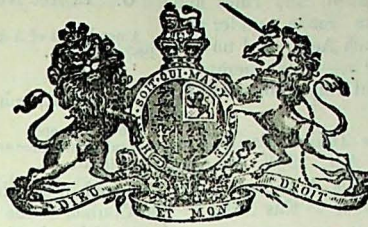


THE



Bombay Government Gazette

EXTRAORDINARY.

Published by Authority.

TUESDAY, 6TH MARCH 1894.

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.

CONTENTS.

PREAMBLE.

SECTIONS.

1. Short title.
Local extent.
Commencement.
2. Repeal of Acts.
Saving clause.
3. Duties specified in schedules to be levied.
4. Export of pepper from Cochin.
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 XVI, 1863, s. 1.
7. Duty on spirit, opium and salt when protected by a certificate.
8. Application of certain provisions as to duties and goods.

SECTIONS.

9. Power to cancel notifications.
10. 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SCHEDULE I.—ACTS REPEALED.

SCHEDULES II, III, & IV.—IMPORT TARIFF.

SCHEDULE V.—EXPORT TARIFF.

A Bill to amend the law relating to Customs-duties, and for other purposes.

WHEREAS it is expedient to amend the law relating to the duties of customs on goods imported 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.
Act, 1894.

1. This Act may be called the Indian Tariff

It extends to the whole of British India except Aden and Perim ; and it shall come into force on the passing thereof.

Local extent. Commencement.

2. The Acts mentioned in the first schedule are repealed to the extent specified therein.

Repeal of Act.

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

3. There shall be levied and collected, in every port to which this Act applies, the duties specified in the second, 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 exceeding nine rupees per khandi, as the Governor of Port 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, pay the duty collected under this section to the Governments of Travancore and Cochin in such proportion and in such manner as the Governor of Port Saint George in Council from time to time directs.

5. Duties of customs shall be levied at the rates respectively prescribed in the second, third, fourth and fifth schedules hereto annexed on goods passing by land out of or into—

(a) Foreign European Settlements bordering on any part of the territories administered by the Governor of Fort Saint George in Council or by the Governor of Bombay in Council ;

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

Subject to the control of the Governor General in Council, the Governor of Port Saint George in Council and the Governor 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 words "calculated at ten" the words "not exceeding five" shall be substituted.

7. Spirit, opium and salt imported from any port in British India, and protected by the certificate of an officer empowered 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 Act, 1878.

8. So far as regards the Presidency of Fort Saint George, the unrepealed provisions of Act No. VI of 1844, and, so far 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 be cancelled by the authority publishing the same.

10. In the event of any duty of customs or excise on any article being imposed, increased, decreased 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 chargeable 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 section 23 of the Sea Customs Act, VIII of 1878, the words "with the previous sanction of the Governor General in Council" shall be inserted after the word "may."

SCHEDULE I.

ACTS REPEALED.

Number and year.	Short Title.	Extent of Repeal.
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	„ „ „ „ „ „	„

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.	Duty. R. a.
FIREARMS 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 will carry ...	2 8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a firearm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8
9. Machines for making or loading or closing cartridges, for each...	10 0
10. Machines for capping cartridges, for each	2 8

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.

	Tariff valuation.	Rate of duty.
11. Gunpowder, common, per lb.	0 5	} 10 per cent.
” sporting, ” 	1 0	
12. All other sorts of arms, ammunition, and military stores	<i>ad valorem</i>	

SCHEDULE III.—(IMPORT TARIFF.)

LIQUORS, OPIUM, SALT, AND SALTED FISH.

No.	Names of Articles.	Per	Rate of duty.
			R. a.
1	LIQUORS—		
	Ale, beer, and porter	Imperial gallon or six quart bottles.	0 1
	Cider and other fermented liquors	" "	6 0
	Liqueurs	" "	6 0
	Spirit intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human consumption.	.....	Five per cent. <i>ad valorem</i> .
	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. <i>ad valorem</i> .
	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.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	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.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Wines—		
	Champagne and all other sparkling wines not containing more than 45 per cent. of proof spirit.	Imperial gallon or six quart bottles.	2 8
	Champagne and all other sparkling wines containing more than 45 per cent. of proof spirit.	" "	6 0
	All other sorts of wines not containing more than 45 per cent. of proof spirit.	" "	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 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.
4	SALTED FISH, wet (<i>ngapi</i>) or dry	" "	Such rate or rates of duty not exceeding twelve annas, as the Governor General in Council may, by notification in the <i>Gazette of India</i> , from time to time prescribe.

SCHEDULE IV.—(IMPORT TARIFF).

GENERAL DUTIES.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<i>Articles of Food and Drink.</i>			
			Rs. a.	
1	COFFEE	cwt.	65 0	Five per cent.
2	FRUITS AND VEGETABLES—			
	Almonds without shell	"	40 0	"
	" in the shell	"	13 0	"
	Cashew or cajoo kernels	"	12 0	"
	Cocoanuts	thousand	40 0	"
	" kernel (khopra)	cwt.	9 0	"
	Currants, European	"	35 0	"
	" Persian	"	12 0	"
	Dates, dry, in bags	"	5 0	"
	" wet	"	4 0	"
	" " in pots and boxes	"	8 0	"
	Figs, European	"	42 0	"
	" Persian, dried	"	6 8	"
	Garlic	"	5 0	"
	Pistachio nuts	"	25 0	"
	Prunes, Bussora (ālu Bokhara)	"	10 0	"
	Raisins, black, Persian Gulf, Red Sea and Kish-mish	"	12 0	"
	" Munakka, Persian Gulf, and Red Sea... ..	"	10 0	"
	" Malaga and bloom	lb.	0 10	"
	" Other sorts ... ..	.....	<i>ad valorem</i>	"
	Walnuts	cwt.	6 0	"
	All other sorts, except fresh fruits and vegetables not separately enumerated, which are free ... ..	.....	<i>ad valorem</i>	"
3	PROVISIONS, OILMAN'S STORES, AND GROCERIES—			
	Bacon in cans, jowls and cheeks	lb	0 12	"
	Beef and pork	{ tierces of three cwt. barrel of two cwt.	75 0 50 0	"
	Biche de mer	cwt.	50 0	"
	Butter	lb.	1 0	"
	Cheese	lb.	0 12	"
	China preserves	box of six jars	8 0	"
	Fish-maws	cwt.	100 0	"
	Flour	barrel or sack of 200 lb.	20 0	"
	Ghi	cwt.	40 0	"
	Groceries not otherwise described ... ..	.....	<i>ad valorem</i>	"
	Pork hams	lb.	0 12	"
	Sago	cwt.	10 0	"
	Shark-fins... ..	"	30 0	"
	Singally and Sozille	"	15 0	"
	Tapioca	"	12 0	"
	Vinegar, European, in wood	Imperial gallon	1 0	"
	" Persian	"	1 0	"
	" Country	"	0 6	"
	All other sorts of Provisions, Oilman's Stores, and Groceries ... ..	.....	<i>ad valorem</i>	"
4	SPICES—			
	Aniseed, star	cwt.	25 0	"
	Betelnuts—Goa	"	14 0	"
	" —in the husk	thousand	2 0	"
	" —white, Srivarddhan	cwt.	28 0	"
	" all other sorts	"	7 0	"
	Cardamoms, other than bastard	"	250 0	"
	Chillies, dry	"	9 0	"
	Cloves	"	20 0	"
	" stems and heads	"	5 0	"
	" in seeds, narlavang	"	8 0	"
	Ginger, dry	"	20 0	"
	Mace	lb.	1 8	"
	Nutmegs	"	1 0	"
	" in shell	"	0 10	"

SCHEDULE IV—(IMPORT TARIFF)—continued.

GENERAL DUTIES—continued.

No.	Names of Articles.	Per	Tariff Valuation.		Duty.
			Rs.	a.	
	<i>Articles of Food and Drink—concluded.</i>				
	Pepper, black and long	cwt.	16	0	Five per cent.
	" white	"	35	0	
	All other sorts of spices	"	<i>ad valorem</i>		"
5	SUGAR, China, candy	cwt.	20	0	"
	" loaf	"	23	0	"
	" soft	"	12	8	"
	" all other sorts, including saccharine pro- duce of all kinds and confectionery	"	<i>ad valorem</i>		"
6	TEA, black	lb.	0	10	"
	" green	"	1	4	"
	<i>Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning materials.</i>				
7	CHEMICAL PRODUCTS AND PREPARATIONS—				
	Acid, sulphuric	lb.	0	2	"
	Alkali, country (sajji-khár)	cwt.	2	0	"
	Alum	"	5	0	"
	Arsenic	"	25	0	"
	" China mansil	"	16	0	"
	Bicarbonate of soda	"	7	0	"
	Copperas, green	"	3	0	"
	Explosives, namely, blasting gelatine, dynamite, roburite, tonite, and all other descriptions	"	<i>ad valorem</i>		"
	Sal ammoniac	cwt.	30	0	"
	Sulphur (brimstone), flour	"	5	8	"
	" (") roll	"	5	0	"
	" (") rough	"	4	0	"
	All other sorts of chemical products and pre- parations	"	<i>ad valorem</i>		"
8	DRUGS, MEDICINES, AND NARCOTICS—				
	Aloes, black	cwt.	14	0	Five per cent.
	" Socotra	"	25	0	
	Aloe-wood	lb.	3	0	"
	Asafetida (hing)	cwt.	80	0	"
	" coarse (hingrá)	"	18	0	"
	Atáry, Persian	"	15	0	"
	Brimstone (amalsára)	"	45	0	"
	Camphor, bhemsaini (baras)	lb.	100	0	"
	" refined, cake	"	1	0	"
	" crude, in powder	"	0	12	"
	Cassia lignea	cwt.	20	0	"
	China root (chobchini), rough	"	7	0	"
	" " " scraped	"	16	0	"
	Galangal, China	"	8	0	"
	Pellitory (akalkára)	"	30	0	"
	Salep	"	100	0	"
	Senna leaves	"	4	8	"
	Storax, liquid (rose melloes)	"	46	0	"
	Tobacco, manufactured and unmanufactured	"	<i>ad valorem</i>		"
	All other sorts of drugs, medicines and narcotics, except Quinine, which is free, and Opium (for which see Schedule III)	"	<i>ad valorem</i>		"
9	DYEING AND TANNING MATERIALS—				
	Alizarine dyes, all colours	"	<i>ad valorem</i>		"
	Aniline	lb.	1	8	"
	Cochineal	"	1	0	"
	Gallnuts, myrabolams	cwt.	4	8	"
	" Persian	"	37	0	"
	Madder or manjit	"	12	0	"
	Orchilla weed	"	9	8	"
	Sappan wood and root	"	5	8	"
	All other sorts of dyeing and tanning materials.	"	<i>ad valorem</i>		"

SCHEDULE IV—(IMPORT TARIFF)—continued.

GENERAL DUTIES—continued.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<i>Metals and Manufactures of Metals.</i>		Rs. a.	
10	AGRICULTURAL IMPLEMENTS, excluding machinery, which is free	.....	<i>ad valorem.</i>	Five per cent.
11	HARDWARE AND CUTLERY, including ironmongery and plated-ware, but excluding machinery and the component parts of machinery, which are free...	.....	"	"
12	METALS, unwrought and wrought, and articles made of metals—			
	Brass, beads, ghungri, China	thousand	1 0	"
	" old	cwt.	27 0	"
	" sheets, rolls, very thin	"	75 0	"
	" wire	lb.	0 7	"
	" all other sorts	.....	<i>ad valorem</i>	"
	Copper, Australian	cwt.	40 0	"
	" bolt	"	43 0	"
	" brazier's and sheets	"	43 0	"
	" China cash	"	32 0	"
	" Japan	"	38 0	"
	" nails and composition nails	"	43 0	"
	" old	"	38 0	"
	" pigs and slabs	"	38 0	"
	" sheathing, plate, and raised bottoms	"	45 0	"
	" tiles, ingots, cakes, and bricks	"	39 0	"
	" China, white, copper-ware	lb.	1 2	"
	" foil or dánkpana	hundred leaves	3 0	"
	" wire	lb.	0 9	"
	" all other sorts, unmanufactured and manufactured	.....	<i>ad valorem</i>	"
	Gold leaf, European	hundred leaves	3 0	"
	" " China and mock	.....	<i>ad valorem</i>	"
	Iron, anchors and cables	.....	"	"
	" angle and T	ton	110 0	"
	" beams, pillars, girders, bridge-work, and other descriptions of iron imported exclusively for building purposes	.....	<i>ad valorem</i>	"
	" flat, square, and bolt, including Scotch.	ton.	90 0	"
	" galvanised, other than nails	cwt.	9 8	"
	" " sheets and ridging	"	9 8	"
	" hoop, plate, and sheet, other than Swedish.	ton.	128 0	"
	" nails, rose, clasp, and flat-headed, rivets and washers	cwt.	11 0	"
	" nails, other sorts, including galvanised.	.....	<i>ad valorem.</i>	"
	" nail-rod	ton.	100 0	"
	" old	cwt.	2 0	"
	" pig	ton.	50 0	"
	" pipes and tubes	.....	<i>ad valorem.</i>	"
	" rice bowls	set of ten.	4 9	"
	" " "	set of six.	2 9	"
	" rod, round, other than Swedish, not exceeding half an inch in diameter...	ton.	100 0	"
	" rod, round, other than Swedish, exceeding half an inch in diameter	"	90 0	"
	" Swedish, flat, square, and bolt	"	145 0	"
	" " nail rod	"	170 0	"
	" " round rod, not exceeding half an inch in diameter	"	180 0	"
	" tinned plates	cwt.	10 0	"
	" all other sorts, including wire, but excluding railway materials, which are free	.....	<i>ad valorem.</i>	"
	Lanetta, double reels	score.	4 8	"
	" single	"	2 4	"
	Lead, ore, galena	cwt.	12 0	"
	" pig	"	9 8	"

SCHEDULE IV—(IMPORT TARIFF)—continued.

GENERAL DUTIES—continued.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<i>Metals and Manufactures of Metals—continued.</i>		Rs. a.	
12	METALS, unwrought and wrought and articles made of metals—concluded.			Five per cent.
	Lead, pipes		<i>ad valorem</i>	
	„ sheets, other than sheets for tea chests, which are free	cwt.	10 0	„
	„ orsidue and brass leaves, foreign, European	lb	1 2	„
	„ „ „ China	„	1 0	„
	Patent or yellow metal, sheathing, sheets and bolts	cwt.	38 0	„
	Patent or yellow metal, sheathing, sheets, and bolts, old	„	30 0	„
	Quicksilver	lb	1 6	„
	Shot, bird	cwt.	16 0	„
	Silver bullion or coin, except current coin of the Government of India, which is free		<i>ad valorem</i>	„
	Steel, blistered	cwt.	7 0	„
	„ British and foreign, other than Swedish, cast		<i>ad valorem</i>	„
	Steel, spring	cwt.	7 0	„
	„ Swedish	„	13 0	„
	Steel, all other sorts, unmanufactured and manufactured, except railway materials, which are free		<i>ad valorem</i>	„
	Tin, block	cwt.	70 0	„
	„ foil, China	lb	0 12	„
	„ other sorts		<i>ad valorem</i>	„
	Zinc or spelter, nails	cwt.	21 0	„
	„ „ plates and other shapes, soft	„	16 0	„
	„ „ „ „ hard	„	13 0	„
	„ „ sheet or sheathing	„	18 0	„
	„ „ all other sorts		<i>ad valorem</i>	„
	All other sorts of metals		„	„
	<i>Oils.</i>			
13	OILS—			
	Cassia	lb	3 0	„
	Cocconut	cwt.	13 0	„
	Grass	lb	1 12	„
	Jinjili or til	cwt.	15 0	„
	Linseed, European	Imperial gallon	1 12	„
	Otto of sorts	ounce	10 0	„
	Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, 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.	Imperial gallon.	.....	one-anna.
	„ which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes .....	„	.....	half-anna
	Sandalwood	lb	8 0	Five per cent.
	Turpentine	Imperial gallon	1 14	„
	Whale (except spermaceti) and fish	cwt.	15 0	„
	Wood .....	.....	25 0	„
	All other sorts of oil .....	.....	<i>ad valorem</i>	„

SCHEDULE IV—(IMPORT TARIFF)—*continued.*GENERAL DUTIES—*continued.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<i>Other Articles, unmanufactured and manufactured.</i>		Rs. a.	
14	APPAREL, including haberdashery and millinery and military and other uniforms and accoutrements, but excluding boots and shoes (for which see No. 39) and uniforms and accoutrements imported by a public servant for his personal use, which are free ... ..	.....	<i>ad valorem</i>	Five per cent.
15	BRUSHES, all sorts ... ..	.....	"	"
16	BUILDING AND ENGINEERING MATERIALS, namely asphalt, cement of all kinds, earthenware piping and other kinds ... ..	.....	"	"
17	CABINET-WARE AND FURNITURE ... ..	.....	"	"
18	CANDLES, paraffin	lb.	0 5	"
	" spermaceti	"	0 6	"
	" wax	"	1 0	"
	" all other sorts, including composition... ..	"	0 5	"
19	CANES, RATANS, ARTICLES MADE OF CANE OR RATAN, AND BASKET WORK—			
	Canes, Malacca	dozen	1 0	"
	Ratans	cwt.	7 0	"
	All other sorts except common bamboos, which are free ... ..	.....	<i>ad valorem</i>	"
20	CARRIAGES and component parts thereof, except railway carriages and trucks, which are free ... ..	.....	"	"
21	CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, china, and porcelain (for which see No. 27) ... ..	.....	"	"
22	CLOCKS, WATCHES, and other timekeepers ... ..	.....	"	"
23	COIR AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE (for which see No. 25)—			
	Yarn of all kinds	cwt.	9 0	"
	All other sorts ... ..	.....	<i>ad valorem</i>	"
24	CORAL, real... ..	.....	"	"
25	CORDAGE AND ROPE made of any vegetable fibre—			
	Coir, cables, tarred	cwt.	10 0	"
	" rope	"	10 0	"
	Cordage, hemp, European	"	25 0	"
	" Manila	"	30 0	"
	Twine, sail, European... ..	lb.	0 8	"
	All other sorts of cordage and rope ... ..	.....	<i>ad valorem</i>	"
26	CORK and articles made of cork—			
	Bottle corks	gross	1 0	"
	Vial corks	"	0 4	"
	All other sorts ... ..	.....	<i>ad valorem</i>	"
	EARTHEN-WARE (except Earthen-ware piping, for which see No. 16), China, China clay, and porcelain ... ..	.....	<i>ad valorem</i>	"
28	FEATHERS ... ..	.....	"	"
29	FIREWORKS, China	box of 133½	35 0	"
	" all other sorts ... ..	.....	<i>ad valorem</i>	"

SCHEDULE IV—(IMPORT TARIFF)—continued.

GENERAL DUTIES—continued.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<i>Other Articles, unmanufactured and manufactured—continued.</i>		Rs. a.	
30	FLAX and articles made of flax— Canvas, sail, European, not exceeding 40 yards. Piece-goods All other sorts, including linen-thread	bolt	22 0 <i>ad valorem</i> "	Five per cent. " "
31	GLASS, glass-ware, beads, false pearls, and false corals— Bangles, glass, China, gilt " " " not gilt Beads, China Coral, false Glass, China, all colours " Crown, coloured " " of sizes Pearls, false, Bajris... .. " " Boria " " Jauria " " Lolakh... .. " " Nathia... .. " " Tachia... .. " " Wattanah All other sorts of beads, false pearls, glass and glass-ware	hundred pairs ... " ... " cwt. 133½ lb. 100 superficial feet lakh thousand lakh thousand " " lakh	15 0 3 0 36 0 <i>ad valorem</i> 32 0 14 0 6 8 3 0 1 0 5 0 0 12 0 3 1 0 10 0 <i>ad valorem</i>	" " " " " " " " " " " " " " " "
32	GUMS, GUM-RESINS, and articles made of gum or gum-resin— Copal Cutch and gambier Gum Ammoniac " Arabic " Bdellium (common gum)... .. " Benjamin " Bysabol (coarse Myrrh) " Olibanum or frankincense " Persian (false) " Kino Myrrh Rosin All other sorts of gums, gum-resins, and articles made of gum or gum-resin	cwt. " " " " " " " " " " " " "	56 0 17 0 14 0 18 0 10 0 40 0 14 0 12 0 10 0 10 0 40 0 4 4 <i>ad valorem</i>	" " " " " " " " " " " " "
33	HEMP and articles made of hemp— Piece-goods and all other sorts, (except rope, for which see No. 25) ... ..	.....	"	"
34	HIDES AND SKINS (except raw or salted hides and skins, which are free)— Hides, border " buffalo " cow Skins, all kinds	each score " "	32 0 80 0 60 0 <i>ad valorem</i>	" " " "
35	INSTRUMENTS AND APPARATUS— Musical, drawing, measuring, optical, photographic (including materials for photography), surveying, and surgical (including surgical appliances) ... ..	.....	<i>ad valorem</i>	"
36	IVORY and IVORY-WARE— Unmanufactured— Elephants' grinders... .. Elephants' tusks (other than hollows, centres, and points) each exceeding 20 lb. in weight, and hollows, centres, and points each weighing 10 lb. and over	cwt. "	125 0 800 0	" "

SCHEDULE IV—(IMPORT TARIFF)—*continued.*GENERAL DUTIES—*continued.*

No.	Names of Articles,	Per	Tariff Valuation,	Duty.
	<i>Other Articles, unmanufactured and manufactured—continued.</i>		Rs. a.	
	<i>IVORY AND IVORY-WARE—continued.</i>			
	<i>Unmanufactured—continued.</i>			
	Elephants' tusks (other than hollows, centres and points) not less than 10 lbs. and not exceeding 20 lbs. each, and hollows, centres and points, each weighing less than 10 lbs. ...	Cwt.	680 0	Five per cent.
	Elephants' tusks each less than 10 lbs. (other than hollows, centres and points) ...	"	525 0	"
	Sea-cow or moye teeth, each not less than 4 lbs. ...	"	175 0	"
	Sea-cow or moye teeth, each not less than 3 lbs. and under 4 lbs. ...	"	170 0	"
	Sea-cow or moye teeth, each less than 3 lbs. ...	"	130 0	"
	Articles made of ivory ...	"	<i>ad valorem</i>	"
37	JEWELLERY, including plate—			
	Silverware, plain ...	tola	1 0	"
	" embossed or chased } other than European.	"	1 4	"
	All other sorts, except precious stones and pearls, unset, which are free ...	.....	<i>ad valorem</i>	"
38	JUTE, articles made from, except gunny bags, which are free ...	.....	"	"
39	LEATHER, and articles made of leather, including boots and shoes, harness and saddlery, but excluding belting for driving machinery, which is free ...	.....	"	"
40	MARINE AND NAVAL STORES, not otherwise described ...	.....	"	"
41	MATCHES, Lucifer, and all other sorts ...	.....	"	"
42	MATS—			
	Floor-matting, China and Singapore, of all sorts ...	Hundred	75 0	"
	All other sorts, except coir-matting (for which see No. 23) ...	.....	<i>ad valorem</i>	"
43	OIL AND FLOOR-CLOTH ...	.....	"	"
44	PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather and metals—			
	Ochre, other than European, all colours ...	Cwt.	1 8	"
	Paints of sorts ...	"	9 0	"
	" composition ...	"	56 0	"
	" patent driers ...	"	10 0	"
	Prussian blue, China ...	Lb.	0 10	"
	" " European ...	"	1 0	"
	Red lead ...	Cwt.	12 0	"
	Turpentine ...	Imperial Gallon.	1 14	"
	Verdigris ...	Cwt.	70 0	"
	Vermilion, Canton ...	box of 90 bundles.	94 0	"
	White lead ...	Cwt.	14 0	"
	All other sorts ...	.....	<i>ad valorem</i>	"
45	PAPER: Wall paper ...	.....	"	"
46	PERFUMERY—			
	Rose-flowers, dried ...	Cwt.	12 0	"
	Rose-water ...	Imperial Gallon.	1 14	"
	All other sorts, except perfumed spirit (for which see schedule III) ...	.....	<i>ad valorem</i>	"

SCHEDULE IV—(IMPORT TARIFF)—*continued.*GENERAL DUTIES—*continued.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<i>Other Articles, unmanufactured and manufactured—continued.</i>		Rs. a.	
47	PIECE-GOODS not otherwise described, except cotton piece-goods, which are free ...	.....	<i>ad valorem</i>	Five per cent.
48	PIPES and other implements used in the consumption of tobacco ...	.....	"	"
49	PITCH, TAR, AND DAMMER—			
	Bitumen ... ..	.....	"	"
	Dammer	Cwt.	6 0	"
	Pitch, American and European	"	6 0	"
	" coal	"	2 8	"
	Tar, American and European	"	6 0	"
	" coal	"	2 8	"
	" mineral ... ..	.....	<i>ad valorem</i>	"
50	SEEDS—			
	Castor	Cwt.	4 8	"
	Cummin	"	17 0	"
	" black	"	6 0	"
	Linseed	"	5 8	"
	Methi	"	4 0	"
	Mustard, rape, or sarson	"	5 0	"
	Poppy	"	6 0	"
	Quince, bihidána	"	40 0	"
	Sozirá	"	22 0	"
	Til or jinjili	"	7 8	"
	All other sorts ... ..	.....	<i>ad valorem</i>	"
51	SHELLS AND COWRIES—			
	Chanks—large shells, for cameos	Hundred	6 8	"
	" white, live	"	7 0	"
	" " dead	"	4 0	"
	Cowras	"	0 8	"
	Cowries, bazar, common	Cwt.	3 0	"
	" Maldive	"	7 8	"
	" Nakhla	"	65 0	"
	" Sankhla	"	60 0	"
	" yellow, superior quality	"	2 8	"
	Mother-of-pearl, nacre	"	30 0	"
	Tortoise-shell	"	7 0	"
	" nakh	"	1 0	"
	All other sorts	"	<i>ad valorem</i>	"
52	SILK, AND ARTICLES MADE OF SILK—			
	Floss	Lb.	9 0	"
	Piece-goods	"	<i>ad valorem</i>	"
	Raw silk—			
	Chaháram, Cochin-China, and yellow Shan-ghai	"	5 4	"
	Mathow	"	3 4	"
	Other kinds of China	"	7 0	"
	Waste and Kachra	"	1 2	"
	Panjam	"	2 0	"
	Persian	"	4 4	"
	Siam	"	2 0	"
	Produced from the tasar or other wild worm.	"	2 8	"
	Sewing thread, China	"	9 0	"
	All other sorts	"	<i>ad valorem</i>	"
53	SOAP		"	"
54	STATIONERY		"	"
55	STONE AND MARBLE		"	"

SCHEDULE IV—(IMPORT TARIFF)—concluded.

GENERAL DUTIES—concluded.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<i>Other Articles unmanufactured and manufactured—concluded.</i>		Rs. p.	
56	TALLOW AND GREASE	Cwt.	25 0	Five per cent.
57	TOILET REQUISITES not otherwise described ...		<i>ad valorem</i>	"
58	TOYS and requisites for all games ... ..	.....	"	"
59	UMBRELLAS, COTTON, under 20 inches ...	Each.	0 10	"
	" " 20 inches and upwards ...	"	1 0	"
	" " oiled, other than European.	"	0 9	"
	" " all other sorts, including paper kettisals ...	.....	<i>ad valorem</i>	"
60	WAX	Cwt.	32 0	"
61	WOOD AND TIMBER		<i>ad valorem</i>	"
62	WOOLLEN GOODS—			
	Braid	}	" "	"
	Hosiery			
	Piece goods			
	All other sorts			

SCHEDULE V—(EXPORT TARIFF).

Name of Article.	Rate of duty.
RICE, WHETHER HUSKED OR UNHUSKED, INCLUDING RICE-FLOUR.	Three annas per Indian maund of 82½lb. 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.

(Signed) J. WESTLAND.

The 28th February 1894.

S. HARVEY JAMES,
Secretary to the Government of India.