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*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 23rd January 1896, and was referred to a Select Committee:—

No. 6 of 1896.

#### THE COTTON DUTIES BILL, 1896.

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THE SCHEDULE.

DUTIES PAYABLE ON CERTAIN COTTON GOODS.

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

WHEREAS it is expedient to repeal the Cotton Duties Act, 1894, and to impose certain duties on cotton goods; It is hereby enacted as follows:—

*Preliminary.*

- 1. (1) This Act may be called the Cotton Duties Act, 1896.
- (2) It extends to the whole of British India; and
- (3) It shall come into force at once.

2. (1) The Cotton Duties Act, 1894, is hereby

Repealed.

(2) But all the provisions in respect of drawback contained in sections 17 to 24 of that Act shall be deemed to be in force in respect of all duty paid thereunder, and all sums recoverable, liabilities incurred, officers appointed or authorised, warehouses licensed and rules and directions made

under that Act shall, so far as may be, be deemed respectively to be recoverable, and to have been incurred, appointed or authorised, licensed and made under this Act.

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

(1) "the Principal Act" means the Sea Customs Act, 1878: XVII of 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—

(a) at Calcutta, Bombay, Madras, Rangoon and Karachi, the Collector of Customs, and

(b) in any other place, the Collector or Deputy Commissioner of the District or such other officer as the Local Government may appoint in this behalf, and includes

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

(4) "cotton yarn" or "yarn" means yarn wholly or partly composed of cotton fibres:

(5) "cotton goods" or "goods" includes all tissues and other articles (except yarn and thread), woven, knitted or otherwise manufactured, wholly or partly, from cotton yarn:

(6) "mill" means any building or place where cotton goods are woven, knitted or otherwise manufactured by machinery moved otherwise than by manual labour, and includes every part of such building or place:

(7) "warehouse" means a place licensed for the storage of goods 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: XXI of 1887.

(8) "customs port," "foreign port," "vessel" and "master" have respectively the meanings defined for them in the Principal Act.

4. 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.

Performance of duties of Customs-officers by subordinate officers.

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.

XVII of 1894.

*The Cotton Duties Bill, 1896.**(Part I.—Excise—Sections 5-11.)*

## PART I.

## EXCISE.

*Application of Principal Act.*

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

Modifications to be made in Principal Act as applied to this Part.

- (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.*

6. There shall be levied and collected at every mill in British India, upon all cotton goods produced in such mill—

Imposition of duties on cotton goods produced in British Indian mills.

- (a) in the case of the goods specified in the Schedule to this Act, a duty at the rate specified in that Schedule;
- (b) in the case of all other goods, a duty at the rate of  $3\frac{1}{2}$  per centum on the value of such goods.

*Explanation.*—Goods are said to be produced within the meaning of this section when they are issued out of the premises of the mill.

7. (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 goods as aforesaid or of any particular description or descriptions thereof, and alter any tariff values for the time being in force.

(2) Such tariff value shall, for the purposes of this Act, be deemed to be the "real value" of the goods to which it applies, but save as aforesaid all goods shall be assessed under this Act at their real value.

(3) For the purposes of this Act the real value shall be deemed to be—

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

8. (1) The owner of every mill shall prepare and deliver, or cause to be prepared and delivered, to the Collector, twice during each month, first for the period from the first to the fifteenth day of the month inclusive, and again for the period from the sixteenth to the last day of the month inclusive, a return of all the cotton goods produced at his mill during the period to which the return relates; and shall subscribe a declaration of the truth of such return at the foot thereof.

(2) Unless otherwise prescribed by any rules under this Act, every such return shall state for each description of goods the quantity produced during the period to which the return relates and the real value of such goods.

(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.

(4) Each return shall be delivered to the Collector or posted to his address within three working days, and at most within seven days, of the period to which it relates; and the first of such returns shall be made for the period ending the fifteenth day of February, 1896, and shall include all goods produced since the commencement of this Act.

*Explanation.*— "Working day" in this subsection means every day except a public holiday as defined in section 25 of the Negotiable Instruments Act, 1881. XXVI  
1881.

9. (1) The Collector shall assess the duties payable in respect of the period to 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.

10. Sections 31 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:

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

11. (1) If any duty payable under this Act is not paid within the time fixed by any such notice as

Recovery of unpaid duty.

*The Cotton Duties Bills, 1896.*

*(Part I—Excise—Sections 12-20.)*

aforsaid 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 sub-section (1) 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.*

12. (1) The Chief Customs Authority may from time to time license for storage of goods and any room or place as a warehouse for the storage of cotton goods, and for the purposes of this Act every such room or 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.

13. (1) The owner of any mill may apply for leave to deposit in a warehouse any goods in respect of which duty has become leviable under section 6 but has not yet been assessed under section 9.

(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.

14. 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 goods in respect of which an application has been made under section 13.

15. When any goods have been deposited in a warehouse, the quantity and particulars thereof shall be specified as so deposited in the return made under section 8 for the period in which the goods were produced, or in a separate return for that same period, and the said goods shall be deducted in the assessment and collection of duty.

*Inspection.*

16. (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 and to any part thereof.

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

17. (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. XV of 18

*Export and Drawback.*

18. If any dutiable goods are exported by sea to any foreign port before the return in respect of them has been delivered to the Collector under section 8, the owner of the mill in which they were produced may apply in writing to the Customs Collector at the port of shipment, who, on being satisfied that such goods have actually been shipped for export, shall issue a certificate stating the quantity and particulars of such goods and that they have actually been so shipped.

19. When any certificate has been applied for under section 18, the quantity and particulars of the goods mentioned in the application shall be specified as so shipped in the return made under section 8 for any period not later than that in which they were shipped, and, if the Collector is satisfied that the said goods have been so shipped and that the conditions (if any) imposed by rules under this Act have been complied with the said goods shall be deducted in the assessment and collection of duty.

20. (1) When any cotton goods manufactured in a mill in British India 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 goods.

(2) In every application made under sub-section (1) the applicant must state the description or descriptions of the goods in respect of which drawback is claimed, the mill at which the

*The Cotton Duties Bill, 1896.**(Part I—Excise—Sections 21-25.)*

goods were produced, and, as nearly as possible, the dates on which they were produced, and such further particulars, if any, as may be prescribed.

21. (1) The drawback shall be allowed by the Collector if it is shown to his satisfaction that the goods in respect of which drawback is applied for have paid duty within twelve months of the date on which they are shipped for export, and that the conditions (if any) imposed by rules under this Act have been complied with.

(2) Drawback shall not cease to be admissible merely by reason of the goods in respect of which it is applied for having been bleached, dyed, coloured or printed after having been produced within the meaning of section 6.

22. (1) 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 cotton goods to any specified foreign ports.

(2) Any notification already made under section 22 of the Cotton Duties Act, 1894, shall be deemed to have been made under this section.

23. Notwithstanding anything herein contained, no drawback shall be allowed in respect of any cotton goods 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 five rupees in respect of any single shipment.

Application of sections 51 and 52 of Principal 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 goods liable to duty under this Act with intent to evade payment of the duty or any part thereof. | Such goods 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 goods. |
| 3. Omitting to make any return required by section 8 or refusing to sign or complete the same.  | Penalty not exceeding one thousand rupees.   |

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.

5. Altering or falsifying any record or book of account kept in the mill with the intention of defrauding the revenue.

6. Omitting to keep samples as provided in section 28.

7. Omitting to keep such proper records and books of account as may be prescribed by any rule under this Act.

8. Omitting to make and deliver any return which by any rule under this Act ought to have been made and delivered.

9. Intentionally obstructing any Collector or other officer in the exercise of any powers given under this Act.

10. If any goods in respect of which a certificate has been obtained under section 18, or any goods on the entry of which for export drawback has been paid, are not duly exported or are unshipped or relanded at any customs port, not having been duly relanded or discharged under the provisions of the Principal Act.

11. If any goods are entered for drawback which are of less value than the drawback claimed.

12. If any goods are found concealed in any place, box or closed receptacle in any mill and are not duly accounted for to the satisfaction of the Collector.

13. If any goods are found in any mill in excess of the quantity entered in the return or not corresponding with the statement therein contained.

14. 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 penalty provided in the Indian Penal Code, section XLV of 1861, for making a false statement in a declaration.

The penalty provided in the Indian Penal Code, section 465, for the commission of forgery.

A penalty for each offence not exceeding two hundred rupees.

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.

Penalty not exceeding one thousand rupees.

Imprisonment for a term not exceeding six months, or fine not exceeding one thousand rupees, or both.

Such goods, 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 goods are so unshipped or relanded, and any person by whom or by whose orders or means such goods are so unshipped or relanded, 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 goods, or not exceeding one thousand rupees.

Such goods shall be liable to confiscation.

Such goods shall be liable to confiscation.

Such goods shall be liable to confiscation or to be charged with such increased duty as the Chief Customs Authority may direct.

The person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to the Government by such omission or misdescription, unless it be proved to the satisfaction of the Collector or other officer that the variance was accidental.

*The Cotton Duties Bill, 1896.*

(Part I—Excise—Sections 26-36.)

15. If any Collector or officer subordinate to a Collector does any act or is guilty of any omission in contravention of this Act or of any rule or order made thereunder; or, with intent to cause injury or annoyance to any person, vexatiously and unnecessarily makes use of any power conferred upon him under this Act.
- Such Collector or officer shall be liable on conviction to a fine not exceeding five hundred rupees.
16. 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 Principal 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.
- Miscellaneous.*
28. (1) The owner of every mill shall, in the case of any goods other than those specified in the schedule to this Act, take a sample or samples of such goods, at the time of manufacturing the same, and shall preserve such samples for reference for at least six months after the said goods are produced.
- Samples of certain goods to be taken by mill-owners at time of manufacture and to be available for inspection.
- (2) Such samples shall be at all times available for inspection by the Collector, or by any officer appointed under section 16; and an examination thereof shall, if the goods themselves cannot conveniently be examined, be deemed to be an examination of the goods within the meaning of section 31 of the Principal Act.
29. (1) The Collector or any officer appointed under section 16 may at any time take samples of any goods for examination or for ascertaining the value thereof, or for any other necessary purpose.
- Power to Collector 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.
30. The owner of every mill shall keep such records and books of account as may be prescribed by any rules
- Records and accounts to be kept by mill-owners.
- under this Act.
31. The owner of every mill or place where cotton yarn is spun by machinery moved otherwise than by manual labour shall make periodical returns to the Collector of the quantity and description of all such yarns, in such form, with such particulars, and at such intervals, as may be prescribed by any rule under this Act.
- Mill-owners to make periodical returns of cotton yarn spun by machinery.
32. 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 Principal Act to proceedings under this Act.
33. 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.
34. The provisions of sections 198, 201, 204, 205 and 206 of the Principal Act shall be deemed to be incorporated in this Act.
- Certain provisions of Principal Act to be incorporated in this Act.
35. The provisions of section 10 of the Indian Tariff Act, 1894, shall apply to duties on cotton goods imposed under this Act.
- Application of section 10, Act VIII, 1891, to duties under this Act.
36. (1) The Governor General in Council may from time to time make rules under this Act,—
- Power to Governor General in Council to make rules.
- (a) prescribing the form of any return required by or under 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) requiring returns of yarns spun;
- (c) prescribing the form of the notice to be issued by the Collector under section 9;
- (d) regulating the inspection of mills, and the powers and duties of Collectors and other officers in respect thereof;
- (e) regulating the provision of warehouses under this Act, and the deposit and discharge of goods therein and therefrom, and the powers and duties of the Collector in respect thereof;
- (f) prescribing the records and books of account to be kept by owners of mills under this Act;
- (g) prescribing the conditions under which alone exemption from duty and repayment as drawback shall be allowed under sections 19 and 21; and,
- (h) generally, for carrying into effect the provisions of this Act.
- (2) The application of any such rule may be confined to any place or places specified therein.

*The Cotton Duties Bill, 1896.*

(Part II—Inland Customs Duties—Sections 37-38. Part III—Transitory Provisions—Sections 39-41. The Schedule—Duties payable on certain Cotton Goods.)

PART II.

INLAND CUSTOMS DUTIES.

37. (1) Duties of customs shall be levied at the rates for the time being prescribed in the Indian Tariff Act, 1894, upon cotton goods 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 any territory situated within or bordering on, but 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 goods into British India from any such foreign territory, or prescribe the routes by which alone they may be brought.

(4) The provisions of section 19A of the Principal Act shall apply to all goods brought or attempted to be brought into British India in contravention of any such notification.

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

PART III.

TRANSITORY PROVISIONS.

39. If any mill-owner has in his mill, at the commencement of this Act, any yarns which, before the twenty-third day of January 1896,—

(a) were produced at his mill within the meaning of clause (b) of the Explanation to section 5 of the Cotton Duties Act, 1894, or

(b) were obtained by purchase or on account from another mill-owner, after having been produced by the latter, within the meaning of clause (c) of the said Explanation, or

(c) were imported and customs-duty paid thereon,

and have not before the commencement of this Act formed part of any goods produced within the meaning of this Act, he shall be entitled to receive, by way of deduction from the amount of duty payable in respect of any goods produced out of such yarns at any time within three months after

the passing of this Act, an amount not exceeding the duty which he may show to the satisfaction of the Collector to have been paid upon such yarns, under the operation of the Cotton Duties Act, 1894, or the Indian Tariff Act, 1894:

Provided that the said yarns shall not have been used solely for borders.

40. (1) Any mill-owner who intends to claim drawback under section 39 shall within a week after the passing of this Act deliver to the Collector a full statement showing,—

with respect to clauses (a) and (b) of the said section, the quantity and count of yarn and the monthly returns in which they were included;

with respect to clause (c) of the said section, the quantity and count of yarn and the date and particulars of the payment of import duty thereon.

(2) Such statement shall be subscribed and verified by the mill-owner, and the Collector may, by inspection or otherwise, satisfy himself of its correctness.

(3) No deduction shall be allowed under section 39 unless the yarns in respect of which deduction is claimed have been included in the statement prepared under this section.

41. The return of yarn prescribed by section 7 of the Cotton Duties Act, 1894, which would, but for the repeal of the said Act, become due for delivery to the Collector on or before the fifteenth day of February, 1896, shall be prepared and delivered as if the said Act were still in force; but no duty shall be assessed or collected in respect of any yarn produced on or after the twenty-third day of January 1896.

THE SCHEDULE.

(See section 6.)

DUTIES PAYABLE ON CERTAIN COTTON GOODS.

Description of Goods.	Duty in annas per pound avoirdupois.
Chadars, Dhutis, Drills and Jeans, T. cloths, Domestics, and Sheetings.	0*2625
Shirtings and Long-cloths ... ..	0*28
Madapollams and Printers ... ..	0*315
Jaconets and Flannelettes ... ..	0*3675

not containing any yarn of counts above No. 30.

STATEMENT OF OBJECTS AND REASONS.

THE object of this Bill is to amend the levy of the excise-duties on Cotton Manufactures in India so as to make them more precisely equivalent to those levied upon imported Cotton Goods.

The 22nd January 1896.

(Signed) J. WESTLAND.

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

VIII of 1894.

XVII of 1894.

## 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 23rd January 1896, and was referred to a Select Committee :—

## No. 7 of 1896.

*A Bill to amend the Indian Tariff Act, 1894.*

WHEREAS it is expedient to repeal Schedules

II to V, both inclusive, of the Indian Tariff Act, VIII of 1894, 1894, as amended by Act XVI of 1894, and to substitute other schedules for them; It is hereby enacted as follows :—

For Schedules II to V, both inclusive, appended to the said Indian Tariff Act, 1894, as so VIII of 1894, amended, the Schedules appended to this Act shall be substituted.

Substitution of new Schedules for Schedules II to V, Act VIII, 1894, as amended by Act XVI, 1894.

## 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 1876.

	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
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 I.*—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, all sorts	<i>ad valorem</i>	} 10 per cent.
12. All other sorts of arms, ammunition, and military stores	"	

SCHEDULE III—(IMPORT TARIFF).

LIQUORS, OPIUM, SALT AND SALTED FISH.

No.	Names of Articles.	Per	Rate of duty.
			Rs. a.
1	<b>Liquors—</b>		
	Ale, beer and porter ...	} Imperial gallon or six quart bottles.	} 0 1
	Cider and other fermented liquors ...		
	Liqueurs ...	" "	6 0
	Spirit 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.
	<b>Wines—</b>		
	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... 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.	" "	1 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 or dry ...	Indian maund of 82½ lb. avoirdupois weight.	Such rate or rates of duty not exceeding twelve annas, as the Governor General in Council may, by notification in the Gazette of India, from time to time prescribe.

## SCHEDULE IV—(IMPORT TARIFF).

## GENERAL DUTIES.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Animals, living.</b>		Rs. a.	
1	HORSES, CATTLE, SHEEP, and all other living animals of all kinds ... ..	.....	...	Free.
	<b>Articles of Food and Drink.</b>			
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	35 0	"
	" kernel (khopra) ... ..	cwt.	11 0	"
	Currants, European, in cases ... ..	"	10 0	"
	" " in cans ... ..	"	22 0	"
	" Persian... ..	"	14 0	"
	Dates, dry, in bags ... ..	"	5 8	"
	" wet " ... ..	"	4 0	"
	" " in pots and boxes ... ..	"	8 8	"
	Figs, Persian, dried ... ..	"	8 0	"
	Garlic... ..	"	5 0	"
	Hops ... ..	.....	...	Free.
	Pistachio nuts ... ..	cwt.	32 0	Five per cent.
	Prunes, Bussora (álu-Bokhara) ... ..	"	20 0	"
	Raisins, black ... ..	"	10 0	"
	" kishmish, Persian Gulf and Red Sea ... ..	"	15 0	"
	" Munakka, " " ... ..	"	9 0	"
	" other sorts ... ..	.....	<i>ad valorem</i>	"
	Walnuts ... ..	cwt.	10 0	"
	All other sorts of fruits and vegetables ... ..	.....	<i>ad valorem</i>	"
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 ... ..	.....	<i>ad valorem</i>	Five per cent.
6	PROVISIONS, OILMAN'S STORES AND GROCERIES—			
	Bacon in canvas and cans, jowls and checks ... ..	lb.	0 14	"
	Beef and Pork ... ..	tierce of 3 cwt.	100 0	"
	Biche de mer ... ..	barrel of 2 cwt.	75 0	"
	Butter ... ..	cwt.	50 0	"
	Cheese ... ..	lb.	1 0	"
	China preserves ... ..	"	0 14	"
	" fruit preserves, dry candied ... ..	box of six jars.	5 8	"
	Cocum ... ..	lb.	0 5	"
	Fish-maws ... ..	cwt.	5 0	"
	Flour ... ..	"	100 0	"
	Ghi ... ..	barrel or sack of 200 lb.	20 0	"
	Groceries not otherwise described ... ..	cwt.	40 0	"
	Pork hams ... ..	.....	<i>ad valorem</i>	"
	Sago ... ..	lb.	0 14	"
	Shark-fins ... ..	cwt.	8 8	"
	Singally and sozille ... ..	"	40 0	"
	Tapioca ... ..	"	25 0	"
	Vinegar, European, in wood ... ..	"	9 8	"
	" Persian ... ..	Imperial gallon	1 0	"
	" country ... ..	"	1 8	"
	All other sorts of provisions, oilman's stores, and groceries ... ..	"	0 6	"
		.....	<i>ad valorem</i>	"

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
<b>Articles of Food and Drink—<i>contd.</i></b>				
			Rs. a.	
7	<b>SPICES—</b>			
	Betelnuts—Goa ... ..	cwt.	17 0	Five percent.
	" —in the husk ... ..	thousand	2 0	"
	" —all other sorts ... ..	.....	<i>ad valorem</i>	"
	Cardamoms, Ceylon ... ..	cwt.	150 0	"
	Chillies, dry ... ..	"	11 0	"
	Cloves ... ..	"	20 0	"
	" stems and heads ... ..	"	4 0	"
	" in seeds, narlavang ... ..	"	8 8	"
	Ginger, dry ... ..	"	16 0	"
	Mace ... ..	lb.	1 8	"
	Nutmegs ... ..	"	1 0	"
	" in shell ... ..	"	0 8	"
	Pepper, black ... ..	cwt.	16 0	"
	" long ... ..	"	7 0	"
	" white ... ..	"	30 0	"
	All other sorts of spices ... ..	.....	<i>ad valorem</i>	"
8	<b>SUGAR, China, candy ... ..</b>	cwt.	20 0	"
	" loaf ... ..	"	21 0	"
	" crystallised, beet ... ..	"	13 0	"
	" " and soft, from China ... ..	"	13 0	"
	" " " Mauritius ... ..	"	11 0	"
	" soft or raw, other than from Mauritius or China ... ..	"	10 0	"
	" all other sorts, including saccharine produce of all kinds and confectionery ... ..	.....	<i>ad valorem</i>	"
9	<b>TEA, black ... ..</b>	lb.	0 8	"
	" green ... ..	"	0 12	"
<b>Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials.</b>				
10	<b>CHEMICAL PRODUCTS AND PREPARATIONS—</b>			
	Acid, sulphuric ... ..	"	0 2	"
	Alkali, country (sajji-khar) ... ..	cwt.	1 8	"
	Alum ... ..	"	5 0	"
	Arsenic ... ..	"	21 8	"
	" China mansil ... ..	"	17 0	"
	Bicarbonate of soda ... ..	"	7 0	"
	Coppers, green ... ..	"	3 0	"
	Explosives, namely, blasting gelatine, dynamite, roburite, tonite, and all other descriptions, and including detonators and blasting fuse ... ..	.....	<i>ad valorem</i>	"
	Sal ammoniac ... ..	cwt.	37 0	"
	Sulphate of copper ... ..	"	15 8	"
	Sulphur (brimstone), flour ... ..	"	6 0	"
	" ( " ), roll ... ..	"	5 12	"
	" ( " ), rough ... ..	"	4 8	"
	All other sorts of chemical products and preparations, including saltpetre and borax... ..	.....	<i>ad valorem</i>	"
11	<b>DRUGS, MEDICINES, AND NARCOTICS—</b>			
	Aloes, black ... ..	cwt.	14 0	"
	" Socotra ... ..	"	30 0	"
	Aloe-wood ... ..	lb.	6 0	"
	Asafetida (hing) ... ..	cwt.	65 0	"
	" coarse (hingra) ... ..	"	21 0	"
	Atary, Persian ... ..	"	15 0	"
	Banslochan (bamboo camphor) ... ..	lb.	0 4	"
	Brimstone (amalsara) ... ..	cwt.	50 0	"
	Calumba or Colombo root ... ..	"	7 0	"
	Camphor, Bhimsaini (baras) ... ..	lb.	70 0	"
	" refined, cake ... ..	"	1 4	"
	" crude, in powder ... ..	"	0 12	"
	Cassia lignea ... ..	cwt.	22 0	"

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials—<i>contd.</i></b>		Rs. a.	
11	<b>DRUGS, MEDICINES, AND NARCOTICS—<i>continued.</i></b>			
	China root (chobchini), rough ... ..	cwt.	8 0	Five per cent.
	„ „ ( „ ), scraped... ..	„	17 8	„
	Cubebs ... ..	„	25 8	„
	Galanga, China ... ..	„	7 0	„
	Pellitory (akalkara)... ..	„	40 0	„
	Peppermint crystals, from China and Japan... ..	lb.	11 8	„
	Quinine and other alkaloids of chinchona ... ..	.....	...	Free.
	Salep ... ..	cwt.	50 0	Five per cent.
	Senna leaves ... ..	„	4 0	„
	Storax, liquid (rose melloes) ... ..	„	54 0	„
	Tobacco, unmanufactured ... ..	.....	...	Free.
	„ manufactured ... ..	.....	<i>ad valorem</i>	Five per cent.
	All other sorts of drugs, medicines, and narcotics, except opium (for which see Schedule III). ... ..	.....	„	„
12	<b>DYEING AND TANNING MATERIALS—</b>			
	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 „ ... ..	„	0 5	„
	„ „ „ 16 „ ... ..	„	0 8	„
	„ „ „ 20 „ ... ..	„	0 10	„
	Aniline „ „ indigo blue ... ..	„	0 9	„
	„ „ dry ... ..	„	1 8	„
	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>	„
	<b>Metals and Manufactures of Metals.</b>			
13	<b>HARDWARE AND CUTLERY, including ironmongery and plated-ware, and also including machines, tools, and implements to be worked by manual or animal labour, except water-lifts, sugar-mills, oil-presses, and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry which the Governor General in Council may, by notification in the Gazette of India, exempt, all of which are free ... ..</b>	.....	<i>ad valorem</i>	„
14	<b>MACHINERY, namely, prime-movers, and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines, and other machines in which the prime-mover is not separable from the operative parts ... ..</b> „ (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; and which are intended for— ... .. (a) the preparing, ginning, pressing, spinning, weaving, sewing, knitting, bleaching, and dyeing of cotton, jute, hemp, silk, wool, or other fibres and any other...			





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

No.	Names of Articles,	Per	Tariff Valuation.	Duty.
			Rs. a.	
	<b>Metals and Manufactures of Metals—<i>concluded.</i></b>			
15	METALS, unwrought and wrought, and articles made of metals— <i>concluded.</i>			
	Orsidue and brass leaves, European ... ..	lb.	1 0	Five per cent.
	"    "    "    China ... ..	"	0 12	"
	Patent or yellow metal, sheathing sheets, and bolts ...	cwt.	40 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, angle, channel and spring ... ..	.....	"	One per cent.
	" bar and blooms ... ..	.....	"	"
	" basic, all sorts (other than galvanised or tinned basic steel sheets) ... ..	ton.	100 0	"
	" basic, sheets (if galvanised) ... ..	"	210 0	"
	"    "    "    (if tinned)... ..	.....	<i>ad valorem</i>	"
	" beams, joists, pillars, girders, bridgeworks, and other descriptions of steel imported exclusively for building purposes... ..	.....	"	"
	" cast and blistered of any kind not specified in this No. ... ..	.....	"	"
	" hoops ... ..	ton.	145 0	"
	" nails ... ..	.....	<i>ad valorem</i>	"
	" nuts and bolts and nail-rods ... ..	"	"	"
	" old ... ..	ton.	60 0	"
	" pipes and tubes ... ..	.....	<i>ad valorem</i>	"
	" plates and sheets ... ..	ton.	130 0	"
	" plates and sheets, other than basic (if galvanised). ... ..	"	220 0	"
	" plates and sheets, other than basic (if tinned) ... ..	.....	<i>ad valorem</i>	"
	" rails, chairs and fish-plates other than those described in No. 93, also spikes (commonly known as dogs-pikes) ... ..	.....	"	"
	" rivets and washers ... ..	ton	220 0	"
	"    "    "    (if galvanised)... ..	"	320 0	"
	"    "    "    (if tinned) ... ..	.....	<i>ad valorem</i>	"
	" T-bars ... ..	ton	105 0	"
	"    "    "    (if galvanised) ... ..	"	180 0	"
	"    "    "    (if tinned) ... ..	.....	<i>ad valorem</i>	"
	" wire, excluding wire-netting ... ..	.....	"	"
	" wire-rope ... ..	.....	"	"
	" all other sorts, including wire-netting ... ..	.....	"	Five per cent.
	Tin, block ... ..	cwt.	72 0	"
	" foil, China ... ..	lb.	0 12	"
	" other sorts ... ..	.....	<i>ad valorem</i>	"
	Zinc or spelter, nails ... ..	cwt.	20 0	"
	"    " plates and other shapes, soft ... ..	"	18 0	"
	"    " plates and other shapes, hard ... ..	"	13 0	"
	"    " sheet or sheathing ... ..	"	19 0	"
	"    " all other sorts ... ..	.....	<i>ad valorem</i>	"
	All other sorts of metals ... ..	.....	"	"
	<b>Oils.</b>			
16	OILS—			
	Cajeputi ... ..	quart	1 4	Five per cent.
	Cassia ... ..	lb.	2 8	"
	Cocoanut ... ..	cwt.	16 0	"
	Earthnut ... ..	"	16 0	"

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Oils—<i>continued.</i></b>		Rs. a.	
16	<b>OILS—<i>continued.</i></b>			
	Grass ... ..	lb.	1 12	Five per cent.
	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.
	" 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 ... ..	lb.	7 0	"
	Whale (except spermaceti) and fish ... ..	cwt.	15 0	"
	Wood ... ..	.....	25 0	"
	All other sorts of oil, including paraffin wax ... ..	.....	<i>ad valorem</i>	"
	<b>Other Articles, unmanufactured and manufactured.</b>			
17	<b>AMBER, AND ARTICLES MADE OF AMBER, including imitation amber</b> ... ..	.....	<i>ad valorem</i>	Five per cent.
18	<b>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. 70) and excluding also uniforms and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free</b> ... ..	.....	<i>ad valorem</i>	Five per cent.
19	<b>ART, WORKS OF, except statuary and pictures intended to be put up in a public place, which are free</b> ... ..	.....	"	"
20	<b>ASBESTOS, AND ARTICLES MADE OF ASBESTOS not otherwise described</b> ... ..	.....	"	"
21	<b>BAGS, CASKS, BOXES, and other packages, empty, of all kinds.</b> ... ..	.....	"	"
22	<b>BAMBOOS, common, grass, hay, rushes, straw, and leaves</b> ... ..	.....	...	Free.
23	<b>BEADS, of all materials except glass, for which see No. 58, and brass, for which see No. 15—</b>			
	Beads, China, Ankdána ... ..	133½lb.	35 0	Five per cent.
	" " Dagri ... ..	"	30 0	"
	" " Gadgadia ... ..	"	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	<b>BELTING of cotton, leather, or other material, for driving machinery</b> ... ..	.....	...	Free.
25	<b>BONE, INCLUDING WHALEBONE, articles made of</b> ... ..	.....	<i>ad valorem</i>	Five per cent.
26	<b>BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts</b> ... ..	.....	...	Free.
27	<b>BRISTLES AND FIBRE for brushes and brooms</b> ... ..	.....	...	"



## SCHEDULE IV—(IMPORT TARIFF)—continued.

## GENERAL DUTIES—continued.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Other Articles, unmanufactured and manufactured—continued.</b>		Rs. a.	
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, fire-clay, earthenware piping, lime, and other kinds not otherwise described ... ..	.....	"	"
30	CABINET-WARE AND FURNITURE ... ..	.....	"	"
31	CANDLES, paraffin ... ..	lb	0 6	"
	" 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	5 0	"
	Rattans ... ..	cwt.	10 0	"
	All other sorts ... ..	.....	<i>ad valorem.</i>	"
33	CARRIAGES AND CARTS, including bicycles, tricycles, jinrikshas, Bath chairs, perambulators, trucks, wheel-barrows, 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 lacqueredware, but excluding earthenware, china, and porcelain (for which see No. 47) ... ..	.....	"	"
38	CLOCKS, WATCHES, and other time-keepers, and parts thereof ... ..	.....	"	"
39	COAL, COKE, AND PATENT FUEL ... ..	.....	..	Free.
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>	"
43	CORK, AND ARTICLES MADE OF CORK—			
	Bottle-corks ... ..	gross	1 8	"
	Vial corks ... ..	"	0 8	"
	All other sorts ... ..	.....	<i>ad valorem.</i>	"
44	COTTON, AND ARTICLES MADE OF COTTON—			
	" raw ... ..	.....	..	Free.
	" twist and yarn ... ..	.....	..	"
	" Sewing thread ... ..	.....	..	"
	" Piece-goods, hosiery, and all other manufactured cotton goods not otherwise described—			
	Grey (unbleached)—			
	Chadars, Dhutis, Drills and Jeans, T-cloths, Domestic, and Sheetings ... ..	..	..	Annas. 0-2625
	Shirtings and Long-cloths ... ..	not containing any yarn of counts above No. 30.	lb.	..
	Madapollams and Printers ... ..	..	..	0-28
	Jaconnets and Flannel-ettes ... ..	..	..	0-315
	..	..	..	0-3675

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Other Articles, unmanufactured and manufactured—<i>continued.</i></b>		Rs. a.	
44	COTTON AND ARTICLES MADE OF COTTON— <i>continued.</i> All other sorts of grey (unbleached) goods...	.....	<i>ad valorem.</i>	Three and one-half per cent.
	White (bleached) all sorts ... ..	.....	"	"
	Coloured or dyed, and printed, all sorts ... ..	.....	"	"
45	DISINFECTING AND DEODORISING FLUID AND POWDER ... ..	.....	"	Five per cent.
46	EARTH, COMMON CLAY, AND SAND ... ..	.....	...	Free.
47	EARTHEN-WARE (except earthen-ware piping, for which see No. 29), china, china clay, porcelain and imitation or false coral ... ..	.....	<i>ad valorem.</i>	Five per cent.
48	EGGS, ostrich and other, not mounted ... ..	.....	"	"
49	EMERY PAPER AND CLOTH, AND SAND-PAPER ... ..	.....	"	"
50	FANS OF ALL KINDS, except common palm-leaf fans, which are free ... ..	.....	"	"
51	FEATHERS, including bird-skins ... ..	.....	"	"
52	FIREWORKS, all sorts, including fulminating-powder ... ..	.....	"	"
53	FLAX, AND ARTICLES MADE OF FLAX, including linen-thread... ..	.....	"	"
54	FLOWERS, ARTIFICIAL, not otherwise described... ..	.....	"	"
55	FURNITURE, TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels ... ..	.....	"	"
56	FUR, AND ARTICLES MADE OF FUR, not otherwise described ... ..	.....	"	"
57	GELATINE ... ..	.....	"	"
58	GLASS, GLASS-WARE, AND FALSE PEARLS—			
	Glass, China, all colours ... ..	133½ lb.	32 0	"
	" crown, coloured ... ..	100 superficial feet.	15 0	"
	" " of sizes ... ..	"	6 0	"
	Pearls, false, hájria ... ..	lák. thousand.	3 0	"
	" " boria ... ..	lák. thousand.	0 10	"
	" " jauria ... ..	lák. thousand.	0 0	"
	" " lolakh... ..	lák. thousand.	0 3	"
	" " nathia... ..	"	0 3	"
	" " táchia ... ..	"	0 8	"
	" " wattanah ... ..	lák. thousand.	10 0	"
	All other sorts of glass and manufactures of glass, including false pearls and glass beads ... ..	.....	<i>ad valorem.</i>	"
59	GUMS, GUM-RESINS, and articles made of gum or gum-resin—			
	Copal... ..	cwt.	70 0	"
	Cutch and gambier ... ..	"	20 0	"
	Gamboge ... ..	lb.	1 4	"
	Gum Ammoniac ... ..	cwt.	15 0	"
	" Arabic ... ..	"	18 0	"
	" Bdellium (common gum) ... ..	"	8 0	"
	" Benjamin ... ..	"	40 0	"
	" Bysabol (coarse myrrh) ... ..	"	16 0	"
	" Olibanum or frankincense ... ..	"	11 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>	"
60	HAIR of all kinds, and articles made of hair ... ..	.....	"	"
61	HEMP, including Manila hemp, and articles made therefrom (except cordage, rope, and twine, for which see No. 42) ... ..	.....	"	"
62	HIDES AND SKINS (except raw or salted hides and skins, which are free)—			
	Hides, border ... ..	each.	33 0	"
	" buffalo ... ..	score.	70 0	"



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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Other Articles, unmanufactured and manufactured—<i>continued.</i></b>			
			Rs. a.	
81	PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood, and metals— Ochre, other than European, all colours ... ..	cwt.	1 8	Five per cent.
	Paints, composition ... ..	"	65 0	"
	" patent driers ... ..	"	10 0	"
	Prussian blue, China ... ..	lb	0 8	"
	" " European ... ..	"	1 0	"
	Red lead ... ..	cwt.	14 0	"
	Turpentine ... ..	Imperial gallon	2 0	"
	Verdigris ... ..	cwt.	70 0	"
	Vermilion, Canton ... ..	box of 90 bundles	95 0	"
	White lead ... ..	cwt.	16 0	"
	White zinc ... ..	"	25 0	"
	All other sorts, including glue and putty ... ..	.....	<i>ad valorem</i>	"
82	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 form, including also waste paper and old newspapers for packing ... ..	.....	"	"
	" articles made of paper and papier-mâché ... ..	.....	"	"
83	PERFUMERY— Gowla, husked and unhusked ... ..	cwt.	35 0	"
	Kapurkachri (zedoary, China) ... ..	"	9 8	"
	Patch leaves (patchouli) ... ..	"	9 8	"
	Rose-flowers, dried ... ..	"	16 0	"
	Rose-water ... ..	{ Per carboy Per 100 flasks	5 0 32 0	"
	All other sorts, except perfumed spirit (for which see Schedule III) ... ..	.....	<i>ad valorem</i>	"
84	PIPES and other implements used in the consumption of tobacco and other narcotics ... ..	.....	"	"
85	PITCH, TAR AND DAMMER— Bitumen ... ..	.....	"	"
	Dammer ... ..	cwt.	5 8	"
	Pitch, American and European ... ..	"	7 0	"
	" coal ... ..	"	2 8	"
	Tar, American and European ... ..	"	6 0	"
	" coal ... ..	"	3 0	"
	" mineral ... ..	.....	<i>ad valorem</i>	"
86	PLANTS AND BULBS, living, also dried for herbaria ... ..	.....	"	Free.
87	PLASTER OF PARIS, and articles made of plaster of Paris, not otherwise described ... ..	.....	<i>ad valorem</i>	Five per cent.
88	PLUMBAGO, and articles made of plumbago ... ..	.....	"	"
89	PRECIOUS STONES AND PEARLS, unset ... ..	.....	"	Free.
90	PULP of wood, straw, rags, paper, and other materials ... ..	.....	"	"
91	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, but not including paper ... ..	.....	"	"
92	RAGS ... ..	.....	"	"
93	RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, waggons, traversers, trollies, trucks, and component parts thereof; also cranes and water cranes and standards of 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.
	<b>Other Articles, unmanufactured and manufactured—<i>continued.</i></b>		Rs. a.	
	Provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of Her Majesty, and also such tramways as the Governor-General in Council may, by notification in the <i>Gazette of India</i> , specifically include therein			
94	SEEDS—			Free.
	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	"
	Sozirá ... ..	"	24 0	"
	Til or jinjili ... ..	"	7 0	"
	All other sorts ... ..	.....	<i>ad valorem</i>	"
95	SHELLS AND COWRIES—			
	Chanks—large shells, for cameos ... ..	hundred	7 0	"
	"    white, live ... ..	"	8 0	"
	"    "    dead ... ..	"	4 0	"
	Cowries ... ..	"	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 ... ..	"	60 0	"
	Tortoise-shell ... ..	lb.	10 0	"
	"    nakh ... ..	"	4 0	"
	All other sorts, including articles made of shell, not otherwise described ... ..	.....	<i>ad valorem</i>	"
96	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, steam-launches, boats, and barges, imported entire or in sections ... ..	.....	...	Free.
97	SILK, AND ARTICLES MADE OF SILK—			
	Floss ... ..	lb.	7 8	Five per cent.
	Piece-goods ... ..	.....	<i>ad valorem</i>	"
	Raw silk—			
	Cháharam, Cochin-China, and yellow Shanghai ... ..	lb.	4 8	"
	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>	"
98	SIZING for cotton, paper, or any other material ... ..	.....	"	"
99	SOAP ... ..	.....	"	"
100	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals ... ..	.....	...	Free.
101	SPONGE AND SPONGES ... ..	.....	<i>ad valorem</i>	Five per cent.
102	STARCH ... ..	.....	"	"
103	STATIONERY, excluding paper (for which see No. 82) ... ..	.....	"	"
104	STONE AND MARBLE, and articles made of stone and marble. ... ..	.....	"	"
105	STRAW PLATTING, and articles made of straw, not otherwise described ... ..	.....	"	"
106	TALLOW AND GREASE, including stearine ... ..	cwt.	20 0	"

## SCHEDULE IV—(IMPORT TARIFF)—concluded.

## GENERAL DUTIES—concluded.

No.	Names of Articles.	Per.	Tariff Valuation.	Duty.
	<b>Other Articles, unmanufactured and manufactured—continued.</b>		Rs. a.	
107	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 ... ..	.....	...	Free.
108	TEXTILE FABRICS not otherwise described ... ..	.....	<i>ad valorem</i>	Five per cent.
109	TOILET REQUISITES not otherwise described ... ..	.....	"	"
110	TOYS, including toy-books, and requisites for all games ... ..	.....	"	"
111	UMBRELLAS, parasols, and sunshades of all kinds ... ..	.....	"	"
112	VULCANITE AND EBONITE, articles made of, not otherwise described ... ..	.....	"	"
113	WALKING STICKS and sticks for umbrellas, parasols, and sunshades, of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines ... ..	.....	"	"
114	WAX, and articles made of wax, excluding candles (for which see No. 31) ... ..	.....	"	"
115	WOOD AND TIMBER (except firewood, which is free), and articles made of wood not otherwise described ... ..	.....	"	"
116	WOOL, raw ... ..	.....	...	Free.
	„ articles made of, including felt ... ..	.....	<i>ad valorem</i>	Five per cent.
117	ALL OTHER ARTICLES, manufactured or unmanufactured, not described in this Schedule ... ..	.....	"	"

## 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 82½ lb. avoirdupois weight.

## STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to reduce the duties levied on imported Cotton Goods from five per cent. on their value to about three and a half per cent.

The opportunity is taken to re-enact the Tariff with amendments up to date.

The 22nd January 1896.

(Signed) J. WESTLAND.

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