

THE INDIAN TARIFF ACT, 1875.

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[Price six annas and three pies.]

ACT No. XVI OF 1875.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 5th August 1875).

An Act to amend the law relating to Customs Duties, and for other purposes.

WHEREAS it is expedient to amend the law relating to the duties of customs on goods imported and exported by sea, and to restrict the export of opium, and to provide for the levy of duties on goods crossing the frontier of certain Foreign European Settlements in India and for fixing a maximum duty of excise on spirit manufactured in British India, and to amend the Consolidated Customs Act; It is hereby enacted as follows:—

Preamble.

1. This Act may be called "The Indian Tariff Act, 1875."

Short title.

And it shall come into force on the passing thereof.

Commencement.

This section and section twelve, clause three, apply to the whole of British India.

Local extent.

The rest of this Act extends to the whole of British India except Aden.

2. Act No. XVIII of 1870 (*to enable the Government of India to exempt goods from Customs-duties*), Act No. XIII of 1871 (*to consolidate and amend the law relating to Customs-duties*), and all notifications under either of the said Acts are hereby repealed.

Repeal of Acts and notifications.

3. Nothing herein contained affects Act No. VI of 1873 (*to amend the law relating to the Transshipment of Goods imported by Steamer, and for other purposes*), or authorizes the levy of duties of customs on any article carried from one port in British India to another, except salt, salted fish, opium and spirit.

Saving clause.

4. There

Duties specified in schedules to be levied.

4. There shall be levied and collected, in every port to which this Act applies, the duties specified in schedules A and B hereto annexed.

Goods partially composed of dutiable articles.

5. Goods not prohibited to be imported into or used in British India, whereof any article liable to duty under this Act forms a part or ingredient, shall be chargeable with the full duty which would be payable on such goods if they were entirely composed of such article, or, if composed of more than one article liable to duty, then with the full duty which would be payable on such goods if they were entirely composed of the article charged with the highest rate of duty.

Power to fix value of dutiable goods and to exempt from customs duties.

6. The Governor General in Council may from time to time, by notification in the *Gazette of India*,

(a) fix for the purposes of this Act the value of any goods exported or imported by sea on which duties of customs are hereby imposed;

(b) exempt any goods imported or exported into or from British India, or into or from any specified port or place therein, from the whole or any part of the duties of customs to which they are liable under this Act or any other law for the time being in force; and

(c) cancel any such exemption.

Power to make rules for ascertaining that imported spirit has been rendered unfit for human consumption.

7. The Local Government may from time to time prescribe rules for ascertaining and determining what spirit imported into British India shall be deemed to have been effectually and permanently rendered unfit for human consumption, so as to be subject only to an *ad valorem* duty of ten per cent. under schedule A hereto annexed, and for causing such spirit to be so rendered, if necessary, by their own officers, before the duty of customs leviable thereon is levied, and at the expense of the person importing it.

Such rules, on being published in the official Gazette, shall have the force of law; and whoever wilfully contravenes any such rule shall be liable to fine not exceeding five hundred rupees.

In the absence of any such rules, or if any dispute arises as to their applicability, the executive officer of highest

highest rank in the department of customs in the port shall decide what spirit is subject only to the said *ad valorem* duty, and such decision shall be final.

8. On all pepper exported by sea from the port of Cochin there shall be levied such duty not exceeding nine rupees per khandí as the Governor of Fort Saint George in Council from time to time determines; and at the close of each year, or as soon thereafter as may be convenient, the Collector of Customs at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Governments of Travancore and Cochin in such proportion and in such manner as the Governor of Fort Saint George in Council from time to time directs.

Export of
pepper from
Cochin.

9. No opium shall be exported from any part of British India, unless—

Export of
opium.

(a) it is covered by a pass granted by an officer appointed in this behalf by the Governor General in Council or the Local Government; or

(b) it is exported under the said Act No. VI of 1873, section seven; or

(c) such export is permitted under the power next hereinafter conferred:

The Governor General in Council may from time to time, by notification in the *Gazette of India*,

(d) permit the export of opium from any part of British India on payment of such duty, or on such other terms, as the Governor General in Council thinks fit; and

(e) cancel such permission.

10. Duties of customs shall be levied on goods passing by land into or out of Foreign European Settlements situate on the line of coast within the limits of the Presidency of Fort Saint George or the Presidency of Bombay at the rates prescribed in the schedules A and B hereto annexed.

Duties on
goods cross-
ing frontiers
of Foreign
European
Settlements
in Presiden-
cies of
Madras and
Bombay.

11. And whereas it is expedient that the duty of excise on spirit distilled in British India should bear

Excise-duty
on spirit dis-
tilled in
British India.

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a due proportion to the customs-duty on spirit imported into British India, it is hereby further enacted as follows :—

Subject to any general rules or special orders which the Governor General in Council may from time to time make in this behalf, the Local Government may from time to time, by notification in the official Gazette, fix the duty of excise leviable on spirit manufactured in all or any of the distilleries situate in the territories under its administration, or in any part of such territories, at any rate not exceeding the rate fixed for imported spirit by schedule A hereto annexed ;

and all provisions now in force as to the levy of duty now chargeable on spirit shall apply to spirit upon which the duty declared under this section has not been paid.

Amendment
of Consoli-
dated Cus-
toms Act,
sections 27,
57, 66 and
180.

12. And whereas it is expedient to amend the Consolidated Customs Act in manner hereinafter appearing ; it is hereby further enacted as follows :—

Section twenty-seven of the Consolidated Customs Act shall be construed as if, for the words “for which a specific value has not been fixed by the Local Government with the sanction of the Governor General of India in Council,” the following words and figures were substituted (namely), “for which a specific value is not fixed by or under the Indian Tariff Act, 1875 ;”

And the following proviso shall be added to section fifty-seven of the same Act (namely), “Provided also that where such goods are arms, ammunition, or military stores, they may be sold or otherwise disposed of at such place (whether within or without British India) and in such manner as the Local Government may from time to time direct ;”

And section sixty-six of the same Act shall be construed as if, for the words and figures “the value of which shall have been fixed under the provisions of section CLXXIX of this Act,” the following words and figures were substituted (namely), “for which a specific value has been fixed by or under the Indian Tariff Act, 1875 ;”

And

1875.]

Indian Tariff.

And section one hundred and eighty of the same Act shall be construed as if, for the words "last preceding section", the following words and figures were substituted (namely) "Indian Tariff Act, 1875."

SCHEDULE A.

SCHEDULE A.

IMPORT TARIFF.

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
			Rs. A.	
1	APPAREL, INCLUDING HABERDASHERY AND MILLINERY, BUT EXCLUDING BOOTS, SHOES AND HOSIERY ... ..	...	<i>Ad valorem</i>	5 per cent.
2	ARMS, AMMUNITION AND MILITARY STORES—			
	Fire-arms and parts thereof	...	<i>Ad valorem</i>	} 10 per cent.
	Gunpowder, common	lb.	0 5	
	„ sporting	„	1 0	
	All other sorts ... ..	...	<i>Ad valorem</i>	
3	BRUSHES, ALL SORTS ... ..	...	<i>Ad valorem</i>	}
4	BUILDING AND ENGINEERING MATERIALS—			
	Asphalt ... ..	...	<i>Ad valorem</i>	
	Cements, all sorts ... ..	...	„
	Earthen-ware piping ... ..	...	„
5	CABINET-WARE AND FURNITURE	...	<i>Ad valorem</i>	
6	CANDLES—			
	Paraffine	lb.	0 5	} 5 per cent.
	Spermaceti	„	0 8	
	Wax	„	1 0	
	All other sorts, including composition	„	0 5	
7	CANES, RATANS, ARTICLES MADE OF CANE OR RATAN, AND BASKET-WORK—			
	Canes, Malacca	Doz.	1 0	}
	Ratans	Cwt.	7 0	
	All other sorts, except common bamboos, which are free ... ..	...	<i>Ad valorem</i>	
8	CARRIAGES AND COMPONENT PARTS THEREOF, EXCEPT RAILWAY-CARRIAGES AND TRUCKS	...	<i>Ad valorem</i>	

IMPORT TARIFF--continued.

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
9	CHEMICAL PRODUCTS AND PREPARATIONS—		Rs. A.	
	Acid, sulphuric ...	lb.	0 2	} 5 per cent.
	Alkali, country (sajji khár) ...	Cwt.	2 0	
	Alum ...	"	4 0	
	Arsenic ...	"	25 0	
	" China mansil ...	"	16 0	
	Brimstone, flour ...	"	7 0	
	" roll ...	"	6 0	
	" rough ...	"	4 8	
	Copperas, green ...	"	3 0	
	Sal ammoniac ...	"	25 0	
	All other sorts ...	...	<i>Ad valorem</i>
10	CHINESE AND JAPANESE-WARE, INCLUDING LACQUERED-WARE, BUT EXCLUDING EARTHEN-WARE, CHINA AND PORCELAIN	...	<i>Ad valorem</i>	
11	CLOCKS, WATCHES AND OTHER TIME-KEEPERS	<i>Ad valorem</i>	
12	COIR AND ARTICLES MADE OF COIR—			
	Matting	<i>Ad valorem</i>	} 5 per cent.
	Yarn of all kinds ...	Cwt.	9 0	
	Other articles made of coir, except cables and rope ...	...	<i>Ad valorem</i>
13	CORAL, REAL	<i>Ad valorem</i>	
14	CORDAGE AND ROPE, MADE OF ANY VEGETABLE-FIBRE, EXCEPT COTTON AND JUTE—			
	Coir-cables, tarred ...	Cwt.	10 0	} 5 per cent.
	Coir-rope ...	"	10 0	
	Cordage, hemp, European ...	"	20 0	
	" Manilla ...	"	25 0	
	Twine, European, Sail ...	lb.	0 8	
	All other sorts ...	...	<i>Ad valorem</i>
15	CORK AND ARTICLES MADE OF CORK—			
	Bottle-corks ...	Gross	1 8	} 5 per cent.
	Vial-corks ...	"	0 8	
	All other sorts ...	...	<i>Ad valorem</i>
16	COTTON AND ARTICLES MADE OF COTTON—			
	Cotton-hosiery	<i>Ad valorem</i>	} 5 per cent.
	Cotton, Raw, not the produce of Continental Asia or Ceylon ...	...	"

IMPORT TARIFF—continued.

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
	COTTON AND ARTICLES MADE OF COTTON— <i>contd.</i>		Rs. A.	
	Cotton-rope	Cwt.	25 0	}
	Country-canvas	"	50 0	
	Piece Goods—			} 5 per cent.
	Grey—			
	Jaconets, exceeding 10 × 10 to the quarter-inch	lb.	0 12	
	Jaconets, other sorts	"	0 10½	
	Mulls	"	1 1	
	Printers	"	0 10½	
	Shirtings and Longcloths	"	0 9	
	T cloths 18 reed and upwards and Madapolams	"	0 9½	
	T cloths under 18 reed, jeans, domestics, sheetings and drills	"	0 8	
	Other sorts ... ..	...	<i>Ad valorem</i>
	Sewing thread—			
	Goa and country	Cwt.	30 0	
	On reels or cards containing 100 yards each, and <i>pro rata</i> above and below*	Gross lb.	3 0	
	White and coloured	lb.	1 0	
	Twist—				} 3½ per cent.
	Mule—No. 15 and lower Nos.	lb.	0 5	
	Nos. 16 to 24	"	0 7	
	" 25 to 32	"	0 8	
	" 33 to 42	"	0 9½	
	" 43 to 52	"	0 11	
	" 53 to 60	"	0 12½	
	" 61 to 70	"	0 14	
	" 71 to 80	"	0 15	
	And so on, one anna to be added to the valuation per lb. for every count of ten, or part of a count of ten, above 80.			
	Water—No. 20 and lower Nos.	"	0 8	
	Nos. 21 to 30	"	0 9½	
	" 31 to 40	"	0 11½	
	" 41 to 50	"	0 13	
	Above 50	"	1 0	

* Duty to be charged either on the mark or on the actual length.

IMPORT TARIFF—continued.

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
	COTTON AND ARTICLES MADE OF COTTON— <i>contd.</i>		Rs. A.	
	Twist, Orange, Red, and other colours except Turkey Red*	lb.	0 13	} 3½ per cent.
	Twist, Turkey Red, all kinds*	"	1 6	
	Cotton goods, all other sorts	...	<i>Ad valorem</i>	
17	DRUGS AND MEDICINES, EXCEPT OPIUM—			
	Aloes, black ...	Cwt.	11 0	
	" Socotra ...	"	25 0	
	Assafoetida (híng) ...	"	55 0	
	" coarse (híngrá) ...	"	10 0	
	Camphor, Bhemsaini (baras)	lb.	80 0	
	" refined, cake ...	Cwt.	65 0	
	" crude, in powder	"	40 0	
	Cassia lignea ...	"	38 0	
	Salep ...	"	80 0	
	Senna leaves ...	"	5 0	
	All other sorts, except quinine which is free	...	<i>Ad valorem</i>	
18	DYEING AND COLOURING MATERIALS—			
	Aniline dyes—Magenta and Roseine ...	oz.	0 4	} 5 per cent.
	Cochineal ...	lb.	1 4	
	Gallnuts, country, Myrabolan	Cwt.	4 0	
	" Persian ...	"	25 0	
	Madder or manjith ...	"	12 0	
	Orchilla weed ...	"	5 0	
	Sapan wood and root ...	"	5 0	
	All other sorts ...	...	<i>Ad valorem</i>	
19	EARTHEN-WARE (EXCEPT EARTHEN-WARE PIPING), CHINA, CHINA CLAY AND PORCELAIN..	...	<i>Ad valorem</i>	
20	FIREWORKS—			
	China ...	Box of 133½ lbs.	30 0	
	All other sorts ...	...	<i>Ad valorem</i>	
21	FLAX AND ARTICLES MADE OF FLAX—			
	Canvas, European sail, not exceeding 40 yards ...	Bolt	15 0	
	Piece-goods ...	...	<i>Ad valorem</i>	
	All other sorts, including linen-thread ...	...	"

* Duty to be charged on the grey weight of the coloured yarn: when this is not ascertainable, the actual wharf-weight, or invoice-weight, to be taken.

IMPORT TARIFF—continued.

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.	
22	FRUITS AND VEGETABLES—		Rs. A.		
	Almonds without shell ...	Cwt.	30 0	} 5 per cent.	
	" in the shell ...	"	11 0		
	Cajoo-kernels ...	"	10 0		
	Cocoanuts ...	Thousand	30 0		
	" kernel-(khopra) ...	Cwt.	8 8		
	Currents, European ...	"	35 0		
	" Persian ...	"	12 0		
	Dates, dry, in bags ...	"	4 8		
	" wet, in bags ...	"	3 8		
	" " in pots ...	"	7 0		
	Figs, European ...	"	42 0		
	" Persian, dried ...	"	6 8		
	Garlic ...	"	5 0		
	Pistachio-nuts ...	"	20 0		
	Prunes, Bussorah ...	"	16 0		
	Raisins, black, Persian Gulf, Red Sea, and Kish- mish ...	"	16 0		
	" Munakka, Persian Gulf, and Red Sea ...	"	7 0		
	" Malaga and bloom... " other sorts ...	lb	0 10 <i>Ad valorem</i>		
	Walnuts ...	Cwt.	5 8		
	All other sorts, except Bed- mushk, Bajarbattu-nuts, and fresh fruits and vege- tables not separately enu- merated, which are free ...	.....	<i>Ad valorem</i>	
23	GLASS, GLASS-WARE, BEADS, FALSE PEARLS AND FALSE CORALS—				
	Bangles, Glass, China, gilt ...	100 pairs	6 0		}
	" " " not gilt ...	"	3 0		
	Beads, China ...	Cwt.	30 0		
	Coral, false ...	.....	<i>Ad valorem</i>	
	Glass, China, of all colours...	133½ lbs.	32 0		
	" Crown, coloured ...	100 supl. feet	25 0		
	" " of sizes ...	"	7 0		
	Pearls, false—				
	Bājria ...	Lakh	5 0		
	Boria ...	Thousand	1 4		
	Jouria ...	Lakh	8 0		
	Nathia ...	Thousand	0 6		
	Tachea ...	"	1 0		
	Wattanah ...	Lakh	10 0		
	All other sorts of beads, false pearls and glass, except bottles used to bottle beer, wine, spirit, or aerated waters, which are free ...	.....	<i>Ad valorem</i>	

IMPORT TARIFF—continued.

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
			Rs. A.	
24	GUMS, GUM RESINS, AND ARTICLES MADE OF GUM OR GUM RESIN—			
	Copal	Cwt.	65 0	
	Cutch and Gambier	"	10 0	
	Gum Ammoniac	"	12 0	
	" Arabic	"	15 0	
	" Bdellium (common gum)	"	5 0	
	" Benjamin	"	40 0	
	" Bysabol (coarse myrrh)	"	12 0	
	" Olibanum or frankincense	"	12 0	
	Kino	"	10 0	
	Myrrh	"	30 0	
	" Persian (false)	"	3 0	
	Rosin	"	5 0	
	All other sorts ... ..	...	<i>Ad valorem</i>	
25	HARDWARE AND CUTLERY, INCLUDING IRONMONGERY AND PLATED-WARE, BUT EXCLUDING MACHINERY AND THE COMPONENT PARTS THEREOF, WHICH ARE FREE, AND AGRICULTURAL IMPLEMENTS, WHICH ALSO ARE FREE ... ..	...	<i>Ad valorem</i>	5 per cent.
26	HEMP AND ARTICLES MADE OF HEMP—			
	Piece-goods ... ..	...	<i>Ad valorem</i>	
	All other sorts, except rope ... ..	...	"
27	HIDES AND SKINS, EXCEPT RAW OR SALTED HIDES OR SKINS, WHICH ARE FREE—			
	Hides—			
	Border	Each	30 0	
	Buffalo	Score	80 0	
	Cow	"	60 0	
	Skins—			
	Calf	Doz.	45 0	
	Chamois	"	6 0	
	Goat	Score	16 0	
	Lamb	"	6 0	
	Roan	Doz.	30 0	
	Sheep	Score	11 0	
	All other sorts ... ..	...	<i>Ad valorem</i>	

IMPORT TARIFF—continued.

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
			Rs. A.	
28	INSTRUMENTS AND APPARATUS— Musical ... Drawing, Measuring, Optical, Photographic (including materials for Photography), Surveying, and Surgical (including surgical appli- ances) ...	...	<i>Ad valorem</i>	}
		...	"	
29	IVORY AND IVORY-WARE— Unmanufactured— Elephants' grinders ... Elephants' tusks, each ex- ceeding 20 lbs. in weight Elephants' tusks not less than 10 lbs. and not ex- ceeding 20 lbs. each ... Elephants' tusks each less than 10 lbs. ... Sea-cow or moye teeth, each not less than 3 lbs. ... Sea-cow or moye teeth, each less than 3 lbs. ... Articles made of ivory ...	Cwt. " " " " " "	125 0 450 0 325 0 175 0 175 0 60 0 <i>Ad valorem</i>	} 5 per cent.
		...	<i>Ad valorem</i>	
30	JEWELLERY, INCLUDING PLATE— Silver-ware, plain } Other " embossed } than " or chased } Euro- pean. } All other sorts, except preci- ous stones and pearls, which are free ...	Tolah " "	1 2 1 8 <i>Ad valorem</i>	
31	LEATHER AND ARTICLES MADE OF LEATHER, INCLUDING BOOTS, SHOES, HARNESS AND SAD- DLERY, BUT EXCLUDING BELT- ING FOR DRIVING MACHINERY, WHICH IS FREE ...	...	<i>Ad valorem</i>	}
		...	<i>Ad valorem</i>	
32	LIQUORS— Ale, beer and porter ... Cider, and other fermented liquors ... Liqueurs ... Spirit, for use exclusively in arts or manufactures or in chemistry, which has been rendered effectually and permanently unfit for hu- man consumption ...	{ Impl. Gallon or six quart bottles ... } " "	... ... <i>Ad valorem</i>	One anna. Rs. 4. 10 per cent.

IMPORT TARIFF—continued.

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
	LIQUORS— <i>contd.</i>		Rs. A.	
	Spirit, other sorts	Impl. Gallon or six quart bottles of the strength of London proof	...	Rs. 4, and the duty to be increased in proportion as the strength of the spirit exceeds London proof.
	Wines—			
	Champagne and all other sparkling wines	Impl. Gallon or six quart bottles	...	Rs. 2-8.
	Claret, and still Burgundy	"	...	Re. 1.
	All other sorts of still wines	"	...	Re. 1-8.
33	MATCHES, LUCIFER, AND ALL OTHER SORTS	...	<i>Ad valorem</i>	}
34	MATS—			
	Floor-matting, China and Singapore, of all sorts	Hundred	70 0	
	All other sorts except coir-matting	...	<i>Ad valorem</i>	
35	METALS, UNWROUGHT, WROUGHT, AND ARTICLES MADE OF METALS—			} 5 per cent.
	Brass—			
	Beads, Ghúngri, China	Thousand	0 14	
	Old	Cwt.	35 0	
	Sheets, rolls, very thin	"	90 0	
	Wire	lb.	0 8	
	All other sorts	...	<i>Ad valorem</i>	
	Copper—			
	Australian cake	Cwt.	50 0	
	Bolt	"	50 0	
	Brazier's	"	52 0	
	China cash	"	30 0	
	Japan	"	48 0	
	Nails and composition-nails	"	48 0	
	Old	"	48 0	
	Pigs and slabs, foreign	"	46 0	
	Sheet, sheathing, and plate	"	52 0	
	Tiles, ingots, cakes, and bricks	"	48 0	
	Other sorts, unmanufactured	...	<i>Ad valorem</i>	
	China, white copper-ware	lb.	1 2	
	Foil or dakpana	100 leaves	3 0	
	Wire	lb.	0 10	
	All other sorts	...	<i>Ad valorem</i>	
	Gold Leaf, European	100 leaves	3 0	
	" Mock	20 books	5 0	

IMPORT TARIFF—continued.

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
			Rs. A.	
	<i>METALS, &c.,—contd.</i>			
	Iron—			
	Anchors and cables	<i>Ad valorem</i>	} 1 per cent.
	Angle and T iron ...	...	"
	Beams, pillars, girders, bridge-work, and other descriptions of iron, imported exclusively for building purposes ...	...	"
	Flat, square and bolt, including Scotch ...	Ton	100 0	
	Galvanised ..	Cwt.	11 0	
	" Sheets and ridging	"	11 0	
	Hoop, plate and sheet ...	Ton	135 0	
	Nails, rose, clasp, and flat-headed, rivets and washers ...	Cwt.	12 8	
	Nails, other sorts, including galvanised...	...	<i>Ad valorem</i>	
	Nail-rod ...	Ton	120 0	
	Old ...	Cwt.	2 0	
	Pig ...	Ton	55 0	
	Pipes and tubes ...	...	<i>Ad valorem</i>
	Rice bowls ...	Set of ten	4 0	
	" ...	" six	2 0	
	Rod, round, British, not exceeding half-inch diameter ...	Ton	130 0	
	" exceeding half-inch diameter ...	"	100 0	
	Swedish, flat and square ...	"	160 0	
	Tinned plates ...	Cwt.	15 0	
	All other sorts, including wire, but excluding railway-materials, and kentledge, which last-named article is free	<i>Ad valorem</i>	} 5 per cent.
	Lametta, double reels ...	Score	4 8	
	" single " ...	"	2 4	
	Lead—			
	Ore, Galena ...	Cwt.	13 0	
	Pig ...	"	11 0	
	Pipes ...	...	<i>Ad valorem</i>
	Sheets, tea ...	Cwt.	20 0	
	" other sorts ...	"	12 0	
	Orsidue and brass-leaves, foreign, European ...	lb.	1 2	

IMPORT TARIFF—continued.

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
			RS. A.	
	<i>METALS, &c.,—contd.</i>			
	Orsidue and brass-leaves, China	lb.	0 14	} 5 per cent.
	Patent or Yellow Metals, sheathing, sheets, and bolts	Cwt.	42 0	
	Ditto ditto old ...	"	37 0	
	Quicksilver	lb.	2 8	
	Shot, bird	Cwt.	16 0	
	Steel, excluding railway-mate- rials—			
	Blistered	"	9 0	
	British and foreign other than Swedish	"	9 0	
	Cast	"	25 0	
	Spring	"	10 0	
	Swedish	"	10 0	
	Tin, Block	"	50 0	
	" other sorts ... ..	...	<i>Ad valorem</i>
	Zinc or Spelter—			
	Nails	Cwt.	14 0	
	Plate and other shapes, soft	"	15 0	
	" " " " hard	"	11 0	
	Sheet or zinc sheathing ...	"	17 0	
	All other sorts ... ..	...	<i>Ad valorem</i>
36	MILITARY AND OTHER UNIFORMS AND ACCOUTREMENTS, &c., EX- CEPT UNIFORMS AND ACCOUTRE- MENTS IMPORTED BY A PUBLIC SERVANT FOR HIS PERSONAL USE, WHICH ARE FREE ... ..	...	<i>Ad valorem</i>
37	NAVAL STORES NOT OTHERWISE DESCRIBED, EXCEPT OAKUM, WHICH IS FREE ... ..	...	<i>Ad valorem</i>
38	OILS—			
	Cassia	lb.	3 0	
	Cocconut	Cwt.	15 0	
	Grass	lb.	1 12	
	Jinjilí or til	Cwt.	15 0	
	Kerosine, paraffine, petroleum, rock and shale oils of all descriptions	Impl. Gallon	0 12	
	Linseed, European	"	2 0	
	Naphtha	Cwt.	30 0	
	Otto of sorts	oz.	10 0	
	Sandalwood	lb.	8 0	
	Turpentine	Impl. Gallon	1 10	

IMPORT TARIFF—continued.

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.	
			Rs. A.		
	<i>Oils—continued.</i>				
	Whale (except spermaceti) and fish	Cwt.	15 0	} 5 per cent.	
	Wood	"	15 0		
	All other sorts, except cocum and slush fat, which are free ... ..	...	<i>Ad valorem</i>	
39	OIL AND FLOOR CLOTH	<i>Ad valorem</i>	} 5 per cent.	
40	OPIUM NOT COVERED BY A GOVERNMENT PASS	Seer of 80 tolahs	...		Rs. 24.
41	PAINTS, COLOURS, PAINTERS' MATERIALS, AND COMPOSITIONS FOR APPLICATION TO LEATHER AND METALS—				
	Ochre other than European, all colours	Cwt.	1 8	} 5 per cent.	
	Paints of sorts	"	12 0		
	" Composition	"	25 0		
	" Patent driers	"	14 0		
	Prussian blue, China	lb.	0 8		
	" " European	"	1 8		
	Red lead	Cwt.	14 0		
	Turpentine	Impl. Gallon	1 10		
	Verdigris	Cwt.	75 0		
	Vermilion, Canton	Box of 90 bundles.	150 0		
	White lead	Cwt.	12 0		
	All other sorts ... ..	...	<i>Ad valorem</i>	
42	PAPER—				
	Wall-paper	<i>Ad valorem</i>		
43	PERFUMERY—				
	Atary, Persian	Cwt.	15 0	} 5 per cent.	
	Perfumed spirit in wood, or in bottles containing more than half a pint	Impl. Gallon	...		Rs. 4.
	Rose-flowers, dried	Cwt.	13 0		
	Rose-water	Impl. Gallon	1 12		
	All other sorts, including perfumed spirit in bottles containing not more than half a pint ... ..	...	<i>Ad valorem</i>	
44	PIECE GOODS, NOT OTHERWISE DESCRIBED	<i>Ad valorem</i>	} 5 per cent.	

IMPORT TARIFF—continued.

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
45	PIPES AND OTHER IMPLEMENTS USED IN THE CONSUMPTION OF TOBACCO	...	Rs. A <i>Ad valorem</i>	}
46	PITCH, TAR AND DAMMER— Bitumen Dammer Pitch, American and European " Coal Tar, American and European " Coal " Mineral ... ..	... Cwt. " " " " "	<i>Ad valorem</i> 5 0 6 0 2 8 6 0 2 8 <i>Ad valorem</i>	
47	PROVISIONS AND OILMAN'S STORES— Bacon in canisters, jowls and checks Beef and pork Cheese China preserves Flour Ghee Groceries not otherwise described Pork-hams Salted fish* Tongues, salted Vinegar, European, in wood " Persian " Country All other sorts, except bêche-de-mer, fish-maws, shark-fins, singally and sozille, which are free ... ..	... lb. Tierce of three cwt. Barrel of two cwt. lb. Box of six jars Barrel or sack of 200lbs. Cwt. ... lb. Cwt. ... Keg of six Impl. Gallon " " "	0 9 60 0 40 0 0 10 8 0 15 0 36 0 <i>Ad valorem</i> 0 10 ... 10 0 1 8 0 12 0 6 <i>Ad valorem</i> <i>Ad valorem</i>	5 per cent. 12 annas.* 5 per cent.
48	RAILWAY MATERIALS— Of iron Steel rails and other articles made of steel intended for the permanent-way of railways ... ..	... ... ...	<i>Ad valorem</i> ... "	1 per cent.

* Duty to be levied only on salted fish imported into the Bombay Presidency except Sindh, and into such other parts of British India as the Governor General in Council may, by notification in the *Gazette of India*, from time to time direct.

IMPORT TARIFF—continued.

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
			Rs. A.	
	RAILWAY MATERIALS— <i>contd.</i> All other sorts, including carriages and trucks	<i>Ad valorem</i>	5 per cent.
49	SALT— Imported into British Burma	Indian maund of 3,200 tolahs.	...	3 annas. Rs. 3-4.
	" into Bengal ...	"	...	
	" into any other part of British India	"	...	" 1-13.
50	SEEDS— Castor ...	Cwt.	4 8	} 5 per cent.
	Cummin ...	"	13 0	
	" black ...	"	4 8	
	Linseed ...	"	5 8	
	Methi ...	"	4 0	
	Mustard, rape, or sarson ...	"	4 8	
	Quince seed or bihi-dana ...	"	30 0	
	Sozirá ...	"	20 0	
	All other sorts, except seeds imported by any Public Society for gratuitous distribution, which are free ...	...	<i>Ad valorem</i>
51	SHELLS AND COWRIES— Chanks— Large shells, for cameos ...	Hundred	10 0	
	White, live ...	"	6 0	
	" dead ...	"	3 0	
	Cowras— From Mozambique and Zanzibar ...	"	3 0	
	From other places ...	"	0 8	
	Cowries— Bázár, common ...	Cwt.	2 8	
	Maldivé ...	"	10 0	
	Sankhli ...	"	50 0	
	Yellow, superior quality ...	"	5 0	
	Mother-of-pearl ...	"	30 0	
	Tortoise-shell ...	lb.	6 0	
	" nakh ...	"	1 0	
	All other sorts, including nakhla	...	<i>Ad valorem</i>	

IMPORT TARIFF—continued.

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
			Rs. A.	
52	SILK, AND ARTICLES MADE OF SILK—			
	Floss	lb.	8 0	} 5 per cent.
	Piece goods ... ..	...	<i>Ad valorem</i>
	Raw Silk—			
	Chaháram and Cochin China	lb.	4 0	
	Mathow ... ..	...	1 12
	Other kinds of China ...	"	7 0	
	Panjam and Kachra ...	"	1 4	
	Persian	"	5 0	
	Siam	"	2 8	
	Sewing thread, China ...	"	8 0	
	All other sorts ... ..	...	<i>Ad valorem</i>
53	SOAP ... ..	...	<i>Ad valorem</i>
54	SPICES—			
	Aniseed star	Cwt.	35 0	} 5 per cent.
	Betelnuts—			
	Goa	"	12 0	
	In the husk	Thousand	2 0	
	White, Srivarddhan ...	Cwt.	18 0	
	All other sorts	"	5 0	
	Chillies, dried	"	8 0	
	Cloves	"	40 0	
	" in seeds, Narlavang ...	"	16 0	
	Mace	lb.	1 2	
	Nutmegs	"	1 0	
	" in shell	"	0 8	
	Pepper, black and long ...	Cwt.	25 0	
	" white	"	32 0	
	All other sorts ... ..	...	<i>Ad valorem</i>
55	STATIONERY (EXCEPT PAPER, WHICH IS FREE) ...	...	<i>Ad valorem</i>
56	SUGAR—			
	China, candy	Cwt.	20 0	} 5 per cent.
	Loaf	"	23 0	
	Soft	"	13 8	
	All other sorts of saccharine produce ...	...	<i>Ad valorem</i>
57	TEA—			
	Black	lb.	0 12	} 5 per cent.
	Green	"	1 4	
58	TOBACCO—			
	Manufactured	<i>Ad valorem</i>	} 5 per cent.
	Unmanufactured ... ..	...	"

IMPORT TARIFF—concluded.

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
59	TOILET REQUISITES, NOT OTHERWISE DESCRIBED	Rs. A. <i>Ad valorem</i>	} 5 per cent.
60	TOYS AND REQUISITES FOR ALL GAMES ...	...	<i>Ad valorem</i>
61	UMBRELLAS—			
	China paper kettisals ...	Box of 110	30 0	
	Cotton, steel-ribbed ...	Each	0 13	
	„ cane-ribbed ...	„	0 12	
	„ oiled, other than European ...	„	0 10	
	All other sorts ...	...	<i>Ad valorem</i>
62	WOOLLEN GOODS—			
	Braid ...	...	<i>Ad valorem</i>
	Hosiery ...	...	„
	Piece-goods ...	...	„
	All other sorts ...	...	„

SCHEDULE B.

EXPORT TARIFF.

No.	NAMES OF ARTICLES.	PER	TARIFF VALUATION.	RATE OF DUTY.
1	DYEING AND COLOURING MATERIALS—		Rs. A.	} Rs. 3.
	Indigo—			
	Leaves, green or dry ...	Ton	...	
	Manufactured ...	Indian maund of 3,200 tolahs.	...	} 3 annas.
2	GRAIN AND PULSE—			
	Rice in the husk (paddy) ...	„	...	
	„ not in the husk ...	„	...	} 4 per cent.
3	LAC—			
	Button ...	Cwt.	65 0	
	Seed ...	„	45 0	
	Shell ...	„	80 0	
	Stick... ..	„	35 0	
	All other sorts, except lac-dye, which is free ...	...	<i>Ad valorem</i>