

ACT No. XXIV OF 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the
22nd September, 1927.)

An Act further to amend the Indian Tariff Act, 1894.

VIII of 1894.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1894, in order to remove or reduce the customs duties on certain machinery and materials of industries; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1927. Short title and commencement.

(2) It shall come into force on the 1st day of October, 1927.

VIII of 1894.

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

THE SCHEDULE.

(See section 2.)

1. In Item No. 1A, for the word and figures " No. 68 " the words, letter and figures " Nos. 1B and 68 " shall be substituted.

2. After Item No. 1A, the following item shall be inserted, namely:—

" 1B | Sago flour."

3. After Item No. 6, the following heading and item shall be inserted, namely:—

" TALLOW, STEARINE AND WAX.

6A | Tallow."

4. After Item No. 8, the following item shall be inserted under the heading " MISCELLANEOUS," namely:—

" 8A | China Clay."

5. After

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Price 1 anna or $1\frac{1}{2}d.$]

Indian Tariff (Amendment). [ACT XXIV
(The Schedule.)

5. After Item No. 13, the following item shall be inserted, namely:—

“13A | Bleaching paste and bleaching powder.”

6. After Item No. 14, the following item shall be inserted, namely:—

“14A | Magnesium chloride.”

and Item No. 14A shall be re-numbered 14B.

7. After Item No. 14B, the following heading and item shall be inserted, namely:—

“ DYES AND COLOURS.

14C | Dyes derived from coal-tar and coal-tar derivatives used in any dyeing process.”

8. After Item No. 18, the following heading and items shall be inserted, namely:—

“ MACHINERY.

18A | MACHINERY, namely, such of the following articles as are not otherwise specified:—

- (1) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts;
- (2) machines and 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;
- (3) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;
- (4) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials and driving chains, but excluding driving ropes not made of cotton;
- (5) bare hard-drawn electrolytic copper wires and cables and other electrical wires and cables, insulated or not; and poles, troughs, conduits and insulators designed as parts of a transmission system, and the fittings thereof.

Note.—The term ‘ industrial system ’ used in sub-clause (3) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.

18B

1927.]

Indian Tariff (Amendment).

(The Schedule.)

- 18B The following TEXTILE MACHINERY AND APPARATUS by whatever power operated, namely, healds, heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; bobbins and pirns; dobbies; Jacquard machines; Jacquard harness linen cords; Jacquard cards; punching plates for Jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coir mat shearing machines; coir fibre willowing machines; heald knitting machines; dobby cards; lattices and lags for dobbies; wooden winders; silk looms; silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing and denting hooks; sewing thread balls making machines; cumbli finishing machinery; hank boilers; cotton carding and spinning machines; mail eyes, lingoos, comber boards and comber board frames; take-up motions; temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel; and roller skins.
- 18C PRINTING AND LITHOGRAPHIC MATERIAL, namely: presses, aluminium lithographic plates, composing sticks, chases, imposing tables, lithographic stones, stereo-blocks, wood blocks, half-tone blocks, electrotype blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead and rule cutters, type casting machines, type setting and casting machines, rule bending machines, rule mitreing machines, bronzing machines, stereotyping apparatus, paper folding machines, and paging machines, but excluding ink and paper.
- 18D COMPONENT PARTS OF MACHINERY, as defined in Nos. 18A, 18B and 18C, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose: Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable."

9. After Item No. 24, the following items shall be inserted, namely:—

"24A | Ropes, cotton.

24B | Starch and farina."

10. After Item No. 43, under the heading "YARNS AND TEXTILE FABRICS", the following item shall be inserted, namely:—

"43A | Artificial silk yarn and | *Ad valorem* . | 7½ per cent."
thread.

11. In

Indian Tariff (Amendment). [ACT XXIV OF 1927.]

(The Schedule.)

11. In Part III of the Schedule, the heading "MACHINERY", and Items Nos. 51, 51A and 51B shall be omitted:

11A. For Item No. 54 the following shall be substituted, namely:—

54 | The following printing material, namely, type, leads, brass rules, wooden and metal quoins, shooting sticks and galleys and metal furniture.

12. For the second proviso to Item No. 63, the following shall be substituted, namely:—

"Provided also that articles of machinery as defined in No. 18A or No. 18D shall not be deemed to be included hereunder."

13. In the proviso to Item No. 64, for the figures and letter "51" and "51A" the figures and letters "18A" and "18D" shall be substituted, respectively.

14. In Item No. 68, after the word "FLOUR", the words "except sago flour" shall be inserted.

15. For Item No. 77, the following shall be substituted, namely:—

"77 | All sorts of stearine, wax, grease and animal fat not otherwise specified."

16. In Item No. 92, after the word "sorts" where it occurs for the first time, the words "not otherwise specified" shall be inserted.

17. In Item No. 96, the brackets, words and figures "(see Nos. 15, 16, 18 and 51B)" shall be omitted.

18. In Item No. 103, for the figures "51" the figures and letter "18A" shall be substituted.

19. In Item No. 106, after the word "FIBRE" the words "not otherwise specified" shall be inserted.

20. In Item No. 111, for the figures "51" the figures and letter "18A" shall be substituted.

21. Item No. 117 shall be omitted.

22. In Item No. 149A, the words, figures and letter "see Nos. 51 and 51A" shall be omitted.

23. In Item No. 153, for the figures and letter "51, 51-A" the figures and letters "18A, 18D" shall be substituted.