

Rare section

Rare section

Govt property

Register no: 85

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Govt of India Sets

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**TABLE SHOWING
EFFECT OF LEGISLATION
IN THE
GOVERNOR GENERAL'S COUNCIL
DURING 1916.**

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council.

1	Indian Succession Act, 1866 (X of 1866).	...	The limitations and provisions contained in sections 100 and 101 were applied to dispositions by will of property by Hindus for the benefit of persons not in existence.	Act XV of 1916, s. 2.
2	Government Savings Banks Act, 1873 (V of 1873).	..	In section 3, for the definition of "minor" the following was substituted, namely:— "Minor" means a person who is not deemed to have attained his majority under the Indian Majority Act, 1875.	Act XIII of 1916, s. 2 and Sch.
3	Presidency Banks Act, 1876 (XI of 1876).	...	After clause (2) of paragraph (a) of section 86, the following clause was inserted, namely:— "(2A) India three-and-a-half per cent stock, India three per cent stock, or any other capital stock which may, at any time hereafter, be issued by the Secretary of State for India in Council under the authority of an Act of Parliament and charged on the revenues of India." In paragraph (d) of section 86, and in section 45, for the words and figures "clauses (1), (2), (3) and (4)," the words and figures "clauses (1), (2), (2A), (3) and (4)" were substituted. Any reference in the Presidency Banks Act, 1876, to section 86, paragraph (a), Nos. (1) to (5) inclusive, shall be deemed to include a reference to section 86, paragraph (a), clause (2A). Past transactions and investments were validated.	Act VIII of 1916, s. 2. <i>Ibid</i> , s. 3. <i>Ibid</i> , s. 4.
4	Sea Customs Act, 1878 (VIII of 1878).	...	Section 89 was applied to certain sums due under Act IV of 1916.	Act IV of 1916, s. 1 (e).

[Price nine annas only.]

Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.
<i>I.—Acts of the Governor General in Council—contd.</i>				
4	Sea Customs Act, 1878, (VIII of 1878)— <i>contd.</i>	Section 23 so far as it relates to Act IV of 1916.	<p style="text-align: center;">....</p> <p>Section 19 was applied to goods the import or export of which is prohibited or restricted under section 3 of Act XI of 1916. Certain notifications issued under section 19 shall be deemed to have been issued under section 3 of Act XI of 1916.</p>	Act IV of 1916, s. 5 and Sch. II.
...	...	.	<p>In section 20 the following amendments were made, namely:— To clause (b) the following proviso was added, namely:— “Provided that, after the fifteenth day of February, 1916, no money shall be invested in any such annuity being a terminable annuity unless a sinking fund has been established in connection with such annuity; but nothing in this proviso shall apply to investments made before the date aforesaid.” After clause (b), the following new clause was inserted, namely:— “(b) in India three and a half per cent stock, India three per cent stock, India two and a half per cent stock or any other capital stock which may at any time hereafter be issued by the Secretary of State for India in Council under the authority of an Act of Parliament and charged on the revenues of India;” In clause (c) after the word “Council” the words “or by the Government of India” were added. After section 20 the following section was inserted, namely:— “20A. (1) A trustee may invest in any of the securities mentioned or referred to in section 20, notwithstanding that the same may be redeemable and that the price exceeds the redemption value:— Provided that a trustee may not purchase at a price exceeding its redemption value any security mentioned or referred to in clauses (c) and (d) of section 20 which is liable to be redeemed within fifteen years of the date of purchase at par or at some other fixed rate, or purchase any such security as is mentioned or referred to in the said clauses which is liable to be redeemed at par or at some other fixed rate at a price exceeding fifteen per centum above par or such other fixed rate.</p>	Act XI of 1916, s. 4 <i>Ibid</i> , s. 6
5	Indian Trusts Act, 1882 (II of 1882).	...	<p>In section 20 the following amendments were made, namely:— To clause (b) the following proviso was added, namely:— “Provided that, after the fifteenth day of February, 1916, no money shall be invested in any such annuity being a terminable annuity unless a sinking fund has been established in connection with such annuity; but nothing in this proviso shall apply to investments made before the date aforesaid.” After clause (b), the following new clause was inserted, namely:— “(b) in India three and a half per cent stock, India three per cent stock, India two and a half per cent stock or any other capital stock which may at any time hereafter be issued by the Secretary of State for India in Council under the authority of an Act of Parliament and charged on the revenues of India;” In clause (c) after the word “Council” the words “or by the Government of India” were added. After section 20 the following section was inserted, namely:— “20A. (1) A trustee may invest in any of the securities mentioned or referred to in section 20, notwithstanding that the same may be redeemable and that the price exceeds the redemption value:— Provided that a trustee may not purchase at a price exceeding its redemption value any security mentioned or referred to in clauses (c) and (d) of section 20 which is liable to be redeemed within fifteen years of the date of purchase at par or at some other fixed rate, or purchase any such security as is mentioned or referred to in the said clauses which is liable to be redeemed at par or at some other fixed rate at a price exceeding fifteen per centum above par or such other fixed rate.</p>	Act I of 1916, s. 2.
				<i>Ibid</i> , s. 3.

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Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.
<i>I.—Acts of the Governor General in Council—contd.</i>				
5	Indian Trusts Act, 1882 (II of 1882)— <i>contd.</i>		(2) A trustee may retain until redemption any redeemable stock, fund or security which may have been purchased in accordance with this section."	
6	Transfer of Property Act, 1882 (IV of 1882).	...	The limitations and provisions contained in sections 13, 14 and 20 were applied to dispositions by transfer <i>inter vivos</i> of property by Hindus for the benefit of persons not in existence.	Act XV of 1916, s. 3.
7	Indian Income-tax Act, 1886 (II of 1886).	..	<p>In section 4 for the figures "1886," the figures "1916" were substituted.</p> <p>In section 5, clause (f), after the word "any," the words "company or" were inserted.</p> <p>To section 31 the following sub-section was added, namely:—</p> <p>"(g) Any agreement made in accordance with the provisions of this section shall be determined, as regards any tax not already due thereunder, by any change, subsequent to the making of such agreement in the rates at which the tax is assessable under Part II or Part IV, as the case may be, with effect from the date on which such change comes into force."</p>	<p>Act V of 1916, s. 2.</p> <p><i>Ibid</i>, s. 3.</p> <p><i>Ibid</i>, s. 4.</p>
	In section 33, the words "during or within three months after the end of the year."		.....	<i>Ibid</i> , s. 5.
			<p>In sub-section (1) of section 33, after the word and numeral "Part IV," the following was inserted, namely:—"for prescribing the procedure to be followed on applications for refund of the tax chargeable under this Act."</p> <p>After section 39, the following section was inserted, namely:—</p> <p>"39A. No claim for refund of tax under this Limitation of Act shall be allowed, unless it claims for refund. is made within one year from the end of the year to which the claim relates."</p>	<p><i>Ibid</i>, s. 6.</p> <p><i>Ibid</i>, s. 7.</p>

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Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

7	Indian Income-tax Act, 1886 (II of 1886)— <i>contd.</i>	...	<p>For the Second Schedule the following Schedule was substituted, namely:—</p> <p style="text-align: center;">"THE SECOND SCHEDULE.</p> <p style="text-align: center;">SOURCES OF INCOME AND RATES OF TAX.</p> <p style="text-align: center;"><i>(See section 4.)</i></p> <table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">FIRST COLUMN.</th> <th style="width: 50%;">SECOND COLUMN.</th> </tr> <tr> <th>Sources of income.</th> <th>Rate of tax.</th> </tr> </thead> <tbody> <tr> <td colspan="2" style="text-align: center;">PART I.</td> </tr> <tr> <td colspan="2" style="text-align: center;">SALARIES AND PENSIONS.</td> </tr> <tr> <td style="vertical-align: top;"> <p>1. Any salary, annuity, pension or gratuity paid in British India to, or on behalf of, any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person.</p> </td> <td style="vertical-align: top;"> <p>(a) If the income amounts to Rs1,000 per annum or Rs3-5-4 per mensem, but is less than Rs2,000 per annum or Rs166-10-8 per mensem—four pies in the rupee.</p> <p>(b) If the income amounts to Rs2,000 per annum or Rs166-10-8 per mensem, but is less than Rs5,000 per annum or Rs416-10-8 per mensem—five pies in the rupee.</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>2. Any salary, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to or on behalf of a British subject within the dominions of</p> </td> <td style="vertical-align: top;"> <p>(c) If the income amounts to Rs5,000 per annum or Rs416-10-8 per mensem, but is less than Rs10,000 per annum or Rs833-5-4 per mensem—six pies in the rupee.</p> <p>(d) If the income amounts to Rs10,000 per annum or Rs833-5-4 per mensem, but is less than Rs25,000 per annum or Rs2,083-5-4 per mensem—nine pies in the rupee.</p> </td> </tr> </tbody> </table>	FIRST COLUMN.	SECOND COLUMN.	Sources of income.	Rate of tax.	PART I.		SALARIES AND PENSIONS.		<p>1. Any salary, annuity, pension or gratuity paid in British India to, or on behalf of, any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person.</p>	<p>(a) If the income amounts to Rs1,000 per annum or Rs3-5-4 per mensem, but is less than Rs2,000 per annum or Rs166-10-8 per mensem—four pies in the rupee.</p> <p>(b) If the income amounts to Rs2,000 per annum or Rs166-10-8 per mensem, but is less than Rs5,000 per annum or Rs416-10-8 per mensem—five pies in the rupee.</p>	<p>2. Any salary, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to or on behalf of a British subject within the dominions of</p>	<p>(c) If the income amounts to Rs5,000 per annum or Rs416-10-8 per mensem, but is less than Rs10,000 per annum or Rs833-5-4 per mensem—six pies in the rupee.</p> <p>(d) If the income amounts to Rs10,000 per annum or Rs833-5-4 per mensem, but is less than Rs25,000 per annum or Rs2,083-5-4 per mensem—nine pies in the rupee.</p>	Act V of 1916, s 8
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I.—Acts of the Governor General in Council—contd.

7	Indian Income-tax Act, 1886 (II of 1886)—contd.	...	FIRST COLUMN.	SECOND COLUMN.
			Sources of income.	Rate of tax.
			a Prince or State in India in alliance with His Majesty.	(e) If the income amounts to Rs25,000 per annum or Rs2,088-5-4 per mensem or upwards—one anna in the rupee
			PART II. PROFITS OF COMPANIES.	
			Profits of company.	One anna in the rupee on the whole of the net profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then on the whole of the net profits so made during the year ending on the said thirty-first day of March: Provided that a shareholder in the company who satisfies the Collector that his annual income from all sources in the income-tax year last preceding that in which his share of such profits was received, was less than any one, as the case may be, of the amounts tabulated below, shall be entitled to a refund, cal-

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			Profits of company.	<p>culated on any dividend paid him by the company in regard to the profits made during the period mentioned in the first clause at the rates specified against each such amount, namely:—</p> <table border="1"> <thead> <tr> <th>Amount.</th> <th>Refund.</th> </tr> </thead> <tbody> <tr> <td>1. Less than One anna</td> <td>the rupee.</td> </tr> <tr> <td>2. ₹1,000 or Eight pies upwards but in the less than rupee.</td> <td>₹2,000.</td> </tr> <tr> <td>3. ₹2,000 or Seven pies upwards, in the but less than rupee.</td> <td>₹5,000.</td> </tr> <tr> <td>4. ₹5,000 or Six pies in upwards, the rupee. but less than ₹10,000.</td> <td></td> </tr> <tr> <td>5. ₹10,000 or Three pies upwards, in the but less than rupee.</td> <td>₹25,000.</td> </tr> </tbody> </table>	Amount.	Refund.	1. Less than One anna	the rupee.	2. ₹1,000 or Eight pies upwards but in the less than rupee.	₹2,000.	3. ₹2,000 or Seven pies upwards, in the but less than rupee.	₹5,000.	4. ₹5,000 or Six pies in upwards, the rupee. but less than ₹10,000.		5. ₹10,000 or Three pies upwards, in the but less than rupee.	₹25,000.
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			INTEREST ON SECURITIES.													
			Interest becoming due on or after the first	} One anna in the rupee on such interest:												

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I.—Acts of the Governor General in Council—contd.

7	Indian Income-tax Act, 1886 (II of 1886)—contd.	...	FIRST COLUMN.	SECOND COLUMN.												
			Sources of income.	Rate of tax.												
			<p>day of April, 1916, and payable in British India, on—</p> <p>(a) promissory notes, debentures, stock or other securities, of the Government of India (including securities of the Government of India whereon interest is payable out of British India by draft on any place in British India), or</p> <p>(b) debentures or other securities for money issued by, or on behalf of, a local authority or company.</p>	<p>Provided that, if the owner of the security satisfies the Collector that his annual income from all sources in the income-tax year last preceding that in which the interest is paid was less than any one, as the case may be, of the amounts tabulated below, he shall be entitled to a refund, calculated on any such interest, at the rates specified against each such amount, namely:—</p> <table border="1"> <thead> <tr> <th>Amount.</th> <th>Refund.</th> </tr> </thead> <tbody> <tr> <td>1. Less than One anna in Rs1,000.</td> <td>the rupee.</td> </tr> <tr> <td>2. Rs1,000 or Eight pies upwards, in the but less than rupee. Rs2,000.</td> <td></td> </tr> <tr> <td>3. Rs2,000 or Seven pies upwards, in the but less than rupee. Rs5,000.</td> <td></td> </tr> <tr> <td>4. Rs5,000 or Six pies upwards, the rupee. but less than Rs10,000.</td> <td></td> </tr> <tr> <td>5. Rs10,000 or Three pies upwards, in the but less than rupee. Rs25,000.</td> <td></td> </tr> </tbody> </table>	Amount.	Refund.	1. Less than One anna in Rs1,000.	the rupee.	2. Rs1,000 or Eight pies upwards, in the but less than rupee. Rs2,000.		3. Rs2,000 or Seven pies upwards, in the but less than rupee. Rs5,000.		4. Rs5,000 or Six pies upwards, the rupee. but less than Rs10,000.		5. Rs10,000 or Three pies upwards, in the but less than rupee. Rs25,000.	
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		Source of income.	Rate of tax.
PART IV.			
OTHER SOURCES OF INCOME.			
		Any source of income not included in Part I, Part II or Part III of this Schedule.	<p>(a) If the annual income is assessed at—</p> <p>not less than Rs1,000, but less than Rs1,250, the tax shall be Rs20;</p> <p>not less than Rs1,250, but less than Rs1,500, the tax shall be Rs28;</p> <p>not less than Rs1,500, but less than Rs1,750, the tax shall be Rs35;</p> <p>not less than Rs1,750, but less than Rs2,000, the tax shall be Rs42.</p> <p>(b) If the annual income is assessed at Rs2,000, or upwards, but is less than Rs5,000,—five pias in the rupee.</p> <p>(c) If the annual income is assessed at Rs5,000, or upwards, but is less than Rs10,000—six pias in the rupee.</p> <p>(d) If the annual income is assessed at Rs10,000 or upwards, but is less than Rs25,000—nine pias in the rupee.</p> <p>(e) If the annual income is assessed at Rs25,000 or upwards—<i>one anna in the rupee.</i>"</p>

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Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

11 I—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894).	...	<p>For section 3, the following section was substituted, namely:—</p> <p>"3. (1) There shall be levied and collected in every port to which this Act applies, the duties specified in the Second and Third Schedules.</p> <p>(2) The Governor General in Council may, by notification in the Gazette of India, fix, for the purpose of levying the said duties, tariff values of any articles enumerated, either specifically or under general headings, in the said Schedules as chargeable with duty <i>ad valorem</i>, and may alter any tariff value for the time being in force.</p> <p>(3) Different tariff values may be fixed for different classes or descriptions of the same article."</p> <p>In section 7, sub-section (1), for the words "Third Schedule," the words "Second Schedule" were substituted.</p> <p>For the Second, Third, Fourth and Fifth Schedules, the following Schedules were substituted, namely:—</p> <p>"SCHEDULE II—IMPORT TARIFF. PART I. Articles which are free of duty.</p>	Act IV of 1916, s. 3. Act XIII of 1916, s. 2 and Sch. Ibis, s. 4.								
			<table border="1"> <thead> <tr> <th>No.</th> <th>Names of Articles.</th> </tr> </thead> <tbody> <tr> <td colspan="2">I—Food, Drink and Tobacco—</td> </tr> <tr> <td>1</td> <td>Hops.</td> </tr> <tr> <td>2</td> <td>Salt imported into British India and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in curing fish in those provinces. (For the general duty on salt, see No. 39.)</td> </tr> </tbody> </table>	No.	Names of Articles.	I—Food, Drink and Tobacco—		1	Hops.	2	Salt imported into British India and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in curing fish in those provinces. (For the general duty on salt, see No. 39.)	
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MISCELLANEOUS.																																					
7	MANURES, all sorts, including animal bones and the following chemical manures:— Basic slag, nitrate of soda, muriate of potash, sulphate of potash, kainit salts, urate of lime, calcium cyanamide and mineral superphosphates.																																				
8	PULP OF WOOD, RAGS and other paper-making materials.																																				
III.—Articles wholly or mainly manufactured—																																					
APPAREL.																																					
9	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.																																				
ARMS, AMMUNITION AND MILITARY STORES.																																					
10	The following classes of ARMS, AMMUNITION AND MILITARY STORES:— (a) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 45, when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm.																																				

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd.	...	No.	Names of Articles.
				<p>(b) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform.</p> <p>(c) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's regular forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purpose of his equipment.</p> <p>(d) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge.</p> <p>(e) Swords forming part of the equipment of Indian commissioned officers of His Majesty's Army.</p> <p>(f) Swords for presentation as army or volunteer prizes.</p> <p>(g) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service.</p> <p>(A) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.</p>
			11	CHEMICALS, DRUGS AND MEDICINES.
			12	ANTI-PLAGUE SERUM. QUININE and other alkaloids of cinchona.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd.	...	No.	Names of Articles.
				HARDWARE, IMPLEMENTS AND INSTRUMENTS.
			13	The following AGRICULTURAL IMPLEMENTS , when constructed so that they can be worked by manual or animal power, namely, 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-tedders, and rakes.
			14	The following DAIRY APPLIANCES , when constructed so that they can be worked by manual or animal power, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers.
			15	INSTRUMENTS, APPARATUS AND APPLIANCES , imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.
			16	WATER-LIFTS, SUGAR MILLS, OIL-PRESSES , and parts thereof, when constructed so that they can be worked by manual or animal power.
				MACHINERY.
			17	MACHINERY AND COMPONENT PARTS thereof as defined in No. 53, imported by the owner of a cotton spinning or weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in a cotton spinning or weaving mill.
			18	The following ARTICLES used in the manufacture of cotton, namely, bobbins (warping), forks for looms, healds, heald cords, heald knitting needles, laces, legs 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.
			19	DRAWING-IN-FRAMES imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, -1894 (VIII of 1894)—contd.	...	No.	Names of Articles.
				METALS.
			20	CURRENT SILVER, NICKEL, BRONZE, AND COPPER COIN of the Government of India.
			21	GOLD BULLION and coin.
				PAPER.
			22	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.
				YARNS AND TEXTILE FABRICS.
			23	COTTON TWIST AND YARN, and COTTON SEWING OR DARNING THREAD.
			24	SECOND-HAND OR USED GUNNY BAGS made of jute.
				MISCELLANEOUS.
			25	ART, the following works of:—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not.
			26	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music and manuscripts.
			27	The following articles, when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton or the baling of woven cotton goods:— Amline blue, bisulphate of soda, China clay, chloride of magnesium, chloride of zinc, dragsalt, Epsom salt, farina, Farina, flannel, farina, Glauber salt, gutta, glycerine substitutes, head varnish, hoop iron, hoop steel, rivets for hales, sewing needles, sizing paste, sizing wax, soda ash, starch, velvet pulp.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd.	No.	Names of Articles.		
		<p>IV.—Miscellaneous and unclassified—</p> <p>28 ANIMALS, living, all sorts. 29 SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals.</p> <p style="text-align: center;">PART II.</p> <p>Articles which are liable to duty at special rates.</p>			
		No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
			I.—Food, Drink and Tobacco—		R s.
			FISH.		
		30	FISH, SALTED, wet or dry.	In 100 lb. avoirdupois weight	Such rate or rates of duty not exceeding twelve annas as the Governor General in Council may, by notification in the Gazette of India, from time to time, prescribe.
			LIQUORS.		
		31	ALC, BEER, and Porter	Imperial gallon or 8 quart bottles.	Four annas and six pies.
		32	CIDER and other fermented liquors.	Ditto.	Ditto.
		33	SPRITS, which has been rendered effectually and permanently unfit for human consumption.	<i>Ad valorem</i>	7½ per cent.
		34	FERMENTED SPIRITS	Imperial gallon or 8 quart bottles.	10 12
		35	LIQUORS, Cordials, Mixtures and other preparations containing spirit— (a) Entered in such a manner as to indicate that the strength is not to be tested.	Ditto.	14 10

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894) — contd.	...	No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
						Rs. a.
				(5) If tested	Imperial gallon or 8 quart bottles of the strength of London proof.	11 4 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
			26	All other sorts of Spirits	Ditto.	Ditto.
			27	Wines— Champagne and all other sparkling wines not containing more than 45 per cent. of proof spirit. All other sorts of wines not containing more than 45 per cent. of proof spirit. Provided that all sparkling and still wines containing more than 45 per cent. of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of Spirit.'	Imperial gallon or 8 quart bottles. Ditto.	4 6 1 12
				SUGAR.		
			38	SUGAR, all sorts, including Molasses and Saccharine produce of all sorts, but excluding confectionery (see No. 74).	Ad valorem	10 per cent.
				OTHER FOOD AND DRINK.		
			29	SALT, excluding salt exempted under No. 3	Indian mound of 224 lbs. avoirdupois weight.	The rate at which excise duty is for the same being leviable on salt manufactured in the place where the import takes place.
				TOBACCO.		
			40	TOBACCO, unmanufactured.	Found	1 0
			41	CIGARS AND CIGARETTES.	Ad valorem	50 per cent.
			42	All other sorts of Tobacco manufactured.	Found	1 0

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

1.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd.	...	No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
				<p>II.—Raw materials and produce and articles mainly manufactured—</p> <p>COAL, COKE AND PATENT FUEL.</p>		Rs. c.
			43	COAL, COKE AND PATENT FUEL.	Ton	0 8
				OILS.		
			44	<p>PETROLEUM, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petrolina, gasoline, benzol, benzoline, benzine, and any indistinguishable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum, but excluding the following classes of petroleum:—</p> <p>Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre, or for lubricating purposes.</p> <p>Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose (see R.C. 60).</p>	Imperial gallon.	One anna and six pies.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd.	No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
			III.—Articles wholly or mainly manufactured—		22 a.
			ARMS AMMUNITION AND MILITARY STORES.		
		45	Subject to the exemptions specified in No. 10—		
			(1) Firearms other than pistols, including gas and air-guns and rifles.	Each	50 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) Mails springs and magazine springs for firearms, including gas guns and rifles.	"	8 0
			(6) Gun stocks and breech blocks.	"	5 0
			(7) Revolver-cylinders, for each cartridge they will carry.	"	2 8
			(8) Actions (including pistons and traster), breech bolts and their heads, cocking pieces, and locks (for muzzle-loading arms).	"	1 8
			(9) Machines for making, loading, or closing cartridges for rifled arms.	"	10 0
			(10) Machines for casing cartridges for rifled arms.	"	5 0
					or 20 per cent ad valorem which ever is higher.
					Proviso 1.—No duty in excess of 20 per cent ad valorem shall be levied upon any of the articles specified in Items Nos. 1 to 10 of this entry when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.
					Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd.	No.	Names of Articles.	Unit or method of assessment.	Rates of duty.
					Items 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 Collector of Customs for refund or remission (as the case may be) of so much of the duty thereon as is in excess of 20 per cent ad valorem; 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.
		46	Guns, pistols, revolvers, for sporting purposes.	Ad valorem	20 per cent.
		47	Subject to the exemptions specified in No. 46 all articles other than those specified in entry No. 46 which are arms or parts thereof in the meaning of the Indian Arms Act (excluding springs used for air-guns which are dutiable as hardware, under No. 57), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be ammunition or military stores for the purposes of this Act.	Ad valorem	20 per cent.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd.	No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
			CHEMICALS, DRUGS AND MEDICINES.		R s.
		48	OPPIUM and its alkaloids	Sear of 80 tolas.	24 0
			METALS.		
		49	SILVER, BULLION on coin, not otherwise specified (see Nos. 50 and 51).	Ounce	0 4
		50	SILVER PEARLS, silver thread and wire, and silver manufactures, all sorts.	Ad valorem	15 per cent.
					Provided that where the silver contained in an article can be ascertained, or where an official or recognised certificate of assay in such form as the Government of India may prescribe, is presented showing the amount of silver contained in an article, the Collector of Customs shall levy duty at the rate of 4 annas per ounce on the amount of silver so determined, and at the rate of 2½ per cent. on the difference between the value of such silver calculated at the market-value of silver and the real value of the article.
			TEXTILE FABRICS.		
		51	COTTON piece-goods, hosiery, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.	Ad valorem	3½ per cent.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd.	...	PART III.	
			Articles which are liable to duty at 2½ per cent <i>ad valorem</i> .	
			No.	Names of Articles.
				I.—Food, Drink and Tobacco—
				GRAIN, PULSE AND FLOUR.
			52	GRAIN AND PULSE, all sorts, including broken grain and pulse, but excluding flour (<i>see</i> No. 71).
				PROVISIONS AND OILMAN'S STORES.
			53	VINEGAR in casks.
				II.—Raw materials and produce and articles mainly unmanufactured—
				METALLIC ORES AND SCRAP IRON OR STEEL FOR REMANUFACTURE.
			54	IRON OR STEEL, old.
				WOOD AND TIMBER.
			55	FIRWOOD.
				III.—Articles wholly or mainly manufactured—
				CHEMICALS, DRUGS AND MEDICINES.
			56	COFFEES, green.
				HARDWARE, IMPLEMENTS AND INSTRUMENTS.
			57	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by or under the orders of a railway company.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd.	...	No.	Names of Articles.
				MACHINERY.
			58	<p>MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire engines, and other machines in which the prime-mover is not separable from the operative parts.</p> <p>MACHINERY (and component parts thereof), meaning machines 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 required to be fixed with reference to other moving parts; and including belting of all materials for driving machinery:</p> <p>Provided that the term 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 to other special quality, not adapted for any other purpose.</p> <p><i>Note.</i>—This entry includes machinery and component parts thereof made of substances other than metal, but excludes the articles exempted under No. 17, No. 18 and No. 19.</p>
				METALS—IRON AND STEEL.
			59	<p>IRON, angle.</p> <p>" bar, rod and channel, including channel for carriages.</p> <p>" pig.</p> <p>" rice bowls.</p>

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd.	...	No.	Names of Articles.
			60	IRON OR STEEL, anchors and cables,
			"	" beams, joists, pillars, girders, screw piles, bridge work and other such descriptions of iron or steel, imported exclusively for building purposes; including also ridging, guttering and continuous roofing.
			"	" bolts and nuts, including hook-bolts and nuts for roofing.
			"	" hoops and strips.
			"	" nails, rivets and washers, all sorts.
			"	" pipes and tubes and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like.
			"	" rails, chairs, sleepers, bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 63, also lever-boxes, clips and ne-bars.
			"	" sheets and plates, all sorts excluding discs and circles which are dutiable under No. 104.
			"	" wire including fencing wire and wire-rope, but excluding wire-netting which is dutiable under No. 104.
			61	STEEL, angle.
			"	" bar, rod, and channel, including channel for carriages.
			"	" cast including spring blistered and tub steel.
			"	" ingots, blooms, billets and slabs.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd.	No.	Names of Articles.
			METALS OTHER THAN IRON AND STEEL.
		62	LEAD sheets, for tea-chests.
			RAILWAY PLANT AND ROLLING STOCK.
		63	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, traversers, trolleys, trucks, and component parts thereof; also the following articles when imported by, or under the orders of, a railway company, namely, cranes, water cranes, water tanks, and standards, wire and other materials for fencing: 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 Native State under the suzerainty of His Majesty, and also such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein: Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways, and are, owing to their shape or to other special quality, not adapted for any other purpose.
			MISCELLANEOUS.
		64	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, galleys, imposing tables, and lithographic stones, stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines, and paging and numbering machines, but excluding paper (see No. 106).

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)— <i>contd.</i>	...	<table border="1"> <thead> <tr> <th>No.</th> <th>Names of Articles.</th> </tr> </thead> <tbody> <tr> <td>65</td> <td>BACKS for the withering of tea leaf.</td> </tr> <tr> <td>66</td> <td>SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections.</td> </tr> <tr> <td>67</td> <td>TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.</td> </tr> <tr> <td colspan="2" style="text-align: center;">PART IV.</td> </tr> <tr> <td colspan="2">Articles which are liable to duty at 7½ per cent <i>ad valorem</i>.</td> </tr> <tr> <td colspan="2" style="text-align: center;">I.—Food, Drink and Tobacco—</td> </tr> <tr> <td colspan="2" style="text-align: center;">FISH.</td> </tr> <tr> <td>68</td> <td>FISH, excluding salted fish (<i>see</i> No. 30).</td> </tr> <tr> <td>69</td> <td>FISHMAWS, including singly and scallie, and sharkfins.</td> </tr> <tr> <td colspan="2" style="text-align: center;">FRUITS AND VEGETABLES.</td> </tr> <tr> <td>70</td> <td>FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved.</td> </tr> <tr> <td colspan="2" style="text-align: center;">GRAIN, PULSE AND FLOUR.</td> </tr> <tr> <td>71</td> <td>FLOUR.</td> </tr> <tr> <td colspan="2" style="text-align: center;">PROVISIONS AND OILMAN'S STORES.</td> </tr> <tr> <td>72</td> <td>PROVISIONS AND OILMAN'S STORES AND GROCERIES, all sorts, excluding vinegar in casks (<i>see</i> No. 53).</td> </tr> <tr> <td colspan="2" style="text-align: center;">SPICES.</td> </tr> <tr> <td>73</td> <td>SPICES, all sorts.</td> </tr> </tbody> </table>	No.	Names of Articles.	65	BACKS for the withering of tea leaf.	66	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections.	67	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.	PART IV.		Articles which are liable to duty at 7½ per cent <i>ad valorem</i> .		I.—Food, Drink and Tobacco—		FISH.		68	FISH, excluding salted fish (<i>see</i> No. 30).	69	FISHMAWS, including singly and scallie, and sharkfins.	FRUITS AND VEGETABLES.		70	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved.	GRAIN, PULSE AND FLOUR.		71	FLOUR.	PROVISIONS AND OILMAN'S STORES.		72	PROVISIONS AND OILMAN'S STORES AND GROCERIES, all sorts, excluding vinegar in casks (<i>see</i> No. 53).	SPICES.		73	SPICES, all sorts.
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1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)— <i>contd.</i>	...	No.	Names of Articles.
				SUGAR.
			74	CONFECTIONERY.
				TEA.
			75	TEA.
				OTHER FOOD AND DRINK.
			76	COFFEE.
			77	All other sorts of Food and Drink not otherwise specified.
				II—Raw materials and produce and articles mainly unmanufactured—
				GUMS, RESINS AND LAC.
			78	GUMS, RESINS AND LAC, all sorts.
				METALLIC ORES.
			79	METALLIC ORES, all sorts.
				OILS.
			80	All sorts of animal, essential, mineral, and vegetable non-essential OILS, excluding petroleum as defined in No. 44, but including—
				Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre, or for lubricating purposes; and
				Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd.	...	No.	Name of Articles.
				SEEDS.
			81	SEEDS, all sorts, excluding oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India (<i>see</i> No. 4).
				TALLOW, STEARINE AND WAX.
			82	TALLOW AND STEARINE, including grease and animal fat, and wax of all sorts not otherwise specified.
				TEXTILE MATERIALS.
			83	TEXTILE MATERIALS, the following:— Silk waste, and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.
				WOOD AND TIMBER.
			84	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.
				MISCELLANEOUS.
			85	CANES AND RATTANS.
			86	CORALS AND SHELLS.
			87	IVORY, unmanufactured.
			88	PRECIOUS STONES AND PEARLS, unset.
			89	All other raw materials and produce and articles mainly unmanufactured, not otherwise specified.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd.	...	<table border="1"> <thead> <tr> <th>No.</th> <th>Names of Articles.</th> </tr> </thead> <tbody> <tr> <td colspan="2">III.—Articles wholly or mainly manufactured—</td> </tr> <tr> <td colspan="2">APPAREL.</td> </tr> <tr> <td>90</td> <td>APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under No. 9, and silver thread (<i>see</i> No 50).</td> </tr> <tr> <td colspan="2">ARMS, AMMUNITION AND MILITARY STORES.</td> </tr> <tr> <td>91</td> <td>EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roborite, blasting tonite, and all other sorts, including detonators and blasting fuze.</td> </tr> <tr> <td colspan="2">CARRIAGES AND CARTS.</td> </tr> <tr> <td>92</td> <td>CARRIAGES AND CARTS, including motor cars, motor cycles and motor wagons, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances and component parts thereof.</td> </tr> <tr> <td colspan="2">CHEMICALS, DRUGS AND MEDICINES.</td> </tr> <tr> <td>93</td> <td>CHEMICALS, DRUGS AND MEDICINES, all sorts not otherwise specified.</td> </tr> <tr> <td colspan="2">CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.</td> </tr> <tr> <td>94</td> <td>CLOCKS AND WATCHES and parts thereof.</td> </tr> <tr> <td>95</td> <td>CUTLERY.</td> </tr> <tr> <td>96</td> <td>ELECTROPLATED WARE.</td> </tr> <tr> <td>97</td> <td>HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.</td> </tr> </tbody> </table>	No.	Names of Articles.	III.—Articles wholly or mainly manufactured—		APPAREL.		90	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under No. 9, and silver thread (<i>see</i> No 50).	ARMS, AMMUNITION AND MILITARY STORES.		91	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roborite, blasting tonite, and all other sorts, including detonators and blasting fuze.	CARRIAGES AND CARTS.		92	CARRIAGES AND CARTS, including motor cars, motor cycles and motor wagons, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances and component parts thereof.	CHEMICALS, DRUGS AND MEDICINES.		93	CHEMICALS, DRUGS AND MEDICINES, all sorts not otherwise specified.	CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.		94	CLOCKS AND WATCHES and parts thereof.	95	CUTLERY.	96	ELECTROPLATED WARE.	97	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.
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Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd.	...	No.	Names of Articles.
			98	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES and parts thereof, not otherwise specified.
				DYES AND COLOURS.
			99	DYEING AND TANNING SUBSTANCES, all sorts, and paints and colours and painters' materials, all sorts.
				FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.
			100	FURNITURE, CABINETWARE and all other manufactures of wood not otherwise specified.
				GLASSWARE AND EARTHENWARE.
			101	GLASS AND GLASSWARE, all sorts, Chinese and Japanese ware, lacquered ware, earthenware, china and porcelain.
				HIDES AND SKINS AND LEATHER.
			102	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.
				MACHINERY.
			103	MACHINERY and COMPONENT PARTS thereof meaning machines or parts of machines to be worked by manual or animal labour.
				METALS—IRON AND STEEL.
			104	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified.
				METALS OTHER THAN IRON AND STEEL.
			106	All sorts of METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.

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Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd.	No.	Names of Articles.
			PAPER, PASTEBOARD AND STATIONERY.
		106	PAPER AND ARTICLES MADE OF PAPER AND PAPER MACHS, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars; Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars imparted by packet, book, or parcel post (see No. 22).
			YARNS AND TEXTILE FABRICS.
		107	YARNS AND TEXTILE FABRICS, that is to say— Flax twist and yarn, and manufactures of flax; Haberdaehery and millinery; Hemp manufactures; Hosiery, excluding cotton hosiery (see No. 51); Jute twist and yarn, and jute manufactures, excluding second-hand or used gunny bags (see No. 24); Silk yarn, noils, and warps, silk thread, silk piece-goods, and other manufactures of silk; Woolen yarn, knitting wool, and other manufactures of wool including felt; All other sorts of yarns and textile fabrics, not otherwise specified.
			MISCELLANEOUS.
		108	ART. works of, excluding those specified in No. 26.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1884 (VIII of 1884)—contd.	...	No.	Names of Articles.
			109	BRUSHES AND BROOMS.
			110	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement, chalk and lime, clay, pipes of earthenware, tiles, and all other sorts of building and engineering materials not otherwise specified.
			111	CANDLES.
			112	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE.
			113	FIREWORKS.
			114	FURNITURE, TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels.
			115	IVORY, manufactured.
			116	JEWELLERY AND JEWELS, including gold plate and other manufactures of gold, but excluding silver plate and other manufactures of silver (see No. 60).
			117	MATCHES.
			118	MATS AND MATTING.
			119	OTLOAKS.
			120	OILCLOTH AND FLOOR CLOTH.
			121	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming component part of any article included in Nos. 68 and 69.
			122	PERFUMERY, excluding perfumed spirits (see No. 84).
			123	PITCH, TAR AND DAMMERS.
			124	POLISERS AND COMPOSITIONS.
			125	PRINTS, ENGRAVINGS AND PICTURES, including photographs and picture-cards.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1884 (VIII of 1884)—contd	...	No.	Names of Articles.
			126	RUBBER tyres for motors and motor cycles, and rubber tubes for tyres, and other manufactures of rubber, not otherwise specified.
			127	SMOKERS' REQUISITES, excluding tobacco (see Nos. 40 to 42).
			128	SOAP.
			129	STARCH AND FARINA.
			130	STONE AND MARBLE, and articles made of stone and marble.
			131	TOILET REQUISITES, not otherwise specified.
			132	TOYS, playing cards and requisites for games and sports.
			133	UMBRELLAS, including parasols and sunshades, and fittings therefor.
			134	All other articles wholly or mainly manufactured not otherwise specified.
				IV.—Miscellaneous and unclassified—
			135	CORAL.
			136	FODDER, bran and pollards.
			137	All other articles not otherwise specified, including articles imported by post.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8 Indian Tariff Act, 1894 (VIII of 1894)—*conold.*

SCHEDULE III—EXPORT TARIFF.

No.	Names of Articles.	Per	Rate of duty.
	JUTE other than Bimlipatam Jute.		R. A.
1	Raw jute— (1) Cuttings	Bale of 400 lbs.	0 10
	(2) All other descriptions.	" " "	2 4
2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings for other goods—		
	(1) Sacking (cloth, bags, twist, yarn, rope and twine).	Ton of 2,240 lbs.	10 0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified.	" " "	16 0
	RICE.		
3	BROWN, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82½ lbs. avoirdupois weight.	0 8
	TEA.		
4	TEA.	100 lbs.	1 8"

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

9	Indian Tariff Act (1894) Amendment Act, 1896 (III of 1896).	The whole Act.	.....	Act IV of 1916, s. 5 and Sch. II.
10	Code of Criminal Procedure, 1898 (Act V of 1898).	...	In section 4, clause (7), the word "and" where it occurs between the word "Madras" and the word "Bombay," were omitted, and for the words "the High Court of Judicature for the North-Western Provinces," the words "Allahabad and Patna" were substituted. In the proviso to section 178, after the figures "1861," the words and figures "or section 107 of the Government of India Act, 1915" were inserted. In sections 184, sub-section (1), 266 and 267, after the figures "1861," the words and figures "or the Government of India Act, 1915" were inserted, and in section 266, the words "or to be established" were omitted. In section 555, for the words and figures "15 of the Indian High Courts Act, 1861," the words and figures "107 of the Government of India Act, 1915" were substituted.	Act XIII of 1916, s. 2 and Sch. <i>Ibid.</i> <i>Ibid.</i> <i>Ibid.</i>
11	Indian Stamp Act, 1899 (II of 1899).	...	In section 2, clause (8), sub-clause (a), after the words "St. George," the words "the Presidency of Fort William in Bengal" were inserted; and for the word "Bengal," the words "Bihar and Orissa" were substituted. In section 57, sub-section (2), after clause (b), the following was inserted, namely:— " (bb) if it arises in the territories for the time being administered by the Lieutenant-Governor of Bihar and Orissa —to the High Court of Judicature at Patna."	<i>Ibid.</i> <i>Ibid.</i>
12	Indian Income-tax (Amendment) Act, 1903 (XI of 1903).	Sub-sections (3) and (4) of section 2.	.....	Act V of 1915, s. 2.
13	Code of Civil Procedure, 1908 (V of 1908).	...	In sections 111, 116, 123, 126, 139 and 130, after the figures "1861," the words and figures "or the Government of India Act, 1915," were inserted.	Act XIII of 1916, s. 2 and Sch.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

13	Code of Civil Procedure, 1908 (V of 1908)— <i>contd.</i>	...	<p>In section 123, sub-section (1), for the words "each of the towns of Calcutta, Madras, Bombay, Allahabad, Lahore and Rangoon," the following was substituted, namely :—</p> <p>"the town which is the usual place of sitting of each of the High Courts and Chief Courts referred to in section 122."</p> <p>In section 126 for the words and figures "section 15 of that Act," the words and figures "the proviso to section 107 of the latter Act" were substituted; and for the word "sanction" wherever it occurs in the said section, the word "approval" was substituted.</p> <p>In section 130, for the words "of that Act," the words and figures "or section 107, respectively, of those Acts" were substituted.</p>	Act XIII of 1916, s. 2 and Sch. <i>Ibid.</i> <i>Ibid.</i>
14	Indian Ports Act, 1908 (XV of 1908).	<p>In section 4, sub-section (1), the words "with the previous sanction of the Governor General in Council."</p> <p>In section 5, sub-section (1), the words "with the previous sanction of the Governor General in Council and."</p>	.....	Act VI of 1916, s. 2. <i>Ibid.</i> , s. 3. <i>Ibid.</i> , s. 4.
			<p>In section 6, sub-section (1), after clause (j) the following clause was inserted, namely :—</p> <p>"(jj) for regulating the use of piers, jetties, landing places, wharves, quays, warehouses and sheds when belonging to the Government, and for fixing the rates to be paid for the use of the same."</p>	

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

14	Indian Ports Act, 1908 (XV of 1908) — contd.		<p>In section 8, sub-section (1), clause (2), after the word "port" the words "and for licensing and regulating the crews of any such vessels," and after the word "passengers" the words "or of the crew" were inserted; and at the end of the same clause, the following was added, namely:— "and may by such rules provide for the fees payable in respect of any such license, and in the case of passenger vessels plying for hire, for the rates of hire to be charged and the conditions under which such vessels shall be compelled to ply for hire, and further for the conditions under which any license may be revoked;"</p> <p>In section 31 after sub-section (1), the following sub-section (2) was inserted, namely:— "(2) Notwithstanding anything in sub-section (1) the owner or master of a vessel which is by that sub-section required to have a pilot, harbour-master or assistant of the port officer or harbour-master on board, shall be answerable for any loss or damage caused by the vessel or by any fault of the navigation of the vessel, in the same manner as he would have been if he had not been so required by that sub-section:</p> <p>Provided that the provisions of this sub-section shall not take effect till the first day of January, 1918, or such earlier date as the Governor General in Council may notify in that behalf in the Gazette of India."</p> <p>In section 31, the existing sub-sections (2), (3) and (4) were re-numbered (3), (4) and (5), respectively.</p> <p>In section 31, sub-section (3) for the word and figures "(1) and (2)" the word and figures "(1), (2) and (3)" were substituted.</p> <p>In section 23 the following amendments were made, namely:— In sub-section (1) after the figure (1), the following was inserted, namely:— "Subject to the provisions of sub-section (2)." After sub-section (1), the following sub-section (2) was inserted, namely:— "(2) The Local Government may, by notification in the local official gazette, alter or add to any entry in the First Schedule relating to ports within its own province, and this power shall include the power to regroup any such ports:</p> <p>Provided that, if any such alteration or addition has the effect of increasing the port dues in any such port, such alteration or addition shall require the sanction of the Governor General in Council."</p>	<p>Act VI of 1918, s. 4.</p> <p><i>Ibid.</i>, s. 5.</p> <p><i>Ibid.</i></p> <p><i>Ibid.</i></p> <p><i>Ibid.</i>, s. 6.</p>
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Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

14	Indian Ports Act, 1908 (XV of 1908)—contd.	...	<p>In the existing sub-section (2) the words "with the previous sanction of the Governor General in Council" and the words "with the like sanction" were omitted, and to the same sub-section, the following proviso was added, namely:—</p> <p>"Provided that, except with the sanction of the Governor General in Council, the rates and the times so declared shall not be respectively higher or shorter than the maximum rate and the shortest time specified and fixed in the First Schedule for any port in the province."</p> <p>The existing sub-sections (2), (3) and (4) were re-numbered (3), (4) and (5), respectively.</p> <p>In section 34 after the words "The Local Government may" the words "after consulting the authority appointed under section 36" were inserted; and for the words "the vessels" the following was substituted, namely:—"subject to such conditions, if any, as it thinks fit to impose, any vessel or class of vessels"; and after the word "them" the words "or may extend the periods for which any vessel or class of vessels entering a port shall be exempt from liability to pay port-dues" were added.</p>	Act VI of 1910, s. 6.
		The proviso to section 35, sub-section (1).	.....	<i>Ibid.</i> , s. 8.
		Sub-section (3) of section 36.	.....	<i>Ibid.</i> , s. 9.
			In section 37, sub-section (2) (a), for the words "with the previous sanction" the words "subject to the control" were substituted.	<i>Ibid.</i> , s. 10.
			After section 68, the following sections were inserted, namely:—	<i>Ibid.</i> , s. 11.
			"68A. Every authority exercising any powers or jurisdiction in, or relating to, any port to which this Act applies shall, for the time being applied shall, if so required by an officer authorised by general or special order of the Governor General in Council in this behalf, co-operate in such manner, as such officer may direct, in carrying out any manoeuvres in connection with any scheme or preparations for the defence of the said port in	

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

14	Indian Ports Act, 1908 (XV of 1908) — contd.	...	<p>time of war, and for this purpose shall, if so required, temporarily place at the disposal of such officer the services of any of its staff and the use of any of its vessels, property, equipment or other material:</p> <p>Provided, firstly, that if any vessels are placed at the disposal of such officer in accordance with this section, the Government of India shall, in respect of the period during which they are so at his disposal, bear the running expenses of such vessels, and be responsible for any damage thereto.</p> <p><i>Explanation</i>.—The expression 'running expenses' in this proviso includes all outlay incurred in connection with the use of the vessels other than any charges for their hire, or for the wages of the officers and crews of such vessels.</p> <p>Provided, secondly, that any officer making a requisition under this section shall exercise his powers in such a way as to cause as little disturbance to the ordinary business of the port as is compatible with the exigencies of the efficient carrying out of the manœuvres:</p> <p>Provided, thirdly, that no suit or other legal proceeding shall lie against any authority for any default occurring by reason only of compliance with a requisition under this section.</p> <p>68B. Whenever the Governor General in Council is of opinion that an emergency has arisen which renders it necessary that the duties imposed on the authorities mentioned, or other duties of a like nature, should be imposed on such authorities continuously during the existence of the emergency, he may, by general or special order, authorise any officer to require the said authorities to perform such duties until the emergency has passed, and the said authorities shall comply accordingly, and the provisions of the said section shall apply subject to the following modification, namely:—</p> <p>The Government of India shall pay any authority, on whom a requisition has been made, such compensation for any loss or damage</p>	Act VI of 1916, s. 11.
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Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

14	Indian Ports Act, 1908 (XV of 1908)— <i>concl'd.</i>	...	attributable to such requisition, and for any services rendered or expenditure incurred in complying therewith as, in default of agreement, shall be decided to be just and reasonable, having regard to the circumstances of the case, by the arbitration of a person to be nominated in this behalf by the Governor General in Council, and the decision of such person shall be final."	Act VI of 1916, s. 11.
15	Indian Paper Currency Act, 1910 (II of 1910).	...	Power to include securities created by the Government of India in the reserve notwithstanding anything contained in the Indian Paper Currency Act, 1910. Section 23 shall be construed as if for the words "forty millions" in the proviso to that section, the words "one hundred millions" were substituted. Powers to issue currency notes under sections 19 and 23 extended to the issue of currency notes for an additional amount, not exceeding at any time sixty millions of rupees, against Treasury Bills.	Act IX of 1916, s. 4. <i>Ibid.</i> , s. 2. <i>Ibid.</i> , s. 3.
16	Indian Tariff (Amendment) Act, 1910 (VIII of 1910).	The whole Act.	... ..	Act IV of 1916, s. 5 and Sch. II.
17	Indian Tariff (Amendment) Act, 1911 (VI of 1911).	The whole Act.	.....	<i>Ibid.</i>
18	Indian Lunacy Act, 1912 (IV of 1912).	...	After section 11, the following section was inserted, namely:— "11A. (1) When an arrangement has been made with any foreign European State with respect to the reception of lunatics in asylums in British India, the Governor General in Council may, by notification in the Gazette of India, direct that reception orders may be made under this Act in the case of any lunatic or class of lunatics residing in the territories in India of such foreign European State, and shall in such notification specify the province or provinces within which such reception orders may be made.	Act XII of 1916, s. 2.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

18	Indian Lunacy Act, 1912 (IV of 1912)— <i>contd.</i>	...	<p>(2) On publication of a notification under subsection (1), the provisions of this Act as to the making of reception orders on petition and for temporary detention in suitable custody shall apply in the case of such lunatics, with the following modifications, namely:—</p> <p>(a) an application for a reception order may be made by petition presented by such officer or agent of the foreign State in which the alleged lunatic ordinarily resides, as may by general or special order be approved by the Local Government in this behalf;</p> <p>(b) the functions of the Magistrate shall be performed by such officer as the Local Government may, by general or special order, appoint in this behalf, and such officer shall be deemed to be the Magistrate having jurisdiction over the alleged lunatic for all the purposes of the said provisions;</p> <p>(c) for the purposes of sections 5 and 18 (f), the expressions "medical officer" and "medical practitioners" shall include such person or class of persons as the Local Government may specify in this behalf;</p> <p>(d) the Magistrate may in his discretion extend the period prescribed by section 19 within which the alleged lunatic must have been medically examined; and</p> <p>(e) sections 6 (f), (g), (j), 11 and 34 of the Act shall not apply,</p> <p>and with such other modifications, restrictions or adaptations as the Governor General in Council may, by notification in the Gazette of India, direct for the purpose of facilitating the application of the said provisions.</p> <p>(3) A reception order made under this section shall be deemed to be a reception order made under section 7 or section 10, as the case may be."</p>	Act XII of 1913, s. 2
19	Indian Motor Vehicles Act, 1914 (VIII of 1914).	...	<p>In section 15, for the word "thereunder," the words and figures "by the Local Government under section 11" were substituted.</p>	Act XIII of 1916, s. 2 and Sch.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—conold.

20	Second Representing and Amending Act, 1914 (XVII of 1914).	The entry in the First Schedule regarding the Indian Tariff Act, 1884.	...	Act IV of 1916, s. 5 and Sch. II.
21	Defence of India (Criminal Law Amendment) Act, 1915 (IV of 1915).	...	<p>After clause (l) of sub-section (1) of section 2 the following clauses were inserted, namely:—</p> <p>“(m) to require that there shall be placed, at the disposal of the Governor General in Council, the whole or any part of the output of any factory, workshop, mine or other industrial concern for the manufacture, preparation or extraction of any article or thing which, in his opinion, can be utilised in the prosecution of the present war;</p> <p>(n) to take possession of, and use for the purpose of the Governor General in Council, any such factory, workshop, mine or industrial concern or any appurtenances or plant thereof;</p> <p>(o) to require any work in any such factory, workshop, mine or industrial concern to be done in accordance with the directions of the Governor General in Council;</p> <p>(p) to regulate or restrict the carrying out of work in any such factory, workshop, mine or industrial concern, or to remove the plant therefrom with the object of increasing the output of any other such factory, workshop, mine or industrial concern;</p> <p>(q) to provide for any other action which may be necessary to regulate the possession, or to facilitate the collection, manufacture, preparation or extraction of any article or thing, which can, in the opinion of the Governor General in Council, be utilised in the prosecution of the present war; and</p> <p>(r) to regulate the sailings of British steamers from any port in British India, and to reserve, for the use of the Governor General in Council, all or any accommodation of whatever kind for the carriage of persons, animals or goods on any such steamers.”</p>	Act II of 1916, s. 2.

1	2	3	4	5
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24	Foreigners (Trial by Court-martial) Ordinance, 1916 (III of 1916).	Ditto	Act III of 1916, s. 6.
25	Import and Export of Goods Ordinance, 1916 (IV of 1916).	Ditto	Act XI of 1916, s. 7.
26	Enemy Trading Ordinance, 1916 (V of 1916).	Ditto	Act X of 1916, s. 14.

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COLLECTION

THE ACTS

PASSED BY

THE GOVERNOR GENERAL OF INDIA IN COUNCIL

IN THE YEAR

1916.

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1917

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TITLES OF ACTS

PASSED BY

THE GOVERNOR GENERAL OF INDIA IN COUNCIL,

IN THE YEAR 1916.

- I. An Act further to amend the Indian Trusts Act, 1888.
- II. " to amend the Defence of India (Criminal Law Amendment) Act, 1915.
- III. " to provide for the trial by Court-Martial, of foreigners for offences against the Defence of India Rules.
- ~~IV.~~ " to amend the Indian Tariff Act, 1894; and for other purposes.
- ~~V.~~ " further to amend the Indian Income-Tax Act, 1886.
- VI. " further to amend the Indian Ports Act, 1908.
- VII. " to regulate the grant of titles implying qualifications in western medical science, and the assumption and use by unqualified persons of such titles.
- ~~VIII.~~ " further to amend the Presidency Banks Act, 1876.
- ~~IX.~~ " further to amend temporarily the Indian Paper Currency Act, 1910.
- X. " to prohibit or control trading by hostile foreigners and hostile firms and for other purposes.
- ~~XI.~~ " to provide further power to prohibit or restrict the import and export of goods to and from British India.
- XII. " to amend the Indian Lunacy Act, 1912.
- ~~XIII.~~ " to amend certain enactments.
- ~~XIV.~~ " to make provision in connection with the present war with respect to bills of exchange payable outside British India.
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ACT NO. I OF 1916.

PASSED BY THE INDIAN LEGISLATIVE COUNCIL.

(Received the assent of the Governor General on the
15th February, 1916.)

An Act further to amend the Indian Trusts
Act, 1882.

II of 1882. WHEREAS it is expedient further to amend the
Indian Trusts Act, 1882; It is hereby enacted
as follows:—

1. This Act may be called the Indian Trusts ^{Short title.}
(Amendment) Act, 1916.

II of 1882. 2. In section 20 of the Indian Trusts Act, 1882 ^{Amendment}
(hereinafter called the said Act), the following amend- ^{of section 20}
ments shall be made, namely:— ^{of Act II of}
^{1882.}

(i) To clause (b), the following proviso shall be
added, namely:—

“Provided that, after the fifteenth day of Febru-
ary, 1916, no money shall be invested in any such
annuity, being a terminable annuity unless a sinking
fund has been established in connection with such
annuity; but nothing in this proviso shall apply to
investments made before the date aforesaid.”

(ii) After clause (b), the following new clause
shall be inserted, namely:—

“(bb) in India three and a half per cent stock,
India three per cent. stock, India two and a half
per cent. stock or any other capital stock which
may at any time hereafter be issued by the Secre-
tary of State for India in Council under the authority
of an Act of Parliament and charged on the revenues
of India;”

(iii) In clause (c) after the word “Council” the
words “or by the Government of India” shall be
added.

3. After

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Indian Trusts (Amendment). [ACT I OF 1916.]

Insertion of
new section
20A in Act
II of 1882.

Power to
purchase
redeemable
stock at a
premium.

3. After section 20 of the said Act, the following section shall be inserted, namely :—

“20A. (1) A trustee may invest in any of the securities mentioned or referred to in section 20, notwithstanding that the same may be redeemable and that the price exceeds the redemption value :

Provided that a trustee may not purchase at a price exceeding its redemption value any security mentioned or referred to in clauses (c) and (d) of section 20 which is liable to be redeemed within fifteen years of the date of purchase at par or at some other fixed rate, or purchase any such security as is mentioned or referred to in the said clauses which is liable to be redeemed at par or at some other fixed rate at a price exceeding fifteen per centum above par or such other fixed rate.

(2) A trustee may retain until redemption any redeemable stock, fund or security which may have been purchased in accordance with this section.”

ACT NO. II OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

*Received the assent of the Governor General on the 15th
February, 1916.*

An Act to amend the Defence of India (Criminal Law Amendment) Act, 1915.

IV of 1915. **WHEREAS** it is expedient to amend the Defence of India (Criminal Law Amendment) Act, 1915; It is hereby enacted as follows:—

1. This Act may be called the Defence of India Short title.
(Amendment) Act, 1916.

IV of 1915. 2. After clause (l) of sub-section (1) of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915, the following clauses shall be inserted, Amendment of section 2, Act IV of 1915.
namely:—

“(m) to require that there shall be placed, at the disposal of the Governor General in Council, the whole or any part of the output of any factory, workshop, mine or other industrial concern for the manufacture, preparation or extraction of any article or thing which, in his opinion, can be utilised in the prosecution of the present war;

(n) to take possession of, and use for the purpose of the Governor General in Council, any such factory, workshop, mine or industrial concern or any appurtenances or plant thereof;

(o) to require any work in any such factory, workshop, mine or industrial concern to be done in accordance with the directions of the Governor General in Council;

(p) to regulate or restrict the carrying out of work in any such factory, workshop, mine or industrial concern, or to remove the plant therefrom with the object of increasing the output of any other such factory, workshop, mine or industrial concern;

(q) to -

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Defence of India (Amendment). [ACT II OF 1916.]

(g) to provide for any other action which may be necessary to regulate the possession, or to facilitate the collection, manufacture, preparation or extraction of any article or thing, which can, in the opinion of the Governor General in Council, be utilised in the prosecution of the present war ; and

(r) to regulate the sailings of British steamers from any port in British India, and to reserve, for the use of the Governor General in Council, all or any accommodation of whatever kind for the carriage of persons, animals or goods on any such steamers."

Repeal of
Ordinance III
of 1915.

3. The Defence of India Ordinance, 1915, is here- III of 1915.
by repealed.

ACT NO. III OF 1916.

PASSED BY THE INDIAN LEGISLATIVE COUNCIL.

[Received the assent of the Governor General on the 8th March, 1916.]

An Act to provide for the trial, by Court-martial, of foreigners for offences against the Defence of India Rules.

WHEREAS it is expedient to provide for the trial, by Court-martial, of foreigners for offences against the Defence of India Rules; It is hereby enacted as follows:—

1. (1) This Act may be called the "Foreigners' Short title, extent and duration. Trial by Court-martial) Act, 1916."

(2) It extends to the whole of British India, including British Baluchistan, the Sonthal Parganas, and the district of Angul.

(3) It shall be in force during the continuance of the present war, and for a period of six months thereafter:

Provided that the expiration of this Act shall not affect the validity of anything done in pursuance of it, and any person convicted under this Act may be punished as if it had continued in force, and all prosecutions and other legal proceedings pending under this Act at the time of the expiration thereof may be completed and carried into effect and the sentences carried into execution as if this Act had not expired.

2. In this Act—

Definitions.

4 & 5 Geo.
V., c. 17.

(a) "British subject" has the same meaning as in section 27 of the British Nationality and Status of Aliens Act, 1914:

Provided that any person who holds a certificate of naturalization as a British subject granted under any Act of the Governor General in Council for the time being in force shall, for the purposes of this Act, be deemed to be a British subject.

(b) "Defence

1

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Foreigners' (Trial by Court-martial). [ACT III, 1916.]

(b) "Defence of India Rules" means any rules for the time being in force made under section 2 of the Defence of India (Criminal Law Amendment) Act, 1915.

(c) "Foreigner" means any person who is not a British subject.

Trial of
foreigners
contravening
rules under
section 2 of
the Defence
of India Act,
1915.

3. (1) The Governor General in Council may, by order in writing, direct that a foreigner accused of anything which is an offence in virtue of the Defence of India Rules shall be tried by Court-martial.

(2) An order made under sub-section (1) may be made in respect of all foreigners or any particular foreigner or any class of foreigners, and in respect of all offences against the said rules or any particular offence or any class of offences.

(3) An order made under sub-section (1) may be made in respect of, or include, any foreigner so accused whether such offence was committed before or after the commencement of this Act.

Procedure on
making of
order under
section 3.

4. When an order under section 3 has been made in respect of, or includes, any foreigner, such foreigner, when so accused, may be taken into military custody, and shall, if he is already in other custody, be handed over to military custody, and shall be proceeded against and dealt with as if he was a person subject to military law in accordance with the Army Act, and as if the offence of which he is accused was an offence against military law; and may, on conviction, be sentenced to, and shall be liable to suffer, any punishment assigned by the Defence of India Rules for the offence of which he is found guilty.

44 & 45
Vict., c. 58.

Procedure on
trial.

5. The trial and all matters precedent thereto and attendant thereon shall be held and carried out in accordance with the provisions of the Army Act and the rules for the time being in force thereunder:

44 & 45
Vict., c. 58.

Provided that the Governor General in Council may, by general or special order, modify, in such way as he may direct, any of the said provisions.

Repeal of
Ordinance
III of 1916.

6. The Foreigners (Trial by Court-martial) Ordinance, 1916, is hereby repealed.

III of 1916

ACT NO. IV OF 1916. ✓ A

PASSED BY THE INDIAN LEGISLATIVE COUNCIL.

(Received, the assent of the Governor General on the 8th March, 1916.)

An Act to amend the Indian Tariff Act, 1894, and for other purposes.

VIII of 1894. **W**HEREAS it is expedient to amend the Indian
Tariff Act, 1894, and to repeal, so far as it
relates to this Act, and re-enact with amendments
VIII of 1878. section 22 of the Sea Customs Act, 1878; It is
hereby enacted as follows:—

1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1916. Short title and retrospective effect.

(2) It shall be deemed to have come into force on the first day of March, 1916, and any sums due on account of new duties leviable thereunder or of any deficiency between the duties which have been paid and the duties which are leviable thereunder shall be deemed to be duties short levied within the meaning of section 39 of the Sea Customs Act, 1878, and that Act shall apply accordingly.

2. In this Act the Indian Tariff Act, 1894 (hereinafter referred to as the said Act), means the Indian Tariff Act, 1894, as subsequently amended. Definition.

3. For section 3 of the said Act, the following section shall be substituted, namely:— Substitution of new section 3 in Act VIII of 1894.

“3 (1) There shall be levied and collected in every port to which this Act applies, the duties specified in the Second and Third Schedules.

(2) The

Indian Tariff (Amendment). . . [ACT IV

- (2) The Governor General in Council may, by notification in the Gazette of India, fix, for the purpose of levying the said duties, tariff values of any articles enumerated, either specifically or under general headings, in the said Schedules as chargeable with duty *ad valorem*, and may alter any tariff values for the time being in force.
- (3) Different tariff values may be fixed for different classes or descriptions of the same article."

Substitution
of new Schedules
for Schedules II,
III, IV and
V of Act
VIII of 1894.
Repeals.

4. For the Second, Third, Fourth and Fifth Schedules of the said Act, the Schedules contained in the First Schedule to this Act shall be substituted.

5. The enactments specified in the Second Schedule to this Act are repealed to the extent specified in the fourth column thereof.

SCHEDULE I.

SCHEDULES TO BE SUBSTITUTED IN THE INDIAN TARIFF ACT,
1894.

(See section 4.)

"SCHEDULE II—IMPORT TARIFF.

PART I.

Articles which are free of duty.

No.	Names of Articles.
I.—Food, Drink and Tobacco—	
1	HOPS.
2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in curing fish in those provinces. (For the general duty on salt, see No. 89.)

II.—Raw

OF 1916.]. *Indian Tariff (Amendment).*

SCHEDULE II—IMPORT TARIFF.

PART I—*contd.*

Articles which are free of duty.

No.	Names of Articles.
II.—Raw materials and produce and articles mainly unmanufactured—	
HIDES AND SKINS, RAW.	
3	HIDES AND SKINS, raw or salted:
SEEDS.	
4	OIL-SEEDS imported into British India by sea from the territories of any Native Prince or Chief in India.
TEXTILE MATERIALS.	
5	COTTON, raw.
6	WOOL, raw.
MISCELLANEOUS.	
7	MANURES, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of soda, muriate of potash, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide and mineral superphosphates.
8	PULP OF WOOD, RAGS and other paper-making materials.
III.—Articles wholly or mainly manufactured—	
APPAREL.	
9	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.
ARMS, AMMUNITION AND MILITARY STORES.	
10	<p>The following classes of ARMS, AMMUNITION AND MILITARY STORES:—</p> <p>(a) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 45, when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm.</p> <p>(b) Arms forming part of the regular equipment of an officer, entitled to wear diplomatic, military, naval or police uniform.</p> <p>(c) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's regular forces, or a commissioned officer of a volunteer corps, or certified by the commanding officer of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purpose of his equipment.</p>

(d) Swords

SCHEDULE II—IMPORT TARIFF.

PART I—*contd.*

Articles which are free of duty.

No.	Names of Articles.
	<p>(d) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge.</p> <p>(e) Swords forming part of the equipment of Indian commissioned officers of His Majesty's Army.</p> <p>(f) Swords for presentation as army or volunteer prizes.</p> <p>(g) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organized for Imperial Service.</p> <p>(h) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.</p> <p style="text-align: center;">CHEMICALS, DRUGS AND MEDICINES.</p>
11	ANTI-MALARIAL SERUM.
12	QUININE and other alkaloids of cinchona.
	HARDWARE, IMPLEMENTS AND INSTRUMENTS.
13	The following AGRICULTURAL IMPLEMENTS, when constructed so that they can be worked by manual or animal power, namely, winnowers, threshers, mowing and reaping machines, elevators, seedcrushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-fodders, and rakes.
14	The following DAIRY APPLIANCES, when constructed so that they can be worked by manual or animal power, namely, cream separators, milk sterilizing or pasteurizing plant, milk straining and cooling apparatus, churns, butter dryers, and butter workers.
15	INSTRUMENTS, APPARATUS AND APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.
16	WATER-LIFTS, SUGAR-MILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.
	MACHINERY.
17	MACHINERY AND COMPONENT PARTS thereof as defined in No. 58 imported by the owner of a cotton spinning or weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in a cotton spinning or weaving mill.

OF 1916.] *Indian Tariff (Amendment).*

SCHEDULE II—IMPORT TARIFF.

PART I—*conold.*

Articles which are free of duty.

No.	Names of Articles.
18	The following ARTICLES used in the manufacture of cotton, namely, 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.
19	DRAWING-IN-FRAMES imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton.
METALS.	
20	CURRENT SILVER, NICKEL, BRONZE, AND COPPER COIN of the Government of India.
21	GOLD BULLION and coin.
PAPER.	
22	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.
YARNS AND TEXTILE FABRICS.	
23	COTTON TWIST AND YARN, and COTTON SEWING OR DARNING THREAD.
24	SECOND-HAND OR USED GUNNY BAGS made of jute.
MISCELLANEOUS.	
25	ART, the following works of—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not.
26	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music and manuscripts.
27	The following articles, when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton or the baling of woven cotton goods— Aniline blue, bisulphate of soda, China clay, chloride of magnesium, chloride of zinc, dressalin, Epsom salts, farina, Farinina, flannel taping, Glauber salts, guttina, glycerine substitutes, heald varnish, hoop iron, hoop steel, rivets for bales, sewing needles, sizing paste, sizing wax, soda ash, starch, velvet pulp.
IV.—Miscellaneous and unclassified—	
28	ANIMALS, living, all sorts.
29	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals.

Indian Tariff (Amendment). [ACT IV

SCHEDULE II—IMPORT TARIFF.

PART II.

Articles which are liable to duty at special rates.

No. No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	I.—Food, Drink and Tobacco—		R A.
	FISH.		
30	FISH, SALTED, wet or dry	Indian maund of 82½ lbs. avoirdupois weight.	Such rate or rates of duty not exceeding twelve annas as the Governor General in Council may, by notification in the Gazette of India, from time to time, prescribe.
	LIQUOERS.		
31	ALE, Beer, and Porter	Imperial gallon or 6 quart bottles.	Four annas and six pies.
32	CIDER and other fermented liquors.	Ditto.	Ditto.
33	SPRIT, which has been rendered effectually and permanently unfit for human consumption.	<i>Ad valorem</i>	7½ per cent.
34	PERFUMED SPIRITS	Imperial gallon or 6 quart bottles.	18 12
35	LIQUORS, Cordials, Mixtures and other preparations containing spirit—		
	(a) Entered in such a manner as to indicate that the strength is not to be tested.	Ditto.	14 10
	(b) If tested	Imperial gallon or 6 quart bottles of the strength of London proof.	11 4 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
36	All other sorts of SPIRIT	Ditto.	Ditto.

27 WINDS—

SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
			R A.
37	WINES— Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit. All other sorts of wines not containing more than 42 per cent. of proof spirit. Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of Spirit.'	Imperial gallon or 8 quart bottles Ditto.	4 6 1 12
	SUGAR.		
38	SUGAR, all sorts, including Molasses and Saccharine produce of all sorts, but excluding confectionery (see No. 74). OTHER FOOD AND DRINK.	<i>Ad valorem</i>	10 per cent.
	TOBACCO.		
39	SALT, excluding salt exempted under No. 2.	Indian maund of 82½ lbs 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.
40	TOBACCO, unmanufactured.	Pound	1 0
41	CIGARS AND CIGARETTES.	<i>Ad valorem</i>	50 per cent.
42	All other sorts of TOBACCO manufactured.	Pound	1 8

SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	<p>II.—Raw materials and produce and articles mainly unmanufactured—</p> <p>COAL, COKE AND PATENT FUEL.</p>		R A
43	<p>COAL, COKE AND PATENT FUEL.</p> <p style="text-align: center;">OILS.</p>	Ton	0 5
44	<p>PETROLEUM, including also naphtha and the liquids commonly known by the names of rock-oil, Bangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petrolene, 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, but excluding the following classes of petroleum :—</p> <p>Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre, or for lubricating purposes.</p> <p>Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose (<i>see</i> No. 80).</p>	Imperial gallon	One anna and six pice

III.—Articles

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SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	<p>III.—Articles wholly or mainly manufactured— ARMS, AMMUNITION AND MILITARY STORES.</p>		B. A.
45	<p>Subject to the exemptions specified in No. 10—</p> <p>(1) Firearms other than pistols, including gas and air-guns and rifles.</p> <p>(2) Barrels for the same, whether single or double.</p> <p>(3) Pistols</p> <p>(4) Barrels for the same, whether single or double.</p> <p>(5) Main springs and magazine springs for firearms, including gas guns and rifles.</p> <p>(6) Gun stocks and breech blocks.</p> <p>(7) Revolver-cylinders, for each cartridge they will carry.</p> <p>(8) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks (for muzzle-loading arms).</p> <p>(9) Machines for making, loading, or closing cartridges for rifled arms.</p> <p>(10) Machines for capping cartridges for rifled arms.</p>	<p>Each</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p>	<p>50 0</p> <p>30 0</p> <p>15 0</p> <p>10 0</p> <p>8 0</p> <p>5 0</p> <p>2 8</p> <p>1 8</p> <p>10 0</p> <p>3 8</p> <p>or 20 per cent. <i>ad valorem</i> whichever is higher.</p> <p><i>Proviso 1.</i>—No duty in excess of 20 per cent. <i>ad valorem</i> shall be levied upon any of the articles specified in Items Nos. 1 to 10 of this entry when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.</p>

SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates,

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
			<p><i>Proviso 2.</i>—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under items 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 Collector of Customs for refund or remission (as the case may be) of so much of the duty thereon as is in excess of 20 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.</p>
46	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	<i>Ad valorem</i>	20 per cent.
47	Subject to the exemptions specified in No. 10 all articles other than those specified in entry No. 46 which are ARMS OR PARTS OF ARMS within the meaning of the Indian Arms Act (excluding springs used for air-guns which are dutiable as hardware, under No. 97), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all	<i>Ad valorem</i>	20 per cent.

other

OF 1916.] *Indian Tariff (Amendment).*

SCHEDULE II—IMPORT TARIFF.

PART II—*concl'd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.	
	<p>other sorts of ammunition and military stores, and any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be ammunition or military stores for the purposes of this Act.</p> <p>CHEMICALS, DRUGS AND MEDICINES.</p>		B	A.
48	<p>OPPIUM and its alkaloids</p> <p>METALS.</p>	Seer of 80 tolas	24	0
49	SILVER, BUZZION OR COIN, not otherwise specified (<i>see</i> Nos 20 and 28)	Ounce . .	0	4
60	<p>SILVER PLATE, silver thread and wire, and silver manufactures, all sorts.</p> <p>TEXTILE FABRICS.</p>	<i>Ad valorem</i> .	<p>15 per cent.</p> <p>Provided that where the silver contained in an article can be ascertained, or where an official or recognized certificate of assay in such form as the Government of India may prescribe, is presented showing the amount of silver contained in an article, the Collector of Customs shall levy duty at the rate of 4 annas per ounce on the amount of silver so determined, and at the rate of 7½ per cent. on the difference between the value of such silver calculated at the market-value of silver and the real value of the article.</p>	
51	COTTON piece-goods, hosiery, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.	<i>Ad valorem</i> .	3½ per cent.	

PART III

SCHEDULE II—IMPORT TARIFF.

PART III.

Articles which are liable to duty at 2½ per cent. *ad valorem*.

No.	Names of Articles
	I.—Food, Drink and Tobacco—
	GRAIN, PULSE AND FLOUR
52	GRAIN AND PULSE, all sorts, including broken grain and pulse, but excluding flour (see No. 71).
	PROVISIONS AND OILMAN'S STORES.
53	VINEGAR in casks.
	II.—Raw materials and produce and articles mainly unmanufactured—
	METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.
54	IRON OR STEEL, old.
	WOOD AND TIMBER.
55	FIRWOOD.
	III.—Articles wholly or mainly manufactured—
	CHEMICALS, DRUGS AND MEDICINES.
56	COFFEES, green.
	HARDWARE, IMPLEMENTS AND INSTRUMENTS.
57	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by or under the orders of a railway company.
	MACHINERY.
58	MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire engines, and other machines in which the prime-mover is not separable from the operative parts.
	MACHINERY (and component parts thereof), meaning machines 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 required to be fixed with reference to other moving parts; and including belting of all materials for driving machinery.

Provided

SCHEDULE II—IMPORT TARIFF.

PART III—*contd.*

Articles which are liable to duty at $2\frac{1}{2}$ per cent.
ad valorem.

No.	Names of Articles.
	<p>Provided that the term 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 to other special quality, not adapted for any other purpose.</p> <p><i>Note.</i>—This entry includes machinery and component parts thereof made of substances other than metal, but excludes the articles exempted under No. 17, No. 18 and No. 19.</p>
	METALS—IRON AND STEEL.
59	<p>IRON, angle.</p> <p>„ bar, rod and channel, including channel for carriages.</p> <p>„ pig.</p> <p>„ rice bowls.</p>
60	<p>IRON OR STEEL, anchors and cables.</p> <p>„ „ beams, joists, pillars, girders, screw piles, bridge work and other such descriptions of iron or steel, imported exclusively for building purposes; including also ridding, guttering and continuous roofing.</p> <p>„ „ bolts and nuts, including 'hook-bolts and nuts for roofing.</p> <p>„ „ hoops and strips.</p> <p>„ „ nails, rivets and washers, all sorts.</p> <p>„ „ pipes and tubes and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like.</p> <p>„ „ rails, chairs, sleepers, bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 63, also lever-bushes, clips and tie-bars.</p> <p>„ „ sheets and plates, all sorts excluding discs and circles which are dutiable under No. 104.</p> <p>„ „ wire, including fencing wire and wire-ropes, but excluding wire-netting which is dutiable under No. 104.</p>

Indian Tariff (Amendment). [ACT IV

SCHEDULE II—IMPORT TARIFF.

PART III—concl'd.

Articles which are liable to duty at 2½ per cent.
ad valorem.

No.	Names of Articles.
61	<p>STEEL, angle.</p> <p>.. bar, rod, and channel, including channel for carriages, .. cast including spring bilistered and tub steel. .. ingots, blooms, billets and slabs.</p> <p style="text-align: center;">METALS OTHER THAN IRON AND STEEL.</p>
62	<p>LEAD sheets, for tea-chests.</p> <p style="text-align: center;">RAILWAY PLANT AND ROLLING STOCK.</p>
63	<p>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, traversers, trolleys, trucks, and component parts thereof; also the following articles when imported by, or under the orders of, a railway company, namely, cranes, water cranes, water tanks, and standards, wire and other materials for fencing;</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 Native State under the suzerainty of His Majesty, and also such tramways as the Governor General in Council may, by notification in the Gazette of India specifically include therein;</p> <p>Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways, and are, owing to their shape or to other special quality, not adapted for any other purpose.</p> <p style="text-align: center;">MISCELLANEOUS.</p>
64	<p>PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, cases, imposing tables, and lithographic stones, stereo-blocks, roller moulds, rolling frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines, and paging and numbering machines but excluding paper (see No. 106).</p>
65	<p>BLOCKS for the withering of tea leaf.</p>
66	<p>SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections.</p>
67	<p>TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.</p>

PART IV

SCHEDULE II—IMPORT TARIFF.

PART IV.

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
I.—Food, Drink and Tobacco—	
FISH.	
68	FISH, excluding salted fish (<i>see</i> No. 80).
69	FISHMAWS, including singally and sozille, and sharkfins.
FRUITS AND VEGETABLES.	
70	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved.
GRAIN, PULSE AND FLOUR.	
71	FLOUR.
PROVISIONS AND OILMAN'S STORES.	
72	PROVISIONS AND OILMAN'S STORES AND GROCERIES, all sorts, excluding vinegar in casks (<i>see</i> No. 58).
SPICES.	
73	SPICES, all sorts.
SUGAR.	
74	CONFECTIONERY.
TEA.	
75	TEA.
OTHER FOOD AND DRINK.	
76	COFFEE.
77	All other sorts of Food and Drink not otherwise specified.
II.—Raw materials and produce and articles mainly unmanufactured—	
GUMS, RESINS AND LAC.	
78	GUMS, RESINS AND LAC, all sorts.
METALLIC ORES.	
79	METALLIC ORES, all sorts.

SCHEDULE II—IMPORT TARIFF.

PART IV—contd.

Articles which are liable to duty at 7½ per cent. *ad valorem.*

No.	Names of Articles.
	OILS.
80	<p>All sorts of animal essential, mineral, and vegetable non-essential OILS, excluding petroleum as defined in No. 44, but including—</p> <p>Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes; and</p> <p>Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose.</p>
	SEEDS.
81	<p>SEEDS, all sorts, excluding oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India (see No. 4).</p>
	TALLOW, STEARINE AND WAX.
82	<p>TALLOW AND STEARINE, including grease and animal fat, and wax of all sorts not otherwise specified.</p>
	TEXTILE MATERIALS.
83	<p>TEXTILE MATERIALS, the following :—</p> <p>Silk waste, and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.</p>
	WOOD AND TIMBER.
84	<p>WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.</p>
	MISCELLANEOUS.
85	<p>CANES AND BATTANS.</p>
86	<p>COWRIES and SHELLS.</p>
87	<p>IVORY, unmanufactured.</p>
88	<p>PRECIOUS STONES AND PEARLS, unset.</p>
89	<p>All other raw materials and produce and articles mainly unmanufactured, not otherwise specified.</p>

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*

Articles which are liable to duty at 7½ per cent. *ad valorem.*

No.	Names of Articles.
III.—Articles wholly or mainly manufactured—	
APPAREL.	
90	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under No. 9, and silver thread (<i>see</i> No. 50).
ARMS, AMMUNITION AND MILITARY STORES.	
91	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roborite, blasting tonite, and all other sorts, including detonators and blasting fuzes.
CARRIAGES AND CARTS.	
92	CARRIAGES AND CARTS, including motor cars, motor cycles and motor waggons, bicycles, tricycles, jinrikahas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances and component parts thereof.
CHEMICALS, DRUGS AND MEDICINES.	
93	CHEMICALS, DRUGS AND MEDICINES, all sorts, not otherwise specified.
CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.	
94	CLOCKS AND WATCHES and parts thereof.
95	CUTLERY.
96	ELECTROPLATED WARE.
97	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.
98	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES and parts thereof, not otherwise specified.
DYES AND COLOURS.	
99	DYING AND TANNING SUBSTANCES, all sorts, and paints and colours and painters' materials, all sorts.
FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.	
100	FURNITURE, CABINETWARE and all other manufactures of wood not otherwise specified.

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*

Articles which are liable to duty at 7½ per cent. *ad valorem.*

No.	Names of Articles.
	GLASSWARE AND EARTHENWARE.
101	GLASS AND GLASSWARE, all sorts, Chinese and Japanese ware, lacquered ware, earthenware, china and porcelain.
	HIDES AND SKINS AND LEATHER.
102	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.
	MACHINERY.
103	MACHINERY and COMPONENT PARTS thereof meaning machines or parts of machines to be worked by manual or animal labour.
	METALS—IRON AND STEEL.
104	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified.
	METALS OTHER THAN IRON AND STEEL.
105	All sorts of METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.
	PAPER, PASTEBOARD AND STATIONERY.
106	PAPER AND ARTICLES MADE OF PAPER AND PAPER MACHÉ, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars, imported by packet, book, or parcel post (<i>see</i> No. 22).
	YARNS AND TEXTILE FABRICS.
107	YARNS AND TEXTILE FABRICS, that is to say:— Flax twist and yarn, and manufactures of flax; Haberdashery and millinery; Hemp manufactures; Hosiery, excluding cotton hosiery (<i>see</i> No. 51); Jute twist and yarn, and jute manufactures, excluding second-hand or used gunny bags (<i>see</i> No. 24);

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
	<p>Silk yarn, nolls, and warps, silk thread, silk piece-goods, and other manufactures of silk;</p> <p>Woolen yarn, knitting wool, and other manufactures of wool including felt;</p> <p>All other sorts of yarns and textile fabrics, not otherwise specified.</p> <p>MISCELLANEOUS.</p>
108	ART, works of, excluding those specified in No. 25.
109	BRUSHES AND BROOMS.
110	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement, chalk and lime, clay, pipes of earthenware, tiles, and all other sorts of building and engineering materials not otherwise specified.
111	CANDLES.
112	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE.
113	FIREWORKS.
114	FURNITURE, TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels.
115	IVORY, manufactured.
116	JEWELLERY AND JEWELS, including gold plate and other manufactures of gold, but excluding silver plate and other manufactures of silver (see No. 50).
117	MATCHES.
118	MATS AND MATTING.
119	OILCANS.
120	OILCLOTH AND FLOOR CLOTH.
121	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming component part of any article included in Nos. 58 and 59.
122	PERFUMERY, excluding perfumed spirits (see No. 84).
123	PITCH, TAR AND DAMMERS.
124	POWERS AND COMPOSITIONS.

Indian Tariff (Amendment). [ACT IV

SCHEDULE II—IMPORT TARIFF.

PART IV—*concl.* .

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
125	PRINTS, ENGRAVINGS AND PICTURES, including photographs and picture-cards.
126	RUBBER tyres for motors and motor cycles, and rubber tubes for tyres, and other manufactures of rubber, not otherwise specified.
127	SMOKERS' REQUISITES, excluding tobacco (<i>see</i> Nos. 40 to 42).
128	SOAP.
129	STARCH AND FARINA.
130	STONE AND MARBLE, and articles made of stone and marble.
131	TOILET REQUISITES, not otherwise specified.
132	TOYS, playing cards and requisites for games and sports.
133	UMBRELLAS, including parasols and sunshades, and fittings therefor.
134	All other articles wholly or mainly manufactured, not otherwise specified.
IV.—Miscellaneous and unclassified—	
135	COBAL.
136	FODDER, bran and pollards.
137	All other articles not otherwise specified, including articles imported by post.

SCHEDULE III—EXPORT TARIFF.

No.	Names of Articles.	Pgr	Rate of duty.
	JUTE, other than Bimlipatam jute.		R A.
1	RAW JUTE—		
	(1) Cuttings	Bale of 400 lbs.	0 10
	(2) All other descriptions	" " "	2 4

2 JUTE

SCHEDULE III—EXPORT TARIFF.

No.	Names of Articles.	Per	Rate of duty.	
2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings for other goods—		R	A.
	(1) Sacking (cloth, bags, twine, yarn, rope and twine).	Ton of 2,240 lbs.	10	0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified.	" " "	16	0
	RICE.			
3	RICE, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82½ lbs. avoirdupois weight.	0	3
	TEA.			
4	TEA	100 lbs.	1	8 "

SCHEDULE II.

REPEALS.

(See section 5.)

No.	Year.	Short title.	Extent of Repeal.
VIII	1878	The Sea Customs Act, 1878	Section 22 so far as it relates to this Act.
III	1896	The Indian Tariff Act (1894) Amendment Act, 1896.	The whole.
VIII	1910	The Indian Tariff (Amendment) Act, 1910	The whole.
VI	1911	The Indian Tariff (Amendment) Act, 1911.	The whole.
XVII	1914	The Second Repealing and Amending Act, 1914.	The entry in the First Schedule regarding the Indian Tariff Act, 1894.

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
8, HASTINGS STREET

ACT NO. V OF 1916.

PASSED BY THE INDIAN LEGISLATIVE COUNCIL.

(Received the assent of the Governor General on the 8th March, 1916.)

An Act further to amend the Indian Income-tax Act, 1886.

II of 1886. WHEREAS it is expedient further to amend the Indian Income-tax Act, 1886; It is hereby enacted as follows :—

1. (1) This Act may be called the Indian Income-tax (Amendment) Act, 1916. Short title and commencement, A et II of 1886.

(2) It shall come into force on the first day of April, 1916.

II of 1886. 2. In section 4 of the Indian Income-tax Act, 1886 (hereinafter called the said Act), for the figures "1886", the figures "1916" shall be substituted. Amendment of section 4, A et II of 1886.

3. In section 5, clause (j) of the said Act, after the word "any", the words "company or" shall be inserted. Amendment of section 5, Act II of 1886.

4. To section 31 of the said Act, the following sub-section shall be added, namely :— Amendment of section 31, Act II of 1886.

"(3) Any agreement made in accordance with the provisions of this section shall be determined, as regards any tax not already due thereunder, by any change, subsequent to the making of such agreement, in the rates at which the tax is assessable under Part II or Part IV, as the case may be, with effect from the date on which such change comes into force."

5. In section 33 of the said Act, the words "during or within three months after the end of the year" are hereby repealed. Amendment of section 33, Act II of 1886.

6. In sub-section (1) of section 38 of the said Act, after the word and numeral "Part IV", the following Amendment of section 38, Act II of 1886.

[Price two annas and three pies.]

Indian Income-tax (Amendment). [ACT V

following shall be inserted, namely, "for prescribing the procedure to be followed on applications for refund of the tax chargeable under this Act."

Insertion of new section 39A in Act II of 1886.

7. After section 39 of the said Act, the following section shall be inserted, namely:—

Limitation of claims for refund.

"39A. No claim for refund of tax under this Act shall be allowed, unless it is made within one year from the end of the year to which the claim relates."

Substitution of new Second Schedule to Act II of 1886.

8. For the Second Schedule to the said Act, the following Schedule shall be substituted, namely:—

"THE SECOND SCHEDULE.

SOURCES OF INCOME AND RATES OF TAX.

(See section 4.)

FIRST COLUMN.	SECOND COLUMN.
Sources of income	Rate of tax

PART I.

SALARIES AND PENSIONS.

1. Any salary, annuity, pension or gratuity paid in British India to, or on behalf of, any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person.

(a) If the income amounts to ₹1,000 per annum or ₹88-5-4 per mensem, but is less than ₹2,000 per annum or ₹166-10-8 per mensem—four pies in the rupee.

2 Any salary, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to or on behalf of a British subject within the dominions of a Prince or State in India in alliance with His Majesty.

(b) If the income amounts to ₹2,000 per annum or ₹166-10-8 per mensem, but is less than ₹5,000 per annum or ₹416-10-8 per mensem—five pies in the rupee.

(c) If the income amounts to ₹5,000 per annum or ₹416-10-8 per mensem, but is less than ₹10,000 per annum or ₹833-5-4 per mensem—six pies in the rupee.

(d) If the income amounts to ₹10,000 per annum or ₹833-5-4 per mensem, but is less than ₹25,000 per annum or ₹2,083-5-4 per mensem—nine pies in the rupee.

(e) If the income amounts to ₹25,000 per annum or ₹2,083-5-4 per mensem or upwards—one anna in the rupee.

OF 1916.] *Indian Income-tax (Amendment).*

THE SECOND SCHEDULE—*contd.*

SOURCES OF INCOME AND RATES OF TAX—*contd.*

(See section 4)—*contd.*

FIRST COLUMN.	SECOND COLUMN.
Sources of income.	Rate of tax.

PART II.

PROFITS OF COMPANIES.

One anna in the rupee on the whole of the net profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then on the whole of the net profits so made during the year ending on the said thirty-first day of March:

Provided that a shareholder in the company who satisfies the Collector that his annual income from all sources in the income-tax year last preceding that in which his share of such profits was received, was less than any one, as the case may be, of the amounts tabulated below, shall be entitled to a refund, calculated on any dividend paid him by the company in regard to the profits made during the period mentioned in the first clause at the rates specified against each such amount, namely:—

Profits of a company .

Amount.	Refund.
1. Less than ₹1,000.	One anna in the rupee.
2. ₹1,000 or upwards, but less than ₹2,000.	Eight pias in the rupee.
3. ₹2,000 or upwards, but less than ₹5,000.	Seven pias in the rupee.
4. ₹5,000 or upwards, but less than ₹10,000.	Six pias in the rupee.
5. ₹10,000 or upwards, but less than ₹25,000.	Three pias in the rupee.

PART III.

Indian Income-tax (Amendment). [ACT 57]

THE SECOND SCHEDULE—*contd.*

SOURCES OF INCOME AND RATES OF TAX—*contd.*

(See section 4)—contd.

FIRST COLUMN.	SECOND COLUMN.
Sources of income.	Rate of tax.

PART III.

INTEREST ON SECURITIES.

Interest becoming due on or after the first day of April, 1916, and payable in British India, on—

(a) promissory notes, debentures, stock or other securities of the Government of India (including securities of the Government of India whereon interest is payable out of British India by draft on any place in British India), or

(b) debentures or other securities for money issued by, or on behalf of, a local authority or company.

One anna in the rupee on such interest:

Provided that, if the owner of the security satisfies the Collector that his annual income from all sources in the income-tax year last preceding that in which the interest is paid was less than any one, as the case may be, of the amounts tabulated below, he shall be entitled to a refund, calculated on any such interest, at the rates specified against each such amount, namely:—

Amount.	Refund.
1. Less than ₹1,000.	One anna in the rupee.
2. ₹1,000 or upwards, but less than ₹2,000.	Eight pies in the rupee.
3. ₹2,000 or upwards, but less than ₹5,000.	Seven pies in the rupee.
4. ₹5,000 or upwards, but less than ₹10,000.	Six pies in the rupee.
5. ₹10,000 or upwards, but less than ₹25,000.	Three pies in the rupee.

PART IV.

of 1916.] *Indian Income-tax (Amendment).*

THE SECOND SCHEDULE—*concl'd.*

SOURCES OF INCOME AND RATES OF TAX—*concl'd.*

(See section 4)—*concl'd.*

FIRST COLUMN.	SECOND COLUMN.
Sources of income.	Rate of tax.

PART IV.

OTHER SOURCES OF INCOME.

Any source of income not included in Part I, Part II or Part III of this Schedule.

- (a) If the annual income is assessed at—
- not less than ₹1,000, but less than ₹1,350, the tax shall be ₹20;
 - not less than ₹1,350, but less than ₹1,500, the tax shall be ₹28;
 - not less than ₹1,500, but less than ₹1,750, the tax shall be ₹35;
 - not less than ₹1,750, but less than ₹2,000, the tax shall be ₹42.
- (b) If the annual income is assessed at ₹2,000 or upwards, but is less than ₹5,000—five pias in the rupee.
- (c) If the annual income is assessed at ₹5,000 or upwards, but is less than ₹10,000—six pias in the rupee.
- (d) If the annual income is assessed at ₹10,000 or upwards, but is less than ₹25,000—nine pias in the rupee.
- (e) If the annual income is assessed at ₹25,000 or upwards—one anna in the rupee.²²

9. Sub-sections (β) and (δ) of section 2 of the Indian Income-tax (Amendment) Act, 1903, are hereby repealed.

Repeal of sub-sections (β) and (δ) of section 2 of Act XI of 1903.

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
8, HASTINGS STREET

ACT NO. VI OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 16th March, 1916.)

An Act further to amend the Indian Ports Act, 1908.

XV of 1908. **WHEREAS** it is expedient further to amend the Indian Ports Act, 1908; It is hereby enacted as follows:—

1. This Act may be called the "Indian Ports Short title. (Amendment) Act, 1916.

XV of 1908. 2. In section 4, sub-section (1) of the Indian Ports Act, 1908 (hereinafter called the said Act), the words "with the previous sanction of the Governor General in Council" shall be omitted. Amendment of section 4 Act XV of 1908.

3. In section 5, sub-section (1) of the said Act, the words "with the previous sanction of the Governor General in Council and" shall be omitted. Amendment of section 5, Act XV of 1908.

4. In section 6, sub-section (1) of the said Act, the following amendments shall be made,— Amendment of section 6, Act XV of 1908.

(1) After clause (j) the following clause shall be inserted, namely:—

"(jj) for regulating the use of piers, jetties, landing places, wharves, quays, warehouses and sheds when belonging to the Government, and for fixing the rates to be paid for the use of the same;"

(2) In clause (k) after the word "port" the words "and for licensing and regulating the crews of any such vessels," and after the word "passengers" the words "or of the crew" shall be inserted; and at the end of the same clause, the following shall be added,

namely:—

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[Price annas two and three pies.]

Indian Ports (Amendment). [ACT VI

namely :—“ and may by such rules provide for the fees payable in respect of any such license, and in the case of passenger vessels plying for hire, for the rates of hire to be charged and the conditions under which such vessels shall be compelled to ply for hire, and further for the conditions under which any license may be revoked ; ”.

Amendment
of section 31,
Act XV of
1908.

5. In section 31 of the said Act, the following amendments shall be made, namely :—

(i) After sub-section (1) the following sub-section (2) shall be inserted, namely :—

“(2) Notwithstanding anything in sub-section (1), the owner or master of a vessel which is by that sub-section required to have a pilot, harbour-master or assistant of the port officer or harbour-master on board, shall be answerable for any loss or damage caused by the vessel or by any fault of the navigation of the vessel, in the same manner as he would have been if he had not been so required by that sub-section :

Provided that the provisions of this sub-section shall not take effect till the first day of January, 1918, or such earlier date as the Governor General in Council may notify in that behalf in the Gazette of India.”

(ii) The existing sub-sections (2), (3) and (4) shall be re-numbered (3), (4) and (5), respectively.

(iii) In the existing sub-section (3) for the word and figures “ (1) and (2) ” the word and figures “ (1), (2) and (3) ” shall be substituted.

Amendment
of section 33,
Act XV of
1908.

6. In section 33 of the said Act, the following amendments shall be made, namely :—

(i) In sub-section (1) after the figure (1), the following shall be inserted, namely :—

“ Subject to the provisions of sub-section (2), ”

(ii) After sub-section (1), the following sub-section (2) shall be inserted, namely :—

“(2) The Local Government may, by notification in the local official gazette, alter or add to any entry in
the

OF 1916.] *Indian Ports (Amendment).*

the First Schedule relating to ports within its own province, and this power shall include the power to regroup any such ports :

Provided that, if any such alteration or addition has the effect of increasing the port-dues in any such port, such alteration or addition shall require the sanction of the Governor General in Council."

(iii) In the existing sub-section (2) the words "with the previous sanction of the Governor General in Council" and the words "with the like sanction," shall be omitted, and to the same sub-section, the following proviso shall be added, namely:—

"Provided that, except with the sanction of the Governor General in Council, the rates and the times so declared shall not be respectively higher or shorter than the maximum rate and the shortest time specified and fixed in the First Schedule for any port in the province."

(iv) The existing sub-sections (2), (3) and (4) shall be re-numbered (3), (4) and (5), respectively.

7. In section 34 of the said Act, after the words "The Local Government may" the words "after consulting the authority appointed under section 36" shall be inserted; and for the words "the vessels" the following shall be substituted, namely:—"subject to such conditions, if any, as it thinks fit to impose, any vessel or class of vessels"; and after the word "them" the words "or may extend the periods for which any vessel or class of vessels entering a port shall be exempt from liability to pay port-dues" shall be added.

Amendment of
section 34,
Act XV of
1908.

8. In section 35, sub-section (1) of the said Act, the proviso shall be omitted:

Amendment of
section 35,
Act XV of
1908.

9. In section 36 of the said Act, sub-section (3) shall be omitted.

Amendment of
section 36,
Act XV of
1908.

10. In section 37, sub-section (2) (a) of the said Act, for the words "with the previous sanction" the words "subject to the control" shall be substituted.

Amendment of
section 37,
Act XV of
1908.

11. After

Indian Ports (Amendment). [ACT VI

Insertion of
new sections
68A and 68B
in Act XV of
1908.

Authorities
exercising
jurisdiction
in ports to co-
operate in
manœuvres
for defence
of port.

11. After section 68 of the said Act, the following sections shall be inserted, namely :—

“68A. Every authority exercising any powers or jurisdiction in, or relating to, any port to which this Act for the time being applies shall, if so required by an officer authorised by general or special order of the Governor General in Council in this behalf, co-operate in such manner, as such officer may direct, in carrying out any manœuvres in connection with any scheme or preparations for the defence of the said port in time of war, and for this purpose shall, if so required, temporarily place at the disposal of such officer the services of any of its staff and the use of any of its vessels, property, equipment or other material :

Provided, firstly, that if any vessels are placed at the disposal of such officer in accordance with this section, the Government of India shall, in respect of the period during which they are so at his disposal, bear the running expenses of such vessels, and be responsible for any damage thereto.

Explanation.—The expression ‘running expenses’ in this proviso includes all outlay incurred in connection with the use of the vessels other than any charges for their hire, or for the wages of the officers and crews of such vessels :

Provided, secondly, that any officer making a requisition under this section shall exercise his powers in such a way as to cause as little disturbance to the ordinary business of the port as is compatible with the exigencies of the efficient carrying out of the manœuvres :

Provided, thirdly, that no suit or other legal proceeding shall lie against any authority for any default occurring by reason only of compliance with a requisition under this section.

Duties of the
said author-
ities in an
emergency.

68B. Whenever the Governor General in Council is of opinion that an emergency has arisen which renders it necessary that the duties imposed for the purposes specified in section 68A on the authorities therein

OF 1916.] *Indian Ports (Amendment).*

therein mentioned, or other duties of a like nature, should be imposed on such authorities continuously during the existence of the emergency, he may, by general or special order, authorise any officer to require the said authorities to perform such duties until the Governor General in Council is of opinion that the emergency has passed, and the said authority shall comply accordingly, and the provisions of the said section shall apply subject to the following modification, namely :—

The Government of India shall pay any authority, on whom a requisition has been made, such compensation for any loss or damage attributable to such requisition, and for any services rendered or expenditure incurred in complying therewith as, in default of agreement, shall be decided to be just and reasonable, having regard to the circumstances of the case, by the arbitration of a person to be nominated in this behalf by the Governor General in Council, and the decision of such person shall be final."

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
8, HASTINGS STREET

ACT No. VII OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 16th
March, 1916.)

An Act to regulate the grant of titles implying qualifications in western medical science, and the assumption and use by unqualified persons of such titles.

WHEREAS it is expedient to regulate the grant of titles implying qualifications in western medical science, and the assumption and use by unqualified persons of such titles; It is hereby enacted as follows:—

1. This Act may be called the Indian Medical Degrees Act, 1916. Short title.

2. In this Act "western medical science" means the western methods of Allopathic medicine, Obstetrics and Surgery, but does not include the Homœopathic or Ayurvedic or Unani system of medicine. Definition.

3. The right of conferring, granting, or issuing in British India degrees, diplomas, licenses, certificates or other documents stating or implying that the holder, grantee or recipient thereof is qualified to practise western medical science, shall be exercisable only by the authorities specified in the Schedule, and by such other authority as the Governor General in Council may, by notification in the Gazette of India, and subject to such conditions and restrictions as he thinks fit to impose, authorize in this behalf. Right to confer degrees, etc.

4. Save

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[Price one anna and nine pies.]

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
8, HASTINGS STREET

ACT NO. VIII OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 20th
March, 1916.)

An Act further to amend the Presidency Banks Act, 1876.

XI of 1876. **WHEREAS** it is expedient to amend the Presidency Banks Act, 1876; It is hereby enacted as follows :—

1. This Act may be called the Presidency Banks Short title.
(Amendment) Act, 1916.

XI of 1876. 2. In the Presidency Banks Act, 1876 (herein- Amendment
of sections
36 and 45, Act
XI of 1876.
after called the said Act), the following amendments shall be made, namely :—

(i) After clause (2) of paragraph (a) of section 36, the following clause shall be inserted, namely :—

“(2A) India three-and-a-half per cent stock, India three per cent stock, India two-and-a-half per cent stock, or any other capital stock which may, at any time hereafter, be issued by the Secretary of State for India in Council under the authority of an Act of Parliament and charged on the revenues of India.”

(ii) In paragraph (d) of section 36, and in section 45, for the words and figures “ clauses (1), (2), (3) and (4), ” the words and figures “ clauses (1), (2), (2A), (3) and (4) ” shall be substituted.

3. Any reference in the said Act to section 36, Construction
of reference
to certain
clauses of
section 36,
Act XI of
1876.
paragraph (a), Nos. (1) to (5) inclusive, shall be deemed to include a reference to section 36, paragraph (a), clause (2A).

4. Any business carried on or transacted, or investment made prior to the commencement of this Act which, if this Act had been in force, could have been validly carried on, transacted or made, is hereby validated. Validation
of past
transactions.

[Price one anna and three pies]

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
8, HASTINGS STREET

ACT NO. IX OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 21st March, 1916.)

An Act further to amend temporarily the Indian Paper Currency Act, 1910.

- WHEREAS it is expedient further to amend, temporarily, the Indian Paper Currency Act, 1910; It is hereby enacted as follows :—
- 11 of 1910. 1. (1) This Act may be called the Indian Paper Currency (Temporary Amendment) Act, 1916. Short title and extent.
- (2) It shall be in force during the continuance of the present war, and for a period of six months thereafter.
- 11 of 1910. 2. Section 22 of the Indian Paper Currency Act, 1910 (hereinafter called the said Act), shall be construed as if for the words "forty millions" in the proviso to that section, the words "one hundred millions" were substituted. Amendment of section 22 of the Indian Paper Currency Act, 1910.
- 40 Vlot, c. 2. 3. Notwithstanding anything in sections 19 and 22 of the said Act, the Governor General in Council may direct that currency notes shall be issued for an additional amount, not exceeding at any time sixty millions of rupees, against Treasury Bills, as defined in the Treasury Bills Act, 1877, equivalent in value thereto and held by the Secretary of State for India in Council as a reserve to secure the payment of such notes or of other currency notes of like amount. Special power to issue currency notes against British Treasury Bills.
4. Notwithstanding anything to the contrary in the said Act, any securities created by the Government of India and issued to the Head Commissioner Power to include securities created by Government of India in

of
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[Price one anna and three pica.]

Indian Paper Currency (Temporary Amendment). [ACT IX OF 1916.]

of Paper Currency shall, for the purposes of the said Act, be deemed to be securities purchased by the Governor General in Council, and the market-price, on the day such securities are issued to the Head Commissioner of Paper Currency, of similar securities shall be deemed to be the price at which the securities so created were purchased; and all references to securities so purchased, wherever occurring in the said Act, shall be deemed also to refer to securities so created, and all references to sums expended in such purchases or to prices paid therefor shall be deemed, in the case of securities so created, to refer to such market-price, and the said Act shall be construed accordingly.

Reserve provided for by the said Act.

I of 1916.

5. The Indian Paper Currency (Amendment) Ordinance, 1916, is hereby repealed.

Repeal of Ordinance I of 1916

ACT NO. X OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 5th
September, 1916).

An Act to prohibit or control trading by
hostile foreigners and hostile firms and
for other purposes.

WHEREAS it is expedient to take powers further
to prohibit or control trading by hostile foreigners
and hostile firms and for other purposes ; It is hereby
enacted as follows :—

1. (1) This Act may be called the Enemy Trading Short title
and duration.
Act, 1916.

(2) It shall remain in force during the continu-
ance of the present war, and for a period of six
months thereafter.

2. In this Act—

Definitions.

“ company ” means any company, firm or asso-
ciation, or body of individuals whether in-
corporated or not ;

“ hostile foreigner ” means a subject of a State
for the time being at war with His Majesty,
and includes any company constituted accord-
ing to the laws of such State, and the ruler
or Government of any such State ; and

“ hostile firm ” means any of the following,
namely :—

(a) any hostile foreigner who has, or at any
date subsequent to the 3rd day of August,
1914, had, an office, agency or place of
business in British India ;

(b) any

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[Price two annas and nine pies.]

- (b) any company of which any member or officer is a hostile foreigner, or of which a hostile foreigner was a member or officer on the 3rd day of August, 1914, and which has or has had since that date an office, agency or place of business in British India,
- (c) any person, or company who or which has, at any time since the 3rd day of August, 1914, carried on business in British India, and whose business is, or was, in the opinion of the Governor General in Council, either by reason of its nature or of the persons who carry or carried it on, or for any other cause whatsoever, carried on either under the control, whether direct or indirect, of any hostile foreigner, or carried on wholly or mainly for the benefit of hostile foreigners generally, or any class of hostile foreigners or any individual hostile foreigner

Power to
appoint
Inspectors

3 (1) The Governor General in Council may, by general or special order, appoint Inspectors for the purpose of determining whether any business is or was carried on by a hostile firm within the meaning of this Act

(2) The Inspector may summon before him any person whom he believes to be capable of giving information concerning the trade, dealings, affairs or property of such business, and of the antecedents and nationality of those by whom it is or was carried on or controlled

(3) The Inspector may examine such person on oath concerning the same, and may reduce his answers to writing, and require him to sign them

(4) The Inspector may require such person to produce any documents in his custody or power in any way relating to such business or to the persons by whom it is or was carried on or controlled

(5) If any person so summoned refuses to come before the Inspector at the time appointed, the
Inspector

Inspector may cause him to be apprehended and brought before him for examination

(6) If any person refuses to answer any question or to produce any document, which under this section the Inspector is empowered to ask or require production of, such person shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both

4. (1) The Governor General in Council may make an order either—

- (a) prohibiting any hostile firm from carrying on business, except for the purposes and subject to the conditions, if any, specified in the order, or
- (b) requiring the business of such firm to be wound up, and may in any case, where he has made an order prohibiting or limiting the carrying on of the business, at any time, if he thinks it expedient, substitute for that order an order requiring the business to be wound up.

(2) Every order made under sub-section (1) shall be published by notification in the Gazette of India.

(3) If any person contravenes the provisions of any order made under this section, he shall be punishable with imprisonment which may extend to one year, and shall also be liable to fine.

(4) An order made under this section shall continue in force, notwithstanding the termination of the present war, until determined by order of the Governor General in Council

5 (1) Where the Governor General in Council makes an order under this Act requiring a business to be wound up, the order shall, on notification in the Gazette of India, have effect as if it were a winding up order made by a Court under the Indian Companies Act, 1913, and the provisions of that Act relating to winding up by the Court and the rules

made

made thereunder subject to such exceptions, restrictions, extensions, modifications and adaptations as the Governor General in Council may, by general or special order, prescribe, or such other rules as may be prescribed by him, shall apply to the winding up of the business :

Provided that, for the purposes of any winding up order under this Act, all powers exercisable by the Court under the said Indian Companies Act shall be exercisable by the Governor General in Council, or by such other authority as he may appoint either generally or specially in that behalf :

Provided also that the assets of the business and any money resulting from the realization of any part thereof shall be dealt with in accordance with such rules as the Governor General in Council may make in that behalf.

(2) Where an order has been made under this Act directing the winding up of the business of a hostile firm, the hostile firm shall not, nor shall any other person, commence or initiate, whilst that order remains in force, any other proceedings of a like nature or calculated in any way to interfere with the carrying out of such order.

Contracts or transfers against the public interest.

6. (1) Where it appears to the Governor General in Council that a contract entered into before or during the war, or a transfer of property, moveable or immoveable, made during the war, with or by a hostile foreigner or a hostile firm is injurious to the public interest, or was made with the object of evading any provision of the law, the Governor General in Council may by order cancel or determine such contract, either unconditionally or upon such conditions as he thinks fit, or declare such transfer to be void either in whole or in part, or may impose such conditions on the transferee as he thinks fit.

(2) The powers conferred by sub-section (1) in respect of transfers of property shall be exercisable also in respect of any subsequent transfer or sub-transfer which, in the opinion of the Governor General,

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Enemy Trading.

General, is injurious to the public interest, or was made with the object of evading the law.

(3) On the making of an order under this section declaring any transfer or subsequent transfer or sub-transfer to be void, all property, the transfer of which is declared void by such order, shall, with effect from the date of the order, be deemed to be re-vested in the original transferor, or, if a winding up order has been made under section 4 (1) (b), in the liquidator.

XIV of 1916. 7. (1) The Governor General in Council, in any case where it appears to him to be expedient to do so, may by order vest in any Custodian appointed under the Enemy Trading Act, 1915, any property, moveable or immoveable, belonging to, or deemed to be vested in, or managed or held whether in trust or otherwise, for, or on behalf of, a hostile foreigner, a hostile firm, or any person or company residing in, or carrying on business in the dominions of, a State at war with His Majesty, or the right to transfer that property, and may by any such order or any subsequent order confer on the Custodian such powers of selling, managing and otherwise dealing with the property as to the Governor General in Council may seem proper.

Power of the Governor General in Council to vest property in Custodian under the Enemy Trading Act, 1915.

(2) A vesting order under this section shall, notwithstanding the provisions of any other law to the contrary, be sufficient to vest in the Custodian any property or the right to transfer any property as provided by the order without the necessity of any further document.

(3) Where, in the exercise of the powers conferred on him by the Governor General in Council, the Custodian proposes to sell any shares or stock forming part of the capital of any company or any securities issued by the company in respect of which a vesting order under this Act has been made, the company may, with the consent of the Governor General in Council, purchase the shares, stock or securities, notwithstanding anything to the contrary in any law or in any regulation of the company, and

any

any shares, stock or securities so purchased may, from time to time, be re-issued by the company.

(4) The transfer by the Custodian of any property shall be conclusive evidence in favour of the transferee and of the Custodian that the requirements of this section have been complied with.

(5) All property vested in the Custodian under this section and the proceeds of the sale of, or money arising from, any such property, shall be dealt with by him in accordance with such directions as he may receive from the Governor General in Council; and no such property or money shall be liable to be attached or otherwise taken in execution.

Validity of vesting orders.

8. Where a vesting order has been made under this Act as respects any property belonging to, or held or managed for, or on behalf of, a person who appeared to the Governor General in Council to be a person to whom the provisions of section 7 were applicable, the order shall not, nor shall any proceedings thereunder or in consequence thereof, be invalidated or affected by reason only of such person having, prior to the date of the order, died or ceased to be a person to whom the said provisions were applicable, or subsequently dying or ceasing to be such a person or by reason of its being subsequently ascertained that he was not such a person, as the case may be.

Registration of transfer without production of certificates, etc.

9. Where the Custodian executes a transfer of any shares, stock or securities which he is empowered to transfer by a vesting order made under this Act, the company in whose books the shares, stock or securities are registered shall, upon the receipt of the transfer so executed by the Custodian, and upon being required by him so to do, register the shares, stock or securities in the name of the Custodian or other transferee, notwithstanding any regulation or stipulation of the company, and notwithstanding that the Custodian is not in possession of the certificate, scrip or other document of title relating to the shares, stock or securities transferred; but such registration shall be without prejudice to any lien or charge in favour of

the

of 1916.]

Enemy Trading.

the company or to any other lien or charge of which the Custodian has express notice.

10. (1) The Governor General in Council may ^{Power to} make rules ^{make rules.} for the following purposes, namely:—

- (a) providing for the distribution or disposal of any assets, or any money resulting from the realization of any part thereof, of any business in respect of which a winding up order has been made under this Act;
- (b) prescribing that hostile foreigners and hostile firms or any class of hostile foreigners or hostile firms shall, when required by the Custodian, furnish to him such particulars as he may require of all or any moveable or immoveable property in their possession, or under their control, whether direct or indirect;
- (c) requiring persons in British India to furnish to the Custodian such particulars as he may require of all or any class of debts or other property due by them to any person to whom the provisions of section 7 are or may be applicable;
- (d) prescribing the remuneration payable to the Custodian in respect of his duties under this Act, the fund from which it shall be paid, and the method of collecting the same; and
- (e) generally for carrying out the purposes of this Act.

(2) In making any rule under this section, the Governor General in Council may direct that a breach of it shall be punishable with imprisonment which may extend to a term not exceeding six months, or with fine which may extend to one thousand rupees, or with both.

11. Every license for the time being in force granted under the Hostile Foreigners (Trading) Order permitting the licensee to trade or carry on business subject ^{Certain licenses under the Hostile Foreigners (Trading) Order to be deemed to be}

Enemy Trading. [ACT X OF 1916.]

orders issued
under section
4 (1) (a).

subject to conditions or restrictions shall be deemed to be an order made under section 4 (1) (a), and this Act shall have effect accordingly.

Power to deal
with non-
trading com-
panies.

12. (1) The Governor General in Council may, by notification in the Gazette of India, declare that the powers conferred by section 7 in regard to the property, moveable or immoveable, of the persons referred to therein shall extend to the property, moveable or immoveable, in British India, of any company specified in such notification of which any member is a hostile foreigner, or of which a hostile foreigner was a member or officer on the 3rd day of August, 1914, notwithstanding that such company is not a company trading in British India.

(2) On the publication of a notification under subsection (1), the company shall be deemed to be a person referred to in section 7 of this Act, and this Act shall have effect accordingly.

Validation of
past action.

13. Any act done after the 3rd day of August, 1914 by, or under the orders of, any officer of Government in respect of the property, moveable or immoveable, of any hostile foreigner or hostile firm which, if this Act had been in force, could have been validly done in the exercise of the powers conferred thereby, or which could have been conferred thereunder, is hereby validated.

Repeal of
Ordinance V
of 1915.

14. The Enemy Trading Ordinance is hereby repealed.

ACT No. XI OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 5th
September, 1916.)

An Act to provide further power to prohibit or restrict the import and export of goods to and from British India.

WHEREAS it is expedient to provide further power to prohibit or restrict the import and export of goods to and from British India; It is hereby enacted as follows :—

1. (1) This Act may be called the Import and Export of Goods Act, 1916; Short title, extent and duration.

(2) It extends to the whole of British India; and

(3) It shall remain in force during the continuance of the present war, and for a period of six months thereafter.

2. In this Act—

Definitions.

“export” means the taking by sea or land out of British India;

“import” means the bringing by sea or land into British India.

3. The Governor General in Council may, by notification in the Gazette of India, prohibit or restrict, in any way he may specify in such notification, the import or export of all or any goods or any class of goods from or to any country or place, or from or to any person or class of persons. Power to prohibit or restrict import or export of goods from or to any country or place, or any person or class of persons.

4. Where, by a notification issued under section 3, the import or export of any goods is prohibited or restricted, such goods shall be deemed to be goods of Application of the provisions of Act VIII of 1873.

which

[Price one anna and three pies.]

Import and Export of Goods. [ACT XI OF 1916.]

which the import or export has been prohibited or restricted under section 19 of the Sea Customs Act, VIII of 1878, and the provisions of the said Act shall have effect accordingly :

Provided that, in any proceedings for the adjudication of confiscation of any goods to which the provisions of any notification under this Act are alleged to apply, the goods shall be deemed to be goods of which the import or export has been so prohibited or restricted, as the case may be, unless the contrary is proved.

Summary procedure for recovery of penalty of bond.

5. (1) Where any bond has been executed for the due performance of any condition imposed in the exercise or by virtue of the power of restriction conferred by section 3, the officer in whose favour the bond has been executed or his successor in office may, if he is satisfied that such bond has been forfeited, call upon the person bound thereby to pay the penalty to show cause why it should not be paid by him.

(2) If, in the opinion of such officer, sufficient cause is not shown and the penalty is not paid, he may, in addition to all other legal remedies, proceed to recover the same as if it were an arrear of land-revenue, and shall, for that purpose, have all the powers conferred upon the Collector by any enactment relating to land-revenue for the time being in force in any part of the province in which the bond was executed.

Certain notifications under Act VIII of 1878 to be deemed to be issued under this Act.

6. All notifications under section 19 of the Sea Customs Act, 1878, issued after the 3rd day of August, VIII of 1878, 1914, and in force at the commencement of this Act, shall be deemed to have been issued under the provisions of section 3, and any action taken after the said date which, if this Act had been in force, could have been validly taken, is hereby validated.

Repeal of Ordinance IV of 1916

7. The Import and Export of Goods Ordinance, IV of 1916, is hereby repealed.

ACT NO. XII OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 20th
September, 1916.)

An Act to amend the Indian Lunacy Act, 1912.

WHEREAS it is expedient to amend the Indian ^{IV} of 1912.
Lunacy Act, 1912; It is hereby enacted as
follows :—

Short title.

1. This Act may be called the Indian Lunacy
(Amendment) Act, 1916.

Insertion of
new section
11A in Act
IV, 1912.

2. After section 11 of the Indian Lunacy Act, ^{IV} of 1912.
1912, the following section shall be inserted,
namely :—

Reception
order in case
of lunatics
from foreign
States in
India.

“ 11 A. (1). When an arrangement has been made
with any foreign European State with respect to the
reception of lunatics in asylums in British India, the
Governor General in Council may, by notification in
the Gazette of India, direct that reception orders may
be made under this Act in the case of any lunatic or
class of lunatics residing in the territories in India of
such foreign European State, and shall in such noti-
fication specify the province or provinces within which
such reception orders may be made.

(2) On publication of a notification under sub-
section (1), the provisions of this Act as to the making
of reception orders on petition and for temporary
detention in suitable custody shall apply in the case of
such lunatics, with the following modifications,
namely :—

(a) an application for a reception order may be
made by petition presented by such officer or agent
of

[Price one anna and six pice.]

Lunacy (Amendment) [ACT XII OF 1916.]

of the foreign State in which the alleged lunatic ordinarily resides, as may by general or special order be approved by the Local Government in this behalf ;

(b) the functions of the Magistrate shall be performed by such officer as the Local Government may, by general or special order, appoint in this behalf, and such officer shall be deemed to be the Magistrate having jurisdiction over the alleged lunatic for all the purposes of the said provisions ;

(c) for the purposes of sections 5 and 18 (1), the expressions " medical officer " and " medical practitioner " shall include such person or class of persons as the Local Government may specify in this behalf ;

(d) the Magistrate may in his discretion extend the period prescribed by section 19 within which the alleged lunatic must have been medically examined ; and

(e) sections 6 (1), (2), (3), 11 and 34 of the Act shall not apply,

and with such other modifications, restrictions or adaptations as the Governor General in Council may, by notification in the Gazette of India, direct for the purpose of facilitating the application of the said provisions.

(3) A reception order made under this section shall be deemed to be a reception order made under section 7 or section 10, as the case may be."

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ACT NO. XIII OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 28th
September, 1916.)

An Act to amend certain enactments.

WHEREAS it is expedient that certain formal amendments should be made in the enactments specified in the Schedule; It is hereby enacted as follows:—

1. This Act may be called the Amending Act, Short title.
1916.

2. The enactments specified in the Schedule Amendment
are hereby amended to the extent and in the manner of certain
mentioned in the fourth column thereof. enactments.

THE SCHEDULE.

AMENDMENTS.

(See section 2.)

1	2	3	4
Year.	No.	Short title.	Amendments.
1873	Y	The Government Savings Banks Act, 1873.	In section 3, for the definition of "minor" the following shall be substituted, namely:— "Minor" means a person who is not deemed to have attained his majority under the Indian Majority Act, 1875."

THE SCHEDULE

[Price one anna and nine pies.]

Amending.

[ACT XIII

THE SCHEDULE.

AMENDMENTS.

(See section 2.)

1	2	3	4
Year.	No.	Short title.	Amendments.
1894	VIII	The Indian Tariff Act, 1894.	In section 7, sub-section (1), for the words "Third Schedule," the words "Second Schedule" shall be substituted.
1898	V	The Code of Criminal Procedure, 1898.	<p>In section 4, clause (g), the word "and" where it occurs between the word "Madras" and the word "Bombay" shall be omitted, and for the words "the High Court of Judicature for the North-Western Provinces," the words "Allahabad and Patna" shall be substituted.</p> <p>In the proviso to section 178, after the figures "1861," the words and figures "or section 107 of the Government of India Act, 1915" shall be inserted.</p> <p>In sections 194, sub-section (1), 266 and 267, after the figures "1861," the words and figures "or the Government of India Act, 1915" shall be inserted, and in section 266, the words "or to be established" shall be omitted.</p> <p>In section 555, for the words and figures "15 of the Indian High Courts Act, 1861," the words and figures "107 of the Government of India Act, 1915" shall be substituted.</p>

THE SCHEDULE

OF 1916.]

Amending.

THE SCHEDULE.

AMENDMENTS.

(See section 2.)

1	2	3	4
Year.	No.	Short title.	Amendments.
1899	II	The Indian Stamp Act, 1899.	In section 2, clause (8), sub-clause (a), after the words "St. George," the words "the Presidency of Port William in Bengal" shall be inserted; and for the word "Bengal," the words "Bihar and Orissa" shall be substituted. In section 57, sub-section (f) after clause (b), the following shall be inserted, namely:— " (bb) if it arises in the territories for the time being administered by the Lieutenant-Governor of Bihar and Orissa —to the High Court of Judicature at Patna."
1908	V	The Code of Civil Procedure, 1908.	In sections 111, 116, 122, 126, 129 and 180, after the figures "1861," the words and figures "or the Government of India Act, 1915," shall be inserted. In section 123, sub-section (f), for the words "each of the towns of Calcutta, Madras, Bombay, Allahabad, Lahore and Rangoon," the following shall be substituted, namely:— "the town which is the usual place of sitting of each of the High Courts and Chief Courts referred to in section 123."

THE SCHEDULE

Amending. [ACT XIII OF 1916.

THE SCHEDULE.

AMENDMENTS.

(See section 2.)

1	2	3	4
Year.	No.	Short title.	Amendments.
1908	V	The Code of Civil Procedure, 1908— <i>concl'd.</i>	<p>In section 126 for the words and figures "section 15 of that Act," the words and figures "the proviso to section 107 of the latter Act" shall be substituted; and for the word "sanction" wherever it occurs in the said section, the word "approval" shall be substituted.</p> <p>In section 130, for the words "of that Act," the words and figures "or section 107, respectively, of those Acts" shall be substituted.</p>
1914	VIII	The Indian Motor Vehicles Act, 1914.	In section 15, for the word "thereunder," the words and figures "by the Local Government under section 11" shall be substituted.

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ACT NO. XIV OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 28th
September, 1916.)

An Act to make provision in connection with
the present war with respect to bills of
exchange payable outside British India.

WHEREAS it is expedient to make provision in
connection with the present war with respect to
bills of exchange payable outside British India; It
is hereby enacted as follows:—

1. (1) This Act may be called the Indian Bills of Short title
and duration.
Exchange Act, 1916.

(2) It shall be in force during the continuance of
the present war, and for a period of six months
thereafter.

XXVI of
1881.

2. Notwithstanding anything contained in the Delay in
presentment
of a bill for
payment due
to war.
Negotiable Instruments Act, 1881, or in any other
enactment for the time being in force, delay in the
presentment for payment of a bill of exchange, where
the proper place for payment is outside British India,
is excused if the delay is, or has been, due either
directly or indirectly to circumstances arising out of
the present war, or to the impracticability, owing to
similar circumstances, of transmitting the bill to the
place of payment with reasonable safety.

3. Where, in any suit or other proceeding founded Bills lost
owing to the
war.
upon a bill of exchange payable outside British India,
there is reason to believe that the bill has been lost,
and that the loss can reasonably be presumed to be
due either directly or indirectly to circumstances
arising out of the present war, the Court may allow
proof of

[Price one anna and three pies.]

Bills of Exchange. [ACT XIV OF 1916.]

proof of the bill to be given by means of a copy thereof certified by a notary public, or by means of such other evidence as the Court thinks reasonable under the circumstances, and may pass a decree thereon notwithstanding any rule of law of the place where the bill is made payable :

Provided that such indemnity be given against the claims of other persons as the Court may require.

26/11
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ACT No. XV OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 29th
September, 1916.)

An Act to remove certain existing disabilities in respect of the power of disposition of property by Hindus for the benefit of persons not in existence at the date of such disposition.

WHEREAS it is expedient to remove certain existing disabilities in respect of the power of disposition of property by Hindus for the benefit of persons not in existence at the date of such disposition; It is hereby enacted as follows:—

1. (1) This Act may be called the Hindu Disposition of Property Act, 1916. Short title and extent.

(2) It extends, in the first instance, to the whole of British India, except the province of Madras: Provided that the Governor General in Council may, by notification in the Gazette of India, extend this Act to the province of Madras.

2. Subject to the limitations and provisions specified in this Act, no disposition of property by a Hindu, whether by transfer *inter vivos* or by will, shall be invalid by reason only that any person for whose benefit it may have been made was not in existence at the date of such disposition. Dispositions for the benefit of persons not in existence.

3. The limitations and provisions referred to in section 2 shall be the following, namely:— Limitations and conditions.

(a) in respect of dispositions by transfer *inter vivos*, those contained in sections 13, 14 and

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[Price one anna and three pies.]

Hindu Disposition of Property. [ACT XV OF 1916.]

and 20 of the Transfer of Property Act, 1882, and

IV of 1916

(b) in respect of dispositions by will, those contained in sections 100 and 101 of the Indian Succession Act, 1865.

X of 1865

Failure of
prior
disposition.

4. Where a disposition of property fails by reason of any of the limitations referred to in section 3, any disposition intended to take effect after or upon failure of such prior disposition also fails.

Application
of this Act
to the Khoja
community.

5. Where the Governor General in Council is of opinion that the Khoja community in British India or any part thereof desire that the provisions of this Act should be extended to such community, he may, by notification in the Gazette of India, declare that the provisions of this Act, with the substitution of the word "Khojas" or "Khoja," as the case may be, for the word "Hindus" or "Hindu" wherever those words occur, shall apply to that community in such area as may be specified in the notification, and this Act shall thereupon have effect accordingly.