

## ACT No. II OF 1888.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 10th  
February, 1888.)

An Act to provide for the levy of a Customs-  
duty on Petroleum.

**WHEREAS** it is expedient to provide for the levy  
of a customs-duty on petroleum; It is hereby en-  
acted as follows :—

1. To the second schedule to the Indian Tariff Act,  
1882, the following shall be added, namely :—

XI of 1882.

Addition to  
Schedule II,  
Act XI, 1882.

No.	Names of Articles.	Per.	Tariff valuation.	Rate of Duty.
*	*	*	*	*
5	Petroleum, including also the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraf- fine 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 pro- ducts of petroleum	Imperial gal- lon.	.....	Six pies.
	<i>Exception.</i> —Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs-collector to be intended to be used exclusively for the batching of jute or other fibre or for lubricating purposes.			

And whereas the provisos to section 37 of the Sea  
Customs Act, 1878, do not apply to goods to which a  
rate

rate of duty is not already applicable; It is further enacted as follows:—

Commence-  
ment of  
effect of the  
addition to  
the schedule.

2. The rate of duty applicable to petroleum of which the bill-of-entry is delivered, within the meaning of section 37 of the Sea Customs Act, 1878, to the Customs-collector under section 86 of that Act after the passing of this Act, shall be the rate of duty specified in the second schedule to the Indian Tariff Act, 1882, as amended by this Act.

VIII of 1878.

XI of 1882.