

Henry ... Deputy Collector ...
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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 17th December 1894 :—

A Bill to amend the Indian Tariff Act, 1894.

WHEREAS it is expedient to amend the Indian Tariff Act, 1894 ; It is hereby enacted as follows :— III of 1894.

Substitution of new Schedules for Schedules II to V of Act VIII of 1894. For Schedules II to V, both inclusive, appended to the said Act, the Schedules appended to this Act shall be substituted.

SCHEDULE II.—(IMPORT TARIFF.)

Arms, Ammunition and Military Stores,

including also any articles, other than those included in Nos. 1 to 12 of this Schedule, which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor General in Council may, by Notification in the *Gazette of India*, declare to be "ammunition" or "military stores" for the purposes of this Act.

XI of 1878.

Names of Articles.	Duty.	
	Rs.	a.
1. Firearms other than pistols, including gas and air guns and rifles, 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, including gas and air guns and rifles, 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

	Duty.
	Rs. a.
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates and all other parts of a firearm (including a gas and air gun or rifle) 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, 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.—The following are also free, namely:—

- (a) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval, or police uniform ;
- (b) a sword, a revolver, or a pair of pistols, when accompanying an officer of Her 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 purposes of his equipment ;
- (c) 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 ;
- (d) swords forming part of the equipment of native commissioned officers of Her Majesty's Army ;
- (e) swords for presentation as army or volunteer prizes ;
- (f) 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.
- (g) Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.

Proviso 1.—No duty in excess of ten per cent. *ad valorem* shall be levied upon any of the articles numbered 1 to 10 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 numbers 1 to 10 are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent. *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

	Tariff valuation.	Rate of Duty.
	Rs. a.	
11. Gunpowder, common, per lb.	0 5	} 10 per cent.
" sporting, " 	1 0	
" rifle " 	2 0	
" smokeless " 	4 8	
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.
			Rs. a.
1	LIQUORS—		
	Ale, beer, and porter	Imperial gallon or six quart bottles. }	0 1
	Cider and other fermented liquors		6 0
	Liqueurs	”	
	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.	<i>ad valorem.</i>	Five per cent.
	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.		
	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 42 per cent. of proof spirit.	Imperial gallon or six quart bottles.	2 8
	All other sorts of wines not containing more than 42 per cent. of proof spirit.	”	1 0
	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 spirit, other sorts.		
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 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.
			Rs.	a.	
Animals, living.					
1	HORSES, CATTLE, SHEEP, and all other living animals of all kinds ... ..	.....	.....	.....	Free.
Articles of Food and Drink.					
2	COFFEE	cwt.	70	0	Five per cent.
3	FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, which are free—				
	Almonds without shell	"	48	0	"
	" in the shell	"	15	8	"
	Cashew or cajoo kernels	"	12	0	"
	Cocoanuts	thousand	40	0	"
	" kernel (khopra)	cwt.	11	0	"
	Currants, European, in cases	"	10	0	"
	" " in cans	"	25	0	"
	" Persian	"	14	0	"
	Dates, dry, in bags	"	5	8	"
	" wet "	"	4	0	"
	" " in pots and boxes	"	8	8	"
	Figs, Persian, dried	"	11	0	"
	Garlic	"	5	0	"
	Hops ... ..	.....	.....	.....	Free.
	Pistachio nuts	cwt.	32	0	Five per cent.
	Prunes, Bussora (álu-Bokhára)	"	20	0	"
	Raisins, black, and kishmish, Persian Gulf and Red Sea	"	14	0	"
	" Munakka, Persian Gulf and Red Sea	"	9	0	"
	" Other sorts ... ..	.....	.....	.....	ad valorem.
	Walnuts	cwt.	10	0	"
	All other sorts of fruits and vegetables ... ..	.....	.....	.....	ad valorem.
4	GRAIN AND PULSE, including broken grain and pulse, but not including flour ... ..	.....	.....	.....	Free.
5	MINERAL AND AERATED WATERS, and all unfermented and non-alcoholic beverages ... ..	.....	.....	.....	ad valorem.
6	PROVISIONS, OILMAN'S STORES, AND GROCERIES—				
	Bacon in canvas and cans, jowls and cheeks	lb.	0	14	"
	Beef and Pork	{ tierce of 3 cwt.	105	0	}
		{ barrel of 2 cwt.	70	0	
	Biche de mer	cwt.	50	0	"
	Butter	lb.	1	0	"
	Cheese	"	0	14	"
	China preserves	box of six jars.	5	8	"
	" fruit preserves, dry candied	lb.	0	5	"
	Cocum	cwt.	5	0	"
	Fish-maws	"	115	0	"
	Flour	barrel or sack of 200 lb.	20	0	"
	Ghi	cwt.	45	0	"
	Groceries not otherwise described ... ..	.....	.....	.....	ad valorem.
	Pork hams	lb.	0	14	"
	Sago	cwt.	12	8	"
	Shark-fins	"	30	0	"
	Singally and sozille	"	15	0	"

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials—<i>continued.</i>		Rs. a.	
11	DRUGS, MEDICINES, AND NARCOTICS—			
	Aloes, black	cwt.	14 0	Five per cent.
	" Socotra	"	30 0	"
	Aloe-wood... ..	lb.	6 0	"
	Asafetida (hing)	cwt.	80 0	"
	" coarse (hingra)	"	21 0	"
	Atáry, Persian	"	15 0	"
	Bánslochán (bamboo camphor)	lb.	0 4	"
	Brimstone (amalsára)	cwt.	54 0	"
	Calumba or Colombo root	"	7 0	"
	Camphor, Bhimsaini (barás)	lb.	70 0	"
	" refined, cake	"	1 4	"
	" crude in powder	cwt.	105 0	"
	Cassia lignea	"	22 0	"
	China root (chobchini), rough	"	8 0	"
	" " " scraped	"	17 8	"
	Cubebs	"	25 8	"
	Galangal, China	"	7 0	"
	Pellitory (akalkára)	"	50 0	"
	Peppermint crystals, from China and Japan	lb.	11 8	"
	Quinine and other alkaloids of chinchona ... ..	.....	.....	Free.
	Salep	cwt.	80 0	Five per cent.
	Senna leaves	"	4 0	"
	Storax, liquid (rose melloes) ... ..	.....	60 0	"
	Tobacco, unmanufactured and manufactured ... ..	.....	<i>ad valorem</i>	"
	All other sorts of drugs, medicines, and narcotics, except opium (for which see Schedule III) ... ..	.....	"	"
12	DYEING AND TANNING MATERIALS—			
	Alizarine dye, dry, 40 per cent.... ..	lb.	1 7	"
	" " 50 "	"	1 10	"
	" " 60 "	"	1 15	"
	" " 70 "	"	2 2	"
	" " 80 "	"	2 8	"
	" " 100 "	"	2 12	"
	" liquid, 10 per cent.	"	0 5	"
	" " 16 "	"	0 8	"
	" " 20 "	"	0 10	"
	Aniline dye " indigo blue	"	0 9	"
	" dry ... ..	.....	<i>ad valorem</i>	"
	Avar bark	cwt.	4 8	"
	Buzgand (gulpista)	"	27 0	"
	Cochineal	lb.	1 2	"
	Gallnuts (myrabolams)	cwt.	4 0	"
	" Persian	"	35 0	"
	Madder or manjit	"	7 0	"
	Orchilla weed	"	5 0	"
	Sappan wood and root	"	5 8	"
	All other sorts of dyeing and tanning materials. ... ..	.....	<i>ad valorem</i>	"
	Metals and Manufactures of Metals.			
13	HARDWARE AND CUTLERY, including ironmongery and plated-ware, and also including machines, tools, and implements to be worked by manual or animal labour ... ..	.....	"	"
14	MACHINERY, namely, prime movers, and component parts thereof ... ..	.....	"	"
	" (and component parts thereof, mean-			

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—<i>continued.</i>		Rs. a.	
	ing machines or sets of machines to be worked by electric, steam, water, 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 which are intended for—			
	(a) the preparing, ginning, pressing, spinning, weaving, sewing, knitting, and dyeing of cotton, jute, hemp, silk, wool, or other fibres;			
	(b) the smelting and milling of iron and other metallic ores and the manufacture of iron, steel, and other metals;			
	(c) the manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope, and twine;			
	(d) the milling of rice;			
	(e) the drying and rolling of tea;			
	(f) the pulping of coffee;			
	(g) printing presses;	.....	.....	Free.
	(h) foundries and workshops of iron and other metals;			
	(i) the refining of petroleum, and the manufacture of vegetable oils;			
	(j) the crushing of bones and bricks;			
	(k) the manufacture of lac;			
	(l) potteries;			
	(m) sawmills;			
	(n) mining, navigation, and agriculture;			
	(o) such other manufactures and industries as the Governor-General in Council may from time to time specify:			
	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, useless for any other purpose.			
	<i>Note.</i> —Machinery and component parts thereof made of substances other than metal are included in this entry.			
15	METALS, unwrought and wrought, and articles made of metals—			
	Brass, beads, ghungri, China	thousand.	0 12	Five per cent.
	„ foil or dānkpana, white, 10½ in. × 4½ in.	hundred leaves.	1 4	„
	„ „ „ coloured, 10½ in. × 4½ in.	„	1 12	„
	„ old	cwt.	26 0	„
	„ sheets, flat or in rolls, very thin	„	75 0	„
	„ wire	lb.	0 7	„
	„ all other sorts ... ..	.....	<i>ad valorem</i>	„
	Copper, Australian	cwt.	40 0	„
	„ bolt	„	50 0	„
	„ brazier's and sheets	„	45 0	„
	„ China cash	„	30 0	„
	„ Japan	„	39 0	„
	„ nails and composition nails	„	54 0	„
	„ old	„	33 0	„

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			Rs. a.	
	Metals and Manufactures of Metals—<i>continued.</i>			
15	METALS, unwrought and wrought, and articles made of Metals— <i>continued.</i>			
	Orsidue and brass leaves, China	lb.	0 12	Five per cent.
	Patent or yellow metal, sheathing, sheets and bolts	cwt.	44 0	"
	Patent or yellow metal, sheathing, sheets, and bolts, old	"	27 0	"
	Quicksilver	lb.	1 8	"
	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, Basic	ton	100 0	One per cent.
	" beams, joists, pillars, girders, bridgework and other descriptions of steel imported exclusively for building purposes. ....	.....	<i>ad valorem</i>	"
	" hoops	ton	145 0	"
	" old, including old files	"	60 0	"
	" pipes and tubes ... ..	.....	<i>ad valorem</i>	"
	" plates and sheets	ton	130 0	"
	" rivets	"	220 0	"
	" T-bars	"	105 0	"
	" wire, excluding wire-netting	"	140 0	"
	" all other sorts, including wire-netting . ....	.....	<i>ad valorem</i>	Five per cent.
	Tin, block	cwt.	72 0	"
	" foil, China	lb.	0 12	"
	" other sorts ... ..	.....	<i>ad valorem</i>	"
	Zinc or spelter, nails	cwt.	24 0	"
	" " plates and other shapes, soft.. ..	"	18 0	"
	" " " " hard... ..	"	13 0	"
	" " sheet or sheathing	"	22 0	"
	" " all other sorts ... ..	.....	<i>ad valorem</i>	"
	All other sorts of metals ... ..	.....	"	"
	Oils.			
16	OILS—			
	Cajeputi	quart	1 4	"
	Cassia	lb.	2 8	"
	Cocoanut	cwt.	16 0	"
	Earth nut... ..	"	16 0	"
	Grass	lb.	1 12	"
	Jinjili or til	cwt.	16 0	"
	Linseed, European	Imperial gallon	2 0	"
	Otto of sorts	ounce	15 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, 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	Imperial gallon	.....	One anna.

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and manufactures of Metals—<i>concluded.</i>		Rs. a.	
	Petroleum, 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 ...	.....	<i>ad valorem</i>	Five per cent.
	Sandalwood	Rs	7 0	"
	Whale (except spermaceti) and fish ...	cwt.	15 0	"
	Wood	"	25 0	"
	All other sorts of oil ... ..	.....	<i>ad valorem</i>	"
	Other Articles, unmanufactured and manufactured.			
17	AMBER, AND ARTICLES MADE OF AMBER, including imitation amber ... ..	.....	"	"
18	APPAREL, including drapery, haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding cotton-hosiery (for which see No. 44) and boots and shoes (for which see No. 69), and excluding also uniforms, and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free ... ..	.....	"	"
19	ART, WORKS OF, except statuary and pictures intended to be put up in a public place, which are free ... ..	.....	<i>ad valorem</i>	"
20	ASBESTOS, AND ARTICLES MADE OF ASBESTOS not otherwise described ... ..	.....	"	"
21	BAGS, CASKS, BOXES, and other packages, empty, of all kinds ... ..	.....	"	"
22	BAMBOOS, common, grass, hay, rushes, straw, and leaves ... ..	.....	.....	<i>Free.</i>
23	BEADS, of all materials except glass, for which see No. 57, and brass, for which see No. 15— Beads, China, Ankdána	133½ lbs.	35 0	Five per cent.
	" " Dagri	"	30 0	"
	" " Gadgadiah	"	24 0	"
	" " Kamrakhi	"	32 0	"
	" " Lalri	"	44 0	"
	" " Naksi	"	38 0	"
	" " Pakhaváji	"	30 0	"
	" " Sulemáni	"	34 0	"
	All other sorts ... ..	.....	<i>ad valorem</i>	"
24	BELTING of cotton, leather, or other material, for driving machinery ... ..	.....	.....	<i>Free.</i>
25	BONE, INCLUDING WHALEBONE, articles made of ... ..	.....	<i>ad valorem</i>	Five per cent.
26	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts ... ..	.....	.....	<i>Free.</i>

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>continued.</i>		Rs. a.	
27	BRISTLES AND FIBRE for brushes and brooms ...	.....	.....	<i>Free.</i>
28	BRUSHES AND BROOMS, all sorts ...	.....	<i>ad valorem</i>	Five per cent.
29	BUILDING AND ENGINEERING MATERIALS, namely, asphalt, bricks and tiles, cement of all kinds, fireclay, earthenware piping, lime, and other kinds not otherwise described ...	.....	"	"
30	CABINET-WARE AND FURNITURE ...	.....	"	"
31	CANDLES, paraffin ...	lb.	0 6	"
	" composition ...	"	0 5	"
	" spermaceti ...	"	0 7	"
	" wax ...	"	1 0	"
	" all other sorts... ..	.....	<i>ad valorem</i>	"
32	CANES AND RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK—			
	Canes, Malacca ...	dozen	8 0	"
	Rattans ...	cwt.	9 0	"
	All other sorts ...	.....	<i>ad valorem</i>	"
33	CARRIAGES AND CARTS, including bicycles, tricycles, jinrikshas, Bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances, and component parts thereof ...	.....	"	"
34	CASES (EMPTY) for spectacles, opera-glasses, jewellery, and other articles ...	.....	"	"
35	CELLULOID, ARTICLES MADE OF, not otherwise described ...	.....	"	"
36	CHALK, common ...	.....	"	"
	" French, knife and plate powder, Bath bricks, emery powder, and whiting ...	.....	"	"
37	CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthen-ware, china and procelain (for which see No. 46) ...	.....	"	"
38	CLOCKS, WATCHES, and other timekeepers, and parts thereof ...	.....	"	"
39	COAL, COKE, AND PATENT FUEL ...	.....	.....	<i>Free.</i>
40	COIR, AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE (for which see No. 42)—			
	Yarn of all kinds ...	cwt.	9 0	Five per cent.
	All other sorts ...	.....	<i>ad valorem</i>	"
41	CORAL, real ...	.....	"	"
42	CORDAGE, ROPE, and Twine made of any vegetable fibre—			
	Coir, cables, tarred ...	cwt.	17 0	"
	" rope ...	"	10 0	"
	Cordage, hemp, European ...	"	25 0	"
	" " Manila ...	"	28 0	"
	Twine, sail, European ...	lb.	0 9	"
	All other sorts of cordage, rope, and twine ...	.....	<i>ad valorem</i>	"

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>contd.</i>		Rs. a.	
43	CORK, AND ARTICLES MADE OF CORK—			
	Bottle-corks	gross	1 8	Five per cent.
	Vial corks... ..	"	0 8	"
	All other sorts ... ..	.....	<i>ad valorem</i>	"
44	COTTON, AND ARTICLES MADE OF COTTON—			
	" RAW ... ..	.....	.....	<i>Free.</i>
	" twist and yarn—		Rs. a. p.	
	Medio, No. 40	lb.	0 10 0	Five per cent.
	" " 50	"	0 11 6	"
	" " 60	"	0 13 0	"
	and so on, one anna and a-half being added to the valuation for every count of ten or part of a count of ten above No. 60.			
	Mule, No. 15 and lower numbers	"	0 5 0	"
	above No. 15 to No. 24	"	0 6 0	"
	" " 24 to " 32	"	0 7 6	"
	" " 32 to " 42	"	0 8 6	"
	" " 40 to " 52	"	0 10 0	"
	" " 52 to " 60	"	0 11 6	"
	" " 60 to " 70	"	0 13 6	"
	" " 70 to " 80	"	0 15 0	"
	and so on, one anna being added to the valuation for every count of ten or part of a count of ten above No. 80.			
	Mule, doubled, No. 15 and lower numbers	"	0 6 0	"
	above No. 15 to No. 24... ..	"	0 7 0	"
	" " 24 to " 32... ..	"	0 8 6	"
	" " 32 to " 42... ..	"	0 9 6	"
	" " 42 to " 52... ..	"	0 11 0	"
	" " 52 to " 60... ..	"	0 12 6	"
	" " 60 to " 70... ..	"	0 14 6	"
	" " 70 to " 80... ..	"	1 0 0	"
	and so on, one anna being added to the valuation for every count of ten or part of a count of ten above No. 80.			
	Water, No. 20 and lower numbers	"	0 7 0	"
	" above No. 20 to No. 30	"	0 8 0	"
	" " 30 to " 40	"	0 9 6	"
	" " 40 to " 50	"	0 11 0	"
	" " 50	"	0 12 6	"
	Orange, red, and other colours, except Turkey red.	"	0 11 0	"
	" " " " " doubled.	"	0 12 0	"
	Turkey red, all sorts	"	0 14 0	"
	" " " " " doubled	"	0 15 0	"
	<i>Note</i> —Duty to be charged on the grey weight of coloured twist and yarn: when this is not ascertainable the actual wharf weight or invoice weight to be taken.			
	White or bleached, doubled, all numbers	lb.	0 12 0	Five per cent.

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

No.	Names of Articles.	Per	Tariff Valuation.			Duty.
			Rs.	a.	p.	
	Other Articles, unmanufactured and manufactured—<i>continued.</i>					
44	COTTON, AND ARTICLES MADE OF COTTON— <i>contd.</i>					
	Cotton twist and yarn— <i>contd.</i>					
	„ Sewing thread—					
	White and coloured, on cards containing 100 yards each, and <i>pro rata</i> above and below ...	gross	3	0	0	Five per cent.
	White and coloured, on reels containing 100 yards each, and <i>pro rata</i> above and below ...	„	5	0	0	„
	White and coloured, in balls and skeins	lb.	1	12	0	„
	<i>Note.</i> —Duty on sewing thread to be charged either on the mark or on the actual length.					
	„ Piece goods—					
	Grey—					
	Jaconets ...	„	0	12	0	„
	Mulls ...	„	1	0	0	„
	Printers ...	„	0	10	0	„
	Shirtings, 16 × 15 and above ...	„	0	8	6	„
	Shirtings, under 16 × 15 ...	„	0	7	6	„
	Longcloths ...	„	0	7	6	„
	Madapollams ...	„	0	8	6	„
	T cloths and Domestics, 18 × 18 and above ...	„	0	8	6	„
	T cloths and Domestics, under 18 × 18, Jeans, Sheetings, and Drills, except American Drills ...	„	0	7	6	„
	Drills, American ...	„	0	9	0	„
	Other sorts of grey piece goods ...					
	White, and coloured ...					
	„ Hosiery, and all other manufactured cotton goods not otherwise described ...	.....			<i>ad valorem.</i>	„
45	DISINFECTING AND DEODORISING FLUID AND POWDER ...	.....			„	„
46	EARTHENWARE (except earthenware piping, for which see No. 29), china, china clay, porcelain, and imitation or false coral ...	.....			„	„
47	EGGS, ostrich and other, not mounted ...	.....			„	„
48	EMERY PAPER AND CLOTH, AND SANDPAPER ...	.....			„	„
49	FANS OF ALL KINDS, except common palm-leaf fans, which are free ...	.....			„	„
50	FEATHERS, including bird-skins ...	.....			„	„
51	FIREWORKS, all sorts, including fulminating-powder ...	.....			„	„
52	FLAX, AND ARTICLES MADE OF FLAX, including linen-thread ...	.....			„	„
53	FLOWERS, ARTIFICIAL, not otherwise described ...	.....			„	„
54	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels ...	.....			„	„
55	FUR, AND ARTICLES MADE OF FUR, not otherwise described ...	.....			„	„
56	GELATINE ...	.....			„	„
57	GLASS, GLASS-WARE, AND FALSE PEARLS—				Rs. a.	
	Glass, China, all colours ...	133½ lbs.	32	0	„	„
	„ crown, coloured... ..	100 superficial feet	15	0	„	„
	„ „ of sizes ...	„	6	0	„	„
	Pearls, false, bājria ...	lakh	3	0	„	„

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>contd.</i>		Rs. a.	
57	GLASS, GLASS-WARE, AND FALSE PEARLS—<i>contd.</i>			
	Pearls, false, boria	thousand	0 10	Five per cent.
	„ „ jauria	lakh	6 0	„
	„ „ lolakh	thousand	0 8	„
	„ „ nathia	„	0 3	„
	„ „ táchia	„	0 8	„
	„ „ wattanah	lakh	10 0	„
	All other sorts of glass and manufactures of glass, including false pearls and glass beads... ..	.....	<i>ad valorem</i>	„
58	GUMS, GUM-RESINS and articles made of gum or gum-resin—			
	Copal	cwt.	85 0	„
	Cutch and gambier	„	20 0	„
	Gamboge	lb.	1 4	„
	Gum Ammoniac	cwt.	12 0	„
	„ Arabic	„	18 0	„
	„ Bdellium (common gum)	„	8 0	„
	„ Benjamin	„	40 0	„
	„ Bysabol (coarse myrrh)	„	16 0	„
	„ Olibanum or frankincense	„	9 0	„
	„ Persian (false)	„	11 0	„
	„ Kino	„	10 0	„
	Myrrh	„	33 0	„
	Rosin	„	6 0	„
	All other sorts of gums, gum-resins, and articles made of gum or gum-resin, including caoutchouc and gutta-percha	„	<i>ad valorem</i>	„
59	HAIR of all kinds, and articles made of hair ... ..	.....	„	„
60	HEMP , including Manilla hemp, and articles made therefrom (except cordage, rope, and twine, for which see No. 42) ... ..	.....	„	„
61	HIDES AND SKINS (except raw or salted hides and skins, which are free)—			
	Hides, border	each	33 0	„
	„ buffalo	score	70 0	„
	„ cow	„	60 0	„
	Skins, including parchment and vellum, gold-beaters' skins, and all other descriptions ... ..	.....	<i>ad valorem</i>	„
62	HORN ... ..	.....	.....	<i>Free.</i>
	„ articles made of, not otherwise described... ..	.....	<i>ad valorem</i>	Five per cent.
63	INSTRUMENTS, APPARATUS, AND APPLIANCES, and parts thereof—			
	Computing, Dental, Distilling, Diving, Drawing, Educational, Electric, Electric lighting, Galvanic, Measuring, Musical, Optical, Philosophical, Phonographic, Photographic (including materials for Photography), Scientific, Surgical, Surveying, Telegraphic, Telephonic, Typewriters, and all other sorts, except Telegraphic instruments and apparatus imported by or under the orders of a railway company, which are free ... ..	.....	„	„
64	IVORY AND IVORY-WARE—			
	Unmanufactured—			
	Elephants' grinders	cwt.	375 0	„

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>continued.</i>		Rs. a.	
	IVORY AND IVORY-WARE—			
	Unmanufactured—			
	Elephants' tusks (other than hollows, centres and points) each exceeding 20 lbs. in weight, and hollows, centres and points each weighing 10 lbs. and over	cwt.	900 0	Five per cent.
	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. .	"	780 0	"
	Elephants' tusks, each less than 10 lbs. (other than hollows, centres and points) ...	"	600 0	"
	Sea-cow or moye teeth, each not less than 4 lbs.	"	230 0	"
	Sea-cow or moye teeth, each not less than 3 lbs. and under 4 lbs.	"	210 0	"
	Sea-cow or moye teeth, each less than 3 lbs....	"	150 0	"
	All other sorts, manufactured and unmanufactured ... ..	.....	<i>ad valorem</i>	"
65	JET, ARTICLES MADE OF ... ..	.....	<i>ad valorem</i>	"
66	JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver—			
	Silverware, plain	tola	1 0	"
	" embossed or } other than European " chased	"	1 4	"
	All other sorts, except precious stones and pearls, unset, which are free ... ..	.....	<i>ad valorem</i>	"
67	JUTE, raw ... ..	.....	.....	Free.
	" articles made of ... ..	.....	<i>ad valorem</i>	Five per cent.
68	LAC, all sorts, and articles made of lac ... ..	.....	"	"
69	LEATHER, and articles made of leather, including boots and shoes, harness and saddlery ... ..	.....	"	"
70	MANURES of all kinds, including animal bones ... ..	.....	.....	Free.
71	MARINE AND NAVAL STORES, not otherwise described	.....	<i>ad valorem</i>	Five per cent.
72	MATCHES, all sorts ... ..	.....	"	"
73	MATS AND MATTING—			
	Floor-matting, China and Singapore, of all sorts.	hundred	60 0	"
	All other sorts, except coir-matting (for which see No. 40) ... ..	.....	<i>ad valorem</i>	"
74	MICA AND TALC, and articles made therefrom ... ..	.....	"	"
75	MINERALS NOT OTHERWISE DESCRIBED... ..	.....	"	"
76	MODELS OF ALL DESCRIPTIONS ... ..	.....	"	"
77	MOULDERS' BLACKING AND SAND ... ..	.....	"	"
78	OILCAKE, also bran, fodder, and cattle-food of all kinds ... ..	.....	.....	Free.
79	OIL-CLOTH AND FLOOR-CLOTH, including lincrusta, linoleum, and tarpaulins ... ..	.....	<i>ad valorem</i>	Five per cent.
80	PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood, and metals—			
	Ochre, other than European, all colours	cwt.	1 8	"
	Paints, composition	"	56 0	"
	" patent driers	"	11 0	"
	Prussian blue, China	lb.	0 8	"
	" " European	"	1 0	"
	Red lead	cwt.	14 0	"

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>contd.</i>			
	PAINTS, COLOURS, PAINTERS' MATERIALS, &c.—<i>continued.</i>		Rs. a.	
	Turpentine	Imperial gallon	2 0	Five per cent.
	Verdigris	cwt.	70 0	"
	Vermilion, Canton	box of 90 bundles	95 0	"
	White lead	cwt.	16 0	"
	White zinc	"	20 0	"
	All other sorts, including glue and putty ... ..	.....	<i>ad valorem</i>	"
81	PAPER, PASTEBOARD, MILLBOARD, AND CARDBOARD of all kinds, 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 forms; but not including waste paper and old newspapers for packing, which are free ... ..	.....	"	"
	" articles made of paper and papier-mâché ... ..	.....	"	"
82	PERFUMERY—			
	Gowla, husked and unhusked	cwt.	38 0	"
	Kapurkachri (zedoary, China)	"	9 8	"
	Patch leaves (patchouli)	"	9 8	"
	Rose-flowers, dried	"	16 0	"
	Rose-water	{ Per carboy	5 0	"
		{ Per 100 flasks	32 0	"
	All other sorts, except perfumed spirit (for which see Schedule III) ... ..	.....	<i>ad valorem</i>	"
83	PIPES and other implements used in the consumption of tobacco and other narcotics ... ..	.....	<i>ad valorem</i>	"
84	PITCH, TAR AND DAMMER—			
	Bitumen ... ..	.....	"	"
	Dammer	cwt.	5 8	"
	Pitch, American and European	"	7 0	"
	" coal	"	4 0	"
	Tar, American and European	"	6 0	"
	" coal	"	3 8	"
	" mineral ... ..	.....	<i>ad valorem</i>	"
85	PLANTS AND BULBS, living, and dried for herbaria.	.....	.....	<i>Free.</i>
86	PLASTER OF PARIS, and articles made of plaster of Paris, not otherwise described ... ..	.....	<i>ad valorem</i>	Five per cent.
87	PLUMBAGO, and articles made of plumbago ... ..	.....	"	"
88	PRECIOUS STONES AND PEARLS, unset ... ..	.....	.....	<i>Free.</i>
89	PULP of wood, straw, rags, paper, and other materials ... ..	.....	.....	"
90	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, but not including paper ... ..	.....	.....	"
91	RAGS ... ..	.....	.....	"
92	RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, chairs, spikes, crossings, keys, switches, interlocking apparatus, brake gear, couplings and springs, signals, turntables, weigh-bridges, engines, tenders, carriages, waggons, trolleys, trucks, and component parts thereof; also standards, wire, and other material for fencing, when imported by or under the orders of a railway company:	.....	.....	"

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>contd.</i>		Rs. a.	
	Provided that this exemption applies only to material imported for use on a line of railway for the public carriage of passengers, animals, and goods, and that a railway does not include a tramway ...	.....	.....	<i>Free.</i>
93	SEEDS—			
	Castor	cwt.	5 0	Five per cent.
	Cummin	"	24 0	"
	" black	"	24 0	"
	Linseed	"	7 8	"
	Methi	"	4 8	"
	Mustard, rape or sarson	"	6 0	"
	Poppy	"	8 8	"
	Quince, bihidána	"	60 0	"
	Sozira	"	24 0	"
	Til or jinjili	"	7 0	"
	All other sorts ... ..	.....	<i>ad valorem</i>	"
94	SHELLS AND COWRIES—			
	Chanks—large shells, for cameos	hundred	7 0	"
	" white, live	"	8 0	"
	" dead	"	4 0	"
	Cowras	"	0 10	"
	Cowries, bazar, common	cwt.	3 8	"
	" Maldivé	"	8 0	"
	" sankhla	"	70 0	"
	" yellow, superior quality	"	4 0	"
	Mother-of-pearl, nacre... ..	"	45 0	"
	Nakhla	"	50 0	"
	Tortoise-shell	lb.	10 0	"
	" nakh	"	4 0	"
	All other sorts, including articles made of shell, not otherwise described ... ..	.....	<i>ad valorem</i>	"
95	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, steam-launches, boats, and barges, and parts thereof, imported in sections or entered for import ... ..	.....	<i>ad valorem</i>	Five per cent.
96	SILK AND ARTICLES MADE OF SILK—			
	Floss	lb.	7 8	"
	Piece-goods ... ..	.....	<i>ad valorem</i>	"
	Raw silk—			
	Cháharam Cochin-China, and yellow Shan-ghai	lb.	5 0	"
	Mathow... ..	"	3 4	"
	Other kinds of China	"	6 8	"
	Waste and Kachra	"	1 4	"
	Panjam	"	2 0	"
	Persian	"	5 0	"
	Siam	"	3 0	"
	Produced from the tasar or other wild worm	"	4 0	"
	Sewing thread, China	"	9 0	"
	All other sorts, including cocoons ... ..	.....	<i>ad valorem</i>	"
97	SIZING for cotton, paper, or any other material ... ..	.....	"	"
98	SOAP ... ..	.....	"	"
99	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals ... ..	.....	.....	<i>Free.</i>
100	SPONGE AND SPONGES ... ..	.....	<i>ad valorem</i>	Five per cent.
101	STARCH ... ..	.....	"	"
102	STATIONERY, excluding paper (for which see No. 81) ... ..	.....	"	"

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles unmanufactured and manufactured—concluded.			
103	STONE AND MARBLE, and articles made of stone and marble	.....	<i>ad valorem</i>	Five per cent.
104	STRAW PLATTING, and articles made of straw, not otherwise described	.....	20 0	"
105	TALLOW AND GREASE, including stearine	cwt.	20 0	"
106	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Customs-Collector is satisfied that they are imported for the purpose of the packing of tea for transport in bulk	.....	.....	<i>Free.</i>
107	TEXTILE FABRICS not otherwise described	.....	<i>ad valorem</i>	Five per cent.
108	TOILET REQUISITES not otherwise described	.....	"	"
109	TOYS, including toy-books, and requisites for all games	.....	"	"
110	UMBRELLAS, COTTON, under 20 inches	each.	0 12	"
	" " 20 inches and upwards	"	1 0	"
	" " oiled, other than European...	"	0 12	"
	" parasols, and sunshades, all other sorts, including paper kettisals	.....	<i>ad valorem</i>	"
111	VULCANITE AND EBONITE, articles made of, not otherwise described	.....	"	"
112	WALKING STICKS and sticks for umbrellas, parasols, and sunshades, of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines	.....	"	"
113	WAX, excluding candles (for which see No. 31)... articles made of wax	cwt.	32 0	"
114	WOOD AND TIMBER (except firewood, which is free), and articles made of wood not otherwise described	.....	<i>ad valorem</i>	"
115	WOOL, RAW... articles made of, including felt	.....	.....	<i>Free.</i>
116	ALL OTHER ARTICLES, manufactured or unmanufactured, not described in this Schedule	.....	<i>ad valorem</i>	Five per cent.

SCHEDULE V—(EXPORT TARIFF).

Name of Article.	Rate of Duty.
RICE, husked or unhusked, including RICE-FLOUR, but not including RICE-BRAN and RICE-DUST, which are free	Three annas per Indian maund of 82 $\frac{2}{7}$ lb. avoirdupois weight.

STATEMENT OF OBJECTS AND REASONS.

In the Tariff Act passed in March last cotton yarns and piece-goods remained exempt from duty. The existing state of the finances is such as to render necessary the revenue to be derived from the duties on these classes of goods, and this Bill is introduced to authorize the levy of them. The opportunity has been taken of introducing several detailed amendments which the experience of the past eight months has shown to be desirable, and of which the object is to make the Tariff classifications more clear and precise and more easy of application.

The 17th December 1894.

J. WESTLAND.

(Signed) J. M. MACPHERSON,
Officiating Secretary to 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 17th December 1894:—

A Bill to provide for the Imposition and Levy of certain Duties on Cotton Goods.

WHEREAS it is expedient to impose certain duties on cotton goods; It is hereby enacted as follows:—

PRELIMINARY.

Title, extent and commencement. 1. (1) This Act may be called "The Cotton Duties Act, 1894";

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

(3) It shall come into force at once.

2. In this Act, unless there be something repugnant in the subject or context,

Definitions.

(1) "The Principal Act" means "The Sea Customs Act, 1878":

(2) "Chief Customs Authority" means, in the Presidency of Fort St. George, and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces and the Chief Commissioner of Oudh, the Board of Revenue; in the Presidency of Bombay outside Sind, the Commissioner of Customs; in Sind, the Commissioner; in the Punjab and Burma, the Financial Commissioner; and elsewhere, the Local Government or such officer as the Local Government may, by notification in the official Gazette, appoint in this behalf by name or in virtue of his office:

(3) "Collector" means the Customs Collector mentioned in the Principal Act, and includes—

(a) in any place for which there is no Customs Collector appointed, the Collector or Deputy Commissioner of the district, unless the Local Government shall otherwise so direct, and

(b) every officer for the time being duly authorised to perform all or any of the duties of a Collector under this Act:

(4) "Mill" means any building or place where cotton fibre is spun or otherwise converted into yarn, or where yarn is woven, by machinery, or by the use of any motive force other than manual labour:

(5) "Warehouse" means a place licensed for the storage of yarn under this Act, and includes every public or private warehouse duly appointed or licensed under section 15 or 16 of the Principal Act, or under section 2 of the Inland Bonded Warehouses Act, 1887: and

(6) "Cotton yarn" means yarn wholly or partly composed of cotton fibres.

3. The officers subordinate to a Collector shall, unless the Local Government shall otherwise so direct, for the purposes of this Act perform the duties imposed and exercise the powers conferred upon officers of Customs under the Principal Act.

PART I.

EXCISE.

Application of Sea Customs Act.

4. In the application of the Principal Act or any particular section or sections thereof to this Part the following modifications shall be made therein, viz.:—

(a) "The owner of the goods" shall include the managing agent or other principal officer of a mill;

(b) For "the bill-of-entry or shipping-bill" shall be substituted "the return required by this Act";

(c) Every reference to a warehouse, or warehousing, shall be construed as referring to a "warehouse" as hereinbefore defined.

Duties.

5. There shall be levied and collected at every mill in British India upon all cotton yarns produced in such mill, a duty at the rate for the time being prescribed in the Indian Tariff Act, 1894, for the levy of duty in respect of cotton yarns imported by sea:

Provided that no duty shall be levied upon yarns of the count or number of 20 or less:

Provided also that the Governor-General in Council may, by notification in the *Gazette of India*, exempt from duty any yarns of any count or number not exceeding 24.

Explanation.—Yarn is said to be "produced" within the meaning of this Act—

(a) in the case of yarn which is reeled and bundled in the mill in which it is spun—when it is so bundled;

(b) in the case of yarn which is woven in the mill in which it is spun—when it is passed from the spinning into the weaving section of the mill;

(c) in any other case—when it is issued out of the premises of the mill.

6. (1) The Governor-General in Council may from time to time, by notification in the *Gazette of India*, fix, for the purpose of levying the said duties, tariff values of all such

Power to Governor-General in Council to fix tariff values of such yarns.

VIII of 1878.

XXI of 1887.

VIII of 18

yarns as aforesaid or of any particular count or counts thereof, and alter any tariff values for the time being in force.

(2) In the absence of any notification under sub-section (1), the tariff values for the time being fixed for the purpose of the levy of duty in respect of such yarns when imported by sea shall be the tariff values for the purpose of the levy of duty under this Act.

(3) Such tariff value shall, for the purposes of this Act, be deemed to be the "real value" of the yarns to which it applies, but save as aforesaid all yarns shall be assessed under this Act at their real value as defined in section 30 of the Principal Act.

7. (1) The owner of every mill shall prepare and deliver, or cause to be delivered, or returns of yarn produced by mill-owners. prepared and delivered, to the Collector, on or before the fifteenth day of each month, a return of all cotton yarn produced at his mill during the preceding month, whether liable to duty or not; and shall subscribe a declaration of the truth of such statement at the foot of such return.

(2) Every such return shall state for each count or number of yarn the quantity produced during the preceding month under each of the three heads mentioned in the explanation to section 5, and in the case of dutiable yarn the real value of such yarn.

(3) Every such return shall also contain such further information and be in such form and be subject to such conditions as to verification and otherwise as may be prescribed by any rules under this Act.

8. (1) The Collector shall thereupon assess the duties, if any, payable and notice requiring in respect of the month to payment. which the return relates, and, unless the amount thereof is immediately tendered, shall cause a notice, in such form as may be prescribed by any rules under this Act, to be served on the owner requiring him to make payment of the amount assessed within ten days of the date of service of the said notice.

(2) A notice under sub-section (1) may be served on the owner of a mill by delivering or tendering to him or his agent at his ordinary place of business a copy of the notice, or, if this cannot be conveniently done, by fixing a copy of the notice on one of the outer doors of the mill.

9. Sections 30 to 34, 37, and 39 to 41, all inclusive, of the Principal Act, shall apply to the assessment and recovery of the duties imposed by this Act:

Application of certain sections of Sea Customs Act to assessment and recovery of duties under this Act.

Provided that the rate of duty and the tariff valuation applicable to any yarn which has not been warehoused as hereinafter provided shall be those in force at the time when the yarn was produced, and not when the return was delivered as provided by the said section 37.

10. (1) If any duty payable under this Act is not paid within the time fixed by any such notice as aforesaid for the payment thereof, the Collector

may, in lieu thereof, recover any sum not exceeding double the amount of duty so unpaid, which he shall, in his discretion, think it reasonable to require.

(2) All sums recoverable under the last foregoing sub-section shall be recovered in the manner provided in Act II of 1886, section 30, sub-sections (1), (2) and (3), with respect to the sums therein referred to.

Warehousing.

11. (1) The Chief Customs Authority may license from time to time license houses for storage of any room or place as a yarn, and fees for same. warehouse for the storage of yarn, and for the purposes of this Act every such place shall be deemed to be a warehouse and to have been duly licensed under the Principal Act.

(2) There shall be payable in respect of every such warehouse such and the like licensing fees and other payments as may for the time being be payable in respect of a private warehouse licensed under the Principal Act:

Provided that the Chief Customs Authority may remit the whole or any part of such fees or other payments in respect of any particular warehouse.

12. (1) The owner of any mill may apply for leave to deposit in a warehouse any yarn in respect of which duty has become leviable under section 5 and which has not been issued out of the mill.

(2) Such application shall be in writing signed by the applicant, and shall be in such form as may be prescribed by the Chief Customs Authority.

13. All the provisions of Chapter XI of the Principal Act, so far as the same are applicable to imported goods of a similar description, shall apply to all yarn in respect of which an application has been made under section 12.

14. When any yarn has been deposited in a warehouse, the quantity and particulars thereof shall be specified as so deposited in the return made under section 7 for the month in which the yarn was produced, and the said yarn shall be omitted in the assessment and collection of duty.

Inspection.

15. (1) The Collector, or any officer duly appointed by the Local Government in that behalf, shall have free access at all reasonable times during working hours to any mill.

(2) Any such officer may at any time, with or without notice to the owner, examine the working records, sale records, and accounts of any mill, and take copies of, or extracts from, all or any of the said records or accounts, for the purpose of testing the accuracy of any return, or of informing himself as to any particulars regard-

ing which information is required for the purposes of this Act or any rules thereunder.

16. (1) All such copies and extracts, and all other information acquired by any such officer on the inspection of any mill or warehouse, shall be regarded as strictly confidential, and shall be deemed to be official secrets.

(2) If any such officer shall disclose to any person other than a superior officer any such official secret as aforesaid without the previous consent in writing of the Chief Customs Authority, he shall be guilty of a breach of official trust, and shall, upon conviction thereof, be punishable in the manner provided by section 4 of the Indian Official Secrets Act, 1889.

(3) The restriction imposed by section 5 of the last-mentioned Act shall not apply to a prosecution for a breach of an official trust under this Act.

Export and Drawback.

17. If any dutiable yarn is exported by sea to any Foreign Port before the return in respect of it has been delivered to the Collector under section 7, the owner of the mill in which it was produced may apply to the Collector at the port of shipment, who, on being satisfied that such yarn has actually been shipped for export, shall grant him a certificate stating the quantity and particulars of such yarn, and that it has actually been so shipped.

18. When any certificate has been granted under section 17, the quantity and particulars of the yarn stated therein shall be specified as so shipped in the return made under section 7 for the month to which the yarn relates, and the said goods shall be omitted in the assessment and collection of duty.

19. When any yarn upon which duty has been paid under this Act is exported by sea from any Customs Port to any Foreign Port, such duty shall, except as otherwise herein provided, be repaid as drawback :

Provided that in every such case the yarn has not been woven into cloth or otherwise altered in character since the payment of duty, and is identified to the satisfaction of the Collector at the port of shipment, and that the export is made within two years from the date of payment of the duty, or within such further time as the Chief Customs Authority on sufficient cause shown may in any case determine.

20. (1) When any cotton fabrics woven in a mill in India and composed in whole or in part of dutiable counts of yarn are exported by sea from any Customs Port to any Foreign Port, the exporter may

apply to the Customs Collector at the port of shipment for the repayment as drawback of any duty which may have been paid under this Act in respect of such yarn.

(2) In every application made under subsection (1) the applicant must state—

(a) the quantities and counts of yarns in respect of which drawback is claimed, the mill at which they were produced, and, as nearly as possible, the dates on which they were produced;

(b) the mill at which, and, as nearly as possible, the dates on which the fabric was woven.

21. The drawback shall be allowed by the Collector if it is proved to his satisfaction—

(1) that the said fabric has been woven within six months of the date on which it is shipped for export;

(2) that the yarns in respect of which drawback is applied for have paid duty within the said six months.

22. The Governor-General in Council may, from time to time, by notification in the *Gazette of India*, prohibit the payment of drawback on the exportation of yarn or cotton fabrics to any specified Foreign Port.

23. Notwithstanding anything herein contained, no drawback shall be allowed in respect of any yarn or cotton fabrics on which duty has been paid—

(a) when the goods are of less value than the amount of drawback claimed, or

(b) when the claim is for drawback amounting to less than 5 rupees in respect of any single shipment.

Application of sections 51 and 52 of Sea Customs Act to claims under this Act.

24. Sections 51 and 52 of the Principal Act shall apply to every claim for drawback under this Act.

Offences and Penalties.

25. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the second column thereof with reference to such offences respectively:—

- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Contravening any rule made under this Act. | Penalty not exceeding five hundred rupees. |
| 2. Concealing or attempting to conceal, or knowingly permitting or procuring to be concealed, any yarn liable to duty under this Act with intent to evade payment of the duty or any part thereof. | Such yarn shall be liable to confiscation, and every person convicted of the offence shall be liable to a penalty not exceeding three times the value of the yarn. |
| 3. Omitting to make any return required by section 7 or refusing to sign or complete the same. | Penalty not exceeding one thousand rupees. |

- XLV of 1860. 4. Making and delivering any such return containing any statement not true to the best of the information and belief of the person making the same. The penalty provided in the Indian Penal Code, section 199, for making a false statement in a declaration.
- XLV of 1860. 5. Altering or falsifying any record or book of account kept in the mill with the intention of defrauding the revenue. The penalty provided in the Indian Penal Code, section 465, for the commission of forgery.
6. Omitting to keep such proper records and books of account as may be prescribed by any rule under this Act. Penalty not exceeding five hundred rupees and a further penalty of twenty rupees for every day after the date of the conviction during which the offence is continued.
7. Omitting to make and deliver any return which by any rule under this Act ought to have been made and delivered. Penalty not exceeding one thousand rupees.
8. Intentionally obstructing any Collector or other Officer in the exercise of any powers given under this Act. Imprisonment for a term not exceeding six months, or fine not exceeding one thousand rupees, or both.
9. If any yarn in respect of which a certificate has been obtained under section 17, or on the entry of which for export drawback has been paid, are not duly exported or are unshipped or re-landed at any Customs Port, not having been duly entered and discharged under the provisions of the Principal Act. Such yarn, together with any vessel used in the unshipping or relanding them, shall be liable to confiscation, and the master of the vessel from which such yarn is so unshipped or re-landed, and any person by whom or by whose orders or means such yarn is so unshipped or re-landed, or who aids or is concerned in such unshipping or relanding, shall be liable to a penalty not exceeding three times the value of such yarn, or not exceeding one thousand rupees. Such goods shall be liable to confiscation.
10. If any yarn or cotton fabrics are entered for drawback which are of less value than the drawback claimed. Such goods shall be liable to confiscation.
11. If any yarn is found concealed in any place, box or closed receptacle in any mill and is not duly accounted for to the satisfaction of the Collector. Such yarn shall be liable to confiscation.
12. If any yarn is found in any mill in excess of the quantity entered in the return or not corresponding with the statement therein contained. Such yarn shall be liable to confiscation or to be charged with such increased duty as the Chief Customs Authority may direct.
13. If when any cotton goods are passed by tale or by package any omission or misdescription thereof tending to injure the revenue be discovered. The person guilty of such omission of misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or misdescription, unless it be proved to the satisfaction of the Collector or other officer that the variance was accidental.

14. The offences described in the Principal Act, section 167, Schedule Nos. 41—53, both inclusive, in reference to warehousing of dutiable goods. The penalties prescribed in the same Schedule in respect of such offences respectively.
26. All offences against this Act may be tried summarily by a District or Presidency Magistrate or a Magistrate of the First Class. Magistrates having jurisdiction.
- Application of section 168 of Sea Customs Act to cases of confiscation under this Act.
27. Section 168 of the Principal Act shall apply to all cases of confiscation of goods under this Act.
28. All the provisions of Chapter XVII of the Principal Act except sections 169, 170, 177, 182, 184, 185, 187, 190, 191, and 193, shall apply to all proceedings under this Act. Application of certain provisions of same Act to proceedings under this Act.
29. The Local Government may, on the application of any person aggrieved by any decision or order passed under this Act, reverse or modify such decision or order. Power to Local Government to reverse or modify orders under this Act.
- Miscellaneous.*
30. (1) The Collector or any officer appointed under section 15 may at any time take samples of any yarn for examination or for ascertaining the count or value thereof, or for any other necessary purpose. Power to take samples.
- (2) Every such sample shall, if practicable, be restored to the owner, or, at his option, sold by the Collector, and the proceeds accounted for to the owner.
31. The provisions of section 198 of the Principal Act shall apply to all proceedings for anything purporting to have been done in pursuance of this Act. Provisions of section 198 of Sea Customs Act to apply to proceedings under this Act.
32. The Governor-General in Council may from time to time make rules under this Act—
- (a) prescribing the form of any return required by this Act and the particulars to be contained therein respectively, and the manner in which the same is to be verified, and all such other conditions in respect thereof as may be necessary;
- (b) prescribing the form of the notice to be issued by the Collector under section 8;
- (c) regulating the inspection of mills, and the powers and duties of Collectors in respect thereof;
- (d) regulating the provision of warehouses under this Act, and the deposit and discharge of yarn therein and therefrom, and the powers and duties of the Collector in respect thereof;
- (e) prescribing the records and books of accounts to be kept by owners of mills under this Act.

(f) prescribing arrangements under which the requirements of section 21 shall be deemed to have been sufficiently complied with : and

(g) generally for carrying into effect the provisions of this Act.

33. The provisions of sections 201, 204, 205 and 206 of the Principal Act shall be deemed to be incorporated in this Part.

Certain provisions of Sea Customs Act to be incorporated in this Part.

PART II.

INLAND CUSTOMS DUTIES.

34. (1) Duties of customs shall be levied at the rates for the time being prescribed in the Indian Tariff Act, 1894, upon cotton yarn, and upon cotton manufac-

Levy of duties on cotton yarns and manufactures passing into British India from foreign territory.

tures of all kinds, passing into British India out of any territory declared, under the power hereinafter in this section conferred, to be foreign territory.

(2) The Governor-General in Council may, by notification in the *Gazette of India*, declare that the territory of any Native Prince or Chief under the suzerainty of Her Majesty not forming part of British India, shall be deemed for the purposes of this section to be foreign territory.

(3) The Governor-General in Council may from time to time, by notification in the *Gazette of India*, prohibit or restrict the bringing of cotton yarns or cotton manufactures into British India, from any such foreign territory, or may prescribe the routes by which alone they may be brought.

35. The provisions of the Principal Act as to drawback on export shall apply to all yarns upon which duty has been paid under this Part.

Application of provisions of Sea Customs Act as to drawback to yarn taxed under this Part.

STATEMENT OF OBJECTS AND REASONS.

The finer classes of cotton manufacture in India enter into direct competition with the cotton manufactures imported from England. As it is intended to weight these last with an import duty, it is considered necessary to levy at the same time a countervailing duty upon the competitive classes of Indian manufactures.

(Signed) J. WESTLAND.

J. M. MACPHERSON,
Offg. Secretary to the Government of India.

The 17th December, 1894.

सन १८९४ सालांत

इंडिया सरकार व मुंबई सरकार

यांणी

मंजूर केलेल्या आकटांचें व आकटांचे मसुद्यांचें

मराठी भाषांतर.



भाग ९ वा.

मुंबईमध्ये:

सरकाराकरितां गवर्नमेंट प्रेसालां वापिलें.

१८९५.

सन १८९४ च्या ९ व्या भागाची अनुक्रमणिका.

हिंदुस्थान सरकारानें मंजूर केलेले

आकट.

सन १८९४ चा आकट ४ था—कित्येक निरूपयोगी कायदे रद्द करण्याबाबदचा व दुसरे कित्येक कायदे सुधारण्याबाबदचा आकट २२२-२२९
सन १८९४ चा आकट ३ रा—सन १८८२ चा फौजदारी काम चालविण्याच्या रितीविषयीचा कायदा आणि हिंदुस्थानचा अपराध्यांस शिक्षा करण्याविषयी कायदा सुधारण्याबाबद आकट २२६-२२९
सन १८९४ चा आकट ९ वा—दिवाणी काम चालविण्याच्या रितीविषयी कायदा सुधारण्याबाबद आकट. २३०-०
सन १८९४ चा आकट ७ वा—सन १८७१ चा कैद्यांचा आकट सुधारण्याविषयी आकट २३३-२३९
सन १८९४ चा आकट १० वा—सन १८८२ चा फौजदारी काम चालविण्याचे रितीविषयीचा कायदा सुधारण्याकरिता आकट... .. २४०-२४१
सन १८९४ चा आकट ८ वा—सन १८९४ चा हिंदुस्थानचा तारिफासंबंधी आकट २४२-२६९
सन १८९४ चा आकट ६ वा—समुद्राचे व आगीचे विम्याच्या पालिसी आणि विक्रीची सर्टिफिकिटें ह्यांच्या संबंधानें सन १८७९ चा हिंदुस्थानचा स्टॉप आकट ह्याची सुधारणा करण्याबाबद आकट २६६-२६९
सन १८९४ चा आकट ९ वा—सन १८९४ चा तुरुंगाबाबद आकट २७६-२९७
सन १८९४ चा आकट १ ला—सन १८९४ चा जमीन घेण्याविषयी आकट ३०२-२९०
सन १८९४ चा आकट १३ वा—सैन्यासंबंधाचे विवक्षित कायदे सुधारण्याकरिता आकट ३१८-३६०
सन १८९४ चा आकट १९ वा—आगबोटीच्या एन्जिनियरांस दिलेले विवक्षित दाखले कायदेशीर ठरविण्यासाठी आकट... .. ३६१-३६२

मसुदे.

सन १८७१ चा कैद्यांचा आकट सुधारण्याबाबदचा मसुदा १- ३	तुरुंगांसंबंधी कायदा सुधारण्याबाबद आकटाचा मसुदा १७३-१९३
ब्रिटिश हिंदुस्थानांत मासळी मारण्यासंबंधी कित्येक बाबतीबाबद ठराव करण्यासाठी आकटाचा मसुदा ४- ९	सन १८८२ चा फौजदारी काम चालविण्याचे रितीविषयीचा कायदा सुधारण्याकरिता मसुदा १९६-१९७
व्यापारी लोकांच्या तारखांसंबंधी व जलमार्गानें उतारू नेण्यासंबंधी हिंदुस्थानचे कित्येक कामदे एकत्र करून सुधारण्याबाबदच्या आकटाचा मसुदा ... १०-१६९	कस्टमचे जकातीसंबंधी कायदा सुधारण्याकरिता व इतर कारणांकरिता आकटाचा मसुदा २००-२२१
कित्येक निरूपयोगी कायदे रद्द करण्याबाबदचा व दुसरे कित्येक कायदे सुधारण्याबाबदचा मसुदा १६६-१७२	सन १८८२ चा फौजदारी काम चालविण्याच्या रितीविषयीचा कायदा मार्ची कलमें ३६६ व ३७१ हीं सुधारण्याबाबदचा मसुदा २३१-२३२

हिंदुस्थानचा अपराध्यांस शिक्षा करण्या- विषयी कायदा व सन १८६४ चा आक्ट ६ हे सुधारण्याबाबदचा मसुदा. २३६-२३९	पृष्ठे.
सन १८८९ चा क्वान्टोन्मेंट आक्ट सुधा- रण्याकरिता मसुदा २९८-२९९	
दिवाणी काम चालविण्याच्या रीतीविषयीचा कायदा याची कांहीं कलमें सुधार- ण्याबाबदचा आणि सन १८७२ चा पंजाबांतील कायद्यासंबंधी आक्ट याची	

कांहीं करुमें रद्द करण्याबाबदचा मसुदा ३००-३०१	पृष्ठे.
मलिका माझाशर्मांच्या हिंदुस्थानच्या लश्क- राचा बंदोबस्त ठेवण्याविषयीचे लश्करी वार्डन सुधारण्याबाबदच्या आक्टचा मसुदा ३११-३१७	
कापसाच्या मालावर विचक्षित जकात व- सवून ती वसूल करण्याचा ठराव कर- ण्याकरिता आक्टचा मसुदा ... ३६५-३७५	

मुंबई सरकारानें मंजूर केलेले

मसुदे.

मुंबई इलाख्यांतील पेंठ प्रांतांत अमलांत असलेला कायदा सुधारण्याकरिता आक्टचा मसुदा १९४-१९५	पृष्ठे.
नंबर १ नामक मुंबई इलाख्यांतील पेंठ प्रांतांत अमलांत असलेला कायदा सुधारण्याकरिता आक्टचा म- सुदा याचा विचार करण्यासाठी नेमलेल्या सिलेक्ट कमिटीचा रिपोर्ट... .. १९८-०	
मुंबई इलाख्यांतील पेंठ प्रांतांत अमलांत असलेला कायदा सुधारण्याकरिता आक्टचा मसुदा १९९-० (तारीख १४ माहे मार्च सन १८९४ रोजी सिलेक्ट कमिटीने सुधारलेला.)	
सन १८७९ पासून सन १८८६ पर्यंतचे दक्षिणेंतील शेतकऱ्यांस मदत करण्याविषयीचे आक्ट सुधारण्या- करिता मसुदा २७०-२७३	

जाहिरनामे.

तारीख २१ माहे जून सन १८९४ नंबर ५२९६.—बारी पदार्थाविषयी २७४-२७५	
तारीख २८ माहे नव्हेंबर सन १८९४ नंबर ९७४५.—फिनान्स अॅण्ड कामर्स डिपार्टमेंट ३६३-३६४	

शुद्धिपत्र.

सन १८९४ चा हिंदुस्थानचा तारिफासंबंधी आक्ट (मराठी तरजुमा) पृष्ठ ८ वें द्यांत दारूविषयी ... ३६०-०	
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