

# ACT No. XX OF 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 21st  
September, 1927.)

**An Act to amend the law relating to the fostering and develop-  
ment of the bamboo paper industry in British India.**

**W**HEREAS it is expedient to amend the law relating to  
the fostering and development of the bamboo paper  
industry in British India; It is hereby enacted as follows:—

1. This Act may be called the Bamboo Paper Industry Short title.  
(Protection) Act, 1927.

2. (1) In the Second Schedule to the Indian Tariff Act, Amendment of Act VIII of 1894.  
1894, there shall be made the amendments specified in the Act VIII of 1894.  
Schedule to this Act.

(2) The amendments made by sub-section (1) shall have  
effect up to the 31st day of March, 1932—1939

3. Printing paper (excluding chrome, marble, flint, poster Retrospective effect in certain cases.  
and stereo), containing no mechanical wood pulp, on which a  
duty has been paid at 15 per cent. *ad valorem* under item  
No. 99 of Schedule II to the Indian Tariff Act, 1894, between  
the 21st of September, 1925, and the commencement of this  
Act, shall be deemed to have been liable to pay duty at one  
anna per pound under item No. 155 of that Schedule; and any  
deficiency between the duty which has been paid on such paper  
and the duty hereby made payable shall be deemed to be duty,  
short-levied within the meaning of section 39 of the Sea  
Customs Act, 1878, and that Act shall apply accordingly.

4. The second item of the Schedule to the Bamboo Paper Amendment of Act XXV of 1925.  
Industry (Protection) Act, 1925, is hereby repealed.

THE SCHEDULE.

1

Price 1 anna or 1½d.]

*Bamboo Paper Industry (Protection).* [ACT XX OF 1927.]

THE SCHEDULE.

AMENDMENTS TO BE MADE IN SCHEDULE II TO THE INDIAN  
TARIFF ACT, 1894.

(See section 2.)

For Items Nos. 155 and 156, the following shall be substituted, namely:—

“155	PRINTING PAPER (excluding chrome, marble, flint, poster and stereo), all sorts which contain no mechanical wood pulp or in which the mechanical wood pulp amounts to less than 65 per cent. of the fibre content.	Pound.	One anna.
156	WRITING PAPER— (a) Ruled or printed forms (including letter paper with printed headings) and account and manuscript books and the binding thereof.	Pound.	One anna or 15 per cent. <i>ad valorem</i> , whichever is higher.
	(b) All other sorts . . . . .	„	One anna.”