

Bombay Government Gazette EXTRAORDINARY.

Bublished by Authority.

TUESDAY, 6TH MARCH 1894.

Des Separate paging is given to this Part, in order that it may be filed as a separate compilation.

PART VI.

BILLS OF THE GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 1st March 1894 :---

Bill No. 4 of 1894.

THE INDIAN TARIFF BILL.

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- 3. Duties specified in schedules to be levied.
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- 5. Duties on goods crossing frontiers
 - of Foreign European Settlements in Presidencies of Madras and Bombay :
- of foreign territory.

Power to declare territory foreign.

- 6. Amendment of Act XV1, 1863, s. 1.
- 7. Duty on spirit, opium and salt when protected by a certificate.
- Application of certain provisions as to duties and goods.

SECTIONS.

- 9. Power to cancel notifications.
- When contracts have been entered into, amount of increased or decreased duty to be added or deducted.
- 11. Amendment of Act VIII of 1878, s. 23, 2nd paragraph,

SCHEDULE I.—ACTS REPRALED. SCHEDULES II, III, & IV.—Import Tariff. SCHEDULE V.—Export Tariff.

A Bill to amend the law relating to Customsduties, and for other purposes.

WHEREAS it is expedient to amend the law relating to the duties of preamble.

Preamble. ed and exported by sea, and to provide for the levy of duties on goods crossing the frontier of certain Foreign European Settlements in India and of the territories of certain Native Chiefs;

It is hereby enacted as follows :---

Short title.	1. This called the		
Act, 1894.			
It extends to the	whole of British	India	except'

Local extent. Commencement. the pas

Aden and Perim; and it shall come into force on the passing thereof.

2. The Acts mentioned in the first schedule Repeal of Act. specified therein.

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But all notifications published, and rules and orders made, under any Saving clause.

of such Acts, and now in force, shall, so far as they are consistent herewith, be deemed to have been respectively published and made hereunder :

XVI of 1875. XI of 1882.

All references made to the Indian Tariff Act, 1875, and the Indian Tariff Act, 1882, in Acts or Regulations passed before this Act comes into force, shall be deemed to be made to this Act :

And nothing herein contained authorizes the levy of duties of customs on any article carried from one port in British India to another, except salt, opium and spirit.

There shall be levied and collected, in 3. every port to which this Act applies, the duties specified in the second, Duties specified in sche-dules to be levied.

third, fourth and fifth schedules hereto annexed.

4. On all pepper exported by sea from the port of Cochin there shall be levied such duty not Export of pepper from Cochin.

exceeding nine rupees per

khandi, as the Governor of Fort Saint George in Council from time to time determines; and at the close of each year, or as soon thereafter as may be convenient, the Customs-Collector at the said port shall, after deducting the expenses of collection, gay the duty collected under this section to the Governments of Travancore and Cochin in such proportion and in such manner as the Governor of Fort Saint George in Council from time to time directs.

5. Duties of customs shall be levied at the rates respectively

pre-Duties on goods crossscribed in the second, third, · ing frontiers-

fourth and fifth schedules hereto annexed on goods passing by land out of or into-

(a) Foreign European Settlements bordering of Foreign European Settlements in Presi-dencies of Madras and Bombay:

on any part of the territories administered by the Governor of Fort Saint George in the Council or by

Governor of Bombay in Council;

(b) any territory declared, under the power next hereinafter conof foreign territory. ferred, to be foreign territory.

Subject to the control of the Governor Gene-

ral in Council, the Gov-Power to declare terriernor of Fort Saint George tory foreign. in Council and the Gov-

ernor of Bombay in Council may, from time to time, by notification in the local official Gazette, respectively declare that the territory of any Native Chief situate within, or bordering on, the territories respectively administered by such Governors, but not subject to the jurisdiction of the Courts and Civil authorities of such territories, shall be deemed, for the purposes of this section, to be foreign territory.

The Governor General in Council may from time to time, by notification in the Gazette of India, declare that the territory of any other Native Chief shall be deemed, for the purposes of this section, to be foreign territory.

6. In Act No. XVI of 1863, section 1, for the XVI of 1863. words "calculated at ten"

Amendment of Act XVI, 1863, section 1.

the words " not exceeding five " shall be substituted.

7. Spirit, opium and salt imported from any port in British India, and Duty on spirit, opium and salt when protected by protected by the certificate of an officer ema certificate. powered in that behalf by the Governor General in Council or the Local Government, are chargeable with only the amount, if any, by which the duty leviable thereon under the second schedule hereto annexed exceeds the duty shown by such certificate to have been already paid in respect thereof.

The amount, if any, paid to the Government as the price of such opium or salt is not duty within the meaning of this section.

Nothing in this section applies to spirit which is exported under bond for excise-duty from one customs-port to another customs-port under the provisions of Chapter XIV of the Sea Customs VIII of 1878. Act, 1878.

8. So far as regards the Presidency of Fort Application of certain Saint George, the unre-provisions as to duties and pealed provisions of Act pealed provisions of Act No. VI of 1844, and, so far goods. as regards the Presidency of Bombay, the unrepealed provisions of Act No. XXIX of 1857, relating to the levy of duties and to dutiable goods, shall, mutatis mutandis, apply to duties levied and goods liable to duty under or by virtue of section 5, clause (b).

9. All notifications published hereunder may Power to cancel notifications.

be cancelled by the authority publishing the same.

10. In the event of any duty of customs or

When contracts have been entered into, amount of increased or decreased duty to be added or deducted.

excise on any article being imposed, increased, de-creased or remitted after the making of any contract for the sale of such article without stipulation as to

the payment of duty where duty was not charge-able at the time of the making of the contract, or for the sale of such article duty-paid where duty was chargeable at that time,-

- (a) if such imposition or increase so takes effect that the duty, or increased duty, as the case may be, is paid, the seller may add so much to the contract price as will be equivalent to the duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition, and
- (b) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the purchaser may deduct so much from the contract-price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay or be sued for or in respect of such deduction.

11. In the first line of the 2nd paragraph of

Amendment of Act VIII of 1878, s. 23, 2nd paragraph.

section 23 of the Sea Customs Act, VIII of 1878, the words " with the pre-

Governor General in Council" shall be inserted after the word " may."

[PART VI

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SCHEDULE I.

ACTS REPEALED.

Numbe	r and year.		Short Title.		1.10	Extent of Re	peal.
XI of 1882		The Indian Tariff	Act 1882			The whole.	
I of 1892		 An Act to amend	the Indian	Tariff Act	, 1882	»	
IX of 1893		 33	33	. ,,		"	

SCHEDULE II .- (IMPORT TARIFF.)

Arms, Ammunition and Military Stores, including in addition to the articles specifically mentioned in this Schedule,

- (a) all articles which are either "arms" or "ammunition" within the meaning of the Indian Arms Act, XI of 1878, and
- (b) any articles which the Governor General in Council may from time to time, by notification in the Gazette of India, declare to be " Military Stores" for the purposes of this Act.

	Names of Articles.			. Dut	ty.
				R.	a.
FI	REARMS AND PARTS THEREOF				
1.	Firearms other than pistols, for each		· · · · · · · · · ·	50	0
2.	Barrels for the same, whether single or double,	for each		30	0
3.	Pistols, for each			15	0
4.	Barrels for the same, whether single or double,	for each		10	0
5.	Springs used for firearms, for each			8	0
6.	Gunstocks, sights, blocks and rollers, for each			5	0
7.	Revolver-breeches, for each cartridge they wil	ll carry		2	8
	Extractors, nippers, heel-plates, pins, screws, t	angs, bolts,			

pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a firearm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each

9. Machines for making or loading or closing cartridges, for each ...

- 10. Machines for capping cartridges, for each
 - Exception I.-Articles falling under the 5th, 6th, 8th, 9th, or 10th head of the foregoing list, when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.
 - Exception II.-Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, or police uniform, and a revolver or a pair of pistols accompanying a military officer, are free.
 - Proviso 1.- No duty in excess of ten per cent. ad valorem shall be levied upon any of the articles mentioned in the foregoing list, 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 this number, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per centum 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.

11.	Gunpowder, common, per lb.			
12.	" sporting, ". All other sorts of arms, ammunition,	and military	stores	

Rate of duty. Tariff valuation. 10 per cent. ad valorem

8

1 10 0

SCHEDULE III .-- (IMPORT TARIFF.)

LIQUORS, OPIUM, SALT, AND SALTED FISH.

No.	Names of Articles.	Per	Rate of duty.
1	Liquors—	Tatt ashalon"	R. a.
1	Ale, beer, and porter Cider and other fermented liquors Liqueurs Spirit intended to be used exclusively in arts or manufactures, or in chemistry, and which has		} 0 1 6 0
	been rendered effectually and permanently unfit for human consumption. Spirit when used in drugs, medicines, or chemicals in a proportion of less than twenty per cent. of spirit of the strength of London proof.		Five per cent. ad valorem.
	Spirit when so used in a proportion of twenty per cent. and upwards.	Imperial gallon or six quart bottles of the strength of London proof.	and the duty to be increas.
	Spirit, perfumed, in wood or in bottles	Imperial gallon or six quart bottles.	8 0
	Spirit, other sorts	Imperial gallon or six quart bottles of the strength of London proof.	and the duty to be increas-
	Wines— Champagne and all other sparkling wines not containing more than 45 per cent. of proof spirit.		28.
	Champagne and all other sparkling wines containing more than 45 per cent, of proof spirit.	els es pri cel se pri in-	6 0
	All other sorts of wines not cotaining more than 45 per cent. of proof spirit.	n in in in in	1 0
	All other sorts of wines containing more than 45 per cent. of proof spirit.		6 0
2	OPIUM, not covered by a Government pass	ser of 80 tolas	24 0
3	SALT	Indian maund of 8231b 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.
4	SALTHD FISH, wet (ngapi) or dry		Such rate or rates of duty not exceeding twelve annas, as the Governor General in Council may, by notification in the Gazette of India, first time to time prescribe.

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SCHEDULE IV-(IMPORT TARIFF).

GENERAL DUTIES.

No.	Nar	mes of Articles	í.		Per	Tariff Valuation.	Duty.
	Articles	of Food and	Drink.			Rs. a.	
1	COFFEE	h			cwt.	65 0	Five
2	FRUITS AND VEGET	ABLES		-	number	etto storycy trailda.	per cen
-	Almonds without			1111	en e	40 0	,,
						13 0	12 33
	Cashew or cajoo l	ternels				12 0	,,
	Cocoanuts				thousand	40 0	"
	Currants, Europe	(khopra)		•••	cwt.	9 0 35 0	11
	,, Persian				and and and a carried a	12 0	27
	Dates, dry, in bag					5 0) "))
	" wet :"				32	4 0	.,
		and boxes	•••	•••	Molinia and Manual.	80	17
	Figs, European " Persian, dri		•••	•••	and Tannahaeeenter whe	42 0	17
	, Persian, dri	eu	•••	•••	"	68 50	"
	Pistachio nuts					25 0	1 11
	Prunes, Bussora (álu Bokhara)				10 0	, , , , , , , , , , , , , , , , , , ,
	Raisins, black, Pe	ersian Gulf, R	led Sea an	d Kish-		nauf /	
	mish	D			1)	12 0	,,
	" Munakka	, Persian Gul	f, and Rec	l Sea	en production	10 0	13
	,, Other sor	nd bloom ts			tp dh	0 10 ad valorem	19
	Walnuts		•••		ewt.	6 0	
	All other sorts, ex	cept fresh fru	its and ve	getables			11
	not separately	enumerated,	which are	free,		ad valorem	,,
3	D			140	swall date	Support (bringer)	
2	PROVISIONS, OILMAN Bacon in cans, jo	N'S STORES, AL	ND GROCER	IES-	Ib	0.10	A State / W
		wis and cheep	<u></u>		f tierce of three cwt.	$ \begin{array}{c} 0 & 12 \\ 75 & 0 \end{array} $	17
200	Beef and pork				[barrel of two owt.	50 0	"
	Biche de mer	.,.			cwt.	50 0	,,
47 L	Eutter		•••	•••	lb.	1 0	0 11
	Cheese China preserves	20	•••		lb.	0 12	"
	Fish-maws		•••		box of six jars cwt.	8 0 100 0	"
	Flour				barrel or sack of 200 lb.	20 0	23
1					cwt.	40 0	11
-	Ghi					and the second s	"
	Ghi Groceries not othe	erwise describ	oed			ad valorem	
	Ghi Groceries not othe Pork hams	erwise describ	ed	····	lb	0 12	"
* * * * * *	Ghi Groceries not othe Pork hams Sago	erwise describ	oed 			$\begin{smallmatrix}&0&12\\10&0\end{smallmatrix}$	
	Ghi Groceries not othe Pork hams Sago Shark-fins	erwise describ	 		lb. cwt.	$\begin{array}{c} 0 \ 12 \\ 10 \ 0 \\ 30 \ 0 \end{array}$	"
	Ghi Groceries not othe Pork hams Sago Shark-fins Singally and Sozi	erwise describ ille	 		lb. cwt.	$\begin{array}{c} 0 & 12 \\ 10 & 0 \\ 30 & 0 \\ 15 & 0 \end{array}$	1) 1) 1) 3)
	Ghi Groceries not othe Pork hams Sago Shark-fins Singally and Sozi Tapioca	erwise describ	··· ··· ···		1b. cwt.	0 12 10 0 30 0 15 0 12 0	1) 1) 17 17 27
	Ghi Groceries not othe Pork hams Sago Shark-fins Singally and Sozi	erwise describ	··· ··· ···		lb. cwt. " Imperial gallon	$\begin{array}{c} 0 & 12 \\ 10 & 0 \\ 30 & 0 \\ 15 & 0 \end{array}$	1) 1) 1) 1) 2) 2) 2)
	Ghi Groceries not othe Pork hams Sago Shark-fins Singally and Sozi Tapioca Vinegar, Europea , Persian , Country	erwise describ	···· ··· ··· ···		1b. cwt.	$ \begin{array}{cccccc} 0 & 12 \\ 10 & 0 \\ 30 & 0 \\ 15 & 0 \\ 12 & 0 \\ 1 & 0 \end{array} $	1) 1) 17 17 27
	Ghi Groceries not othe Pork hams Sago Shark-fins Singally and Sozi Tapioca Vinegar, Europea ,, Persian ,, Country All other sorts of	erwise describ	···· ··· ··· ···	 Stores,	lb. cwt. " Imperial gallon	$\begin{array}{c} 0 12 \\ 10 0 \\ 30 0 \\ 15 0 \\ 12 0 \\ 1 0 \\ 1 0 \\ 1 0 \\ 0 6 \end{array}$	17 17 17 17 17 17 11
	Ghi Groceries not othe Pork hams Sago Shark-fins Singally and Sozi Tapioca Vinegar, Europea , Persian , Country	erwise describ	···· ··· ··· ···		lb. cwt. " Imperial gallon	$\begin{array}{c} 0 & 12 \\ 10 & 0 \\ 30 & 0 \\ 15 & 0 \\ 12 & 0 \\ 1 & 0 \\ 1 & 0 \end{array}$	17 17 17 17 17 17 11
	Ghi Groceries not othe Pork hams Sago Shark-fins Singally and Sozi Tapioca Vinegar, Europea , Persian , Country All other sorts of and Groceries	erwise describ	···· ··· ··· ···	 Stores,	lb. cwt. " Imperial gallon	$\begin{array}{c} 0 12 \\ 10 0 \\ 30 0 \\ 15 0 \\ 12 0 \\ 1 0 \\ 1 0 \\ 1 0 \\ 0 6 \end{array}$	17 17 17 17 17 17 11
	Ghi Groceries not othe Pork hams Sago Shark-fins Singally and Sozi Tapioca Vinegar, Europea ,, Persian ,, Country All other sorts of	erwise describ	···· ··· ··· ···	 Stores,	lb. cwt. " " Imperial gallon " "	$ \begin{array}{c} 0 & 12 \\ 10 & 0 \\ 30 & 0 \\ 15 & 0 \\ 12 & 0 \\ 1 & 0 \\ 1 & 0 \\ 0 & 6 \\ ad valorem \end{array} $	1) 1) 1) 1) 1) 1) 1) 1) 1)
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SCHEDULE IV-(IMPORT TARIFF)-continued.

No.	Names of Articles.			Per	153. 16 0	Tariff Valuation.	Duty.
						Rs. a.	-
	Articles of Food and Drink-concluded	ł.		101 241			
ANT T	Bannon black and lang	***		-		16 0	Five per cent.
	Pepper, black and long			cwt.		35 0	37
a.	All other sorts of spices				. Day	ad valorem	"
5	, loaf	• •••		cwt.		$\begin{array}{c} 20 & 0 \\ 23 & 0 \end{array}$	27 27
H	" soft)		12 8	>>
KK I	" all other sorts, including saccharin duce of all kinds and confectione	ie pro-			(xanion y	ad valorem	
. 6	TEA, black			 Ib.		0 10	97 73
	" green			"	***	1 4	"
	Chemicals, Drugs, Medicines and Narcoti	ics.	***		and here		
12	and Dyeing and Tanning materials.						
12 7	CHEMICAL PRODUCTS AND PREPARATIONS-	1.14			** *	and the product of the	
10 1	Acid, sulphuric			lb.		0 2	>>
	Alkali, country (sajji-khár)			cwt.	difield all	$ \begin{array}{ccc} 2 & 0 \\ 5 & 0 \end{array} $	"
11	Alum Arsenic					25 0))))
-	" China mansil			"	P aden	16 0	12
44 68	Bicarbonate of soda Copperas, green	·	•••	"	moold h	$\begin{array}{c} 7 & 0 \\ 3 & 0 \end{array}$	1)
	Explosives, namely, blasting gelatine, dy	namite,		"		Tomaria	"
	roburite, tonite, and all other descripti Sal ammoniac	ons		cwt.		ad valorem 30 0	,
	Sulphur (brimstone), flour	•••				5 8	22
	" (",) roll		(Invonue)	"		5 0	23
	All other sorts of chemical products an	nd pre-		"		4 0	23
-	parations		***		***	dam. in a	
	DRUGS, MEDICINES, AND NARCOTICS-	1.93	•**		***	the market	Five
40 8	Aloes, black			cwt.			per cent.
31	" Socotra			"		$\begin{array}{ccc} 25 & 0 \\ 3 & 0 \end{array}$	"
	Aloe-wood Asafœtida (hing)			lb. cwt.		80 0	33 37
41	" coarse (hingrá)			. 17		18 0	,,
	Atáry, Persian Brimstone (amalsára)	*** ***		33	and all are	$\begin{array}{ccc}15&0\\45&0\end{array}$	>>
	Camphor, bhemsaini (baras)	*** ***		ib.		. 100 0))))
	,, refined, cake ,, crude, in powder			**		1 0 0 12	"
	Cassia lignea			cwt.		20 0	"
	China root (chobchini), rough		***	,, 1	oow ul "	7 0	33
	Galangal, China			"	•••	16 0 8 0	>>
	Pellitory (akalkára)		Elmont/	0,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Provision	30 0	37
	Salep		-	"		100 0 4 8	,,,
	Storax, liquid (rose melloes)	•••		23 33		46 0	>> >>
al.	Tobacco, manufactured and unmanufactu		47.4		***	ad valorem	"
	All other sorts of drugs, medicines and na except Quinine, which is free, and Opi				and and a	And the second second	
4	which see Schedule III) · · · · ·	*** ***				able	>>
9	DYEING AND TANNING MATERIALS-	***			street.	ento ile	
	Alizarine dyes, all colours				And And	ad valorem	
-	Aniline " " …			lb.		1 8	" 5
	Gallnuts, myrabolams			.,, cwt.	alla di	1 0 4 8	>>
35	" Persian				Tra	37 0	37 37
12	Madder or manjit Orchilla weed			j,		12 0	33
an an	Sappan wood and root			,, ,,		98	"
in the	All other sorts of dyeing and tanning mat	erials .		"	A COLOR	ad valorem	57 37

SCHEDULE IV-(IMPORT TARIFF)-continued.

No.	Names of Articles.		Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals.		nie of Nuclescontin	Rs, a.	14.
		-	in has there have	- Innervente - Jan	THE ALL
10	AGRICULTURAL IMPLEMENTS, excluding machin which is free	ery,		ad valorem.	Five per cent
11	HARDWARE AND CUTLERY, including ironmony	gery		a data w	
	and plated-ware, but excluding machinery and			a oubleto a	
	component parts of machinery, which are free		40 ······	n	"
12	METALS, unwrought and wrought, and artimade of metals-	icles	is in galdrauls fation	Printley or publicly	
	Brass, beads, ghûngri, China		thousand	1 0	y)
	" old		cwt.	27 0	"
	" sheets, rolls, very thin" … " wire		lb.	$\begin{array}{ccc} 75 & 0 \\ 0 & 7 \end{array}$	33
	" all other sorts …		oring et and in support of	ad valorem	
	Copper, Australian		cwt.	$\begin{array}{c} 40 & 0 \\ 43 & 0 \end{array}$	"
	", brazier's and sheets		ine and the state	43 0	17 17
	" China cash		33	32 0	n
	,, Japan ,, nails and composition nails			38 0 43 0	"
	, old		31'	38 0	23
	" pigs and slabs …		and the second second	38 0 45 0	33
	,, sheathing, plate, and raised bottom ,, tiles, ingots, cakes, and bricks	s	11	45 0 39 0	22
	" China, white, copper-ware		1b	1 2	1 11
	" foil or dánkpana … " wire		hundred leaves	3 0 9	17
	, all other sorts, unmanufactured	and	sugar undito has asta	0 0	"
	manufactured			ad valorem	23
	Gold leaf, European ,, ,, China and mock		hundred leaves	ad valorem	11
	Iron, anchors and cables	}	anne sintes	K there	,,
	,, angle and T ,, beams, pillars, girders, bridge-work,	and	ton	110 0	27
	other descriptions of iron imported			-	0.0 28
	clusively for building purposes			ad valorem	27
	"flat, square, and bolt, including Sco "galvanised, other than nails	tch.	ton. cwt.	90 0 9 8	17
	", ", sheets and ridging			98	1 17
	, hoop, plate, and sheet, other than Sweet	dish.	ton.	128 0	"
	,, nails, rose, clasp, and flat-headed, ri and washers	vets	cwt.	11 0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	" nails, other sorts, including galvan	ised.	d enceldenomo	ad valorem.	>>
	,, nail-rod		ton. cwt.		"
	", old	12.	ton.	50 0	77
	" pipes and tubes …		inches ender the back	ad valorem.	"
	,, rice bowls		set of ten. set of six.	4 9 2 9	21
	, rod, round, other than Swedish,	not	and an encounting as	e manifit	
	exceeding half an inch in diamet	er	ton.	100 0	
	,, rod, round, other than Swedish, ex ing half an inch in diameter		ingle technicit and	90 0	17
	" Swedish, flat, square, and bolt	• • • •	a television and solder	145 0	73
	"," ", nail rod	half	in the of stretchest 7	170 0	"
	an inch in diameter		indexis in the the last	180 0	"
	"tinned plates		ewt.	10 0	17
	, all other sorts, including wire, excluding railway materials, v	vhich		and the second second	a Pas
	are free		and men inter	ad valorem.	
	Lametta, double reels	••••	score.	4 8 2 4	1 17
	,, single ,, Lead, ore, galena		cwt.	12 0	57
	, pig		7	98	23

SCHEDULE IV-(IMPORT TARIFF)-continued.

GENERAL DUTIES-continued.

0.	Name	es of Articles,		Per	Tariff Valuation.	Duty.
	Metals and Manufa	ctures of Metals-contin	nued.		Rs. a.	
12	METALS unwrought	and wrought and a	stieler	advision of Manager	M. Loon southild	
cavs.	made of metals-co	ncluded.	reicies	albane mail ators , erran	maint mountain	Five
-	Lead, pipes				ad valorem	per cent.
	" sheets, oth	her than sheets for tea	chests,			
	which a	re free		cwt.		11
	" orsidue a	and brass leaves, fo	oreign,			
1	Luroper	an	 nina	al case shield lb, ground star	1 2 1 0	33
	Patent or yellow	metal, sheathing, shee	ts and	ton here administration	Albertonic Bill	ST7 21
	DOITS			cwt.	38 0	
	Patent or yellow	metal, sheathing, sheet	ts, and		the about and	
	bolts, old				30 0	"
	Quicksilver Shot, bird			lb cwt.	1 6 16 0	"
		coin, except current of	nin of		10 0	37
	the Governmen	nt of India, which is fr	ee		ad valorem	,,,
	Steel, blistered			cwt.	7 0	32
		l foreign, other than Sw	vedish.	athere is	ad valorem	"
*	., cast				7 0	*1
	Steel, spring "Swedish			cwt.	13 0	>>
1		sorts, unmanufacture	d and	eltran new Logiox	10 0	"
	manufactured	, except railway mat			Scan miler 5	1 The States
	which are free	····			ad valorem	,,
	Tin, block			cwt.	70 0	"
	" foil, China				0 12	"
	,, other sorts	nails			ad valorem 21 0	1)
		plates and other shapes	s. soft.		16 0	"
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	" "	hard.		10 0	17
	1	sheet or sheathing			18 0	,,,
		all other sorts		Der	ad valorem	"
	All other sorts o	f metals		coldes :	on and one ment	33
		Oils.	bue	And And And	tina ulina a	Contraction of the
13	OILS-				and making the	a sheet of
	Cassia			lb	3 0	,,
16	Cocoanut			CWU.	13 0	>>
	Grass			lb cwt.	1 12 15 0	33
. 4.4	Jinjili or til Linseed, European			Imperial gallon	1 12	"
T)	Otto of sorts			ounce	10 0	"
	Petroleum, includ	ing also naphtha and	l the		the brast	"
	liquids	commonly known b	y the	metry including gilves	dia dian	Bard in the
		of rock-oil, Rangoo			bor-line	1.3 1.6 2.5
u	Durina	oil, kerosine, paraffi l oil, petroline, gasoline	n 011,	***	10 0	
14	zol, bei	nzine, and any inflam	mable	*** ***	1 19	
	liquid	which is made from petro	oleum,	*** ***	And Control M	President and
	coal sc	hist, shale, neat, or any	other		1	
	bitumi	nous substance, or from	n any	d. other than Smithh	non ber	
15		ts of petroleum.		Imperial gallon.		one-anna.
	" which	has its flashing point two hundred degree	at or		tion her u	
	Fahren	heit's thermometer a	nd is	a manufa a deal of a	1200	
		to the satisfaction			an Shaang 'n	
		as Collector to be intend			N)	
	USO OX	clusively for the batch	ing of		indi ata	
4		other fibre or for lubri	cating	former and	g brand	1
	purpos	os,	ADd	and the series where	today inner	half-anna
	Sandalwood		the state of the	lb	interes .	Five
	Turpentine			Imperial gallon	8 0	per cent.
	Whale (or each man	magati) and fich	A DECK	cwt.		,,
	w uare (except sper	maccul and usu				
	Whale (except sper Wood All other sorts of o				15 0 25 0	37 99

PART VI]

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SCHEDULE IV-(IMPORT TARIFF)-continued.

GENERAL DUTIES - continued.

Nò.	Name	s of Articles.		Por	Tariff Valuation.	Duty.
-				anner han bernberhanne	an addition and	
	Other Articles, unr	manufactured and manu	ı-		Rs. a.	
• 10	1	actured.			ham enfolten Bren	.30 EL
14	APPAREL, including	haberdashery and mill	inery	in, voi ancending 40 g	Ana, shil, Europe	NO.
		ther uniforms and acco		head) could gaile	toni ,sizos valto	TA
	which see No. 39) a	and uniforms and acco	utre-	The days and a star	1	inter and
	personal use, which	a public servant for are free	r 1115	ade, false people and	ad valorem	Five
	9 94	baulted pairs		dina, gilt	Bangles, glass, C	per cent.
15	BRUSHES, all sorts		-	1 contraction 2015	Bouls, Cum	11
16		EERING MATERIALS, DO			andalt forthe	
6	asphalt, cement of a and other kinds	ll kinds, carthenware p	iping	bernet	for strength out	17
		and hand a stage of the set			AL TANK	
17	CABINET-WARE AND FU	RNITURE	•••		Bool .	17
18	CANDLES, paraffin			··· lb. ···	0 5	11
	,, spermacoti ,, wax		****	n n n	0 6 1 0	11 27
-1		ts, including compositi		37	0 5	11
19	CANES. RATANS, APTIC	LES MADE OF CANE OR R	ATAN	I Leader false poor e.	elsen indio lit	er til
¢	AND BASKET WORK-				and glamente	
	Canes, Malacca Ratans	••••	1-01	dozen cwt.		100 na
	All other sorts	except common bam	boos,		itizia-e	un l
	which are free		***	********	ad valorem	"
20		ment parts thereof, e			ournonine), mai	
1	railway carriages an	d trucks, which are fro	00			71
21		-WARE, including lacqu			. Ileninein	
	ware, but excluding porcelain (for which	g earthenware, china,	and	trankine and	(c) individual in	"
		1		(98)	. Pomina (D	
22	CLOCKS, WATCHES, and	d other timekeepers	****	******	.37	. "
23		DE OF COIR, EXCEPT CA	BLES	111 111	m pitist	
	AND ROPE (for which Yarn of all kinds			cwt.	9 .0	.,
	All other sorts				ad valorem	"
24	Const west		-	to of littlines	Contradicities have a	ALL IN
-	CORAL, real				12 . M. was daids	"
25		ade of any vegetable fil	ore-	entit in ewt	10 0	aili aile
	Coir, cables, tarred	••• •••		27	10 0	
11	Cordage, hemp, Eur	opean	••••	*** 11	-25 0 30 0	"
12	Twine, sail, Europea	nila	···· ····	lb))))
==	All other sorts of co	ordage and rope	•••	The second Delivery	advalorem	11
26	CORK and articles mad	de of cork—		-antia	tal are entertaine	1997 - TU
	Bottle corks		•••	gross	1 0	14 139
	Vial corks All other sorts			ine galigiani) lenige	ad valorem	79
2	an entrone				(association)	Sa 199
14	which see Nc. 16) C	t Earthen-ware piping bina, China clay, and p	, for		new TRAIL day -	Mart 32
S. Carl	lain				ad valorem	1 11
~~	Tarit					
10	0 (12	Chief . 1990	***	antor shap ballows con	Andror 's mederal's	
28 29	FEATHERS FIREWORKS, China	cret	an and a second	box of 1331	35 0.	13

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11 SCHEDULE IV-(IMPORT TARIFF)-continued.

GENERAL DUTIES-continued.

No.	Names of Articles.		Per	Tariff Valuation.	D	uty.
_	Other Articles, unmanufactured and manu- factured—continued.			Rs. a.		
30	FLAX and articles made of flax-		, beruttu		F	live
00	Canvas, sail, European, not exceeding 40 y	ards.	bolt	22 0	per	cent.
	Piece-goods All other sorts, including linen-thread		toon in a word han wod!	ad valorem	asa))))
-	An other sorts, including inten-thread	1000	tennis has accolute by	baioro ma sa	The second	1
31	GLASS, glass-ware, beads, false pearls, and	false	of during a stiding a	vel Distance if de	stic	1
Enero I	corals— Bangles, glass, China, gilt		handred pairs	15 0	14 al	17
25	" " " not gilt		"	3 0	Bad	22
	Beads, China Coral, false	•••	cwt.	36 0 ad valorem		17
	Glass, China, all colours	•••	1331 lb.	32 0	in in	17 13
15	" Crown, coloured …		100 superficial feet	, 14 0	IST	"
	", ", of sizes Pearls, false, Bajria	•••	lákh	6 8 3 0		77 77
27	" " Boria		thousand	10		37
	" " Jauria		lákh	5 0 0 12	122.	"
12	", ", Lolakh ", ", Nathia		thousand	$\begin{array}{c} 0 & 12 \\ 0 & 3 \end{array}$	<	17 17
33	,, ,, Tachia		industry a company	1 0	1	,,
	", "Wattanah		lákh	10 0		17
	All other sorts of beads, false pearls, and glass-ware	glass	the made of case of 24	ad valorem	Cam	"
	A for the second second			and a second	1.5	"
32,	GUMS, GUM-RESINS, and articles made of gu	m or	and the second second	inchi?		
121	Copal	2000	ewt.	56 0	-	,,,
	Cutch and gambier	•••		17 0		,,
	Gum Ammoniac	Sere	rs. Ieverals stran inca	14 0	ening.	22
11	" Arabic … " Bdellium (common gum)…		d trucker, which are freq	18 0 10 0	12	**
	"Benjamin …		month inter the internet	40 0))))
	" Bysabol (coarse Myrrh) " Olibanum or frankincense		, coldo , manadhan -	14 0	111	77
25	" Persian (false)		see No. 21 year	$12 0 \\ 10 0$	100	"
22	" Kino …		27 and an end of the second se	10 0	1.00	>> >>
	Myrrh Rosin		**	40 0	1000	37
	All other sorts of gums, gum-resins, and	arti-	10 0120200,0000 36 81	4.4	aic O	33
11	cles made of gum or gum-resin			ad valorem	1×1	,,
33	HEMP and articles made of hemp-			struggine las II.		
	Piece-goods and all other sorts (except rope	for				
	which see No. 25)	•••	••••	n 1100 12	CHER .	n
34	HIDES AND SKINS (except raw on salted hides	and	the of any rejetable fills	er molt ere in	1200	123
-	skins, which are free)-	unu	•••	morest and can ,	103	
	Hides, border		each	32 0	E.F.	"
10	, COW		score	80 0 60 0		"
2.8	Skins, all kinds)) 17	ad valorent	9.0	" "
35	INSTRUMENTS AND APPARATUS-		and the second	of the state of th	1.C	"
	Musical, drawing, measuring, optical, photo	ogra-	-dro to al	and solution letter	in the	30
43	phie (including materials for photogram	by).		sta curke	Iso	
41	surveying, and surgical (including sur appliances)	gical	the second second	adires -	1 de la	
		1903		ad valorem	-	"
36	IVONY AND IVORY-WARE-	-202	the star of the star and the	CONTRACTOR (CONTRACT)	max m	4
er.	Elephants' grinders		A CONTRACTOR	And the set of	Nor.	- and
	Elephants' tusks (other than hollows, cen	tres,	cwt.	125 0	1 and	"
194	and points) each exceeding 20 lb. weight, and hollows, centres, and po	in	978	2.313	Rest	28
221	weight, and hollows, centres and no	ainte	the second se		1	

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SCHEDULE IV-(IMPORT TARIFF)-continued.

No.	Names of .	Articles.		Per	Tariff Valuation,	Duty,
	Other Antidas un	and a family and			Ha	
	manufactured	manufactured and 		difactored and panauls restinged.		
	IVORY AND IVORY-WARE- Unmanufactured-cont		1000	es destine in gainered	o the month	tob Lott
		ot less than 10 lbs.	and	odt of Long atomas	mai realis has	10 10 10 10
		lbs. each, and holl each weighing less		Cwt.	680 0	Five per cen
	Elephants' tusks each than hollows, cent		ther		525 0	in Circle in
	Sea-cow or moye tee 4 lbs.	th, each not less		Benepen	175 0	
	Sea-cow or moye tee 3 lbs. and under 4	lbs		aniquin	170 0	
	Sea-cow or moye teet Articles made of ivo			33 32	130 0 ad valorem	11
37	JEWELLERY, including pl Silverware, plain	ate		tola	1 0	
	" embossed o	r } other than Europ	1		1 4	17
90	All other sorts, exception pearls, unset, which	are free			ad valorem	17
38	JUTE, articles made fr which are free		uags,	······································	Antin in a	11
39	LEATHER, and articles m boots and shoes, harr excluding belting for d	less and saddlery,	but	114 III 214 III 214 III 214 III	e jit.fili	HET LA
	is free				- antimit of a to a	1 5000
40	MARINE AND NAVAL STO	ores, not otherwise	de-	comer tel	and and a	100
41	MATCHES, Lucifer, and a	ll other sorts			33	17
42	MATS- Floor-matting, China	and Sincenore of	- 11	*** 133 ***	nice, birds, comp	Con
	All other sorts, except			Hundred.	75 0	,,
10	see No, 23)		•••		ad valorem	1012 11
43	OIL AND FLOOR-CLOTH .				anos mada	11A "
44	PAINTS, COLOURS, PAINTE positions for applicatio Ochre, other than E	n to leather and meta	als-	Cwt.	1 8	21218. 2
	Paints of sorts .				9 0	,,,
	" composition . " patent driers			"	56 0 10 0	1 2 11
	Prussian blue, China	a		Ľb.	0 10	- 11
	Red lead " Euro	the party is a second sec		Cwt.	1 0	1 37
	Tunnertine			Imperial Gallon.	1 14	1 17
	Verdigris .			Cwt.	70 0	17
	Vermiliou, Canton . White lead			box of 90 bundles. Cwt.	94 0 14 0	
	All other conta	•• ••		an bille when a staat	ad valorem	" "
45	PAPER : Wall paper				ar thread, Chian there ones	Ne "
46	PERFOMERY- Rose-flowers, dried			°Cwt.	12 0	12403 2
	Rose-water			Imperial Gallon.	1 14	mine m
	All other sorts, exce	at nonframed enirit	(for		and the second second	The sea

THE BOMBAY GOVERNMENT GAZETTE, MARCH 6, 1894. [PART VI

SCHEDULE IV-(IMPORT TARIFF) - continued.

And the second second second second

No.	Name	es of Articles.	1.9		Per	Tariff Valuation.	Duty.	
•	Other Articles, unmanufactured and manufac- tured-continued.				ingen i som hornor , hornetter, som	Rs. a.		
47	PIECE-GOODS not cotton piece-goods,	otherwise d which are t	lescribed, d free	except		ad valorem	Five per cent.	
48	PIPES and other im sumption of tobacco	plements u	sed in the	con-	and the mask and a	in the set particular	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
. 49	PITCH, TAR, AND DA				anel Weighton upon	the star was no		
10	Bitumen				Free time. In the, C	Greated speciality	,,,	
	Dammer				Cwt.	6 0	,,,	
	Pitch, American an	d Enropean	•••		5350 Jun "010 (11	6 0	21	
A	,, coal Tar, American and	European	•••		and the Phase de	6 0	>>	
	, coal					2 8	37	
	,, mineral				,,	ad valorem	03	
50	a bealarma					datio optic succes		
50	SEEDS- Castor			1	Cwt,	4 8	al the	
11	Cummin	•••		•1•		4 8	34	
25	,, black				pould mail "oddor "	6 0	33	
	Linseed				"	5 8	, ,,	
	Methi				the set is a set of the	4 0	- 33	
11	Musiard, rape, or sa	rson	*****		··· , 11	5 0	, ייי	
	Poppy Quince, bihidána		•••		41	. 6 0 40 0	7)	
	Sozirá				,,	22 0	33	
	Til or jinjili				alout pathent in the	7 8	03	
	All other sorts				,	ad valorem	22	
51	0				a. Manueven onern	a station of the	2.0	
01	SHELLS AND COWRIES- Chanks-large shell			***	Unndred		9	
	,, white, live	s, ior camec		•••	Hundred	6870		
22	" " dead				13 	4 0	"	
10	Cowras	fe			" other getty - other ?	0.8	"	
1.2	Cowries, bazár, com				Cwt,	3 0		
	" Maldive " Nakhla	•••	•••			7 8	13	
	Q-l-l-l-1-	bosi	I	•••		65 0 60 0	33	
		erior qualit	···, V	11.	coin mailing (for a	2 8	, ,,	
a.	Mother-of-pearl, nac	re					3.3 3.3	
Ser.	Tortoise-shell				"	7 0	13	
124	nakh	••• ••	No.		*** 33 **		10 10	
1403	All other sorts	***			P	ad valorem	23	
52	SILE, AND ARTICLES	MADE OF SU	.F-	1 -		mit office out of the	10	
	Floss		Well .		Lb.	9 0		
10	Piece-goods .		tt		11 .	ad valorem)) 9)	
1	Raw silk-	011	14			· reputerenter	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
4.6	Chaháram, Cochin		a yellow s		414	and the set of the		
35	Mathow		•••			5 4 3 4	37	
et	Other kinds of C	hina		***	21	2 0	33	
	Waste and Kachr					1 2	37	
**	Panjam					2 0	31 33	
10	Persian Siam					4 4	23	
44 11	Produced from th	e tasar or of	her wild -	ii.	11	2 0 2 8	• 22	
-	Sewing thread, Chin	a		A CONTRACTOR	"	9 0	"	10
-	All other sorts							6
20.1			and a start	1.			23	-
53	SOAP	•••					AS I DA	
F 4	STATIONER	5.5 A	Interest	405	an ".			
54	STATIONERY		***	92.0	differe besterilierer	12	2 2	
				and the second s		and the second s		

SCHEDULE IV-(IMPORT TARIFF)-concluded.

No.	Names of Articles.		Per	Tariff Valuation.	Duty.	
	Other Articles unmanufactured and manufactured- concluded.		A.	Rs. p.	Five	
56	TALLOW AND GREASE		Cwt.	25 0	per cent.	
57	TOILET REQUISITES not otherwise described			ad valorem	,,	
58	Tors and requisites for all games			"	17	
59			Each.	$ \begin{array}{ccc} 0 & 10 \\ 1 & 0 \\ 0 & 9 \end{array} $	17 11 17	
	nen - hetticale			ad valorem	37	
60	WAX		Cwt.	32 0	17	
61	WOOD AND TIMBER			ad valorem	"	
62	Hosiery Piece goods	•••	}	IJ. 4	17	

GENERAL DUTIES-concluded.

SCHEDULE V-(EXPORT TARIFF).

Name of Article.	Rate of duty.	
RICE, WHETHER HUSKED OR UNHUSKED, INCLUDING RICE-FLOUR.	Three annas per Indian maund of 82‡lb. avoirdupois weight.	

STATEMENT OF OBJECTS AND REASONS.

THE embarrassed condition of the finances, and the certainty that the accounts of the present year and the estimates of the year 1894-95 show a heavy deficit, have placed the Government under the necessity of reducing expenditure so far as reduction is possible and of raising a larger revenue to meet the cost of administration.

It has accordingly been decided to increase the revenue by the imposition of indirect taxation in the form of import duties, and the present Bill practically reimposes the Tariff Schedule of 1875, with some exceptions, of which the most important is the omission of duties on Cotton Yarn and Goods.

The 28th February 1894.

(Signed) J. WESTLAND.

S. HARVEY JAMES,

Secretary to the Government of India.