

## A. POPULATION OF BRITISH TERRITORY, GROSS

NOTE.—Values are given in millions

Years.	Popu- lation (in millions).	Gross Revenue.									
		Land Revenue.	Salt.	Opium.	Excise.	Stamps.	Taxes <sup>b</sup> .	Public Works.	Other Receipts. <sup>c</sup>	Total.	
		Tens of Rupees.									
1880-1	198'79	21'11	7'12	10'48	3'14	3'25	5'87	11'60	11'72	74'29	
1881-2		21'95	7'38	9'86	3'43	3'38	5'79	12'96	10'98	7'68	
1882-3		21'87	6'18	9'50	3'61	3'38	4'49	13'05	8'19	70'27	
1883-4		22'36	6'15	9'56	3'84	3'51	4'58	14'12	7'72	71'84	
1884-5		21'83	6'51	8'82	4'01	3'61	4'32	14'19	7'40	70'69	
1885-86		22'59	6'34	8'94	4'15	3'66	4'67	15'88	8'23	74'46	
1886-7		23'06	6'66	8'94	4'37	3'75	5'60	16'86	8'10	77'34	
1887-8		23'19	6'67	8'51	4'58	3'87	5'83	16'84	9'32	78'76	
1888-9		23'02	7'67	8'56	4'70	3'93	5'92	18'02	9'83	81'70	
1889-90		23'98	8'19	8'58	4'89	4'09	6'51	19'24	9'60	85'08	
1890-1		221'17	24'04	8'52	7'88	4'96	4'07	6'85	20'06	9'38	85'74
1891-2			23'96	8'63	8'01	5'12	4'26	6'86	22'84	9'46	88'14
1892-3			24'90	8'65	7'99	5'24	4'45	7'02	23'15	9'77	90'17
1893-4			25'59	8'23	6'68	5'39	4'51	6'94	23'27	10'00	90'56
1894-5	25'41		8'66	7'32	5'53	4'62	9'21	24'27	10'17	95'19	
1895-6	26'20		8'86	7'12	5'72	4'73	10'56	24'87	10'31	96'37	
1896-7	23'97		8'42	6'41	5'61	4'78	9'90	24'14	10'90	94'13	
1897-8	25'68		8'59	5'18	5'49	4'84	10'26	25'50	10'90	96'44	
	£		£	£	£	£	£	£	£	£	
1898-9	18'31		6'07	3'32	3'33	3'20	7'10	18'66	6'70	67'59	
1899-00	17'31		5'85	4'40	3'36	3'27	6'93	19'43	7'39	68'64	
1900-1	17'50		5'97	5'10	3'94	3'34	7'26	21'31	10'85	75'27	
1901-2	232'07	18'29	5'94	4'85	4'08	3'45	7'95	23'24	8'54	76'34	
1902-3	18'44	6'18	4'50	4'43	3'47	8'14	23'39	8'88	77'43		
1903-4	19'23	5'25	5'74	4'98	3'58	8'01	25'03	11'94	82'76		
1904-5	18'95	5'35	6'02	5'35	3'74	8'46	27'63	9'31	84'81		

a Annexation of Upper Burma.

b Assessed Taxes, Provincial Rates, and Customs.

c Forest, Registration, Tributes, Interest, Post Office, Telegraph, Mint, Receipts by Civil and Military departments, and Miscellaneous.

REVENUE and EXPENDITURE, SURPLUS or DEFICIT, and DEBT for 25 Years.  
and decimals of a million.

Expenditure.								Surplus.	Deficit.	Total Permanent Debt of India.		Years.
Charges of Col-lection &c.	Civil Admin-istration d.	Interest (other than that for Public Works).	Army.	Public Works	Famine.	Miscell-aneous f	Total.			In India.	In England.	
Tens of Rupees.								Tens of Rupees.		Tens of Rupees.	£.	
8.05	10.67	4.03	28.93	19.19	.03	6.42	77.92	—	3.63	85.96	71.43	1880-1.
8.22	11.13	4.85	19.69	10.60	.03	8.66	72.08	3.60	—	88.66	68.14	1881-2.
8.49	11.04	4.77	18.36	20.57	.02	6.35	69.60	67	—	90.69	68.59	1882-3.
8.49	11.86	4.52	18.12	20.99	—	6.48	69.96	1.88	—	98.19	68.11	1883-4.
9.56	11.74	4.62	16.96	21.67	—	6.53	71.08	—	.89	98.18	69.27	1884-5.
9.80	12.24	4.33	20.10	22.63	.04	8.13	77.27	—	2.81	92.70	73.81	1885-6.
9.75	12.70	4.31	19.84	23.67	—	6.99	77.16	.18	—	92.65	84.23	1886-7.
9.44	12.91	5.44	20.87	24.75	—	7.38	80.79	—	2.03	98.09	84.14	1887-8.
9.74	13.01	4.71	21.09	25.79	—	7.32	81.66	.04	—	100.88	95.03	1888-9.
8.91	13.23	4.24	21.37	26.60	.07	8.05	82.47	2.61	—	102.76	98.19	1889-90.
9.53	13.38	4.19	21.18	26.46	—	7.31	82.05	3.69	—	102.75	104.41	1890-1.
9.55	13.85	4.31	22.88	30.13	.02	7.93	88.67	.47	—	102.69	107.40	1891-2.
9.46	14.26	4.87	23.88	31.10	.07	7.86	91.00	—	.83	102.94	106.68	1892-3.
9.86	14.64	4.44	23.58	31.70	—	7.89	92.11	—	1.55	105.55	108.11	1893-4.
9.72	14.83	5.12	24.31	32.52	.01	7.98	94.49	.70	—	104.37	114.01	1894-5.
10.85	15.17	4.04	25.50	32.84	.02	8.92	96.84	1.53	—	103.79	113.90	1895-6.
10.91	15.45	3.45	24.35	31.99	2.13	7.55	95.83	—	1.70	109.12	118.88	1896-7.
10.82	15.74	3.47	27.02	31.28	5.36	8.13	101.80	—	5.36	111.70	117.27	1897-8.
£	£	£	£	£	£	£	£	£	£	Rupees.		
7.10	10.49	2.02	16.00	21.82	.79	6.73	64.95	2.64	—	1126.55	119.77	1898-9.
7.42	10.78	1.95	14.89	22.91	2.10	5.81	65.86	2.78	—	1124.75	119.64	1899-00.
7.55	10.97	2.14	15.08	24.36	4.16	9.34	73.60	1.67	—	1153.32	128.44	1900-1.
7.44	11.15	1.94	15.76	26.31	.88	7.91	71.39	4.05	—	1161.91	130.31	1901-2.
7.64	11.69	1.83	17.35	27.73	.98	7.10	74.37	3.06	—	1175.54	130.30	1902-3.
8.59	11.98	1.70	17.87	29.04	.81	10.67	80.76	3.00	—	1194.24	131.05	1903-4.
8.67	12.40	1.65	20.18	30.47	1.00	7.09	81.36	3.45	—	1222.98	132.39	1904-5.

d Minor Departments, Law and Justice, Police, Marine, Education, &c.  
e Including the gross payments for Guaranteed Railway Interest.  
f Post Office, Telegraph, Mint, Miscellaneous Civil Charges, and Provincial Adjustments.

B.—AMOUNT of GUARANTEED CAPITAL raised by RAILWAY COMPANIES,  
NUMBER of open MILES of RAILWAY at the end of each

NOTE.—Values are given in millions

Years.	No. of Miles of Railway open for traffic at end of each year.	Capital Outlay of Guaranteed and Subsidised Railway Companies to end of Year.	State Capital Outlay on Public Works to end of year.			Value of Imports by Sea (including Government Transactions).				
			Railways.	Irrigation Works.	Total.	Merchandise.			Treasure.	Total Imports.
						Cotton Twist and Yarn and Manufactures.	Other Articles.	Total.		
			Tens of Rupees.			Tens of Rupees.				
1880-1	9,187	66-35 <sup>a</sup>	49-09	18-21	61-30	26-61	26-50	53-11	8-99	62-10
1881-2	9,895	67-19	47-02	18-91	65-93	23-99	25-12	49-11	11-32	60-43
1882-3	10,155	67-94	49-73	21-90	71-63	24-30	27-23	52-09	13-46	65-54
1883-4	10,838	70-63	54-16	22-91	77-06	25-10	30-13	55-23	12-33	68-16
1884-5	12,015	73-21	60-20	23-36	84-06	24-55	31-15	55-70	13-39	69-59
1885-6	12,335	72-84	57-22	24-62	91-84	24-28	31-37	55-65	15-48	71-13
1886-7	13,398	65-16 <sup>a</sup>	77-64	25-29	102-93	29-16	32-61	61-77	11-05	73-32
1887-8	14,334	70-37	80-00	25-91	105-91	27-50	37-50	65-00	13-33	78-33
1888-9	15,248	66-27 <sup>a</sup>	91-54	26-45	117-99	31-51	37-93	69-44	13-34	83-23
1889-90	16,104	69-80	94-34	26-91	121-25	29-37	39-33	69-20	17-46	86-66
1890-1	16,934	71-86	101-92	27-49	129-41	31-00	40-97	71-97	21-93	93-90
1891-2	17,576	67-88 <sup>a</sup>	105-40	28-32	133-72	28-68	40-75	69-43	14-72	84-15
1892-3	18,048	68-84	110-20	28-92	139-12	25-62	40-64	66-26	17-01	83-27
1893-4	18,501	69-70	114-23	29-63	143-96	32-36	44-64	77-02	18-46	95-48
1894-5	18,372	70-72	118-72	30-34	149-06	32-71	40-32	73-63	9-53	83-11
1895-6	19,679	71-86	122-70	31-10	153-80	25-31	47-13	72-94	13-36	86-30
1896-7	20,406	74-07	127-15	31-90	159-05	29-31	46-31	76-12	13-63	89-20
1897-8	21,155	77-31	133-30	32-64	165-94	26-44	47-21	73-65	20-53	94-13
		£	£	£	£	£	£	£	£	£
1898-9	22,499	80-34	138-56	22-21	125-77	13-17	29-90	43-07	11-93	60-00
1899-00	23,763	82-94	136-87	22-34	129-71	19-65	30-54	50-20	13-98	64-13
1900-1	24,235	84-34	116-25	23-43	139-73	19-91	34-02	53-93	16-33	70-31
1901-2	25,373	61-30 <sup>a</sup>	119-66	24-10	143-76	21-99	37-20	59-19	12-73	72-92
1902-3	26,308	63-55	124-36	24-73	149-14	20-33	36-39	57-21	16-92	74-13
1903-4	27,133	65-41	129-04	25-56	154-60	20-74	40-99	61-73	25-63	87-41
1904-5	27,761	66-74	135-09	26-14	161-23	25-25	43-76	69-61	26-34	95-95

<sup>a</sup> The decrease in these years was due to the purchase of Guaranteed Railways by Government.

STATE OUTLAY of CAPITAL on RAILWAYS and IRRIGATION WORKS,  
Year, Value of IMPORTS and EXPORTS, and RATE of EXCHANGE for 25 Years.

and decimals of a million.

Value of Exports, including Re-exports, by Sea.														Average Rate of Exchange for Bills and Telegraphic Transfers on India.	Years.
Merchandise.								Trea- sure.	Total Exports.	Net Exports of Mer- chan- dise.	Net Imports of Trea- sure.	Net Exports.			
Rice, Wheat, and Grain of all kinds.	Raw Cotton and Cotton Goods and Yarn.	Raw and Tan'd Hides and Skins.	Raw Jute and Jute Goods.	Seeds.	Opium.	Tea.	Total.								
Tons of Rupees.															
12-71	16-35	3-74	5-06	6-33	13-60	3-10	74-58	1-44	76-02	21-47	7-55	13-92	1	7-966	1880-1.
17-26	18-28	3-95	6-13	6-08	12-43	3-66	31-96	1-10	33-06	32-35	10-22	22-63	1	7-895	1881-2.
14-80	20-03	4-44	7-33	7-21	11-48	3-74	33-48	1-04	34-52	31-39	12-41	18-98	1	7-625	1882-3.
17-62	13-74	4-67	5-93	10-09	11-29	4-13	38-17	1-01	39-18	32-39	11-37	21-02	1	7-536	1883-4.
13-90	17-98	4-94	6-21	10-75	10-88	4-14	33-25	1-97	35-22	27-55	11-92	15-63	1	7-308	1884-5.
17-61	15-85	5-34	5-49	9-08	10-74	4-40	33-88	1-11	34-99	23-23	14-37	13-86	1	6-254	1885-6.
13-03	19-33	5-15	6-02	9-22	11-08	4-83	33-47	1-72	35-19	26-70	9-33	17-37	1	5-441	1886-7.
15-54	21-09	4-86	7-31	9-40	10-07	3-39	30-54	1-00	31-54	25-54	12-23	13-31	1	4-893	1887-8.
15-94	23-24	4-75	10-47	9-56	10-51	5-47	37-05	1-73	38-78	27-61	12-06	15-55	1	4-379	1888-9.
16-53	27-24	4-52	11-43	10-63	10-11	5-45	103-46	1-90	105-36	34-26	15-56	13-70	1	4-566	1889-90.
13-54	26-03	4-70	10-08	9-35	9-26	5-50	100-22	2-12	102-34	30-37	19-31	10-56	1	6-089	1890-1.
23-70	19-73	5-19	9-36	12-21	9-56	6-23	103-17	3-29	111-46	33-74	11-43	27-31	1	4-733	1891-2.
20-57	22-67	5-59	11-18	11-63	9-25	6-62	106-59	6-96	113-55	40-33	10-05	30-28	1	2-934	1892-3.
16-73	21-23	6-30	11-97	16-76	8-02	6-93	106-50	4-10	110-60	29-43	14-36	15-12	1	2-546	1893-4.
17-43	18-09	6-56	14-79	14-20	9-06	7-99	103-91	3-23	117-14	35-38	1-36	34-03	1	1-100	1894-5.
18-71	24-31	7-34	14-74	9-72	8-46	8-03	114-34	4-26	118-60	41-40	9-11	32-29	1	1-633	1895-6.
13-85	22-94	7-00	15-77	8-01	8-02	3-50	103-98	4-94	108-92	27-87	8-15	19-72	1	2-451	1896-7.
14-05	18-44	3-32	18-06	3-60	6-10	3-27	97-63	7-15	104-78	23-99	13-38	10-60	1	3-354	1897-8.
£	£	£	£	£	£	£	£	£	£	£	£	£			
18-13	13-56	4-96	3-49	7-90	4-75	5-46	75-20	4-94	80-14	27-13	6-99	20-14	1	3-973	1898-9.
12-07	18-03	6-93	9-56	6-74	5-47	6-12	72-72	5-30	78-02	22-52	3-63	13-34	1	4-063	1899-00.
9-33	11-39	7-66	12-49	6-01	6-30	6-45	71-31	9-49	81-30	17-33	6-90	10-93	1	3-973	1900-1.
2-20	17-33	5-49	13-67	11-19	5-63	5-49	33-26	7-65	40-91	24-08	6-09	17-99	1	3-933	1901-2.
3-09	17-29	5-62	13-43	9-92	5-34	4-93	36-26	6-44	42-70	29-05	10-43	13-67	1	4-002	1902-3.
21-73	24-15	5-96	14-12	9-63	6-93	5-75	102-34	10-03	112-37	40-62	15-66	24-96	1	4-049	1903-4.
27-41	20-23	6-90	14-60	9-61	7-03	5-69	105-14	10-96	116-09	35-53	15-39	20-14	1	4-045	1904.

## C.—RATES of DUTY in force in BRITISH INDIA.\*

Names of Articles.	Tariff Valuation.	Rate of Duty.
<b>SPECIAL IMPORT DUTIES.</b>		
<b>ARMS, AMMUNITION, AND MILITARY STORES (—</b>		
Fire-arms and parts thereof—		
1. Fire-arms other than pistols (including gas and air guns and rifles)	Each	Rs. 60 As 0
2. Barrels for the same, whether single or double	"	30 0
3. Pistols	"	15 0
4. Barrels for the same, whether single or double	"	10 0
5. Springs used for fire-arms	"	8 0
6. Gunstocks, sights, blocks, and rollers	"	5 0
7. Revolver breeches, for each cartridge they will carry	"	2 8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a firearm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same	"	1 8
9. Machines for making, loading, or closing cartridges	"	10 0
10. Machines for capping cartridges	"	2 8
11. Gunpowder, all sorts	"	10 per cent.
12. All other sorts of arms, ammunition, and military stores	Ad valorem.	10 per cent.
<i>Proviso 1.</i> —No duty in excess of 10 per cent. <i>ad valorem</i> shall be levied upon any of the articles numbered 1 to 10 in the above list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.		
<i>Proviso 2.</i> —When any of these articles which have been otherwise imported, and upon which duty has been levied or is leviable under Nos. 1 to 10 are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity, for his own private use, the importer may apply to the Customs Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of 10 per cent. <i>ad valorem</i> ; and if such collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.		
<i>Exception I.</i> —Articles falling under the 5th, 6th, 8th, 9th, or 10th head of the above list, when they appertain to a fire-arm falling under the 1st or 3rd head, and are fitted into the same case with such fire-arm		
	..	Free.
<i>Exception II.</i> —Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval, or police uniform		
	..	Free.
<b>Liquors—</b>		
Ale, beer, and porter	Per Impl. gal. or 6 quart bottles.	One anna.
Cider and other fermented liquors	"	10 Rupees.
Liquors	"	"
Spirit which has been rendered effectually and permanently unfit for human consumption	Ad valorem.	5 per cent.
" when used in drugs, medicines, or chemicals in a proportion less than 20 per cent. of spirit of the strength of London proof	"	"
" when so used in a proportion of 20 per cent. and upwards	Per Impl. gal. or 6 quart bottles of the strength of London proof.	Rs. 7, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
" perfumed, in wood or in bottles	Per Impl. gal. or 6 quart bottles.	Rs. 11 As 0
" other sorts	Per Impl. gal. or 6 quart bottles of the strength of London proof.	Rs. 7, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
<b>Wines:</b>		Rs. As.
Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit	Per Impl. gal. or 6 quart bottles.	2 8
All other sorts not containing more than 42 per cent. of proof spirit	"	1 0
All wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to spirit, other sorts	"	"
<b>OPIMUM</b> (not covered by a Government pass)	Per ser of 80 tolas.	24 0
<b>PETROLEUM</b> including also naphtha and the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosine, paraffin oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum. (See also Oils, on page 271.)	Per Impl. gal.	One anna.
<b>SALT</b>	Per Indian maund of 82½ lb. avoirdupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place, (viz., E. 1 in Burma and E. 1 elsewhere).
SALTED FISH wet or dry	Per Indian maund of 82½ lb. avoirdupois weight.	5 annas.

\* Corrected up to 30th June, 1906.

† Including also any articles other than those included in Nos. 1 to 12 above, which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor General in Council may notify in the Gazette of India for the purposes of this Act.

GENERAL IMPORT DUTIES.

The following is a list of other articles chargeable with duty. For the bulk of the articles tariff valuations are fixed, alterations in which are made whenever sufficiently important changes occur in the market values of the commodities. It is usual to publish a revised list of tariff valuations about December in each year. This list appears in the *Gazette of India* and is reprinted as a Customs circular. It may be obtained on application to the Secretary, Commerce and Industry Department, Government of India, Calcutta, or to the Under-Secretary of State, India Office, London, S.W.

GENERAL DUTY OF 5 PER CENT. AD VALOREM.

ARTICLES OF FOOD AND DRINK.

- Coffee.
- \*Fruits and Vegetables (except fresh fruits, etc.).
- Mineral and Aerated Waters and all Unfermented Non-Alcoholic Beverages.
- \*Provisions, Oilman's Stores and Groceries.
- Spices.
- Sugar, including saccharine produce of all kinds and confectionery (in addition to countervailing duties, if any).
- Tea.

CHEMICALS, DRUGS, ETC.

- \*Chemical Products and Preparations (including explosives).
- Drugs, Medicines, and Narcotics.
- Dyeing and Tanning Materials.

METALS AND MANUFACTURES OF METALS.

- Hardware and Cutlery, including tromongery and plated ware, and also including machines, tools, and implements to be worked by manual or animal labour, except water-lifts, sugar-mills, oil-presses, and parts thereof, and any other machines (and parts) ordinarily used in processes of husbandry or for the preparation for use, or for sale, of the products of husbandry, which Government may exempt; the following agricultural implements when adapted for manual or animal power, viz.: winnowers, threshers, mowing and reaping machines, elevators, seed crushers, chaff-cutters, root cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod crushers, seed-drills, hay-tellers and rakes; and the following dairy appliances, viz.: cream-separators, milk sterilising or pasteurising plant, milk aerating and cooling apparatus churns, butter dryers, and butter workers; as well as the following articles used in the manufacture of cotton, viz.: bobbins (warping), forks for looms, healds, heald cords, heald knitting needles, laces, lags and needles for dobbies, pickers (buffalo and others), picking bands, picking levers, picking sticks (over and under), reed pliers, reeds, shuttles (for power looms), springs for looms, strappings, and weft forks, all of which are free.
- Metals, Unwrought and Wrought, including silver bullion and coin, and articles made of metal, iron tinned cans, iron or steel wire-netting, etc. (See also 1 per cent. duty.

OILS.

- Petroleum with flashing point at or above 200° Fahrenheit for use exclusively for hatching of jute or other fibre or for lubricating purposes. Also petroleum exclusively intended for use as fuel with flashing point at or above 160°. (See also Petroleum on page 270.)
- All other sorts of oil, animal or vegetable (including otto of all kinds), and mineral, including paraffin wax.

OTHER ARTICLES.

- \*Apparel, including drapery, haberdashery, and millinery etc.
- \*Art, Works of.
- Brushes and Brooms.
- Building and Engineering Materials (viz., asphalt, bricks and tiles, cement, fireclay, lime, earthenware piping, etc.).
- Cabinet Ware and Furniture.
- Carriages and Carts, including motor cars, cycles, jinrikshas, bath-chairs, perambulators, trucks, etc., and component

- parts thereof, but excluding motor-cars designed to carry goods and containing a prime mover, which are free.
- Chinese and Japanese Ware, including lacquered ware.
- Clocks, Watches, etc., and parts thereof.
- Cordage, Rope, and Twine of any vegetable fibre.
- Earthenware (except piping), china, china-clay, porcelain and imitation or false coral.
- Fans.
- Fireworks, including fulminating powder.
- Flax and Articles made of Flax, including linen thread.
- Furniture, Tackle and Apparel, not otherwise described, steam and other vessels.
- Gums, Gum Resins, etc., and Articles made thereof (including caoutchouc, etc.).
- Hemp and Articles made therefrom.
- Hides and Skins, except raw or salted, which are free.
- Horn, Articles made of, not otherwise described.
- Instruments, Apparatus, and Appliances, and parts thereof: Computing, dental, distilling, diving, drawing, education electric, electric lighting, galvanic, measuring, music optical, philosophical, photographic, photographic (including materials for photography), scientific, surgical surveying, telegraphic, telephonic, typewriters, and other sorts, except telegraphic instruments and apparatus and parts thereof, when imported by or under the order of a railway company, and any instruments, apparatus and appliances when imported as part of personal baggage in the exercise of a profession or calling, which are free *Bona fide* regimental band instruments (other than stringed) with accessories are also free.
- Ivory and Ivory-ware.
- Jewellery and Jewels, including manufactures of gold and silver.
- Jute manufactures (except second-hand or used gunny bags which are free).
- Leather and Articles made of Leather, including boots and shoes, harness and saddlery, except saddlery for military equipment.
- Malt.
- Matches.
- Mats and Matting.
- Oilcloth and Floor-cloth, including linocrusta, and tarpaulins.
- Paints, Colours, Painters' Materials, and Compositions application to leather, wood, and metals.
- Paper, Pasteboard, Millboard, and Cardboard of all kinds and Articles made thereof.
- Perfumery (except perfumed spirit).
- Pitch, Tar, and Dammer.
- Seeds.
- Shells and Cowries.
- Silk and Articles made of Silk.
- Soap.
- Stationery.
- Stone and Marble, and Articles made thereof.
- Tallow and greases, including stearine.
- Textile Fabrics, not otherwise described.
- Toilet Requisites, not otherwise described.
- Toys, Toy-books, and Requisites for all Games.
- Umbrellas, Parasols, and Sunshades of all kinds.
- Walking-sticks and Sticks for Umbrellas, etc., Walking Fishing Rods and Lines.
- Wood and Timber, and Articles made of Wood, not otherwise described (except Firewood, which is free).
- Wool, Articles made of, including felt.
- All other Articles not specified above or hereafter,

\* See exceptions under 2½ per cent. duty, 2½ per cent. duty, 1 per cent. duty, and free list.

GENERAL IMPORT DUTIES—*concluded.*DUTY OF  $3\frac{1}{2}$  PER CENT. AD VALOREM.

Cotton Piece-Goods, Hosiery, and all other Manufactured Cotton Goods not otherwise described.  
(A corresponding Excise duty is levied on the products of Indian cotton-mills.)

DUTY OF  $2\frac{1}{2}$  PER CENT. AD VALOREM.

inegar, in casks.

Copperas, green.

## DUTY OF 1 PER CENT. AD VALOREM.

on: anchors and cables; angle T, and channel; bar; nail, rod, and round rod; beams, joists, pillars, girders, bridge-work, and other descriptions of iron imported exclusively for building purposes; plate and sheet; hoop; nails; nuts and bolts; old; pig; pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, etc.; rails, sleepers, chairs, dog-spikes, and fish-plates other than those exempt as railway materials, switches, crossings, lever-boxes, clips, and tie-bars; rice-bowls; ridging, galvanized; rivets and washers; wire, including fencing wire and wire-rope (excluding wire netting).

Steel: angle, channel and spring; anchors and cables; bar and blooms; basic, all sorts (including galvanized or tinned sheets); beams, joists, pillars, girders, bridge-work, and other descriptions of steel imported exclusively for building purposes; cast and blistered; hoop; nails; nuts and bolts and nail rods; old; pipes and tubes, and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, etc.; plates and sheets; rails, sleepers, chairs, dog-spikes, and fish-plates other than those exempt as railway materials, switches, crossings, lever boxes, clips, and tie-bars; rivets and washers; T-bars; wire-rope; wire (excluding wire-netting).

## FREE LIST.

Animals, living.

## ARTICLES OF FOOD AND DRINK.

Fruits and Vegetables, fresh.  
Lops.  
Rais and Pulse, not including flour.  
Fish-maws and Shark-fins.  
Ingally and Soille.

## DRUGS AND NARCOTICS.

Quinine and other Alkaloids of Chinchona.  
Tobacco, Unmanufactured.

## METALS AND MANUFACTURES OF METALS.

Machinery, namely prime-movers, and component parts thereof, including boilers and component parts thereof; including locomotive and portable engines, steam-fire-engines, and other machines in which the prime mover is not separable from the operative parts, and component parts thereof, meaning or 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; and including belting of all materials for driving machinery.  
Machinery and component parts thereof made of substances other than metal are included in this entry. Dynamoes, accumulators, motors, and electric fans are treated as machinery.  
Provided that the term machinery does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or other special quality, not adapted for any other purpose.  
Gold Bullion and Coin.  
Lead Sheets for Tea-chests.

Railway Material for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake-gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, wagons, trawlers, trolleys, trucks, and component parts thereof; also cranes and water-cranes, water-tanks, and standards, wire, and other material for fencing, when imported by or under the orders of a railway company.

## OTHER ARTICLES.

Bamboos, etc.  
Books, printed, etc.  
Bristles and Fibre for brushes and brooms.  
Coal, Coke, and Patent Fuel.  
Cotton, Raw.  
Cotton, Twist and Yarn.  
Cotton, Sewing Thread.  
Earth, Common Clay, and Sand.  
Frankincense or Olibanum.  
Hides and Skins, raw or salted.  
Horn.  
Jute, raw, and second-hand, or used gunny bags.  
Manures of all kinds, including animal bones.  
Motor cars designed to carry goods, and containing a prime mover.  
Oilcake, Bran, Fodder, and Cattle Food of all kinds.  
Plants and Bulbs.  
Precious Stones and Pearls, Unset.  
Pulp of Wood, Straw, Rags, Paper, etc.  
Printing and Lithographic Materials, including presses, type, ink, etc., but excluding paper.  
Rags.  
Mother of Pearl, Nacre.  
Ships and other Vessels for inland and harbour navigation, imported entire or in sections.  
Natural Science Specimens, including antique coins and medals.  
Tea-chests of Metal or Wood, entire or in sections for packing of tea for transport in bulk.  
Tea-withering Racks.  
Uniforms and accoutrements for personal use of a public servant.  
Wool, Raw.

## EXPORT DUTY.

husked or unhusked (including rice-flour), per maund of 82½ lb. avoirdupois, 3 annas. Rice-bran and Rice-dust free.

—Under Act IX. of 1903 a customs duty of ½ pie per lb. is levied on all tea produced in India and exported therefrom, the proceeds being paid to a Tea Cess Committee appointed to promote the sale of Indian tea.

D.—Countervailing duties on Bounty-Fed Sugar \* (levied under Acts XIV. of 1899, VIII. of 1902, XII. of 1903, and XI. of 1904).

Countries.	Kinds of Sugar.	Duties to be levied in addition to the General Import Duty of <i>f</i> per cent.
Argentine Republic	All kinds	Per cwt. R. A. P. 10 15 8
	Special duty on refined sugar, i.e. polarising 96° and more	6 0 2
	Special duty on unrefined sugar, i.e. polarising less than 96°	4 8 9
	Sugar Candy	3 2 9
Chile	Raw sugar	0 9 2
Denmark	Special duty on refined sugar	0 8 0
	Special duty on candy and sugar in whole or broken loaves, plates, cakes, &c., whatever the colour may be, and white pulverized sugar which is lighter than the Amsterdam standard sample, No. 18.	0 8 10
Russia	Special duty on refined sugar	9 10 2 0
	Special duty on unrefined sugar	5 15 10

\* Corrected up to 30th June 1906.

E.—CHIEF SOURCES OF STATISTICAL INFORMATION.

Indian Census Returns.

Judicial and Administrative Statistics of British India.

Financial and Commercial Statistics of British India.

Finance and Revenue Accounts of the Government of India.

Departmental Reports of Mint, Post Office, Telegraph Department, &c.

Agricultural Statistics of British India.

Annual Administration Report on the Railways in India.

Annual Statement of the Trade and Navigation of British India.

Annual Report of the Sanitary Commissioner with the Government of India.

General Annual Report on the British Army.

Prices and Wages in India.

Statistics of Mineral Production.

Indian Tariff Act, VIII., of 1894 (as modified).



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