad valorem</i>.	...	24 per cent <i>ad valorem</i> .	
Substitute and insert in their appropriate places	"20 (2)	Vegetables, canned or bottled the following, namely: tomatoes, potatoes, onions and cauliflowers.	Preferential revenue.	36 per cent <i>ad valorem</i>.	...	24 per cent <i>ad valorem</i> .	
	20 (6)	Asparagus, canned	Preferential revenue.	24 per cent <i>ad valorem</i>.	...	24 per cent <i>ad valorem</i> .	
	20 (7)	Vegetables, canned or bottled, all sorts, other than tomatoes, potatoes, onions and cauliflowers.	Preferential revenue.	30 per cent <i>ad valorem</i>.	...	24 per cent <i>ad valorem</i> .	
	"20(3)	Fruits, canned or bottled—					
		(a) manufactured in a British Colony.	Protective	40 per cent <i>ad valorem</i>.	...	...	March 31st, 1949.
		(b) not manufactured in a British Colony.	Protective	60 per cent <i>ad valorem</i>.	...	...	March 31st, 1949.
	"20 (3)	Fruits, canned or bottled, not otherwise specified—					
		(a) manufactured in a British Colony.	Protective	50 per cent <i>ad valorem</i>.	...	...	March 31st, 1949.
		(b) not manufactured in a British Colony.	Protective	60 per cent <i>ad valorem</i>.	...	...	March 31st, 1949.
Substitute and insert in their appropriate places	20 (8)	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—					
		(a) manufactured in a British Colony.	Protective	54 per cent <i>ad valorem</i>.	...	...	March 31st, 1949.
		(b) not manufactured in a British Colony.	Protective	Rate of duty actually charged at the time for manufactures in a British Colony plus 6 per cent <i>ad valorem</i>.	...	...	March 31st, 1949.
	20 (9)	Pineapples, canned—					
		(a) manufactured in a British Colony.	Protective	52 per cent <i>ad valorem</i>.	...	...	March 31st, 1949.
		(b) not manufactured in a British Colony.	Protective	Rate of duty actually charged at the time for manufactures in a British Colony plus 8 per cent <i>ad valorem</i>.	...	...	March 31st, 1949.

	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rate of duty
					The United Kingdom	A British Colony	
(xxii) After	"21	Canned or bottled provisions, not otherwise specified	Revenue	30 per cent <i>ad valorem</i>.	...	... "
Insert in their appropriate places.	"21 (4)	Meat, canned	Revenue	20 per cent <i>ad valorem</i>.	...	...
	21 (5)	Rennet essence	Revenue	20 per cent <i>ad valorem</i>.	...	...
	21 (6)	Soups, canned or bottled	Revenue	25 per cent <i>ad valorem</i>.	...	... "
(xxiii) After	"21 (1)	Provisions and Oilman's Stores and Groceries, all sorts, not otherwise specified	Revenue	30 per cent <i>ad valorem</i>.	...	... "
Insert in their appropriate places.	"21 (7)	Blended flavouring concentrates for the preparation of non-alcoholic beverages.	Revenue	30 per cent <i>ad valorem</i>.	...	...
	21 (8)	Meat, frozen	Revenue	20 per cent <i>ad valorem</i>.	...	...
	21 (9)	Soups, all sorts, not otherwise specified	Revenue	25 per cent <i>ad valorem</i>.	...	...
(xxiv) For	"22 (3)	Wines, not containing more than 42 per cent of proof spirit— (a) Champagne and other sparkling wines. (b) Other sorts	Revenue	Rs. 19-11 per Imperial gallon.	...	...
			Revenue	Rs. 11-4 per Imperial gallon.	...	... "
Substitute	"22 (3)	Wines, not containing more than 42 per cent of proof spirit— (a) Champagne and other sparkling wines. (b) Other sorts	Revenue	Rs. 16-8 per Imperial gallon.	...	...
			Revenue	Rs. 9-8 per Imperial gallon.	...	... "
(xxv) For	"22 (5)	Spirits— (i) entered in such a manner as to indicate that the strength is not to be tested. (ii) not so entered	Preferential revenue.	Rs. 75 per Imperial gallon.	...	Rs. 67-8 per Imperial gallon.	
			Preferential revenue.	Rs. 56-4 per Imperial gallon of the strength of London proof.	...	Rs. 50-10 per Imperial gallon of the strength of London proof.	

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty	
				The United Kingdom	A British Colony		
	<p>(b) Drugs and medicines containing spirit—</p> <p>(i) entered in such a manner as to indicate that the strength is not to be tested,</p> <p>(ii) not so entered</p> <p>(c) Perfumed spirits</p> <p>(d) Rum</p> <p>Provided that—</p> <p>(a) on any article chargeable under this Item with the lower rate of duty, the duty levied shall in no case be less than 80 per cent <i>ad valorem</i>, and on any article chargeable under this Item with the higher rate of duty, the duty levied shall in no case be less than 45 per cent <i>ad valorem</i>;</p> <p>(b) where the unit of assessment is the Imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.</p>	<p>Preferential revenue.</p> <p>Preferential revenue.</p> <p>Revenue</p> <p>Preferential revenue.</p>	<p>Rs. 48 per Imperial gallon.</p> <p>Rs. 34-12 4/5 per Imperial gallon of the strength of London proof.</p> <p>Rs. 60 per Imperial gallon or 25 per cent <i>ad valorem</i>, whichever is higher plus one-half of the total duty.</p> <p>Rs. 56-4 per Imperial gallon of the strength of London proof.</p>	<p>Rs. 43-3 1/5 per Imperial gallon.</p> <p>Rs. 31-3 1/5 per Imperial gallon of the strength of London proof.</p> <p>...</p> <p>...</p>	<p>Rs. 43-3 1/5 per Imperial gallon.</p> <p>Rs. 31-3 1/5 per Imperial gallon of the strength of London proof.</p> <p>...</p> <p>Rs. 50-10 per Imperial gallon of the strength of London proof."</p>		
Substitute	"22 (5)	<p>Spirits—</p> <p>(a) Bitters—</p> <p>(i) entered in such a manner as to indicate that the strength is not to be tested.</p> <p>(ii) not so entered</p>	<p>Preferential revenue.</p> <p>Preferential revenue.</p>	<p>Rs. 73-2 per Imperial gallon.</p> <p>Rs. 55-5 per Imperial gallon of the strength of London proof.</p>	<p>...</p> <p>...</p>	<p>Rs. 67-8 per Imperial gallon.</p> <p>Rs. 50-10 per Imperial gallon of the strength of London proof.</p>	

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration protective rates of duty
				The United Kingdom	A British Colony	
	(b) Drugs and medicines containing spirit— (i) entered in such a manner as to indicate that the strength is not to be tested. (ii) not so entered	Preferential revenue. Preferential revenue.	Rs. 48 per Imperial gallon. Rs. 34-12 4/5 per Imperial gallon of the strength of London proof.	Rs. 43-3 1/5 per Imperial gallon. Rs. 31-3 1/5 per Imperial gallon of the strength of London proof.	Rs. 43-3 1/5 per Imperial gallon. Rs. 31-3 1/5 per Imperial gallon of the strength of London proof.	
	(c) Perfumed spirits	Revenue	Rs. 60 per Imperial gallon or 25 per cent <i>ad valorem</i> , whichever is higher plus one-fourth of the total duty.	...	...
	(d) Rum	Preferential revenue.	Rs. 55-5 per Imperial gallon of the strength of London proof.	...	Rs. 50-10 per Imperial gallon of the strength of London proof."	
	<p>Provided that— (a) on any article chargeable under this item with the lower rate of duty, the duty levied shall in no case be less than 30 per cent <i>ad valorem</i>, and on any article chargeable under this item with the higher rate of duty, the duty levied shall in no case be less than 45 per cent <i>ad valorem</i>; (b) where the unit of assessment is the Imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.</p>					
(xxvi) For	"24 (3) Tobacco, unmanufactured	Preferential revenue.	Rs. 7-8 per lb.	...	Rs. 7-0 per lb."	
Substitute	"24 (3) Tobacco, unmanufactured	Preferential revenue.	Rate of duty not exceeding the Preferential rate which would have been applicable to the product if it had been of British Colonial origin.	...	Rs. 9-6 per lb."	
(xxvii) For	"27 (1) Asphalt	Preferential revenue.	30 per cent <i>ad valorem</i>.	...	18 per cent <i>ad valorem</i> "	
Substitute	"27 (1) Asphalt	Preferential revenue.	27 per cent <i>ad valorem</i>.	...	18 per cent <i>ad valorem</i> "	

Indian Tariff (Amendment)

[ACT B]

	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
					The United Kingdom	A British Colony	
(xxviii) For	"27 (2)	Pitch and Tar	Revenue	30 per cent <i>ad valorem</i>.	...	... "
Substitute and insert in their appropriate places	"27 (2)	Pitch and Tar not otherwise specified	Revenue	30 per cent <i>ad valorem</i>.	...	...
	27 (9)	Crude and refined coal tar and coal pitch.	Revenue	27 per cent <i>ad valorem</i>.	...	... "
xxix) For	"27 (3)	All sorts of mineral oils not otherwise specified.	Revenue	30 per cent <i>ad valorem</i>.	...	... "
Substitute	"27 (3)	All sorts of mineral oils not otherwise specified.	Revenue	27 per cent <i>ad valorem</i>.	...	... "
xxx) For	"28	Chemicals, Drugs and medicines, all sorts, not otherwise specified.	Preferential revenue.	36 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i>	24 per cent <i>ad valorem</i> ."	
Substitute and insert in their appropriate places	"28	Chemicals, Drugs and medicines, all sorts, not otherwise specified.	Preferential revenue.	Rate of duty actually charged at the time for such products of the United Kingdom or British colonial origin plus 10 per cent <i>ad valorem</i> .	26 per cent <i>ad valorem</i> .	26 per cent <i>ad valorem</i> .	
	28 (21)	Acetyl salicylic acid in tablets or in powder; atropine sulphate; Cresylic acid; hyosine hydrobromide; Phenobarbital; Vitamins A and E excluding fish-liver oils.	Preferential revenue.	30 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i>	
	28 (22)	Cod-liver oil packed in containers not exceeding 14 lbs. in capacity.	Preferential revenue.	30 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i> .	
	28 (23)	Iodine, in crude form.	Preferential revenue.	30 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i> .	
	28 (24)	Lactose (sugar of milk).	Preferential revenue.	30 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i> .	
	28 (25)	Menthol	Preferential revenue.	24 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i>	
	28 (26)	Penicillin and its products.	Preferential revenue.	30 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i> .	
	28 (27)	Antibiotics such as streptomycin, gramicidin, tyrocidine and tyrothricin.	Preferential revenue.	30 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i> .	
	28 (28)	Sulpha drugs and vitamin preparations other than fish-liver oil.	Preferential revenue.	30 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i> ."	

	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
					The United Kingdom	A British Colony	
(xxxi) For	"28 (8)	The following Chemicals, Drugs and Medicines, namely, acetic, carbolic, citric, hydrochloric, nitric, oxalic, sulphuric, tartaric, and other acids, anhydrous ammonia, naphthalene, potassium chlorate, potassium cyanide and other potassium compounds, bicarbonate of soda, borax, sodium cyanide, sodium silicate, arsenic, calcium carbide, glycerine, lead, magnesium and zinc compounds not otherwise specified, aloes, asafoetida, cocaine, sarsaparilla and storax.	Revenue	30 per cent <i>ad valorem</i>.	...	... "
Substitute and insert in their appropriate places.	"28 (8)	The following Chemicals, Drugs and Medicines, namely, carbolic, citric, hydrochloric, nitric, oxalic, sulphuric, tartaric, and acids not otherwise specified, anhydrous ammonia, naphthalene, potassium chlorate, potassium cyanide and potassium compounds, not otherwise specified, bicarbonate of soda, sodium cyanide, sodium silicate, arsenic, calcium carbide, glycerine, lead, magnesium and zinc compounds, not otherwise specified, aloes, asafoetida, cocaine, sarsaparilla and storax.	Revenue	30 per cent <i>ad valorem</i>.	...	...
	28 (29)	Acetic acid, Boric acid, Borax and Phenol.	Revenue	25 per cent <i>ad valorem</i>.	...	... "
(xxxii) After	"28 (14)	Toilet Requisites not otherwise specified.	Revenue	30 per cent <i>ad valorem</i>.	...	... "
Insert in the appropriate place.	"28 (30)	Tooth paste, Tooth powder, Talcum powder, Shaving soap and shaving cream.	Revenue	30 per cent <i>ad valorem</i>.	...	... "

	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
					The United Kingdom	A British Colony	
(xxxiii) For	"30	Paints, colours and painters materials, all sorts, not otherwise specified, including paints, solutions and compositions containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934.	Preferential revenue.	36 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i>.	...	"
Substitute and insert in their appropriate places.	"30	Paints, colours and painters materials, all sorts, not otherwise specified.	Preferential revenue.	36 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i>.	...	"
	30 (11)	Paints, solutions and compositions containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934.	Preferential revenue.	24 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i>.	...	"
	30 (12)	Lithopone	Preferential revenue.	30 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i>.	...	"
(xxxiv) For	"30 (1)	Dyes derived from coal-tar, and coal-tar derivatives, used in any dyeing process.	Revenue	12 per cent <i>ad valorem</i>.	...	...	"
Substitute and insert in their appropriate places.	"30 (1)	Dyes derived from coal-tar, and coal-tar derivatives, used in any dyeing process; all sorts, other than Alizarine moist exceeding 20 per cent Alizarine red, Azo dyes, Sulphur black, Sulphur dyes of other colours, Ultrazols and vats, powder.	Revenue	12 per cent <i>ad valorem</i>.	...	...	"
	30 (13)	Dyes derived from coal-tar, the following, namely:—					
		Alizarine moist exceeding 20 per cent.	Revenue	12 per cent <i>ad valorem</i>.	...	...	"
		Alizarine red	Revenue	12 per cent <i>ad valorem</i>.	...	...	"
		Azo dyes	Revenue	12 per cent <i>ad valorem</i>.	...	...	"
		Sulphur black	Revenue	12 per cent <i>ad valorem</i>.	...	...	"
		Sulphur dyes of other colours.	Revenue	12 per cent <i>ad valorem</i>.	...	...	"
		Ultrazols	Revenue	12 per cent <i>ad valorem</i>.	...	...	"
	Vats, powder	Revenue	12 per cent <i>ad valorem</i>.	...	...	"

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

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture		Duration of protective rates of duty
				The United Kingdom	A British Colony	
	(c) Zinc white, genuine dry.	Preferential revenue.	30 per cent <i>ad valorem</i> or Rs. 6 per cwt., whichever is higher, plus one-fifth of the total duty.	24 per cent <i>ad valorem</i>.	...
	(cc) Ultramarine blue—					
	(i) in packing of 1 lb. or over.	Preferential revenue.	30 per cent <i>ad valorem</i> or Rs. 8-8 per cwt., whichever is higher.	24 per cent <i>ad valorem</i>.	...
	(ii) in packing of $\frac{1}{2}$ lb. and over but less than 1 lb.	Preferential revenue.	30 per cent <i>ad valorem</i> or Rs. 11-4 per cwt., whichever is higher.	24 per cent <i>ad valorem</i>.	...
	(iii) in packing of $\frac{1}{4}$ lb. and over but less than $\frac{1}{2}$ lb.	Preferential revenue.	30 per cent <i>ad valorem</i> or Rs. 17 per cwt., whichever is higher.	24 per cent <i>ad valorem</i>.	...
	(iv) in packing of less than $\frac{1}{4}$ lb.	Preferential revenue.	30 per cent <i>ad valorem</i> or Rs. 24 per cwt., whichever is higher.	24 per cent <i>ad valorem</i>.	...
	(d) Paints, other sorts, coloured, moist—					
	(i) in packing of 1 lb. or over.	Preferential revenue.	30 per cent <i>ad valorem</i> or Rs. 8-8 per cwt., whichever is higher, plus one-fifth of the total duty.	24 per cent <i>ad valorem</i>.	...
	(ii) in packing of $\frac{1}{2}$ lb. and over but less than 1 lb.	Preferential revenue.	30 per cent <i>ad valorem</i> or Rs. 11-4 per cwt., whichever is higher, plus one-fifth of the total duty.	24 per cent <i>ad valorem</i>.	...
	(iii) in packing of $\frac{1}{4}$ lb. and over but less than $\frac{1}{2}$ lb.	Preferential revenue.	30 per cent <i>ad valorem</i> or Rs. 17 per cwt., whichever is higher, plus one-fifth of the total duty.	24 per cent <i>ad valorem</i>.	...
	(iv) in packing of less than $\frac{1}{4}$ lb.	Preferential revenue.	30 per cent <i>ad valorem</i> or Rs. 24 per cwt., whichever is higher, plus one-fifth of the total duty.	24 per cent <i>ad valorem</i>.	...
(xxvi) For	"31 (4) Camphor	Revenue	60 per cent <i>ad valorem</i>.	...	...
substitute	"31 (4) Camphor	Revenue	50 per cent <i>ad valorem</i>.	...	...

	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of preferential duty
					The United Kingdom	A British Colony	
(xxxvii) For	"35	Manures, all sorts, including animal bones and the following chemical manures:— Basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carbolime, urea, nitrate of lime, calcium cyanamide, ammonium phosphates, mineral phosphates and mineral superphosphates.	...	Free	...	...	..
Substitute and insert in their appropriate places.	"35	Manures, all sorts, including animal bones and the following chemical manures when imported in a form indicative of their use for manurial purposes:— Basic slag, nitrate of ammonia, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carbolime, urea, nitrate of lime, calcium cyanamide, ammonium phosphates, mineral phosphates and mineral superphosphates.	...	Free	...	...	..
	35 (1)	Nitrate of soda, when imported in a form indicative of its use for manurial purposes.	...	Free	...	...	..
(xxxviii) After	"40	Wood and timber, all sorts, not otherwise specified, including all sorts of ornamental wood.	Revenue	30 per cent <i>ad valorem</i>.	...	...	..
Insert in their appropriate places.	"40(6)	Douglas Fir	Revenue	20 per cent <i>ad valorem</i>.	...	...	..
	40(7)	Wall boards of wood fibre.	Revenue	25 per cent <i>ad valorem</i>.	...	...	..
(xxxix) After	"44	Paper, all sorts, not otherwise specified.	Revenue	30 per cent <i>ad valorem</i>.	...	...	..
Insert	"44(1)	Cigarette paper in rolls and bobbins.	Revenue	20 per cent <i>ad valorem</i>.	...	...	..

	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
					The United Kingdom	A British Colony	
l) For	"45	Articles made of Paper and Papier Mache ; Stationery including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet forms ; including also waste paper.	Revenue	30 per cent <i>ad valorem</i>.	...	... "
Substitute and insert in their appropriate places.	"45	Articles made of Paper and Papier Mache ; Stationery, not otherwise specified, including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet forms ; including also waste paper.	Revenue	30 per cent <i>ad valorem</i>.	...	...
	45(3)	Fountain pens, complete.	Revenue	30 per cent <i>ad valorem</i>.	...	... "
xli) For	"49	Textile manufactures, the following articles when made wholly or mainly of any of the fabrics specified in— (a) Item No. 48, 48(1), 48(4), 48(5), 48(7), or 48(10) : (b) Item No. 48(3) or 48 (9) Bed sheets. Bedspreads. Bolster cases. Counterpanes. Cloths, table. Cloths, tray. Covers, bed. Covers, table. Dusters. Glass-cloths. Handkerchiefs. Napkins. Pillow cases. Pillow slips. Scarves. Shirts. Shawls. Sacks (cotton). Towels. Umbrella coverings.	Protective	The <i>ad valorem</i> rates of duty applicable to the fabric of which the article is wholly or mainly made.	...	...	The duration applicable to the fabric of which the article is wholly or mainly made.
			Revenue	The <i>ad valorem</i> rates of duty applicable to the fabric of which the article is wholly or mainly made.	...	... "

	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of.		Duties and protective rates of
					The United Kingdom	A British Colony	
<i>Substitute</i>	"49	Textile manufactures, the following articles when made wholly or mainly of any of the fabrics specified in (a) Item No. 48, 48 (1), 48 (4), 48 (5), 48 (7) or 48 (10). (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 manufacture or otherwise. (c) Item No. 48 (3) if not of British manufacture and if cross-stitched, drawn-thread or otherwise embroidered. Bed sheets. Bedspreads. Bolster cases. Counterpanes. Cloths, table. Cloths, tray. Covers, bed. Covers, table. Dusters. Glass-cloths. Handkerchiefs. Napkins. Pillow cases. Pillow slips. Scarves. Shirts. Shawls. Sacks (cotton). Towels. Umbrella coverings.	Protective	The <i>ad valorem</i> rates of duty applicable to the fabric of which the article is wholly or mainly made.	...	...	The duties applicable to the article wholly or mainly
			Revenue	The <i>ad valorem</i> rates of duty applicable to the fabric of which the article is wholly or mainly made.	...	...
			Revenue	50 per cent <i>ad valorem</i>.	...	..."
<i>(a) For</i>	"49 (2)	Ribbons	Revenue	60 per cent <i>ad valorem</i>.	...	..."

	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
					The United Kingdom	A British Colony	
Substitute	"40 (2)	Ribbons	Revenue	50 per cent <i>ad valorem</i>.	...	... "
(xliii) After	"52	Apparel, hosiery, haberdashery, millinery and drapery, not otherwise specified.	Revenue	30 per cent <i>ad valorem</i>.	...	... "
Insert in the appropriate place.	"52 (4)	Lace and trimmings, made of cotton or linen.	Revenue	25 per cent <i>ad valorem</i>.	...	... "
(xliiv) After	"53	Textile manufactures, not otherwise specified.	Revenue	30 per cent <i>ad valorem</i>.	...	... "
Insert in the appropriate place.	"53 (2)	Linen embroideries	Revenue	25 per cent <i>ad valorem</i>.	...	... "
(XIV) For	"55	Hats, caps, bonnets and hatters' ware, not otherwise specified.	Revenue	30 per cent <i>ad valorem</i>.	...	... "
Substitute	"55	Pith hats and helmets and hatters' ware, not otherwise specified.	Revenue	30 per cent <i>ad valorem</i>.	...	...
	55 (1)	Fezes	Revenue	20 per cent <i>ad valorem</i>.	...	...
	55 (2)	Straw hats	Revenue	20 per cent <i>ad valorem</i>.	...	...
	55 (3)	Hats, caps and bonnets, all sorts, excluding Fezes, Pith hats and helmets and Straw hats.	Revenue	20 per cent <i>ad valorem</i>.	...	... "
(xvi) For	"60 (2)	Electric lighting bulbs.	Revenue	60 per cent <i>ad valorem</i>.	...	... "
Substitute and insert in their appropriate places.	"60 (2)	Electric lighting bulbs, not otherwise specified.	Revenue	60 per cent <i>ad valorem</i>.	...	...
	60 (5)	Electric lighting bulbs for torches and automobiles.	Revenue	50 per cent <i>ad valorem</i>.	...	... "
(xivii) For	"60 (3)	Glass bangles, glass beads and false pearls.	Revenue	60 per cent <i>ad valorem</i>.	...	... "

	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
					The United Kingdom	A British Colony	
<i>Substitute</i>	"60 (3)	Glass bangles	Revenue	60 per cent <i>ad valorem</i>.	...	...
	60 (4)	Glass beads and false pearls.	Revenue	50 per cent <i>ad valorem</i>.	...	...
<i>(xlviii) Before</i>	"71	Hardware, ironmongery and tools, all sorts, not otherwise specified, including incandescent mantles but excluding machine tools and agricultural implements.	Revenue	30 per cent <i>ad valorem</i>.	...	...
<i>Insert in the appropriate place.</i>	"61 (11)	Articles of imitation jewellery (including buttons and other fasteners) which consist of, or include, base metal plated with gold or silver or both and in which the proportion of gold or silver or both together to total metallic contents is less than 1.5 per cent.	Revenue	30 per cent <i>ad valorem</i>.	...	...
<i>(xlix) After</i>	"71	Hardware, ironmongery and tools, all sorts, not otherwise specified, including incandescent mantles but excluding machine tools and agricultural implements.	Revenue	30 per cent <i>ad valorem</i>.	...	...
<i>Insert in the appropriate place.</i>	"71 (9)	Stoves for use with Kerosene, Gasolene or other liquid fuels and burners therefor.	Revenue	20 per cent <i>ad valorem</i>.	...	...
<i>(i) After</i>	"71 (2)	Cutlery, all sorts, not otherwise specified.	Revenue	30 per cent <i>ad valorem</i>.	...	...
<i>Insert in the appropriate place.</i>	"71 (10)	Safety razors and parts therefor, including blades.	Revenue	30 per cent <i>ad valorem</i>.	...	...
<i>(ii) After</i>	"72	Machinery, namely, such of the following articles as are not otherwise specified:— (a) prime-movers, boilers, locomotive engines and tenders for the same, portable	Revenue	10 per cent <i>ad valorem</i>.	...	...

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
	<p>engines (including power-driven road rollers, fire engines, and tractors), and other machines in which the prime-mover is not separable from the operative parts;</p> <p>(b) machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts;</p> <p>(c) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;</p> <p>(d) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials (other than cotton, hair and canvas ply) and driving chains, but excluding driving ropes not made of cotton;</p> <p>(e) electrical wires and cables, insulated or not, and poles, troughs, conduits and</p>					

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
	<p>machines; coir fibre willowing machines; heald knitting machines; dobbie cards; lattices and lags for dobbies; wooden winders; silk looms; silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; cardslacing frames; drawing and denting hooks; sewing thread balls making machines; cumbli finishing machinery; hank boilers; cotton carding and spinning machines; mail eyes, lingoos comber boards and comber board frames; take-up motions, temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel; and roller skins.</p>					
<p>delete and insert in their appropriate places.</p>	"72(1)	<p>The following textile machinery and apparatus by whatever power operated, namely, heald cards; and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; bobbins and pirns; dobbies; Jacquard machines; Jacquard harness linen cards; Jacquard cards; punching plates for Jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; hoslery machinery; coir mat shearing machines; coir fibre willowing machines; heald knitting machines; dobbie cards; lattices and lags for dobbies; wooden winders; silk looms; silk throw-</p>	Revenue	10 per cent <i>ad valorem</i>.	...	...

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
"72(24)	ing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; 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 spinning machines; mail eyes; lingoos, comber boards and comber board frames; take-up motions, temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel; and roller skins.	Revenue	10 per cent <i>ad valorem</i>.	...	...
(iii) After "72(8)	Component parts of machinery as defined in Items Nos. 72, 72(1) and 72(2), namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose. Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.	Revenue	10 per cent <i>ad valorem</i>.	...	...
Insert in the appropriate place "72(25)	Component parts of boot and shoe manufacturing machinery, cinema projecting apparatus, metal working,	Revenue	10 per cent <i>ad valorem</i>.	...	...

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
"72(24)	ing and reeling machines; cotton yarn machines; reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; cards lacing frames; drawing and denting hooks; sewing thread balls making machines; comb finishing machinery; hank bollers; cotton carding and spinning machines; mail eyes; lingoos, comber boards and comber board frames; take-up motions, temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel; and roller skins.	Revenue	10 per cent <i>ad valorem</i>.	...	...
(iii) After "72(8)	Component parts of machinery as defined in Items Nos. 72, 72(1) and 72(2), namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose: Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.	Revenue	10 per cent <i>ad valorem</i>.	...	...
Insert in the appropriate place "72(25)	Component parts of boot and shoe manufacturing machinery, cinema projecting apparatus, metal working,	Revenue	10 per cent <i>ad valorem</i>.	...	...

	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
					The United Kingdom	A British Colony	
		machinery other than machine tools, mining machinery, oil crushing and refining machinery, petroleum and gas-well drilling equipment, refrigerating machinery other than domestic refrigerators, sound-recording apparatus for the production of cinema films, sugar manufacturing and refining machinery and machines for the carding, spinning and washing of wool, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose, but excluding electric motors, belting and steel belt lacing, wire healds, bobbins and pickers.					
(iv) For	"72 (4)	Passenger lifts and component parts and accessories thereof.	Revenue	30 per cent <i>ad valorem</i>.	...	... "
Substitute	"72 (4)	Passenger Lifts and component parts and accessories thereof.	Revenue	25 per cent <i>ad valorem</i>.	...	... "
(iv) For	"72 (5)	Domestic refrigerators.	Preferential revenue.	36 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i>	... "	
Substitute	"72 (5)	Domestic refrigerators and parts therefor such as are specially designed for use with such refrigerators.	Preferential revenue.	30 per cent <i>ad valorem</i> .	24 per cent <i>ad valorem</i>	... "	
(iv) After	"72 (6)	Machinery and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified, and any	Revenue	30 per cent <i>ad valorem</i>.	...	... "

Item No.	Name of article	Nature of duty.	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
	machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one-horse-power.					
<i>Insert in the appropriate place.</i>	72 (26)	Typewriters	Revenue	20 per cent <i>ad valorem.</i>	...	...
	72 (27)	Component parts of typewriters.	Revenue	20 per cent <i>ad valorem.</i>	...	...
	72 (28)	Office machines, all sorts, not otherwise specified, operated by manual labour or requiring for their operation less than one-quarter of one-horse-power and component parts thereof.	Revenue	20 per cent <i>ad valorem.</i>	...	...
<i>(vii) For</i>	72 (8)	The following Agricultural implements, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage-cutters, horse and bullock gear, ploughs, cultivators, scufflers, harrows, clod-crushers, seed drills, hay-tedders, hay-presses, potato diggers, spraying spouts, latex 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, soil graders, and rakes; also agricultural tractors, also component parts of these implements, machines or tractors, provided that they can be readily fitted into their proper places in the implements, machines or tractors for	...	Free	...	...

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
	which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.					
72 (8)	The following Agricultural Implements, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage-cutters, horse and bullock gear, cultivators, scarifiers, harrows, clod crushers, seed-drills, hay-tedders, potato-diggers, latex spouts, spraying machines, powder-blowers, whiteant 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, soil graders, and rakes; also component parts of these implements or machines, 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 unconnected with agriculture.		Free			
72 (29)	Plough and parts thereof.	...	Free	...	...
72 (30)	Agricultural tractors and parts thereof	...	Free	...	...
72 (31)	Hay presses	...	Free	...	...
72 (9)	The following Dairy and Poultry Farming Appliances, namely, cream separators, milking machines,	...	Free	...	...

substitute and insert in their appropriate places.

(1011) For

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
	<p>milks sterilising or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, butter workers, milk-bottle fillers and cappers, apparatus specially designed for testing milk and other dairy produce, and incubators; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported and that they cannot ordinarily be used for other than dairy and poultry farming purposes.</p>					
Substitute and insert in their appropriate places	" 72 (9)	The following Dairy and Poultry Farming Appliances, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, butter workers, milk-bottle fillers and cappers, apparatus specially designed for testing milk and other dairy produce, and incubators; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported and that they cannot ordinarily be used for other than dairy and poultry farming purposes.	Free			
	72 (32)	Milking machines.	Free			
(ix) For	" 73 (2)	The following Electrical Instruments, Apparatus and Appliances, namely, telegraphic and telephonic instruments, apparatus and appliances not otherwise specified, flash lights, carbons,	Revenue	30 per cent <i>ad valorem</i> .		

	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
					The United Kingdom	A British Colony	
		condensers, and bell apparatus, and switch boards, designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts; also accumulators, batteries and electro-medical apparatus.					
Substitute and insert in their appropriate places.	" 73 (2)	The following Electrical Instruments, Apparatus and Appliances, namely, telegraphic and telephonic instruments, apparatus and appliances not otherwise specified, flash lights, condensers, and bell apparatus, and switch boards designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts; also accumulators and batteries not otherwise specified.	Revenue	30 per cent <i>ad valorem</i>.	...	...
	73 (8)	Carbons, electric	Revenue	20 per cent <i>ad valorem</i>.	...	...
	73 (9)	Electro-medical apparatus.	Revenue	20 per cent <i>ad valorem</i>.	...	...	"
(ix) For	" 73 (4)	Wireless Reception Instruments and Apparatus and component parts thereof, including all electric valves, amplifiers and loudspeakers which are not specially designed for purposes other than wireless reception or are not original parts of and imported along with instruments or apparatus so designed.	Preferential revenue.	60 per cent <i>ad valorem</i> .	48 per cent <i>ad valorem</i>.	...	"
Substitute and insert in their appropriate places.	" 73 (4)	Complete wireless receivers.	Preferential revenue.	50 per cent <i>ad valorem</i> .	44 per cent <i>ad valorem</i>.	...
	73 (10)	Electric valves specially designed for wireless reception instruments.	Preferential revenue.	50 per cent <i>ad valorem</i> .	44 per cent <i>ad valorem</i>.	...
	73 (11)	Component parts, amplifiers and loudspeakers of wireless reception instruments other than electric valves.	Preferential revenue.	50 per cent <i>ad valorem</i> .	44 per cent <i>ad valorem</i>.	...
	73 (12)	Combination radio-phonographs.	Preferential revenue.	54 per cent <i>ad valorem</i> .	48 per cent <i>ad valorem</i>.	...

	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
					The United Kingdom	A British Colony	
	73(18)	Wireless transmission apparatus.	Preferential revenue.	30 per cent <i>ad valorem</i> .	20 per cent <i>ad valorem</i> "	
(1st) For	"74(2)	<p>Railway materials for permanent-way and rolling-stock, namely, sleepers, other than iron and steel, and fastenings thereof; bearing plates, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals; turn tables, weigh-bridges, carriages, wagons, traversers, rail removers, scooters, trolleys, trucks; also cranes, water-cranes and water-tanks when imported by or under the orders of a railway administration:</p> <p>Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Central Government may, by notification in the official Gazette, specifically include therein:</p> <p>Provided also that articles of machinery as defined in Item Nos. 72 or 72 (3) shall not be deemed to be included hereunder.</p>	Revenue	18½ per cent <i>ad valorem</i>.	...	... "
Substitute and insert in their appropriate places.	"74(2)	<p>Railway materials for permanent-way and rolling-stock, namely, sleepers, other than iron and steel and wood, and fastenings thereof; bearing plates, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turn-tables, weigh-bridges, carriages, wagons, traversers, rail removers, scooters, trolleys, trucks; also cranes, water-cranes and</p>	Revenue	18½ per cent <i>ad valorem</i>.	...	...

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
74(4)	<p>water-tanks when imported by or under the orders of a railway administration:</p> <p>Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Central Government may, by notification in the official Gazette, specifically include therein:</p> <p>Provided also that articles of machinery as defined in Item No. 72 or 72(3) shall not be deemed to be included hereunder.</p> <p>Wooden railway sleepers when imported by or under the orders of a railway administration:</p> <p>Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Central Government may, by notification in the official Gazette, specifically include therein.</p>	Revenue	15 per cent <i>ad valorem</i> .			
(1xi) For	75(1)	Motor cars including taxi cabs and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof, provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor vehicles included in this Item or in Item Nos. 75 (2) and 75(3) shall be dutiable at the rate of duty specified for such articles.	Preferential revenue.	50 per cent <i>ad valorem</i> .	42½ per cent <i>ad valorem</i> .	

	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of Protective rates of duty
					The United Kingdom	A British Colony	
Substitute	"75 (1)	Motor cars including taxi cabs and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof, provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor vehicles included in this Item or in Items Nos. 75 (2) and 75 (3) shall be dutiable at the rate of duty specified for such articles.	Preferential revenue.	Preferential rate of duty actually charged at the time for such products of United Kingdom origin plus 6 per cent <i>ad valorem</i> .	54 per cent <i>ad valorem</i> "	
(ixii) For	"77 (2)	Optical, Scientific, Philosophical and Surgical Instruments, apparatus and appliances.	Revenue	30 per cent <i>ad valorem</i>.	...	... "
Substitute and insert in their appropriate Places.	"77 (2)	Scientific, Philosophical and Surgical Instruments, apparatus and appliances.	Revenue	30 per cent <i>ad valorem</i>.	...	...
	77 (4)	Optical Instruments, apparatus and appliances.	Revenue	20 per cent <i>ad valorem</i>.	...	... "
(ixiv) For	"78	Clocks and watches and parts thereof.	Revenue	60 per cent <i>ad valorem</i>.	...	... "
Substitute	"78	Clocks and watches and parts thereof not otherwise specified.	Revenue	60 per cent <i>ad valorem</i>.	...	...
	78 (1)	One-day alarm clocks	Revenue	50 per cent <i>ad valorem</i>.	...	... "
(xv) For	"79	Musical Instruments and parts thereof, all sorts and records for talking machines	Revenue	60 per cent <i>ad valorem</i>.	...	... "
Substitute	"79	Musical Instruments and parts thereof, all sorts and records for talking machines.	Revenue	60 per cent <i>ad valorem</i>.	...	... "
(ixvi) For	"84	Toys, games, playing cards and requisites for games and sports, bird shot, toy cannons, air guns and air pistols for the time being excluded in any part of British India from the operation	Revenue	60 per cent <i>ad valorem</i>.	...	... "

	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
					The United Kingdom	A British Colony	
		of all the prohibitions and directions contained in the Indian Arms Act, 1878, and bows and arrows.					
<i>Substitute</i>	"84	Toys, games, playing cards and requisites 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 India from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878, and bows and arrows.	Revenue	75 per cent <i>ad valorem</i>.	...	...
	84 (1)	Fishing hooks	Revenue	30 per cent <i>ad valorem</i>.	...	..."

SCHEDULE B

(See section 4)

I. 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
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.