

Repealed by Act 36 of 1957.

THE INDIAN TARIFF (SECOND AMENDMENT) ACT 1950

No. XXI of 1950



An Act further to amend the Indian Tariff Act, 1934.

[15th March, 1950]

BE it enacted by Parliament as follows:—

1. **Short title.**—This Act may be called the Indian Tariff (Second Amendment) Act, 1950.

2. **Amendment of the First Schedule, Act XXXII of 1934.**—In the First Schedule to the Indian Tariff Act, 1934,—

(i) in Items Nos. 21(3), 28(15), 28(20), 40(4), 40(5), 50(3), 63(30), 63(33), 63(34), 63(35), 64, 64(3), 64(4), 65(a), 67, 67(1), 67(2), 68, 68(2), 69(2), 70, 70(1), 70(4), 70(5), 70(6), 70(9), 72(12), 73(7) and 73(15), in the last column headed "Duration of protective rates of duty", for the word, figures and letters "March 31st, 1950", the word, figures and letters "December 31st, 1951" shall be substituted;

(ii) in Items Nos. 18, 28(17), 30(9), 30(10), 70(2), 70(3) and 71(7), in the last column headed "Duration of protective rates of duty", for the word, figures and letters "March 31st, 1950", the word, figures and letters "December 31st, 1952" shall be substituted;

(iii) in Item No. 72(11), in the last column headed "Duration of protective rates of duty", for the word, figures and letters "March 31st, 1950", the word, figures and letters "December 31st, 1953" shall be substituted;

(iv) in Items Nos. 20(5), 20(8) and 20(9), in the last column headed "Duration of protective rates of duty", the word, figures and letters "March 31st, 1951" shall be inserted and shall be deemed to have been inserted from the 31st day of March, 1949;

(v) in Items Nos. 20(3) and 20(4), in the entry in the second column, for the words "canned or bottled", the words "canned, bottled or otherwise packed" shall be substituted;

(vi) in Item No. 20(8), in the entry in the second column, for the words "canned fruits, the following", the words "The following fruits, canned or otherwise packed", shall be substituted;

(vii) in Item No. 20(9), in the entry in the second column, after the word "canned", the words "or otherwise packed" shall be inserted;

(viii) in Item No. 72(13),—

(a) in the third column, for the word "Protective", the word "Revenue" shall be substituted; and

(b) the entry in the last column headed "Duration of protective rates of duty" shall be omitted;

(ix) for Item No. 28(16), the following Item shall be substituted, namely:—

"28(16)	Phosphoric acid	Revenue	30 per cent. <i>ad valorem.</i>";
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2. *Indian Tariff (Second Amendment)* [ACT XXI OF 1950]

(x) for item No. 28(18), the following Item shall be substituted, namely:—

"28 (18)	The following Sodium compounds, namely:—				
	(a) Sodium phosphates	Preferential revenue.	36 per cent. <i>ad valorem.</i>	26 per cent. <i>ad valorem.</i>	26 per cent. <i>ad valorem.</i>
	(b) Sodium sulphite—				
	(i) of British manufacture	Protective	Rs. 23 per cwt.	..	..
	(ii) not of British manufacture.	Protective	Rs. 26 per cwt.	..	..
	(c) Sodium bisulphite—				
	(i) of British manufacture	Protective	Rs.19 per cwt.	..	..
	(ii) not of British manufacture.	Protective	Rs. 21-8-0 per cwt.	..	..
	(d) Sodium thiosulphate—				
	(i) of British manufacture	Protective	Rs. 13 per cwt.	..	..
(ii) not of British manufacture:	Protective	Rs. 15-8-0 per cwt.	..	..
Provided that the articles dutiable under sub-items (b), (c) and (d) manufactured in a British Colony shall be deemed to be of British manufacture.					

(xi) for Item No. 45, the following Item shall be substituted, namely:—

"45	(a) Articles made of Paper and Papier Mache ; Stationery not otherwise specified, including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet forms ; including also waste paper.	Revenue	37½ per cent. <i>ad valorem.</i>	..	..
	(b) Slates, all sorts	Revenue	37½ per cent. <i>ad valorem.</i>	..	..

(xii) for Item No. 72(14), the following Item shall be substituted, namely:—

"72 (14)	The following electric motors and component parts thereof but excluding control gear for the same, namely:— Squirrel cage induction motors of a brake-horse-power not exceeding 20, including fractional brake horse-power: Provided that only such articles shall be deemed to be component parts as are essential for the working of the electric motors and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose.	Protective	10 per cent. <i>ad valorem.</i>	December 31st, 1953.
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(xiii) in Item No. 72(25), to the entry in the second column, the following Note shall be added, namely:—

"Note.—The machinery and component parts specified in Items 72(15) to 72(25) cover only machinery which would have been assessable under Items 72, 72(1) or 72(3) if they had not been specified under the aforesaid items".