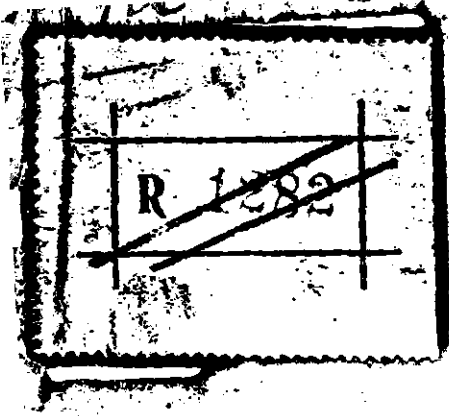


WEST INDIA (TRADE).



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TABLES

RELATING TO THE

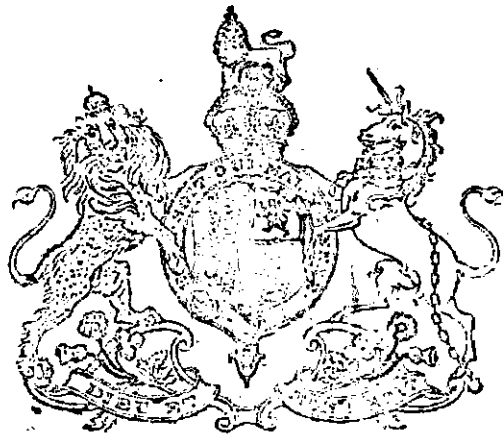
TRADE OF BRITISH INDIA

WITH

BRITISH POSSESSIONS AND FOREIGN COUNTRIES,

1902-03 TO 1906-07. to 1917-18

Presented to both Houses of Parliament by Command of His Majesty.



LONDON:

PRINTED FOR HIS MAJESTY'S STATIONERY OFFICE.

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1908.

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EAST INDIA (TRADE).

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TABLES

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RELATING TO THE

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TRADE OF BRITISH INDIA

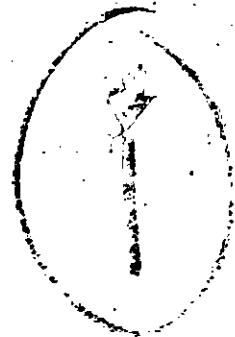
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1908.

EXPLANATORY NOTE.

The following tables are an abstract *of the Annual Statement of the Trade and Navigation of British India with Foreign Countries for 1906-07 issued in India in two volumes.* Values are expressed in pounds at the rate of 15 rupees to £1, this rate having been maintained since January, 1898, with but slight variation.

The trade dealt with in these accounts is the trade registered at British Indian ports between these ports and foreign countries. The foreign trade of ports in Native States is not recorded, as this trade is small owing to the absence of large harbours and to the prohibition of direct transshipment at British ports.

Foreign merchandise transhipped at Indian ports is excluded from the accounts of both imports and exports, as Indian ports are not transshipment centres for foreign countries to any considerable extent. The imports include goods landed, whether they are intended for home consumption, bonding or re-exportation, and such articles in passengers' luggage as are dutiable. Articles received from and despatched to foreign countries by parcel post are included, but, with certain exceptions, the contents of foreign registered letters received and despatched are not included.

Imports and exports of Government stores are dealt with separately.

The figures represent the quantities and values declared by importers and exporters in Bills of Entry and Shipping Bills, as subsequently checked by the Customs Officials. The weight recorded is the net weight, *i.e.*, it does not include the weight of the covers or packing. According to the provisions of the Indian Sea Customs Act, the values of goods imported or exported represent —

- (a) the wholesale cash price, less trade discount, for which goods of the like kind and quality are sold or are capable of being sold at the time and place of importation or exportation, as the case may be, without any abatement or deduction whatever, except (in the case of goods imported) of the amount of the duties payable on the importation thereof; or
- (b) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place without any abatement or deduction, except as aforesaid.

For the purpose of levying import duties the Government of India fixes tariff values of goods subject to such duties. These values are revised from time to time.

Imports are classified as received from the countries whence they were shipped direct to India and are not credited either to the country of production or to the country of original consignment both of which differ from the country of direct shipment in the case of merchandise which has its origin or is purchased in one country and is transhipped at the ports of other countries or conveyed through other countries by rail for shipment to India.

Exports are ordinarily credited to the country containing the port of destination as declared by the exporters in the Shipping Bills, whether carried there direct or after transshipment. Special mention should, however, be made of the exports to Egypt, which until the year 1903-04, consisted of consignments to Port Said for transshipment to ports beyond the Suez Canal. From 1903-04 exporters have intimated the destination of such consignments, and as the result of the amended classification the distribution of exports to Egypt has been considerably reduced and the distribution of the exports among European countries is in consequence less inexact, though it is still imperfect, and much of the trade shown as to or from Holland and Belgium is in reality trade with Germany. The distribution of the trade among Eastern countries is, however, far more imperfect, for most of the large trade with Hongkong is trade with China, though some of it is with Japan, the Philippines and America, and a large portion of the trade assigned to the Straits Settlements is really trade with the Far East. Colombo and Aden are also *entrepôts* of trade and a considerable proportion of the goods despatched to or received from those ports represents transit trade.

* The volumes can be obtained in this country from the Agents for the sale of Indian Government Publications. In the volumes values are given in rupees.

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INDIA OFFICE,
2nd March, 1908.

A. GODLEY,
Under Secretary of State.

APPENDIX A.

CUSTOMS TARIFF.*

IMPORT DUTIES.

SCHEDULE.

No	NAMES OF ARTICLES.	Per	Tariff Valuation.	Duty.
I.—Food, Drink and Tobacco.				
FISH.				
1	FISH, SALTED, wet or dry	Indian maund of 82½ lbs. avoirdupois weight.	—	Such rate or rates of duty not exceeding 12 annas as the Governor-General in Council may, by notification in the <i>Gazette of India</i> , from time to time prescribe.
2	FISHMAWS, including singally and sozille, and sharkfins	—	<i>ad valorem</i>	7½ per cent.
3	FISH, excluding salted fish (see No. 1)	—	"	7½ "
FRUITS AND VEGETABLES.				
4	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved—		<i>R.</i> <i>a.</i>	
	Almonds without shell	cwt.	100 0	7½ "
	" in the shell	"	30 0	7½ "
	" (kagazi) { Persian	"	100 0	7½ "
	" { European	"	60 0	7½ "
	Cashew or cajoo kernels	"	26 0	7½ "
	Coconuts, Straits	thousand	90 0	7½ "
	" other	"	36 0	7½ "
	" kernel (khopra)	"	20 0	7½ "
	Currants	cwt.	56 0	7½ "
	Dates, dry, in bags	"	12 0	7½ "
	" wet, in bags, baskets, and bundles	"	8 0	7½ "
	" " in pots, boxes, tins, and crates	"	14 0	7½ "
	Figs, Persian, dried	"	20 0	7½ "
	Garlic	"	7 0	7½ "
	Pistachio nuts	"	120 0	7½ "
	Raisins, Mumakka, Persian Gulf	"	21 0	7½ "
	" other sorts	—	<i>ad valorem</i>	7½ "
	All other sorts of fruits and vegetables, fresh, dried, salted or preserved	—	"	7½ "
†GRAIN, PULSE AND FLOUR.				
5	GRAIN AND PULSE, all sorts, including broken grain and pulse, but excluding flour (see No. 6).	—	<i>ad valorem</i>	2½ "
6	FLOUR	—	"	7½ "
LIQUORS.				
7	ALE, Beer, and Porter	Imperial gallon or 6 quart bottles.	—	<i>R.</i> <i>a.</i> <i>p.</i> 0 4 6
8	CIDER and other fermented liquors	"	—	0 4 6
9	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—			
	(a) Entered in such a manner as to indicate that the strength is not to be tested	"	—	14 10 0
	(b) If tested	Imperial gallon or 6 quart bottles of the strength of London proof.	—	11 4 0
				and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
10	PERFUMED SPIRITS	Imperial gallon or 6 quart bottles.	—	18 12 0
11	SPIRIT, which has been rendered effectually and permanently unfit for human consumption	—	<i>ad valorem</i>	7½ per cent.
12	All other sorts of SPIRIT	Imperial gallon or 6 quart bottles of the strength of London proof.	—	11 4 0
				and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.

* As amended to 1st January 1920.

† Under the Government of India Notification, No. 8045, dated the 4th October 1919, grain, pulse, and flour are exempted from the import duty from the 1st October 1919 to the 31st March 1920.

APPENDIX A—continued.
 CUSTOMS TARIFF—continued.
 Import Duties—continued.
 Schedule—continued.

No.	NAMES OF ARTICLES.	Per	Tariff Valuation.	Duty.
I.—Food, Drink, and Tobacco—cont.				
LIQUORS—cont.				
18	WINES— Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit	Imperial gallon or 6 quart bottles.	R. a. —	R. a. p. £ 6 0
	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."	"	—	1 12 0
PROVISIONS AND OILMAN'S STORES.				
14	VINEGAR, in casks	—	ad valorem	2½ per cent.
15	PROVISIONS, OILMAN'S STORES, AND GROCERIES, all sorts, excluding vinegar in casks (see No. 14)—			
	Butter	lb.	2 2	7½ "
	Cassava, Tapioca or Sago (whole or flour)	cwt.	18 8	7½ "
	China preserves in syrup	box of six large or twelve small jars	9 8	7½ "
	" " dry, candied	lb.	0 8	7½ "
	Cocum	cwt.	9 0	7½ "
	Ghi	"	105 0	7½ "
	Margarine	—	ad valorem	7½ "
	Vinegar not in casks	—	"	7½ "
	All other sorts of provisions, oilman's stores and groceries	—	"	7½ "
SPICES.				
16	SPICES, all sorts—			
	Betelnuts, raw, whole, split or sliced, also red whole from Goa	cwt.	18 8	7½ per cent.
	" " " " " " Straits	"	18 8	7½ "
	" " boiled, split or sliced	"	18 0	7½ "
	" " whole, from Ceylon	"	18 8	7½ "
	" " raw, split (sun-dried), from Ceylon	"	30 0	7½ "
	" " all other sorts	—	ad valorem	7½ "
	Chillies, dry	cwt.	25 0	7½ "
	Cloves	"	66 0	7½ "
	" " exhausted	"	22 0	7½ "
	" " stems and heads	"	7 0	7½ "
	" " in seeds, narlavang	"	20 0	7½ "
	Ginger, dry	"	30 0	7½ "
	Mace	lb.	0 14	7½ "
	Nutmegs	"	0 8	7½ "
	" " in shell	"	0 4	7½ "
	Pepper, black	cwt.	46 0	7½ "
	" " white	"	75 0	7½ "
	All other sorts of spices	—	ad valorem	7½ "
SUGAR.				
17	CONFECTIONERY	—	ad valorem	7½ per cent.
18	SUGAR, all sorts, including Molasses and Saccharine produce of all sorts, but excluding confectionery (see No. 17)—			
	Sugar, crystallised and soft, from Java, 23 Dutch standard and above	cwt.	18 8	10 "
	" " " " " " 16 to 22 Dutch standard	"	16 8	10 "
	" " " " " " 15 Dutch standard and under	"	16 0	10 "
	" " " " " " Japan or Formosa	"	20 8	10 "
	" " " " " " refined in China	"	20 8	10 "
	" " " " " " from Egypt	"	19 8	10 "
	" " " " " " Mauritius	"	17 0	10 "
	" " " " " " beet	"	18 8	10 "
	Molasses from Java	"	6 6	10 "
	" " " " " " other countries	"	6 6	10 "
	Sugar, all other sorts, including Saccharine produce of all kinds	—	ad valorem	10 "

APPENDIX A—continued.
 CUSTOMS TARIFF—continued.
 Import Duties—continued.
 Schedule—continued.

No.	NAMES OF ARTICLES.	Per	Tariff Valuation.	Duty
I.—Food, Drink, and Tobacco—cont.				
TEA.				
19	TEA —		R. a.	
	Tea, black	lb.	0 12	7½ per cent.
	„ green	„	0 14	7½ „
OTHER FOOD AND DRINK.				
20	COFFEE	cwt.	45 0	7½ per cent.
21	HOPS	—	—	Free.
22	SALT	Indian maund of 82½ lb. avoirdupois weight.	—	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
23	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	—	—	Free.
24	ALL OTHER SORTS OF FOOD AND DRINK not otherwise specified	—	ad valorem	7½ per cent.
TOBACCO.				
25	TOBACCO, unmanufactured	lb.	—	R. a. 1 0
26	CIGARS AND CIGARETTES	—	ad valorem	50 per cent.
27	All other sorts of TOBACCO, manufactured	lb.	—	R. a. 1 8
II.—Raw Materials and Produce and Articles mainly Unmanufactured.				
COAL, &c.				
28	COAL, COKE AND PATENT FUEL	ton	—	0 8
GUMS, RESINS AND LAC.				
29	GUMS, RESINS AND LAC, all sorts—			
	Gambier, block	cwt.	27 8	7½ per cent.
	„ cube	„	40 0	7½ „
	„ other sorts	—	ad valorem	7½ „
	Gamboge	lb.	2 0	7½ „
	Gum Ammoniac	cwt.	30 0	7½ „
	„ Arabic	„	30 0	7½ „
	„ Benjamin, ras	„	33 0	7½ „
	„ „ cowrie	„	70 0	7½ „
	„ Bysabol (coarse myrrh)	„	70 0	7½ „
	„ Olibanum or frankincense	„	13 0	7½ „
	„ Persian (false)	„	18 0	7½ „
	Myrrh	„	70 0	7½ „
	Rosin	„	28 0	7½ „
	All other sorts of gums, gum-resins, and articles made of gum or gum-resin	—	ad valorem	7½ „
HIDES AND SKINS, RAW.				
30	HIDES AND SKINS, raw or salted	—	—	Free.
METALLIC ORES, AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.				
31	IRON OR STEEL, old	cwt.	3 8	2½ per cent.
32	METALLIC ORES, all sorts	—	ad valorem	7½ „
OILS.				
33	PETROLEUM, including also naphtha and the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosene, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum, but excluding the following classes of petroleum	Imperial gallon.	—	R. a. p. 0 1 6*

* In addition to this duty, a duty at the rate of 6 annas per imperial gallon is levied on motor spirit imported; a corresponding excise duty of 6 annas per imperial gallon is levied on motor spirit manufactured in British India.

APPENDIX A—continued.

CUSTOMS TARIFF—continued.

Import Duties—continued.

Schedule—continued.

No.	NAMES OF ARTICLES.	Per	Tariff Valuation.	Duty.
II.—Raw Materials, &c., Unmanufactured—cont.				
OILS—cont.				
	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	—	R. a. ad valorem	7½ per cent.
	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	—	ad valorem	7½ "
34	All other sorts of animal, essential, mineral, and vegetable non-essential OILS—	—	ad valorem	7½ "
	Cocoanut Oil	cwt.	35 0	7½ "
	All other sorts of oils	—	ad valorem	7½ "
SEEDS.				
35	OIL-SEEDS, imported into British India by sea from the territories of any Native Prince or Chief in India	—	—	Free.
36	SEEDS, all sorts, excluding oil-seeds specified in No. 35	—	ad valorem	7½ per cent.
TALLOW, STEARINE AND WAX.				
37	TALLOW AND STEARINE, including grease and animal fat, and WAX of all sorts, not otherwise specified	—	ad valorem	7½ "
TEXTILE MATERIALS.				
38	COTTON, raw	—	—	Free.
39	WOOL, raw	—	—	Free.
40	TEXTILE MATERIALS, the following:—			
	Silk waste and raw silk, including cocoons:—			
	Bokhara	lb.	7 8	7½ per cent.
	Floss	—	ad valorem	7½ "
	Raw silk:—Yellow Shanghai, including re-reeled	lb.	6 8	7½ "
	" from Indo-China, and places in China other than Shanghai, including re-reeled	"	8 0	7½ "
	Mathow	"	4 12	7½ "
	Panjam	"	3 12	7½ "
	Persian	"	5 0	7½ "
	Siam	"	7 0	7½ "
	White Shanghai, Thonkoon or Dup pion	"	4 8	7½ "
	" " other kinds, including re-reeled	"	7 8	7½ "
	" " other kinds of China, including re-reeled	"	9 0	7½ "
	Waste and Kachra	—	ad valorem	7½ "
	All other sorts, including cocoons	—	"	7½ "
	Raw Flax, Hemp, Jute, and all other unmanufactured textile materials not otherwise specified	—	"	7½ "
WOOD AND TIMBER.				
41	FIREWOOD	—	ad valorem	2½ "
42	WOOD AND TIMBER, all sorts not otherwise specified, including all sorts of ornamental wood	—	"	7½ "
MISCELLANEOUS.				
43	CANES AND RATTANS	—	ad valorem	7½ "
44	COWRIES AND SHELLS, including Tortoise-shell—			
	Cowries, bazar, common	cwt.	6 0	7½ "
	" yellow, superior quality	"	7 0	7½ "
	" Maldiva	"	10 0	7½ "
	" Sankhli	"	115 0	7½ "
	Mother-of-pearl, nacre	"	27 0	7½ "
	Nakhla	"	175 0	7½ "
	Tortoise-shell	lb.	14 0	7½ "
	nakh	"	5 0	7½ "
	All other sorts, including articles made of shell, not otherwise described	—	ad valorem	7½ "

No.	NAMES OF ARTICLES.	Per	Tariff Valuation.	Duty.																								
II.—Raw Materials, &c., Unmanufactured—cont.																												
MISCELLANEOUS—cont.																												
			<i>R. a.</i>																									
45	IVORY, unmanufactured— Elephants' grinders " tusks (other than hollows, centres, and points) each exceeding 20 lb. in weight, and hollows, centres, and points each weighing 10 lb. and over Elephants' tusks (other than hollows, centres and points), not less than 10 lb. and not exceeding 20 lb. each, and hollows, centres and points, each weighing less than 10 lb. Elephants' tusks, each less than 10 lb. (other than hollows, centres and points) Sea-cow or moye teeth, each not less than 4 lb. Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb. Sea-cow or moye teeth, each less than 3 lb. All other sorts unmanufactured not otherwise specified	cwt. " " " " " "	300 0 900 0 725 0 400 0 200 0 170 0 135 0 <i>ad valorem</i>	7½ per cent. 7½ " 7½ " 7½ " 7½ " 7½ " 7½ " 7½ "																								
46	MANURES of 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*	—	—	Free.																								
47	PRECIOUS STONES AND PEARLS, unset†	—	<i>ad valorem</i>	7½ per cent.																								
48	PULP OF WOOD, RAGS, and other paper-making materials	—	—	Free.																								
49	ALL OTHER RAW MATERIALS, and produce and articles mainly unmanufactured, not otherwise specified	—	<i>ad valorem</i>	7½ per cent.																								
III.—Articles wholly or mainly manufactured.																												
APPAREL.																												
50	APPAREL , including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty (No. 51) and silver thread (No. 90)	—	<i>ad valorem</i>	7½ per cent.																								
51	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use	—	—	Free.																								
ARMS, AMMUNITION AND MILITARY STORES.																												
52	Subject to the exemptions specified in No. 55, ARMS, AMMUNITION AND MILITARY STORES , that is to say:— (1) Firearms other than pistols, including gas and air guns and rifles (2) Barrels for the same, whether single or double (3) Pistols (4) Barrels for the same, whether single or double (5) Main springs and magazine springs for firearms, including gas guns and rifles (6) Gunstocks and breech blocks (7) Revolver cylinders, for each cartridge they will carry (8) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks (for muzzle-loading arms) (9) Machines for making, loading, or closing cartridges for rifled arms (10) Machines for capping cartridges for rifled arms <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. <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.	Each " " " " " " " " " "	— — — — — — — — — —	<table style="border:none"> <tr> <td style="text-align:right">R.</td> <td style="text-align:right">a.</td> <td></td> </tr> <tr> <td style="text-align:right">50</td> <td style="text-align:right">0</td> <td rowspan="10" style="font-size:small; vertical-align:middle;">} or 20 per cent. <i>ad valorem</i>, whichever is higher.</td> </tr> <tr> <td style="text-align:right">30</td> <td style="text-align:right">0</td> </tr> <tr> <td style="text-align:right">15</td> <td style="text-align:right">0</td> </tr> <tr> <td style="text-align:right">10</td> <td style="text-align:right">0</td> </tr> <tr> <td style="text-align:right">8</td> <td style="text-align:right">0</td> </tr> <tr> <td style="text-align:right">5</td> <td style="text-align:right">0</td> </tr> <tr> <td style="text-align:right">2</td> <td style="text-align:right">8</td> </tr> <tr> <td style="text-align:right">1</td> <td style="text-align:right">8</td> </tr> <tr> <td style="text-align:right">10</td> <td style="text-align:right">0</td> </tr> <tr> <td style="text-align:right">2</td> <td style="text-align:right">8</td> </tr> </table>	R.	a.		50	0	} or 20 per cent. <i>ad valorem</i> , whichever is higher.	30	0	15	0	10	0	8	0	5	0	2	8	1	8	10	0	2	8
R.	a.																											
50	0	} or 20 per cent. <i>ad valorem</i> , whichever is higher.																										
30	0																											
15	0																											
10	0																											
8	0																											
5	0																											
2	8																											
1	8																											
10	0																											
2	8																											
53	GUNPOWDER for cannons, rifles, guns, pistols, and sporting purposes	—	<i>ad valorem</i>	20 per cent.																								
54	Subject to the exemptions specified in No. 55, all ARTICLES , other than those specified in entry No. 52, 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. 68), 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 <i>Gazette of India</i> , declare to be "ammunition" or "military stores" for the purposes of this Act	—	—	20 "																								

* Sulphate of ammonia and mineral phosphates have been exempted from payment of duty.

† Pearls unset and unset precious stones imported uncut have been exempted from payment of duty.

APPENDIX A—continued.
 CUSTOMS TARIFF—continued.
 Import Duties—continued.
 Schedule—continued.

No.	NAMES OF ARTICLES.	Per	Tariff Valuation.	Duty.
III.—Articles wholly or mainly Manufactured—cont.				
ARMS, AMMUNITION AND MILITARY STORES—cont.				
55	<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. 52, 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 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>(h) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments, or volunteer corps, for the instruction of their men.</p>	—	R. a.	Free.
56	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roborite, blasting tonite, and all other sorts, including detonators and blasting fuse	—	ad valorem	7½ per cent.
CARRIAGES AND CARTS.				
57	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	—	ad valorem	7½ "
CHEMICALS, DRUGS AND MEDICINES.				
58	ANTI-PLAGUE SERUM	—	—	Free.
59	COPPERAS, green	—	ad valorem	2½ per cent.
60	OPIUM and its alkaloids	Seer of 80 tolas.	—	R. a. 24 0
61	QUININE and other alkaloids of cinchona	—	—	Free.
62	CHEMICALS, DRUGS AND MEDICINES, all sorts not otherwise specified—			
	Alkali, Indian (sajji-khar)	cwt.	4 0	7½ per cent.
	Alum (lump)	"	12 0	7½ "
	Arsenic (China mansil)	"	36 0	7½ "
	" other sorts	—	ad valorem	7½ "
	Soda ash and crescent alkali	cwt.	6 0	7½ "
	" bicarbonate	"	9 8	7½ "
	" Magadi	"	5 0	7½ "
	Sulphate of copper	"	30 0	7½ "
	Sulphur (brimstone), flowers	"	13 0	7½ "
	" ("), roll	"	13 0	7½ "
	" ("), rough	—	ad valorem	7½ "
	All other sorts of chemical products and preparations not otherwise specified	—	"	7½ "
	Alce-wood	—	"	7½ "
	Asafetida (hing)	cwt.	125 0	7½ "
	" coarse (hingra)	"	42 0	7½ "
	Atary, Persian	—	ad valorem	7½ "
	Bánslochan (bamboo camphor)	lb.	0 9	7½ "
	Calumba root	cwt.	25 0	7½ "
	Camphor, refined, other than powder	lb.	5 8	7½ "
	Cassia lignea	cwt.	37 0	7½ "

APPENDIX A—continued.
 CUSTOMS TARIFF—continued.
 Import Duties—continued.
 Schedule—continued.

No.	NAMES OF ARTICLES.	Per	Tariff Valuation.	Duty.
III.—Articles wholly or mainly Manufactured—cont.				
CHEMICALS, DRUGS, &c.—cont.				
CHEMICALS, &c.—cont.				
	China root (chobchini), rough	cwt.	15 0	7½ per cent.
	" " ("), scraped	"	28 0	7½ "
	Cubebs	"	175 0	7½ "
	Galangal, China	"	19 0	7½ "
	Salep	"	300 0	7½ "
	Storax, liquid (rose mellos or salaras)	"	124 0	7½ "
	All other sorts of drugs, medicines, and narcotics	—	<i>ad valorem</i>	7½ "
CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.				
63	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	—	—	Free.
64	CLOCKS AND WATCHES, and parts thereof	—	<i>ad valorem</i>	7½ per cent.
65	CUTLERY	—	"	7½ "
66	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	—	—	Free.
67	ELECTROPLATED WARE	—	<i>ad valorem</i>	7½ per cent.
68	HARDWARE, IRONMONGERY, AND TOOLS, all sorts, not otherwise specified	—	"	7½ "
69	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	—	—	Free.
70	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof, imported by or under the orders of a railway company	—	<i>ad valorem</i>	2½ per cent.
71	WATER-LIFTS, SUGAR-MILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power	—	—	Free.
72	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS, AND APPLIANCES, and parts thereof, not otherwise specified	—	<i>ad valorem</i>	7½ per cent.
DYES AND COLOURS.				
73	DYEING AND TANNING SUBSTANCES, all sorts, and PAINTS AND COLOURS and painters' materials, all sorts—			
	Alizarine dye, dry, not exceeding 40 per cent.	lb.	4 0	7½ "
	" " " over 40 per cent. but not exceeding 50 per cent.	"	4 8	7½ "
	" " " " 50 " " " 60 "	"	5 0	7½ "
	" " " " 60 " " " 70 "	"	5 8	7½ "
	" " " " 70 " " " 80 "	"	6 0	7½ "
	" " " " 80 " " " "	"	7 8	7½ "
	Alizarine dye, moist, 10 per cent.	"	0 10	7½ "
	" " " 16 " "	"	0 13	7½ "
	" " " 20 " "	"	1 0	7½ "
	" " " exceeding 20 per cent.	"	2 0	7½ "
	Aniline dye, moist	"	3 0	7½ "
	" " dry	"	5 0	7½ "
	" salts	—	<i>ad valorem</i>	7½ "
	Avar bark	cwt.	7 0	7½ "
	Cochineal	lb.	1 2	7½ "
	Gallnuts (myrabolams)	—	<i>ad valorem</i>	7½ "
	" Persian	cwt.	50 0	7½ "
	All other sorts of dyeing and tanning materials	—	<i>ad valorem</i>	7½ "
	Lead, red, dry	cwt.	37 8	7½ "
	" white, dry	"	40 0	7½ "
	Ochre, other than European, all colours	"	2 8	7½ "
	Turpentine	Imperial gallon.	7 8	7½ "
	Vermilion, Canton	box of 90 bundles.	325 0	7½ "

APPENDIX A—continued.
 CUSTOMS TARIFF—continued.
 Import Duties—continued.
 Schedule—continued.

No.	NAMES OF ARTICLES.	Per	Tariff Valuation.	Duty.
III.—Articles wholly or mainly Manufactured—cont.				
DYES AND COLOURS—cont.				
	Zinc, white, dry	—	<i>R. a.</i> <i>ad valorem</i>	7½ per cent.
	All other sorts of paints, colours, and painters' materials not otherwise specified, including glue and putty	—	"	7½ "
FURNITURE, CABINETWARE, AND MANUFACTURES OF WOOD.				
74	FURNITURE, CABINETWARE, and all manufactures of wood not otherwise specified	—	<i>ad valorem</i>	7½ "
GLASSWARE AND EARTHENWARE.				
75	GLASS AND GLASSWARE, all sorts, Chinese and Japanese ware, lacquered ware, earthenware, China and porcelain	—	<i>ad valorem</i>	7½ "
HIDES, SKINS AND LEATHER.				
76	HIDES AND SKINS, not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified	—	<i>ad valorem</i>	7½ "
MACHINERY.				
77	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	—	<i>ad valorem</i>	2½ "
	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, require to be fixed with reference to other moving parts; and including belting of all materials for driving machinery	—	<i>ad valorem</i>	2½ "
	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.			
	<i>Note.</i> —This entry includes machinery and component parts thereof, made of substances other than metal, but excludes the articles exempted under Nos. 78, 79, and 80.			
78	MACHINERY AND COMPONENT PARTS thereof, as defined in No. 77, 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	—	—	Free.
79	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	—	—	Free.
80	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	—	—	Free.
81	MACHINERY and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour	—	<i>ad valorem</i>	7½ per cent.
82	IRON— METALS, IRON AND STEEL.			
	ANGLE—			
	Angle and T, Best Yorkshire or Swedish and similar qualities	ton	400 0	2½ "
	" other than Best Yorkshire or Swedish and similar qualities	"	250 0	2½ "
	" other than Best Yorkshire or Swedish and similar qualities, if galvanised, tinned, or lead-coated	"	300 0	2½ "
	All other sorts	—	<i>ad valorem</i>	2½ "
	BAR, ROD, AND CHANNEL, INCLUDING CHANNEL FOR CARRIAGES—			
	Bar, Best Yorkshire and similar qualities	ton	400 0	2½ "
	" Swedish and similar qualities	"	350 0	2½ "
	" " " " " nail-rod, round-rod, and square, under ½ inch in diameter	"	360 0	2½ "
	" Swedish and charcoal, if galvanised, tinned, or lead-coated	—	<i>ad valorem</i>	2½ "
	" other kinds	ton	250 0	2½ "
	" " " " " nail-rod, round-rod, and square, under ½ inch in diameter	"	260 0	2½ "
	" " " " " if galvanised, tinned, or lead-coated	"	300 0	2½ "
	" " " " " if galvanised, tinned, or lead-coated	ton	280 0	2½ "
	Channel, including channel for carriages	—	<i>ad valorem</i>	2½ "
	All other sorts	—	<i>ad valorem</i>	2½ "

APPENDIX A—continued.
 CUSTOMS TARIFF—continued.
 Import Duties—continued.
 Schedule—continued.

No.	NAMES OF ARTICLES.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly Manufactured—cont.		<i>R. a.</i>	
	METALS, IRON AND STEEL—cont.			
	IRON—cont.			
	FIG - - - - -	—	<i>ad valorem</i>	2½ per cent.
	RICE BOWLS - - - - -	—	"	2½ "
83	IRON OR STEEL—			
	ANCHORS AND CABLES -	—	"	2½ "
	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 -	—	"	2½ "
	BOLTS and nuts, including hook bolts and nuts for roofing -	—	"	2½ "
	HOOPS AND STRIPS—			
	Hoops, Best Yorkshire or Swedish and similar qualities -	ton	425 0	2½ "
	" other than Best Yorkshire or Swedish, if galvanised, tinned, or lead-coated -	"	375 0	2½ "
	" other kinds -	"	350 0	2½ "
	Strips, Best Yorkshire or Swedish and similar qualities -	"	425 0	2½ "
	" if galvanised, tinned, lead-coated, aluminium-coated, chequered, or planished -	"	350 0	2½ "
	" other kinds -	"	300 0	2½ "
	NAILS, RIVETS, AND WASHERS, all Sorts—			
	Iron nails, rose, wire, and flat-headed -	cwt.	20 0	2½ "
	" " other kinds, including galvanised, tinned, or lead-coated -	"	30 0	2½ "
	Rivets and washers, iron or steel -	"	15 0	2½ "
	PIPES AND TUBES, and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like -	—	<i>ad valorem</i>	2½ "
	RAILS, CHAIRS, sleepers, bearing and fishplates, spikes (commonly known as dog spikes), switches and crossings, other than those described in No. 94, also lever-boxes, clips, and tie-bars	—	"	2½ "
	SHEETS AND PLATES, all sorts, excluding discs and circles which are dutiable under No. 85—			
	Sheets and plates, Best Yorkshire and similar qualities -	ton	600 0	2½ "
	" " Swedish and charcoal -	"	500 0	2½ "
	" " Swedish and charcoal, if galvanised, tinned, or lead-coated -	"	550 0	2½ "
	Plates, other kinds, above ¼ inch thick -	"	325 0	2½ "
	Sheets, " " up to ¼ " " -	"	325 0	2½ "
	Sheet and plate cuttings -	"	250 0	2½ "
	Sheets (other than corrugated), and plates, other kinds, if galvanised, tinned, lead-coated, aluminium-coated, chequered or planished -	"	400 0	2½ "
	Sheets, corrugated, galvanised or black -	"	350 0	2½ "
	WIRE, including fencing wire and wire rope, but excluding wire-netting (which is dutiable under No. 85)	—	<i>ad valorem</i>	2½ "
84	STEEL—			
	ANGLE—			
	Angle and T, if galvanised, tinned, or lead-coated -	ton	300 0	2½ "
	" " all other sorts -	"	250 0	2½ "
	BAR, ROD AND CHANNEL, including channel for carriages—			
	Bar, Swedish and similar qualities -	"	350 0	2½ "
	" nail-rod, round rod, and square, other than Swedish or similar qualities, under ½ inch in diameter -	"	260 0	2½ "
	" galvanised, tinned, lead-coated, planished or polished -	"	300 0	2½ "
	" (other than cast steel) all other sorts -	"	250 0	2½ "
	Channel, including channel for carriages -	"	280 0	2½ "
	CAST, including spring, blistered and tub steel	—	<i>ad valorem</i>	2½ "
	INGOTS, BLOOMS, BILLETS AND SLABS	—	"	2½ "
85	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified—			
	Iron or steel cans or drums, when imported containing petroleum, which is separately assessed to duty under No. 33, namely:—			
	(1) Iron or steel cans, tinned -	can	0 8	7½ "
	(2) Iron or steel cans or drums, not tinned, of two gallons capacity—			
	(a) with faucet caps -	can or drum	1 12	7½ "
	(b) ordinary -	"	0 4	7½ "
	(3) Iron or steel drums of four gallons capacity—			
	(a) with faucet caps -	drum	2 8	7½ "
	(b) ordinary -	"	1 0	7½ "
	Iron or steel cans or drums when imported not containing petroleum -	—	<i>ad valorem</i>	7½ "
	Iron or steel, all other sorts, including discs or circles and wire-netting -	—	"	7½ "
	METALS, OTHER THAN IRON AND STEEL.			
86	CURRENT SILVER, NICKEL, BRONZE, AND COPPER COIN of the Government of India	—	—	Free.

CUSTOMS TARIFF—continued.

Import Duties—continued.

Schedule—continued.

No.	NAMES OF ARTICLES.	Per	Tariff Valuation.	Duty.
III.—Articles wholly or mainly Manufactured—cont.				
METALS, OTHER THAN IRON AND STEEL—cont.				
87	GOLD BULLION AND COIN	—	R. a.	Free.
88	LEAD, sheets, for tea-chests	—	ad valorem	2½ per cent.
89	SILVER, BULLION OR COIN, not otherwise specified (see Nos. 86 and 136)*	ounce	—	R. a. 0 4
90	SILVER PLATE, SILVER THREAD and WIRE, and SILVER MANUFACTURES, all sorts	—	ad valorem	10 per cent.
91	ALL SORTS OF METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified—			
	Brass, patent or yellow metal, sheets and sheathing, weighing 1 lb. or above per square foot, and braziers, and plates	cwt.	90 0	7½ "
	" patent or yellow metal (old)	"	45 0	7½ "
	" sheets, flat or in rolls, and sheathing, weighing less than 1 lb. per square foot	—	ad valorem	7½ "
	" wire	—	"	7½ "
	" all other sorts	—	"	7½ "
	Copper, bolt and bar, rolled	—	"	7½ "
	" braziers, sheets, plates and sheathing	cwt.	95 0	7½ "
	" sheets, planished	—	ad valorem	7½ "
	" nails and composition nails	—	"	7½ "
	" old	cwt.	50 0	7½ "
	" pigs, tiles, ingots, cakes, bricks, and slabs	"	70 0	7½ "
	" China, white, copperware	lb.	4 0	7½ "
	" foil or dankpana, white, 10 to 11 in. × 4 to 5 in.	hundred leaves.	5 8	7½ "
	" " " coloured, 10 to 11 in. × 4 to 5 in.	"	6 8	7½ "
	" wire, including phosphor-bronze	—	ad valorem	7½ "
	" all other sorts, unmanufactured and manufactured, except current coin of the Government of India, which is free	—	"	7½ "
	German silver	—	"	7½ "
	Gold leaf	—	"	7½ "
	Lametta	—	"	7½ "
	Lead, all sorts (except sheets for tea-chests)	—	"	7½ "
	Quicksilver	lb.	8 8	7½ "
	Shot, bird	cwt.	40 0	7½ "
	Tin, block	"	160 0	7½ "
	" foil, and other sorts	—	ad valorem	7½ "
	Zinc or spelter, tiles, slabs, or plates	cwt.	40 0	7½ "
	" " all other sorts, including boiler tiles	—	ad valorem	7½ "
	All other sorts of metals, and manufactures thereof	—	"	7½ "
PAPER, PASTEBOARD AND STATIONERY.				
92	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post	—	—	Free.
93	PAPER AND ARTICLES MADE OF PAPER AND PAPIER 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	—	ad valorem	7½ per cent.
RAILWAY PLANT AND ROLLING STOCK.				
94	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, turntables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trollies, 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	—	ad valorem	2½ "

* All silver bullion and silver coin in respect of which an order in writing has been made under Section (1) of the Silver (Import) Ordinance, 1917, are exempted from duty.

APPENDIX A—continued.
 CUSTOMS TARIFF—continued.
 Import Duties—continued.
 Schedule—continued.

No.	NAMES OF ARTICLES.	Per	Tariff Valuation.	Duty.
III.—Articles wholly or mainly Manufactured—cont.				
RAILWAY PLANT AND ROLLING STOCK—cont.				
<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 <i>Gazette of India</i>, 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>				
YARNS AND TEXTILE FABRICS.				
95	COTTON TWIST AND YARN, and COTTON SEWING OR DARNING THREAD	—	—	Free.
96	*COTTON piece-goods, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified	—	<i>ad valorem</i>	7½ per cent.
97	SECOND-HAND OR USED GUNNY BAGS made of jute	—	—	Free.
98	YARNS AND TEXTILE FABRICS, that is to say:—			
	Flax twist and yarn and manufactures of flax	—	<i>ad valorem</i>	7½ "
	Haberdashery and Millinery	—	"	7½ "
	Hemp manufactures	—	"	7½ "
	Hosiery	—	"	7½ "
	Jute twist and yarn and jute manufactures, excluding second-hand or used gunny bags (see No. 97)	—	"	7½ "
	Silk yarn, noils, and warps, silk thread, silk piece-goods and other manufactures of silk	—	"	7½ "
	Woollen yarn, knitting wool and other manufactures of wool, including felt	—	"	7½ "
	All other sorts of yarns and textile fabrics, not otherwise specified	—	"	7½ "
MISCELLANEOUS.				
99	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	—	—	Free.
100	ART, works of, excluding those specified in No. 99	—	<i>ad valorem</i>	7½ per cent.
101	BOOKS, printed, including covers for printed books, maps, charts and plans, proofs, music and manuscripts	—	—	Free.
102	BRUSHES AND BROOMS	—	<i>ad valorem</i>	7½ per cent.
103	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	—	"	7½ "
104	CANDLES	—	"	7½ "
105	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE	—	"	7½ "
106	FIREWORKS	—	"	7½ "
107	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels	—	"	7½ "
108	IVORY, manufactured	—	"	7½ "
109	JEWELLERY AND JEWELS, including gold plate and other manufactures of gold, but excluding silver plate and other manufactures of silver (see No. 90)	—	"	7½ "
110	MATCHES	—	"	7½ "
111	MATS AND MATTING	—	"	7½ "
112	OILCAKES	—	"	7½ "
113	OILCLOTH AND FLOOR-CLOTH	—	"	7½ "
114	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming a component part of any article included in No. 77 and No. 94	—	"	7½ "
115	PERFUMERY, excluding perfumed spirits (see No. 10)—			
	Gowla, husked and unhusked	cwt.	140 0	7½ "
	Kapurkachri (zedoary)	"	30 0	7½ "
	Patch leaves (patchouli)	"	22 0	7½ "
	Rose-flowers, dried	"	27 0	7½ "
	Rose-water	Imperial gallon.	5 0	7½ "
116	PITCH, TAR, AND DAMMER	—	<i>ad valorem</i>	7½ "
117	POLISHES AND COMPOSITIONS	—	"	7½ "
118	PRINTING AND LITHOGRAPHIC MATERIAL, namely presses, type, ink, brass rules, composing sticks, chases, 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. 93)	—	"	2½ "

* An excise duty at the rate of 3½ per cent. *ad valorem* is levied on goods produced in Indian cotton mills.

CUSTOMS TARIFF—continued.

Import Duties—continued.

Schedule—continued.

No.	NAMES OF ARTICLES.	Per	Tariff Valuation.	Duty.
III.—Articles wholly or mainly Manufactured—cont.				
MISCELLANEOUS—cont.				
119	PRINTS, ENGRAVINGS, AND PICTURES, including photographs and picture-cards -	—	R. a.	
120	RACKS for the withering of tea leaf	—	<i>ad valorem</i>	7½ per cent.
121	RUBBER tyres for motors and motor cycles, and rubber tubes for tyres, and other manufactures of rubber, not otherwise specified	—	"	2½ "
122	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections	—	"	7½ "
123	SMOKERS' REQUISITES, excluding tobacco (see Nos. 25 to 27)	—	"	2½ "
124	SOAP	—	"	7½ "
125	STARCH AND FARINA	—	"	7½ "
126	STONE AND MARBLE, and articles made of stone and marble -	—	"	7½ "
127	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	—	"	2½ "
128	TOILET REQUISITES not otherwise specified	—	"	7½ "
129	TOYS, playing cards, and requisites for games and sports	—	"	7½ "
130	UMBRELLAS, including parasols and sunshades, and fittings therefor	—	"	7½ "
131	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 haling of woven cotton goods:— Aniline blue, bisulphate of soda, china clay, chloride of magnesium, chloride of zinc, dressalin, epsom salts, farina, farinina, flannel tapping, glauher salts, glutina, glycerine substitutes, heald varnish, hoop iron, hoop steel, rivets for bales, sewing needles, sizing paste, sizing wax, soda ash, starch, velvet pulp	—	—	Free.
132	ALL OTHER ARTICLES wholly or mainly manufactured, not otherwise specified	—	<i>ad valorem</i>	7½ per cent.
IV.—Miscellaneous and Unclassified.				
133	ANIMALS, living, all sorts -	—	—	Free.
134	CORAL -	—	<i>ad valorem</i>	7½ per cent.
135	FODDER, bran and pollards	—	"	7½ "
136	SPECIMENS illustrative of natural science, including also antique coins and medals	—	—	Free.
137	ALL OTHER ARTICLES NOT OTHERWISE SPECIFIED, including articles imported by post	—	<i>ad valorem</i>	7½ per cent.

EXPORT DUTIES.

	Per	Tariff Valuation.	Rate of Duty.
1. RAW JUTE—*			R. a.
(a) Cuttings	bale of 400 lb.	—	1 4
(b) All other descriptions	"	—	4 8
2. JUTE MANUFACTURES,* when not in actual use as coverings, receptacles or bindings for other goods—			
(a) Sacking (cloth, bags, twist, yarn, rope and twine)	ton of 2,240 lb.	—	20 0
(b) Hessians and all other descriptions of jute manufactures not otherwise specified	"	—	32 0

* Jute, other than Bimlipatam jute.

CUSTOMS TARIFF—concluded.

Export Duties—concluded.

Schedule—concluded.

	Per	Tariff Valuation.	Rate of Duty.
3. RAW HIDES AND SKINS—*			
(1) <i>Arsenicated and air-dried hides—</i>		<i>Rs. a. p.</i>	<i>Per cent.</i>
†(a) Cows (including calf skins) - - - - -	lb. { Framed	0 14 0	15
	Unframed	0 7 0	"
†(b) Buffaloes (including calf skins) - - - - -	" { Framed	0 8 0	"
	Unframed	0 4 0	"
(2) <i>Dry salted hides—</i>			
(a) Cows (including calf skins) - - - - -	"	0 8 0	"
(b) Buffaloes (including calf skins) - - - - -	"	0 8 6	"
(3) <i>Wet salted hides—</i>			
(a) Cows (including calf skins) - - - - -	"	0 7 0	"
(b) Buffaloes (including calf skins) - - - - -	"	0 3 0	"
(4) <i>Goat and kid skins</i> - - - - -	Piece	3 0 0	"
(5) <i>Sheep skins</i> - - - - -	"	1 0 0	"
4. RICE, HUSKED OR UNHUSKED, including RICE FLOUR, but excluding rice-bran and rice-dust, which are free	maund of 82½ lb.	—	<i>R. a.</i> 0 3
5. TEA	100 lb.	—	1 8

* A rebate of two-thirds of the duty is allowed on raw hides and skins exported to British Empire countries.

† In the case of arsenicated and air-dried hides exported from Burma, the following tariff valuations have been fixed:—

(a) Cows (including calf skins)	<i>Rs. a. p.</i> 0 9 0	per lb.
(b) Buffaloes (including calf skins)	0 6 0	"

NOTE.—Under Act IX. of 1903 a customs duty at the rate of a quarter of a pie per pound is levied on all tea produced in India and exported from any customs port (other than ports in Burma) to any port beyond the limits of British India or to Aden. The proceeds of this cess are paid to the Tea Cess Committee appointed under Section 4 of the Act. On the recommendation of this Committee the maximum rate of a quarter of a pie per pound may be reduced.

An export duty, for the benefit of the Calcutta Improvement Trust, is levied on jute exported by sea from Calcutta, at the rate of 2 annas per bale of 400 lb. on raw jute, and 12 annas per ton of 2,240 lb. on manufactured jute. A similar duty is levied on jute exported by sea from Chittagong (except jute exported from Chittagong to Calcutta).

APPENDIX B.

TRADE OF ADEN.

	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.
FOREIGN TRADE, PRIVATE:					
Imports:	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Merchandise - - - - -	2,701,759	2,084,158	2,380,508	2,550,673	1,921,441
Treasure - - - - -	438,146	374,086	261,657	433,743	333,000
Exports:					
Merchandise - - - - -	3,095,064	2,450,906	2,839,301	3,882,972	3,117,127
Treasure - - - - -	385,607	253,320	145,197	211,638	29,044
TOTAL	6,620,576	5,162,470	5,626,658	7,079,026	5,400,612
INDIAN TRADE, PRIVATE:					
Imports:					
Merchandise - - - - -	1,055,205	1,043,494	1,119,536	2,309,933	2,143,317
Treasure - - - - -	9,152	36,661	7,006	400	89
Exports:					
Merchandise - - - - -	172,219	157,059	204,830	292,337	312,048
Treasure - - - - -	347,218	281,941	243,884	230,867	145,470
TOTAL	1,583,794	1,519,155	1,575,256	2,833,537	2,600,924
LAND TRADE:					
Imports:					
Merchandise - - - - -	170,213	136,409	107,621	132,477	128,814
Treasure - - - - -	3,007	1,201	0	0	129
Exports:					
Merchandise - - - - -	140,159	115,481	46,303	7,228	1,062
Treasure - - - - -	8,862	4,893	4,361	19	0
TOTAL	322,241	257,984	158,285	139,724	130,005
GRAND TOTAL	8,526,611	6,939,609	7,360,199	10,052,287	8,181,541

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		Foreign merchandise.	Indian merchandise.			Foreign merchandise.	Indian merchandise.
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A							
Acids—nitric	53	—	—	Bags and trunks (leather)	67	—	—
" sulphuric	53	—	—	Bájra, Jáwar and	—	—	118
" other sorts	53	—	—	Bangles, glass	74	—	—
Accoutrements (included with "Apparel, &c.")	—	—	—	Bars and channel (iron)	72	—	—
Aerated water-making machinery	70	—	—	" " (iron or steel)	—	105	—
Agricultural implements	63	—	—	" " (steel)	76	—	—
" machinery	70	—	—	Barley	61	—	116
Ajama seeds	—	—	130	Barytes	79	—	—
Ajwan seeds	—	—	130	Baskets and basketware	51	—	—
Ale, beer, and porter	67	—	—	Beads and false pearls	61	—	—
Alizarine dyes	53	102	—	Beams, pillars, girders, and bridgework of iron or steel	74	—	—
Almonds	59	—	—	Bedsteads	60	—	—
Aloes	56	—	113	Beer, ale, and porter	67	—	—
Aluminous sulphates (including Alum)	53	—	112	Belting for machinery:	—	—	—
Aluminium	72	—	—	Of leather	51	—	—
Ammonia and Salts thereof	53	—	—	Of other materials	51	—	—
Ammunition (included with "Arms, &c.")	—	—	—	Benjamin, gum	62	103	—
Anchors and cables of iron or steel	74	105	—	Benzine, benzol, petrol and other motor spirits	—	—	126
Angle, bolt and rod of iron	78	105	—	Betelnuts	86	—	183
" and spring of steel	76	—	—	Bicarbonate of soda	84	—	—
Aniline dyes	58	102	—	Biche de mer	—	—	120
Animal fat (included with "Tallow and stearine")	—	—	—	Billets and slabs—Blooms, ingots (steel)	76	—	—
Animal oils	78	—	125	Biscuits of all kinds	82	—	—
Animals, living:	—	—	—	Blankets (cotton)	90	—	—
Cattle (except sheep and goats)	—	—	110	Blasting fuse	50	—	—
Horses	49	101	110	" gelatine	50	—	—
Sheep and goats	—	—	110	Bleaching materials	54	—	—
Other kinds	49	—	110	Block tin, unwrought	76	106	—
Apparatus (included with "Instruments, &c.")	—	—	—	Blooms—Ingots, billets and slabs (steel)	76	—	—
Apparel:	—	—	—	Boats—Launches and (included with ships, parts of, &c.)	—	—	—
Apparel (including drapery, uniforms, and accoutrements)	49	—	—	Boilers (machinery)	70	—	—
Gold and silver thread	49	—	—	Bolt, angle and rod (iron)	78	105	—
Hats, caps, bonnets, and hatters' ware	50	101	111	Bolts and nuts of iron or steel	74	—	—
Lametta	50	—	—	Bones, animal, for manure	—	—	122
Second-hand clothing	50	—	—	Bonnets, hats, caps, and hatter's ware	50	—	—
Water-proofed clothing	50	—	—	Books, printed, and printed matter (including maps and charts)	51	101	111
Appliances (included with "Instruments, &c.")	—	—	—	Boots and shoes	—	101	111
Arabic, gum	62	103	119	Of leather	51	—	—
Arms, Ammunition, and Military Stores:	—	—	—	Of other materials	51	—	—
Cartridge cases:	—	—	—	Borax	54	—	112
Filled	50	—	—	Bottled provisions, canned and	83	—	—
Empty	50	—	—	Bottles, glass	61	—	—
Explosives:	—	—	—	" soda water	61	—	—
Blasting fuse	50	—	—	Boxes, strong, and safes of metal	64	—	—
" gelatine	50	—	—	Braids, woollen	97	—	—
Dynamite	50	—	—	Bran, fodder and pollards	59	—	115
Gelatine dynamite	50	—	—	Brandy	67	—	—
Others	50	—	—	Brass (for details see under "Metals")	—	—	—
Firearms and parts thereof	51	101	—	Braziers and sheets (copper)	73	—	—
Gunpowder, common	51	—	—	Bricks, tiles, ingots, cakes, and, of unwrought copper	73	105	—
" sporting	51	—	—	Bricks (not of copper)	52	—	111
Other sorts	51	101	—	Bridgework, beams, pillars, girders, and, of iron or steel	74	—	—
Arsenic and its oxides	53	—	112	Bridgework (railway materials)	84	—	—
Art, works of (other than pictures)	51	101	111	Brimstone, sulphur	55	—	—
Articles of stone and marble	87	—	—	Bristles	52	—	111
" exported by post	—	110	145	Bristles and fibre for brushes and brooms	52	—	—
" imported by post	100	—	—	Bronze, see "Brass."	—	—	—
Artificial and mineral manures	71	—	—	Brushes and brooms	52	—	—
Artificial silk, piece goods of cotton and Asafoetida	94	—	—	Buckets of tinned or galvanised iron	63	—	—
Asphalt	52	102	113	Buffalo hides, raw	—	—	120
				" tanned or dressed	—	—	122
B							
Bacon and hams	82	—	—	Builders' hardware, such as locks, hinges, &c.	63	—	—
Bags, gunny (jute)	96	—	141	Building and engineering materials, other than of iron, steel, or wood:	—	—	—
" and sacks of flax	95	—	—	Asphalt	52	—	—
" " of hemp	95	—	—	Bricks	52	—	111
				Cement	52	—	—
				Chalk and lime, excluding French chalk	52	—	111

ARTICLES.	EXPORT TABLES.		ARTICLES.	EXPORT TABLES.	
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Building and engineering materials, other than of iron, steel, or wood—cont.			Chemicals and chemical preparations, &c. :		
Clay	52	—	Acids :		
Pipes of earthenware	52	111	Nitric	53	—
Tiles	52	111	Sulphuric	53	—
Other kinds	52	111	Other sorts	53	—
Butter	82	129	Aluminous sulphates (including alum)	53	112
Button lac	—	122	Ammonia and salts thereof	53	—
Buttons of all sorts	52	—	Arsenic and its oxides	53	112
			Bleaching materials	54	—
C			Carbide of calcium	54	—
Cabinetware, furniture and (see details under Furniture and Cabinetware).			Copperas	54	—
Cables, anchors and, of iron or steel	74	105	Disinfectants	54	—
Cables, electric wires and	65	—	Potassium compounds :		
Cakes, biscuits and	82	—	Cyanide of potassium	54	101
" tiles, ingots, bricks and slabs of unwrought copper	73	105	Saltpetre	54	112
Calcium carbide	54	—	Other sorts	54	112
Calf skins, raw	—	120	Soda compounds :		
Cambrics (grey and white) (included with "Jaconets, &c.")			Bicarbonate of soda	54	—
Cambrics, including madapollams, muslins, mulls, and jaconets (coloured, printed, or dyed)	93	—	Borax (including boracic acid)	54	112
Camphor	57	113	Caustic soda	54	—
Candles of all kinds	53	112	Sodium carbonate (soda ash and soda crystals)	54	—
Canes and rattans	53	112	Soda, other sorts	54	—
Canned and bottled provisions	83	—	Sulphur	55	—
Canvas :			Other sorts of chemicals	55	112
Cotton	91	137	Chillies	87	133
Flax	95	—	China clay	55	—
Jute	95	140	China Grass (see under "Rhea")		
Caps, hats, bonnets, and batters ware	50	—	Chinese and Japanese ware (including lacquered-ware but excluding earthenware and porcelain)	55	101
Carbide of calcium	54	—	Chintz, prints and, coloured	93	—
Cardamoms	87	133	Chocolate, cocoa and	83	—
Cardboard, pasteboard, millboard, and, of all kinds	81	—	Chromite (chrome iron ore)	—	124
Cards, playing	98	—	Chutnies, pickles, sauces and condiments	83	—
Carpets and rugs, woollen	97	143	" " and condiments	—	129
Carriages and carts (excluding railway carriages) and parts thereof :			Cider and other fermented liquors	67	—
Carriages and carts	53	101	Cigarettes	98	144
Parts of carriages and carts	53	112	Cigars	98	143
Carriages and waggons and parts thereof, railway	84	—	Cinchona bark	57	113
Cars, motor	77	—	Cinnamon	87	—
Cartridge cases :			Clay	52	—
Filled	50	—	Clocks and watches and parts thereof :		
Empty	50	—	Clocks and timepieces	55	101
Carts, carriages and (excluding railway carriages) and parts thereof (for details see under "Carriages and Carts").			Watches	55	—
Cassia	87	—	Parts of clocks and watches	55	—
" lignea	57	102	Cloth, gunny (jute)	96	141
Cast steel	76	—	" hemp	95	—
Castor cake	—	127	Cloves	87	107
oil	79	126	Coal :		
seeds	85	130	Coal	55	112
Cattle (except sheep and goats)	—	110	Coke	55	112
Caustic soda	54	—	Patent fuel	56	—
Cement	52	—	Coal-mining machinery	70	—
Chádars :			Coal tar dyes—for details see under "Dyeing and Tanning substances."		
Grey	91	137	Cocaine	57	—
White	92	—	Cochineal	58	—
Coloured, printed, or dyed	93	—	Cocos and chocolate	83	—
Chairs and fishplates, rails : (Iron or steel) (excluding those for railways)	75	—	Coconuts	59	116
(Iron or steel) for railways	84	—	Coconut cake	—	127
Chalk and lime	52	111	" kernel or copra	85	131
" French	53	—	" oil	79	126
Champagne and other sparkling wines	68	—	Cocoons	—	142
Channel, bars and, of iron	74	—	Coffee, other than roasted or ground	56	101
" " of steel	76	—	Coir, manufactured (excluding rope)	56	113
" " of iron or steel	—	105	unmanufactured	56	113
Charts (included with "Books and printed matter").	—	—	Coke	55	112
Chasam or waste silk	—	142	Colours, Paints and (included with "Paints and Painters' Materials").		
Checks, spots, and stripes of cotton cloth, white (bleached)	92	—	Compositions, Paints, solutions and	79	—
Checks, spots, and stripes of cotton cloth (coloured, printed, or dyed)	93	—	Composition, Polishes and, for application to leather	81	—
Cheese (including canned)	82	129	" Polishes and, for application to metals	81	—
			Condensed and preserved milk (including Milk Cream)	83	—
			Condiments, Pickles, chutnies, sauces and	83	—
			Condiments, Pickles, chutnies and	—	129
			Confectionery	88	107
			Copper (for details see under "Metals").		
			Copperas	54	—
			Copra, cocoanut kernel or	85	131
			Coral	56	102

ARTICLES.	EXPORT TABLES.			ARTICLES.	EXPORT TABLES.		
	IMPORT TABLE.	Foreign merchandise.	Indian merchandise.		IMPORT TABLE.	Foreign merchandise.	Indian merchandise.
	Page	Page	Page		Page	Page	Page
Cordage and rope of vegetable fibre (excluding jute and cotton)	56	—	113	Dammer, Pitch, tar, and	31	—	—
Coriander seed	—	—	130	Dangerous petroleum, other than paints, solutions, or compositions	58	—	—
Cork manufactures	56	—	—	Dates	60	102	—
Cotton cake (seed)	—	—	127	Deal and pinewood	99	—	—
" (textile) machinery	71	—	—	Dhutis (including lungis) coloured	93	—	137
Cotton:				Dhutis, Sâris and scarves:			
Raw	89	107	135	Grey	91	—	137
Waste	89	—	—	White	92	—	—
Kapok	—	—	135	Dil seed, sawa or	—	—	130
Twist and yarn	89	108	135	Disinfectants	54	—	—
Mercerised cotton yarn	90	—	—	Domestic hardware, other than enamelled ironware	63	—	—
Manufactures:				Domestic, T-cloth and:			
Blankets	90	—	—	Grey	92	—	137
Canvas	91	—	137	White	93	—	—
Handkerchiefs and shawls in the piece	91	108	137	Drapery (included with "Apparel, &c.")			
Hosiery	91	108	137	Drills and jeans:			
Lace and patent net	91	—	—	Grey	91	—	137
Piece goods:				White	92	—	—
Grey (unbleached):				Coloured	93	—	139
Chadars	91	—	137	Drugs and Medicines:			
Dhutis, Sâris and scarves	91	—	137	Aloes	56	—	113
Drills and jeans	91	—	137	Asafoetida	56	102	113
Jaconets, including madapolams, mulls and cambrics	91	108	—	Camphor	57	—	113
Longcloth and shirtings	91	—	138	Cassia lignea	57	102	—
Printers	92	—	—	Cinchona bark	57	—	113
Sheetings	92	—	—	Cocaine	57	—	—
T-cloth and domestics	92	—	137	Galangal	—	—	113
Unspecified descriptions	92	—	138	Nux vomica (strychnia)	—	—	113
White (bleached):				Proprietary and patent medicines	57	—	—
Chadars	92	—	—	Quinine and alkaloids	57	—	—
Checks, spots and stripes	92	—	—	" salts	57	—	—
Dhutis, Sâris, and scarves	92	—	—	" sulphate or bisulphate	57	—	—
Drills and jeans	92	—	—	" hydrochloride or dihydrochloride	57	—	—
Jaconets, madapolams, mulls, cambrics and muslins	92	108	138	" salts, others	57	—	—
Longcloth and shirtings	92	—	—	Sarsaparilla and preparations	57	—	—
Nainsocks	92	—	—	Senna	—	—	114
Sheetings	93	—	—	Storax, including liquid storax (rose melloes)	57	—	—
T-cloth and domestics	93	—	—	Other sorts of drugs and medicines	57	102	114
Twills	93	—	—	Dyeing and Tanning Substances:			
Unspecified descriptions	93	—	—	Cochineal	58	—	—
Coloured, printed, or dyed:				Cutch and gambier	58	—	114
Cambrics, including madapolams, muslins, mulls and jaconets	93	—	—	Dyes obtained from coal tar:			
Chadars	93	—	—	Alizarine	58	102	—
Checks, spots, and stripes	93	—	—	Aniline	58	—	—
Dhutis (including lungis)	93	—	139	Others	58	—	—
Drills and jeans	93	108	139	Indigo	—	—	114
Prints and chintz	93	—	—	" synthetic	58	—	—
Sâris and scarves	93	—	139	Myrobalans	—	—	114
Shirtings	94	—	—	Safflower	—	—	114
Twills	94	—	—	Saffron	58	—	—
Unspecified descriptions	94	—	139	Turmeric	—	—	114
Fents of all descriptions	94	108	—	Other sorts, including lac-dye	58	102	115
Piece goods of cotton and artificial silk	94	—	—	Dynamite	50	—	—
Rope	94	—	—				
Thread, sewing	94	109	140	E			
Towels in the piece	94	—	—	Earthenware and porcelain (excluding pipes of earthenware)	58	102	115
Other sorts of manufactures	94	109	140	Ebony wood	100	—	144
Cotton, seeds	85	—	131	Electrical instruments (for details see under Instruments, apparatus and appliances).			
seed oil	79	—	126	Electrical machinery (for details see under Machinery and millwork).			
" hides, raw	—	—	120	Electroplated ware	58	102	—
" " tanned or dressed	—	—	122	Enamelled ironware	63	—	—
Cowries	86	107	132	Engine and boiler packing	79	—	—
Cowries, Shells and (for details see under "Shells and Cowries").	—	—	130	Engravings, see "Prints, engravings, and pictures."			
Cummin seeds	—	—	130	Envelopes, Writing paper and	80	—	—
Currants and raisins	60	—	—	Essential oils	78	—	126
Cutch and gambier	58	—	114	Essential seeds (for details see under "Seeds").			
Cutlery	56	102	119	Explosives	50	—	—
Cuttings of hides and skins, raw	—	—	121				
Cyanide of potassium	54	—	—	F			
Cycles, other than motor cycles:				Fans, electric and parts thereof	64	—	—
Cycles, imported entire or in sections	56	—	—	Farina, Starch and	87	—	—
motor	77	—	—	Farinaceous and patent foods	83	—	—
Parts of cycles and accessories (excluding rubber tyres)	56	—	—				

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Feathers	58	—	180	Glass and glassware :	60	—	—
Fennel seed	—	—	—	Bangles	61	—	—
Fents of all descriptions	94	108	—	Beads and false pearls	61	—	—
Fenugreek seed	—	—	180	Bottles and phials :	61	—	—
Fermented liquors, Cider and other	67	—	—	Sodawater bottles	61	—	—
Fibre for brushes and brooms	—	—	115	Others	61	108	116
" Bristles and, for brushes and	52	—	—	Funnels, globes, and glass parts of	61	—	—
brooms	51	101	—	lamps	61	—	—
Firearms and parts thereof	100	—	144	Sheet and plate	61	—	—
Firewood	58	—	—	Tableware (including decanters, &c.)	61	—	—
Fireworks	—	—	—	Other glassware	61	—	—
Fish (excluding canned fish) :	—	—	—	Goats	—	—	110
Fish, dry, salted	59	—	115	Goat skins (dressed or tanned)	—	—	123
" " unsalted	59	—	115	" " (raw)	—	—	121
Fishmaws and sharkfins	59	102	115	Gold and silver plate (jewellery)	66	104	122
Fish, wet salted (<i>ngapi</i>)	59	—	115	" " thread	49	—	—
Other sorts	59	102	—	Goods of silk mixed with other materials	96	—	142
Fish manure and guano	—	—	123	Grain, Pulse, and Flour	—	108	—
Fishplates, Rails and chairs (steel or	75	—	—	Barley	61	—	116
iron), excluding those for railways	—	—	—	Gram	—	—	117
Fishplates, Rails and, of steel and iron	84	—	—	Jáwar and Bájra	—	—	117
(for railways)	99	—	—	Maize	—	—	117
Fittings, Umbrella	75	105	—	Oats	61	—	117
" pipes and, cast (iron or steel)	75	—	—	Pulse	62	—	117
" tubes and, wrought (iron or	75	106	—	Rice in the husk	62	—	117
steel)	—	—	—	" not in the husk	62	—	118
Flax :	—	—	—	flour	62	—	118
Raw	94	—	140	Wheat	62	—	118
Twist and yarn	94	—	—	flour	62	—	119
Manufactures :	—	—	—	Other sorts	62	—	119
Bags and sacks	95	—	140	Gram	—	—	117
Canvas	95	109	—	Grease (included with "Tallow and	—	—	127
Piece goods	95	—	—	stearine")	—	—	—
Thread, sewing	95	—	—	Groundnut cake	79	—	127
Other sorts	95	—	—	" oil	85	—	131
Floor-cloth, Oil-cloth and	79	—	—	" seeds	—	—	124
Flour mill machinery	70	—	—	Guano, Fish manure and	—	—	—
Flour, rice	62	—	118	Gums and Resins :	62	103	119
" wheat	—	—	—	Arabic	62	103	—
Fodder, bran, and pollards (excluding	59	—	—	Benjamin	62	103	—
oilcake) :	—	—	—	Olibanum or frankincense	62	103	—
Bran and pollards	—	—	115	Rosin	62	103	—
Other sorts	—	—	—	Other sorts	62	103	119
Food, farinaceous and patent	83	—	—	Gunny bags (jute)	96	—	141
Frankincense, Olibanum or	62	103	—	" cloth	96	—	141
French chalk	53	—	—	Gunpowder, common	51	—	—
Fruits and Vegetables :	—	—	—	" sporting	51	—	—
Fruits :	—	—	—		—	—	—
Coconuts	59	—	116	H	—	—	—
Other sorts	59	102	116	Haberdashery and millinery	95	109	140
Fresh vegetables of all kinds	59	—	116	Hair of all kinds	68	—	—
Onions	—	—	116	Hair, Manufactures of	68	—	—
Other kinds	—	—	116	Hams, Bacon and	82	—	—
Fruits and vegetables: dried, &c. :	—	—	—	Handkerchiefs and shawls in the piece	91	108	137
Almonds	59	—	—	(cotton)	—	—	—
Currants and raisins	60	—	116	Hardware and Cutlery including	—	—	119
Dates	60	102	—	plated ware	—	—	—
Other sorts	60	102	—	Hardware, excluding cutlery and electro-	—	—	—
Fuel oils	78	—	—	plated ware :	—	—	—
Fuel, patent	57	—	—	Agricultural implements	63	—	—
Funnels, globes, and glass parts of lamps	61	—	—	Buckets of tinned or galvanised iron	63	—	—
Furniture, and Cabinetware :	—	—	—	Builder's hardware, such as locks, &c.	63	—	—
Bedsteads	60	—	—	Domestic hardware (other than	63	—	—
Furniture of wood (other than	60	103	116	enamelled ironware)	63	—	—
bedsteads)	—	—	—	Enamelled ironware	63	—	—
Furniture of other materials (other	60	—	—	Implements and tools (other than	63	108	—
than bedsteads)	60	—	—	agricultural implements, &c.)	63	—	—
Mouldings	60	—	—	Lamps, metal	63	—	—
Fuse, blasting	50	—	—	" glass	63	—	—
G	—	—	—	Parts of lamps, other than glass	63	—	—
Galangal	—	—	113	Safes and strong boxes of metal	64	—	—
Galvanised iron or steel, sheets and	75	105	—	Other sorts	64	—	—
plates of	58	—	114	Harmoniums, Organs and	65	—	—
Gambier, Cutch and	—	—	—	Harness, Saddlery and	67	—	122
Games, Toys and requisites for—and	98	110	144	Hats, caps, bonnets, and hatters' ware	50	—	—
sports	50	—	—	Hatters' ware, Hats, caps, bonnets, and	50	—	—
Gelatine dynamite	69	—	—	Hay (included with "Fodder, &c.")	—	—	—
Generators	73	—	—	Hemp, manufactures of (excluding	—	—	—
German-silver	83	—	129	cordage) :	—	—	—
Ghi	68	—	—	Bags and sacks	95	109	140
Gin	87	—	138	Cloth	95	—	—
Ginger	—	—	—	Hemp, raw	95	—	140
Girders, Beams, pillars, and bridgework	74	—	—		—	—	—
of iron or steel	—	—	—		—	—	—

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Hides and Skins, raw :				Jute, manufactures of :				
Hides, raw :				Canvas	95		140	
Buffalo hides			120	Gunny bags	96	109	141	
Cow hides	64		120	" cloth	96		141	
Calf skins			120	Rope and twine	96		142	
Other hides			120	Other kinds	96	142		
Skins, raw :								
Goat skins			121	K				
Sheep skins	64		121	Kapok			135	
Other skins			121	Kernel, Coconut, or Copra	85		131	
Cuttings of hides and skins (raw)			121	Kerosene oil (in bulk)	78			
Hides, tanned or dressed :				" (in tins)	78		126	
Buffalo hides			122	Keys, Sleepers and, of steel and iron	84			
Cow hides	67		122	Knitting, sewing and, machines	70			
Other hides			123	" wool, Yarn and	97			
Hoops and strips (iron or steel)	74	105						
Hops	64			L				
Horns, tips and pieces of horn, and				Lac:				
Horumeal	64	103	121	Button			122	
Horses	49		110	Seed	66		122	
Hosiery (cotton)	91	108	137	Shell			122	
" (wool)	97			Stick	66		122	
Household and laundry soap	86			Other kinds (excluding Lac-dye)	67		122	
				Lace and patent net (cotton)	91			
I				Lacquered-ware of foreign manufacture				
Indigo			114	(included with "Chinese and Japanese				
synthetic	56			ware, &c.")				
Ingots, blooms, billets and slabs (steel)	76			Lametia	50			
Ingots, tiles, cakes, bricks and slabs, of				Lamps, electric, and parts thereof	64			
unwrought copper	73	105		" glass	63			
Instruments, apparatus, and appliances,				" metal	63			
and parts thereof :				Lard	83		129	
Electrical, other than telegraphic, &c.				Launches and boats (included with				
Electric fans and parts thereof	64			" Ships, &c.")				
Electric lamps and parts thereof	64	103		Laundry soap, Household, and	86			
Electric wires and cables	65			Lead (for details see under "Metals")				
Other sorts	65			" white and red	79			
Musical :				Leather		104		
Organs and Harmoniums, complete	65			Hides, tanned or dressed :				
Pianos and piano players, complete	65		121	Buffalo hides			122	
Talking machines and accessories	65	104		Cow hides	67		122	
Other sorts	65	104		Other hides				123
Optical	65	104		Skins, tanned or dressed :				
Photographic	65	104		Goat skins	67		123	
Scientific and philosophical	66	104		Sheep skins				123
Surgical	66	104		Other skins				123
Other kinds	66	104		Unwrought	67		123	
Iron (for details see under "Metals").				Manufactures (excluding boots and				
Iron or steel (for details see under				shoes, and belting for machinery) :				
"Metals").				Bags and trunks	67			
Ironware, enamelled	63			Saddlery and harness	67		123	
Ivory (unmanufactured)	66	104	121	Other sorts	67		123	
" manufactures of	66	104	121	Lemongrass oil			125	
				Limé, Chalk and (excluding French				
J				chalk)	52		111	
Jaconets, including Madapollams, Mulls,				Linseed, rape, and sesamum cake (see				
and Cambrics (Grey)	91			" Oilcakes")				
Jaconets, Madapollams, Mulls, Cambrics,				Linseed oil	79		127	
and Muslins (White)	92			" seed	85		131	
Jaconets (Coloured): (included with				Liquors	68			
Cambrics, &c.)				Liquors		104	123	
Jadestone			121	Ale, beer, and porter	67			
Jams and jellies	83			Cider and other fermented liquors	67			
Japanese Ware, Chinese and	55	101		Spirit:				
Jarrah wood	99			Brandy	67			
Jáwar and Bájra			117	Gin	68			
Jeans, Drills and :				Liquors	68			
Grey	91		137	Rum	68			
White	92			Whisky	68			
Coloured	93		139	Spirit present in drugs, medicines,				
Jellies, Jams and	83			or chemicals	68			
Jewellery, also plate of gold and silver :				Spirit, perfumed	68			
Jewellery	66	104	122	" methylated	68			
Plate of gold and silver	66	104	122	Other sorts of Spirit	68			
Jinjili, Til or (Sesamum), oil	79		127	Wines:				
" seed	85		132	Champagne and other sparkling				
Jute (Textile) machinery	71			wines	68			
Jute, raw	95		140	Claret	68			
" twist and yarn	95		140	Port	68			
				Still red wines other than port	69			
				Sherry, Madeira and Marsala	69			
				Still white wines (other than				
				Sherry, Madeira and Marsala)	69			
				Other sorts (including Vermouth				
				and ginger wine)	69			

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Lithographing materials, Printing and (excluding paper). (See Printing and Lithographing machinery, &c.)				Metals and Ores :			
Locomotive engines and tenders (railway) and parts thereof	84	—	—	Aluminium	72	—	—
Locomotives (excluding those for railways)	69	—	—	Brass, bronze and similar alloys :			
Longcloth and shirtings :				Unwrought	72	—	124
Grey	91	—	138	Wrought	72	105	124
White	92	—	—	Chromite (Chrome iron ore)	—	—	124
Lubricating oils	78	—	—	Copper :			
				Ore	—	—	124
				Old, for re-manufacture	73	—	—
				Unwrought :			
				Tiles, ingots, cakes, bricks, and slabs	73	105	—
				Other sorts	73	—	—
				Wrought :			
				Braziers and sheets	73	—	124
				Mixed or yellow metal, for sheathing	73	105	—
				Wire, excluding wire of telegraph, &c.	73	—	—
				Other manufactures	73	105	—
				German-silver	73	—	—
				Iron :			
				Ore	73	—	—
				Pig	73	—	—
				Manufactures :			
				Angle, bolt, and rod	73	—	—
				Bars and channels	74	—	—
				Rice bowls	74	—	—
				Iron or steel :			
				Ore	—	—	124
				Pig	—	—	124
				Manufactures :			
				Anchors and cables	74	105	—
				Angle, bolt, and rod	—	105	—
				Bars and channel	—	105	—
				Beams, pillars, girders, and bridgework	74	—	124
				Bolts and nuts	74	—	—
				Galvanised (other than sheets, plates, and wire)	—	—	—
				Hoops and strips	74	105	—
				Nails, rivets, and washers	74	105	—
				Old, for re-manufacture	74	105	124
				Pipes and fittings, cast	75	105	—
				Rails, chairs, and fishplates (excluding those for railways)	75	—	—
				Screws	75	105	—
				Sheets and plates, galvanised	75	105	—
				" " tinned	75	105	124
				" " not galvanised or tinned	75	106	—
				Tubes and fittings, wrought	75	106	—
				Wire	75	106	—
				Other manufactures of iron or steel	75	106	—
				Steel :			
				Angle and spring	76	—	—
				Bars and channel	76	—	—
				Cast	76	—	—
				Ingots, blooms, billets, and slabs	76	—	—
				Lead :			
				Unwrought :			
				Ore	76	106	—
				Pig	76	106	—
				Other sorts	76	—	124
				Wrought :			
				Sheets, pipes and tubes	76	—	—
				Sheets for tea chests	76	106	—
				Other sorts	76	—	125
				Manganese Ore	—	—	—
				Quicksilver	76	106	—
				Solder	76	—	—
				Tin :			
				Ore	—	—	125
				Unwrought (block)	76	106	—
				Wrought (including plates or sheets, not tinned iron)	77	—	125
				Wolfram Ore	—	—	125
				Zinc or Spelter :			
				Unwrought	77	—	125
				Wrought or manufactured	77	106	—
				Other sorts	77	—	125
				Unenumerated metals	77	106	125
				ores	77	—	125
				Methylated spirit	68	—	125
				Mica	—	—	—