

Public (1895) Department.

ORDINARY MS.

G.O., No. 114

DATED 13 Feb. 1895

INDEXED.

[Despatch Abstract.]

TRANSLATION OF ACTS.

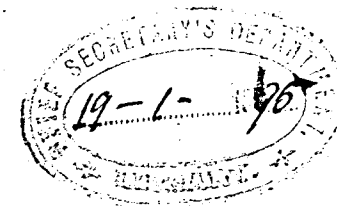
Directing, as recommended by the Board of Revenue, that the Act to amend the Indian Tariff Act and the Cotton duties Act (Acts XVI and XVII of 1894) be translated into all vernaculars except Hindustani.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	993		1895				



ACT No. XVI OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 27th December, 1894.)

An Act to amend the Indian Tariff Act, 1894.

WHEREAS it is expedient to amend the Indian Tariff Act, 1894; It is hereby enacted as follows:—

For Schedules II to V, both inclusive, appended to the said Act, the Schedules appended to this Act shall be substituted.

Substitution of new Schedules for Schedules II to V of Act VIII of 1894.

SCHEDULE II.—(IMPORT TARIFF.)

Arms, Ammunition and Military Stores,

including also any articles, other than those included in Nos. 1 to 12 of this Schedule, which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be "ammunition" or "military stores" for the purposes of this Act.

Names of Articles.	Duty.
	R. a.
1. Firearms other than pistols, including gas and air guns and rifles, for each	50 0
2. Barrels for the same, whether single or double, for each	30 0
3. Pistols, for each	15 0
4. Barrels for the same, whether single or double, for each	10 0
5. Springs used for firearms, including gas and air guns and rifles, for each	8 0
6. Gunstocks, sights, blocks and rollers, for each	5 0
7. Revolver-breeches, for each cartridge they will carry	2 8
8. Extractors	1

[Price seven annas and six pies.]

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Names of Articles.	Duty.
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8
9. Machines for making, loading, or closing cartridges, for each	10 0
10. Machines for capping cartridges, for each	2 8

Exception I.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list, when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.

Exception II.—The following are also free, namely :—

- Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval, or police uniform;
- a sword, a revolver, or a pair of pistols, when accompanying an officer of Her Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment;
- swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge;
- swords forming part of the equipment of native commissioned officers of Her Majesty's Army;
- swords for presentation as army or volunteer prizes;
- arms, ammunition and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service;
- Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.

Proviso 1.

Proviso 1.—No duty in excess of ten per cent *ad valorem* shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.

Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10 are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

Names of Articles.

Tariff valuation. Rate of duty.

R a.

11. Gunpowder, common, per lb	0 5	} 10 per cent.
12. " sporting, "	1 0	
12. All other sorts of arms, ammunition, and military stores	<i>ad valorem.</i>	

SCHEDULE III.—(IMPORT TARIFF.)

LIQUORS, OPIUM, SALT AND SALTED FISH.

No.	Names of Articles.	Per	Rate of duty.
1	LIQUORS—		R a.
	Ale, beer and porter	} Imperial gallon or six quart bottles.	0 1
	Cider and other fermented liquors		
	Liqueurs		
	Spirit intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human consumption	} <i>ad valorem</i>	Five per cent.
	Spirit when used in drugs, medicines, or chemicals in a proportion of less than twenty per cent of spirit of the strength of London proof		

Spirit

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Tariff.

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SCHEDULE III.—(IMPORT TARIFF)—*contd.*

LIQUORS, OPIUM, SALT, AND SALTED FISH—*contd.*

No.	Names of Articles.	Per	Rate of duty.
1	LIQUORS—<i>contd.</i>		<i>R a.</i>
	Spirit when so used in a proportion of twenty per cent and upwards.	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles.	Imperial gallon or six quart bottles.	8 0
	Spirit, other sorts	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Wines—		
	Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit.	Imperial gallon or six quart bottles.	2 8
	All other sorts of wines not containing more than 42 per cent of proof spirit.	"	1 0
	Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to spirit, other sorts.		
2	OPIUM, not covered by a Government pass.	ser of 80 tolas .	24 0
3	SALT	Indian maund of 82½lb avoirdupois weight.	The rate at which excise-duty is for the time being leviable on salt manufactured in the place where the import takes place.

4. SALTED

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SCHEDULE III.—(IMPORT TARIFF)—*concl'd.*

LIQUORS, OPIUM, SALT, AND SALTED FISH—*concl'd.*

No.	Names of Articles.	Per	Rate of duty.
4	SALTED FISH, wet or dry . . .	Indian maund of 82½lb avoirdupois weight.	Such rate or rates of duty not exceeding twelve annas, as the Governor General in Council may, by notification in the Gazette of India, from time to time prescribe.

SCHEDULE IV.—(IMPORT TARIFF.)

GENERAL DUTIES.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Animals, living.		<i>R a.</i>	
1	HORSES, CATTLE, SHEEP, and all other living animals of all kinds . . .	...	...	Free.
	Articles of Food and Drink.			
2	COFFEE	cwt.	70 0	Five per cent.
3	FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, which are free—			
	Almonds without shell	"	48 0	"
	" in the shell	"	15 8	"
	Cashew or cajoo kernels	"	12 0	"
	Cocoanuts	thousand	35 0	"
	" kernel (khopra)	cwt.	11 0	"
	Currants, European, in cases . . .	"	10 0	"
	" " in cans	"	22 0	"
	" Persian	"	14 0	"
	Dates, dry, in bags	"	5 8	"
	" wet "	"	4 0	"
	" " in pots and boxes	"	8 8	"

Figs

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SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink—<i>contd.</i>		<i>R a.</i>	
3	FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, which are free—(<i>contd.</i>)			
	Figs, Persian, dried	cwt.	8 0	Five per cent.
	Garlic	"	5 0	"
	Hops	"	32 0	Free.
	Pistachio nuts	cwt.	32 0	Five per cent.
	Prunes, Bussora (ālu-Bokhara)	"	20 0	"
	Raisins, black	"	10 0	"
	" kishmish, Persian Gulf and Red Sea	"	15 0	"
	" Munakka, Persian Gulf and Red Sea	"	9 0	"
	" other sorts	"	ad valorem	"
	Walnuts	cwt.	10 0	"
	All other sorts of fruits and vegetables	"	ad valorem	"
4	GRAIN AND PULSE, including broken grain and pulse, but not including flour	...	...	Free.
5	MINERAL AND AERATED WATERS, and all unfermented and non-alcoholic beverages	...	ad valorem	Five per cent.
6	PROVISIONS, OILMAN'S STORES AND GROCERIES—			
	Bacon in canvas and cans, jowls and cheeks	lb	0 14	"
	Beef and Pork	tierce of 3 cwt. barrel of 2 cwt.	100 0 75 0	"
	Biche de mer	cwt.	50 0	"
	Butter	lb	1 0	"
	Cheese	"	0 14	"
	Chiusa preserves	box of six jars.	5 8	"
	" fruit preserves, dry candied	lb	0 5	"
	Cocum	cwt.	5 0	"
	Fish-maws	"	100 0	"
	Flour	barrel or sack of 2c0lb	20 0	"

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SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink—<i>contd.</i>		<i>R a.</i>	
6	PROVISIONS, OILMAN'S STORES, AND GROCERIES—(<i>contd.</i>)			
	Ghi	cwt.	40 0	Five per cent.
	Groceries not otherwise described	...	ad valorem	"
	Pork hams	lb	0 14	"
	Sago	cwt.	8 8	"
	Shark-fins	"	40 0	"
	Singally and sozille	"	25 0	"
	Tapioca	"	9 8	"
	Vinegar, European, in wood	Imperial gallon.	1 0	"
	" Persian	"	1 8	"
	" country	"	0 6	"
	All other sorts of provisions, oilman's stores, and groceries	...	ad valorem	"
7	SPICES—			
	Betelnuts—Goa	cwt.	17 0	"
	" —in the husk	thousand	2 0	"
	" —all other sorts	...	ad valorem	"
	Cardamoms, Ceylon	cwt.	150 0	"
	Chillies, dry	"	11 0	"
	Cloves	"	29 0	"
	" stems and heads	"	4 0	"
	" in seeds, narlavang	"	8 8	"
	Ginger, dry	"	16 0	"
	Mace	lb	1 8	"
	Nutmegs	"	1 0	"
	" in shell	"	0 8	"
	Pepper, black	cwt.	16 0	"
	" long	"	7 0	"
	" white	"	30 0	"
	All other sorts of spices	...	ad valorem	"
8	SUGAR, China, candy	cwt.	20 0	"
	" loaf	"	21 0	"
	" crystallised, beet	"	13 0	"
	" " and soft, from China	"	13 0	"
	" " and soft, from Mauritius	"	11 0	"
	" soft or raw, other than from Mauritius or China	"	10 0	"
	" all other sorts, including saccharine produce of all kinds and confectionery	...	ad valorem	"

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SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink — <i>concl.</i>		<i>R a.</i>	
9	Tea, black	lb	0 8	Five per cent.
	" green	"	0 12	"
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials.			
10	CHEMICAL PRODUCTS AND PREPARATIONS—			
	Acid, sulphuric	cwt.	0 2	"
	Alkali, country (sajji-khar)	"	1 8	"
	Alum	"	5 0	"
	Arsenic	"	21 8	"
	" China mansil	"	17 0	"
	Bicarbonate of soda	"	7 0	"
	Copperas, green	"	3 0	"
	Explosives, namely, blasting gelatine, dynamite, roborite, tonite, and all other descriptions	...	<i>ad valorem</i>	"
	Sal ammoniac	cwt.	37 0	"
	Sulphate of copper	"	15 8	"
	Sulphur (brimstone), flour	"	6 0	"
	" ("), roll	"	5 12	"
	" ("), rough	"	4 8	"
	All other sorts of chemical products and preparations, including salt-petre and borax	...	<i>ad valorem</i>	"
11	DRUGS, MEDICINES, AND NARCOTICS—			
	Aloes, black	cwt.	14 0	"
	" Socotra	"	30 0	"
	Aloe-wood	lb	6 0	"
	Asafetida (hing)	cwt.	65 0	"
	" coarse (hingra)	"	21 0	"
	Atary, Persian	"	15 0	"
	Banslochan (bamboo camphor)	lb	0 4	"
	Brimstone (amalsara)	cwt.	50 0	"
	Calumba or Colombo root	"	7 0	"
	Camphor, Bhimsaini (baras)	lb	70 0	"
	" refined, cake	"	1 4	"
	" crude, in powder	"	0 12	"
	Cassia lignea	cwt.	22 0	"
	China root (chobchini), rough	"	8 0	"
	" " " scraped	"	17 8	"

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Cubebs

Tariff.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials—<i>contd.</i>		<i>R a.</i>	
11	DRUGS, MEDICINES, AND NARCOTICS —(<i>contd.</i>)			
	Cubebs	cwt.	25 8	Five per cent.
	Galangal, China	"	7 0	"
	Pellitory (akalkara)	"	40 0	"
	Peppermint crystals, from China and Japan	lb	11 8	"
	Quinine and other alkaloids of chin-chona	...	...	Free.
	Salep	cwt.	80 0	Five per cent.
	Senna leaves	"	4 0	"
	Storax, liquid (rose melloes)	...	54 0	"
	Tobacco, unmanufactured	...	...	Free.
	" manufactured	...	<i>ad valorem</i>	Five per cent.
	All other sorts of drugs, medicines, and narcotics, except opium (for which see Schedule III)	...	"	"
12	DYEING AND TANNING MATERIALS—			
	Alizarine dye, dry, 40 per cent	lb	1 7	"
	" " " 50 " "	"	1 10	"
	" " " 60 " "	"	1 15	"
	" " " 70 " "	"	2 2	"
	" " " 80 " "	"	2 8	"
	" " " 100 " "	"	2 12	"
	" " liquid, 10 per cent	"	0 5	"
	" " " 16 " "	"	0 8	"
	" " " 20 " "	"	0 10	"
	Aniline " " indigo blue	"	0 9	"
	" " dry	...	<i>ad valorem</i>	"
	Avar bark	cwt.	4 8	"
	Buzgand (gulpista)	"	27 0	"
	Cochineal	lb	1 2	"
	Gallauts (myrabolams)	cwt.	4 0	"
	" Persian	"	35 0	"
	Madder or manjit	"	7 0	"
	Orchilla weed	"	5 0	"
	Sappan wood and root	"	5 8	"
	All other sorts of dyeing and tanning materials	...	<i>ad valorem</i>	"

METALS

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SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals.		<i>R a.</i>	
13	HARDWARE AND CUTLERY, including ironmongery and plated-ware, and also including machines, tools, and implements to be worked by manual or animal labour, except water-lifts, sugar-mills, oil-presses, and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry which the Governor General in Council may, by notification in the Gazette of India, exempt, all of which are free.	...	<i>ad valorem</i>	Five per cent.
14	MACHINERY, namely, prime-movers, and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines and other machines in which the prime-mover is not separable from the operative parts " (and component parts thereof), meaning machines or 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; and which are intended for— (a) the preparing, ginning, pressing, spinning, weaving, sewing, knitting, bleaching, and dyeing of cotton, jute, hemp, silk, wool, or other fibres and any other process intervening between the raw material and the finished product as packed ready for the market;	...	...	Free.

Tariff.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—<i>contd.</i>		<i>R a.</i>	
14	MACHINERY (and component parts thereof), meaning machines or 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; and which are intended for—(<i>contd.</i>) (b) the smelting and milling of iron and other metallic ores and the manufacture of iron, steel, and other metals; (c) the manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope, and twine; (d) the milling of rice; (e) the drying and rolling of tea; (f) the pulping of coffee; (g) printing presses; (h) foundries and workshops of iron and other metals; (i) railway workshops; (j) the refining of petroleum, and the manufacture of vegetable oils; (k) the crushing of bones and bricks; (l) the manufacture of lac; (m) potteries; (n) sawmills; (o) mining, navigation, agriculture, and pumping; (p) such other manufactures and industries as the Governor General in Council may from time to time specify: Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery [and are, owing to their shape or to other	...	...	Free.

Tariff.

[ACT XVI 1894.]

Tariff.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—<i>contd.</i>		<i>R. a.</i>	
	special quality, not adapted for any other purpose].			
	<i>Note.</i> —Machinery and component parts thereof made of substances other than metal are included in this entry.			
	MACHINERY and component parts thereof not included in the foregoing exemptions.	...	<i>ad valorem</i>	Five per cent.
15	METALS, unwrought and wrought, and articles made of metals—			
	Brass, beads, ghungri, China . . .	thousand	0 12	"
	" foil or dānkpana, white, 10½ in. × 4½ in. . .	hundred leaves.	1 4	"
	" foil or dānkpana, coloured, 10½ in. × 4½ in. . .	"	1 12	"
	" old . . .	cwt.	26 0	"
	" sheets, flat or in rolls, very thin . . .	"	100 0	"
	" wire . . .	lb	0 7	"
	" all other sorts . . .	...	<i>ad valorem</i>	"
	Copper, Australian . . .	cwt.	40 0	"
	" bolt . . .	"	50 0	"
	" brazier's and sheets . . .	"	45 0	"
	" China cash . . .	"	30 0	"
	" Japan . . .	"	39 0	"
	" nails and composition nails . . .	"	50 0	"
	" old . . .	"	33 0	"
	" pigs and slabs . . .	"	38 0	"
	" sheathing, plate, and raised bottoms . . .	"	48 0	"
	" tiles, ingots, cakes, and bricks . . .	"	40 0	"
	" China, white copper-ware . . .	lb	1 2	"
	" foil or dānkpana, white, 10½ in. × 4½ in. . .	hundred leaves.	2 6	"
	" foil or dānkpana, coloured, 10½ in. × 4½ in. . .	"	3 3	"
	" wire, including wire of phosphor-bronze . . .	lb	0 9	"
	" all other sorts, unmanufactured and manufactured . . .	...	<i>ad valorem</i>	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—<i>contd.</i>		<i>R. a.</i>	
15	METALS, unwrought and wrought, and articles made of metals—(<i>contd.</i>)			
	Gold bullion and coin . . .	hundred leaves.	3 4	Free. Five per cent.
	Gold leaf, European . . .	...	<i>ad valorem</i>	One per cent.
	Iron, anchors and cables . . .	...		
	" angle, T, and channel . . .	ton	110 0	"
	" bar, plate, and sheet, Lowmoor . . .	"	310 0	"
	" beams, joists, pillars, girders, bridge-work, and other descriptions of iron imported exclusively for building purposes . . .	...	<i>ad valorem</i>	"
	" flat, square, and bolt, including Scotch . . .	ton	94 0	"
	" galvanised, sheets and ridging . . .	cwt.	10 0	"
	" hoop, plate, and sheet, other than Swedish . . .	ton	122 0	"
	" nails, rose, wire, and flat-headed, rivets and washers . . .	cwt.	10 0	"
	" nails, clasp . . .	"	17 0	"
	" nails, other sorts, including galvanised . . .	...	<i>ad valorem</i>	"
	" nail-rod . . .	ton	104 0	"
	" nuts and bolts . . .	...	<i>ad valorem</i>	"
	" old . . .	cwt.	2 8	"
	" pig . . .	ton	60 0	"
	" pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like . . .	...	<i>ad valorem</i>	"
	" rails, chairs, and fish-plates other than those described in No. 93 . . .	...	6 0	"
	" rice bowls . . .	set of ten	3 0	"
	" " " not in sets . . .	set of six	<i>ad valorem</i>	"
	" rod, round, other than Swedish, under half an inch in diameter . . .	ton	105 0	"
	" Swedish, flat, square, and bolt . . .	"	142 0	"
	" " nail-rod . . .	"	142 0	"
	" " round rod, under half an inch in diameter . . .	"	160 0	"

Tariff.

[ACT XV. 1894.]

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—<i>contd.</i>		<i>R a.</i>	
15	METALS, unwrought and wrought, and articles made of metals—(<i>contd.</i>)			
	Iron tinned plates	...	<i>ad valorem</i>	One per cent.
	" wire, including fencing-wire and wire-rope, but excluding wire-netting	...	"	"
	" all other sorts, including wire-netting	...	"	Five per cent.
	Lametta	...	"	"
	Lead, ore, galena	cwt.	12 0	"
	" pig	"	10 0	"
	" pipes	...	<i>ad valorem</i>	"
	" sheets	cwt.	12 0	"
	" " for tea-chests	...	"	Free.
	Orsidue and brass leaves, European	lb	1 0	Five per cent.
	" " " China	"	0 12	"
	Patent or yellow metal, sheathing, sheets, and bolts	cwt.	40 0	"
	Patent or yellow metal, sheathing, sheets, and bolts, old	"	27 0	"
	Quicksilver	lb	1 8	"
	Shot, bird	cwt.	16 0	"
	Silver bullion or coin, except current coin of the Government of India, which is free	...	<i>ad valorem</i>	"
	Steel, Basic, all sorts	ton	100 0	One per cent.
	" beams, joists, pillars, girders, bridgework, and other descriptions of steel imported exclusively for building purposes	...	<i>ad valorem</i>	"
	" hoops	ton	145 0	"
	" nuts and bolts and nail-rods	...	<i>ad valorem</i>	"
	" old	...	60 0	"
	" pipes and tubes	...	<i>ad valorem</i>	"
	" plates and sheets	ton	130 0	"
	" rails, chairs, and fish-plates other than those described in No. 93	...	<i>ad valorem</i>	"
	" rivets	ton	220 0	"
	" T-bars	"	105 0	"
	" wire, excluding wire-netting	"	140 0	"
	" wire-rope	...	<i>ad valorem</i>	"

Tariff.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—<i>concl.</i>		<i>R a.</i>	
15	METALS, unwrought and wrought, and articles made of metals—(<i>concl.</i>)			
	Steel, all other sorts, including wire-netting	...	<i>ad valorem</i>	Five per cent.
	Tin, block	cwt.	72 0	"
	" foil, China	lb	0 12	"
	" other sorts	...	<i>ad valorem</i>	"
	Zinc or spelter, nails	cwt.	20 0	"
	" " plates and other shapes, soft	"	18 0	"
	" " plates and other shapes, hard	"	13 0	"
	" " sheet or sheathing	"	19 0	"
	" all other sorts	...	<i>ad valorem</i>	"
	All other sorts of metals	...	"	"
	Oils.			
16	OILS—			
	Cajeputi	quart	1 4	"
	Cassia	lb	2 8	"
	Cocconut	cwt.	16 0	"
	Earthnut	"	16 0	"
	Grass	lb	1 12	"
	Jinjili or til	cwt.	16 0	"
	Linseed, European	Imperial gallon	2 0	"
	Otto of sorts	ounce	15 0	"
	Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin 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 products of petroleum	Imperial gallon	...	Oneanna.

Tariff.

[ACT XV] 1894.]

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Oils—<i>contd.</i>		<i>R a.</i>	
16	Oils—(<i>contd.</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 for use exclusively for the batching of jute or other fibre or for lubricating purposes	...	<i>ad valorem</i>	Five per cent.
	Sandalwood	lb	7 0	"
	Whale (except spermaceti) and fish	cwt.	15 0	"
	Wood	"	25 0	"
	All other sorts of oil, including paraffin wax	...	<i>ad valorem</i>	"
	Other Articles, unmanufactured and manufactured.			
17	AMBER, AND ARTICLES MADE OF AMBER, including imitation amber	...	"	"
18	APPAREL, including drapery, haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding cotton-hosiery (for which see No. 44) and boots and shoes (for which see No. 70) and excluding also uniforms, and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free	...	"	"
19	ART, WORKS OF, except statuary and pictures intended to be put up in a public place, which are free	...	"	"
20	ASBESTOS, AND ARTICLES MADE OF ASBESTOS not otherwise described	...	"	"
21	BAGS, CASES, BOXES, and other packages, empty, of all kinds	...	"	"

Tariff.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>contd.</i>		<i>R a.</i>	
22	BAMBOOS, common, grass, hay, rushes, straw, and leaves	...	...	Free.
23	BEADS, of all materials except glass, for which see No. 58, and brass, for which see No. 15.			
	Beads, China, Ankadana	133½ lb	35 0	Five per cent.
	" " Dagri	"	30 0	"
	" " Gadgadla	"	24 0	"
	" " Kamrakhi	"	32 0	"
	" " Lalri	"	44 0	"
	" " Naksi	"	38 0	"
	" " Pakhavaji	"	30 0	"
	" " Sulemani	"	34 0	"
	All other sorts	...	<i>ad valorem</i>	"
24	BELTING of cotton, leather, or other material, for driving machinery	...	...	Free.
25	BONE, INCLUDING WHALEBONE, articles made of	...	<i>ad valorem</i>	Five per cent.
26	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts	...	...	Free.
27	BRISTLES AND FIBRE for brushes and brooms	...	...	"
28	BRUSHES AND BROOMS, all sorts	...	<i>ad valorem</i>	Five per cent.
29	BUILDING AND ENGINEERING MATERIALS, namely, asphalt, bricks and tiles, cement of all kinds, fireclay, earthenware piping, lime and other kinds not otherwise described	...	"	"
30	CABINET-WARE AND FURNITURE	...	"	"
31	CANDLES, paraffin	lb	0 6	"
	" spermaceti	"	0 7	"
	" wax	"	1 0	"
	" all other sorts	...	<i>ad valorem</i>	"
32	CANES AND RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK—			
	Canes, Malacca	dozen	5 0	"
	Rattans	cwt.	10 0	"
	All other sorts	...	<i>ad valorem</i>	"

Tariff.

[ACT X] 1894.]

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		<i>R a.</i>	
33	CARRIAGES AND CARTS, including bicycles, tricycles, jinrikshas, Bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances, and component parts thereof	...	<i>ad valorem</i>	Five per cent.
34	CASES (EMPTY) for spectacles, opera-glasses, jewellery, and other articles.	...	"	"
35	CELLULOID, ARTICLES MADE OF, not otherwise described	...	"	"
36	CHALK, common	...	"	"
	" French, knife and plate powder, Bath bricks, emery powder, and whitening	...	"	"
37	CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, China and porcelain (for which see No. 47)	...	"	"
38	CLOCKS, WATCHES, and other time-keepers, and parts thereof	...	"	"
39	COAL, COKE, AND PATENT FUEL	...	...	Free.
40	COIR AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE (for which see No. 42)—			
	Yarn of all kinds	cwt.	9 0	Five per cent.
	All other sorts	...	<i>ad valorem</i>	"
41	CORAL, real	...	"	"
42	CORDAGE, ROPE, and Twine made of any vegetable fibre—			
	Coir, cables, tarred	cwt.	17 0	"
	" rope	"	10 0	"
	Cordage, hemp, European	"	25 0	"
	" " Manila	"	28 6	"
	Twine, sail, European	lb	0 9	"
	All other sorts of cordage, rope, and twine	...	<i>ad valorem</i>	"

Tariff.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		<i>R a.</i>	
43	CORK, AND ARTICLES MADE OF CORK—			
	Bottle-corks	gross	1 8	Five per cent.
	Vial corks	"	0 8	"
	All other sorts	...	<i>ad valorem</i>	"
44	COTTON, AND ARTICLES MADE OF COTTON—			
	raw	...	...	Free.
	twist and yarn—			
	Medio, No. 40	lb	<i>R a. p.</i> 0 9 6	Five per cent.
	" " 50	"	0 11 0	"
	" " 60	"	0 12 6	"
	and so on, one anna and a half being added to the valuation for every count of ten or part of a count of ten above No. 60.			
	Mule and water, No. 15 and lower numbers	"	0 4 6	"
	above No. 15 to No. 24	"	0 5 6	"
	" " 24 to " 32	"	0 7 0	"
	" " 32 to " 42	"	0 8 0	"
	" " 42 to " 52	"	0 9 6	"
	" " 52 to " 60	"	0 11 6	"
	" " 60 to " 70	"	0 13 6	"
	" " 70 to " 80	"	0 15 0	"
	and so on, one anna being added to the valuation for every count of ten or part of a count of ten above No. 80.			
	Mule, doubled, No. 15 and lower numbers	"	0 5 6	"
	above No. 15 to No. 24	"	0 6 6	"
	" " 24 to " 32	"	0 8 0	"
	" " 32 to " 42	"	0 9 0	"
	" " 42 to " 52	"	0 10 6	"
	" " 52 to " 60	"	0 12 6	"
	" " 60 to " 70	"	0 14 6	"
	" " 70 to " 80	"	1 0 0	"
	and so on, one anna being added to the valuation for every count of ten or part			

Tariff.

[ACT XV] 1894.]

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		R a. p.	
41	COTTON, AND ARTICLES MADE OF COTTON—(<i>contd.</i>)			
	" twist and yarn— <i>contd.</i>			
	of a count of ten above No. 80.			
	Orange, red, Turkey red and other colours, all sorts	...	<i>ad valorem</i>	Five per cent.
	White or bleached, doubled, all numbers	lb	0 12 0	"
	" Sewing thread—			
	White and coloured, on cards containing 100 yards each, and <i>pro rata</i> above and below	gross	3 0 0	"
	White and coloured, on reels containing 100 yards each and <i>pro rata</i> above and below		5 0 0	"
	White and coloured, in balls and skeins	lb	1 12 0	"
	<i>Note.</i> —Duty on sewing thread to be charged either on the mark or on the actual length at the option of the Collector.			
	" Piece-goods—			
	Grey, white, and coloured—			
	" Hosiery, and all other manufactured cotton goods not otherwise described	...	<i>ad valorem</i>	"
45	DISINFECTING AND DEODORISING FLUID AND POWDER	...	"	"
46	EARTH, COMMON CLAY AND SAND	...	"	Free.
47	EARTHENWARE (except earthenware piping, for which see No. 29), china, china clay, porcelain, and imitation or false coral	...	<i>ad valorem</i>	Five per cent.

48. Eggs

Tariff.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		R a.	
48	Eggs, ostrich and other, not mounted.	...	<i>ad valorem</i>	Five per cent.
49	EMERY PAPER AND CLOTH, AND SAND-PAPER	...	"	"
50	FANS OF ALL KINDS, except common palm-leaf fans, which are free	...	"	"
51	FEATHERS, including bird-skins	...	"	"
52	FIREWORKS, all sorts, including fulminating-powder	...	"	"
53	FLAX, AND ARTICLES MADE OF FLAX, including linen-thread	...	"	"
54	FLOWERS, ARTIFICIAL, not otherwise described	...	"	"
55	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels	...	"	"
56	FUR, AND ARTICLES MADE OF FUR, not otherwise described	...	"	"
57	GELATINE	...	"	"
58	GLASS, GLASS-WARE, AND FALSE PEARLS—			
	Glass, China, all colours	133½lb	33 0	"
	" crown, coloured	100 superficial feet.	15 0	"
	" " of sizes	"	6 0	"
	Pearls, false, bājria	lakh	3 0	"
	" " boria	thousand	0 10	"
	" " jauria	lakh	6 0	"
	" " lolakh	thousand	0 8	"
	" " nathia	"	0 3	"
	" " táchia	"	0 8	"
	" " wattanah	lakh	10 0	"
	All other sorts of glass and manufactures of glass, including false pearls and glass beads	...	<i>ad valorem</i>	"

59. Gums,

Tariff.
[ACT XI. 1914.]
SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		R a.	
59	Gums, GUM-RESINS, and articles made of gum or gum-resin—			
	Copal	cwt.	70 0	Five per cent.
	Cutch and gambier	"	20 0	"
	Gamboge	lb	1 4	"
	Gum Ammoniac	cwt.	15 0	"
	" Arabic	"	18 0	"
	" Bdellium (common gum)	"	8 0	"
	" Benjamin	"	40 0	"
	" Bysabol (coarse myrrh)	"	16 0	"
	" Olibanum or frankincense	"	11 0	"
	" Persian (false)	"	11 0	"
	" Kino	"	10 0	"
	Myrrh	"	33 0	"
	Rosin	"	6 0	"
	All other sorts of gums, gum-resins, and articles made of gum or gum-resin, including caoutchouc and gutta-percha	...	ad valorem	"
60	HAIR of all kinds, and articles made of hair	...	"	"
61	HEMP, including Manila hemp, and articles made therefrom (except cordage, rope, and twine, for which see No. 42)	...	"	"
62	HIDES AND SKINS (except raw or salted hides and skins, which are free)—			
	Hides, border	each	33 0	"
	" buffalo	score	70 0	"
	" cow	"	60 0	"
	Skins, including parchment and vellum, gold-beaters' skins, and all other descriptions	...	ad valorem	"
63	HORN	...	...	Free.
	" articles made of, not otherwise described	...	ad valorem	Five per cent.

64. INSTRUMENTS

Tariff.
SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		R a.	
64	INSTRUMENTS, APPARATUS, AND APPLIANCES, and parts thereof—			
	Computing, Dental, Distilling, Diving, Drawing, Educational, Electric, Electric lighting, Galvanic, Measuring, Musical, Optical, Philosophical, Phonographic, Photographic (including materials for Photography), Scientific, Surgical, Surveying, Telegraphic, Telephonic, Typewriters, and all other sorts, except Telegraphic instruments and apparatus when imported by or under the orders of a railway company, which are free	...	ad valorem	Five per cent.
65	IVORY AND IVORY-WARE—			
	Unmanufactured—			
	Elephants' grinders	cwt.	350 0	"
	Elephants' tusks (other than hollows, centres and points) each exceeding 20lb in weight, and hollows, centres and points each weighing 10lb and over	"	800 0	"
	Elephants' tusks (other than hollows, centres and points) not less than 10lb and not exceeding 20lb each, and hollows, centres and points each weighing less than 10lb	"	680 0	"
	Elephants' tusks, each less than 10lb (other than hollows, centres and points)	"	525 0	"
	Sea-cow or moye teeth, each not less than 4lb	"	200 0	"
	Sea-cow or moye teeth, each not less than 3lb and under 4lb	"	185 0	"
	Sea-cow or moye teeth, each less than 3lb	"	135 0	"
	All other sorts, manufactured and unmanufactured	...	ad valorem	"
66	JET, ARTICLES MADE OF	...	"	"

67. JEWELLERY

Tariff.

[ACT 594.]

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		R a.	
67	JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver— Silverware, plain " embossed or chased } other than European All other sorts, except precious stones and pearls, unset, which are free	tola " "	1 0 1 4 <i>ad valorem</i>	Five per cent. " "
68	JUTE, raw " articles made of	... "	<i>ad valorem</i> <i>ad valorem</i>	Free. Five per cent.
69	LAC, all sorts, and articles made of lac	...	"	"
70	LEATHER, and articles made of leather, including boots and shoes, harness and saddlery	...	"	"
71	MANURES of all kinds, including animal bones	...	...	Free
72	MARINE AND NAVAL STORES, not otherwise described	...	<i>ad valorem</i>	Five per cent.
73	MATCHES, all sorts	...	"	"
74	MATS AND MATTING— Floor-matting, China and Singapore, of all sorts All others sorts, except coir-matting (for which see No. 40)	hundred "	60 0 <i>ad valorem</i>	" "
75	MICA AND TALC, and articles made therefrom	...	"	"
76	MINERALS NOT OTHERWISE DESCRIBED	...	"	"
77	MODELS OF ALL DESCRIPTIONS	...	"	"
78	MOULDERS' BLACKING AND SAND	...	"	"
79	OILCAKE, also bran, fodder, and cattle-food of all kinds	...	...	Free
80	OIL-CLOTH AND FLOOR-CLOTH, including linoleum, and tarpaulins	...	<i>ad valorem</i>	Five per cent.

81. PAIN

24

Tariff.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		R a.	
81	PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood, and metals— Ochre, other than European, all colours Paints, composition " patent driers Prussian blue, China " European Red lead Turpentine Verdigris Vermilion, Canton White lead White zinc All other sorts, including glue and putty	cwt. " lb " cwt. Imperial gallon. cwt. box of 90 bundles. cwt. " " "	1 8 65 0 10 0 0 8 1 0 14 0 2 0 70 0 95 0 16 0 25 0 <i>ad valorem</i>	Five per cent. " " " " " " " " " " " " "
82	PAPER, PASTEBOARD, MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing " articles made of paper and papier-mâché	... "	" "	" "
83	PERFUMERY— Gowla, husked and unhusked Kapurkachri (zedoary, China) Patch leaves (patchouli) Rose-flowers, dried Rose-water All other sorts, except perfumed spirit (for which see Schedule III)	cwt. " " " Per carboy. Per 100 flasks. "	35 0 9 8 9 8 16 0 5 0 32 0 <i>ad valorem</i>	" " " " " " "

84. PIPES

25

Tariff.

[ACT X]

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		R a.	
84	PIPES and other implements used in the consumption of tobacco and other narcotics	...	ad valorem	Five per cent.
85	PITCH, TAR AND DAMMER—			
	Bitumen	...	"	"
	Dammer	cwt.	5 8	"
	Pitch, American and European	"	7 0	"
	" coal	"	2 8	"
	Tar, American and European	"	6 0	"
	" coal	"	3 0	"
	" mineral	...	ad valorem	"
86	PLANTS AND BULBS, living, and dried for herbaria	...	...	Free.
87	PLASTER OF PARIS, and articles made of plaster of Paris, not otherwise described.	...	ad valorem	Five per cent.
88	PLUMBAGO, and articles made of plumbago	...	"	"
89	PRECIOUS STONES AND PEARLS, unset.	...	...	Free.
90	PULP of wood, straw, rags, paper, and other materials	...	...	"
91	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, but not including paper	...	...	"
92	RAGS	...	...	"

93. RAILWAY

1894.]

Tariff.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		R a.	
93	RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turntables, weighbridges, engines, tenders, carriages, waggons, trollies, trucks, and component parts thereof; also cranes and water cranes and standards, wire, and other material for fencing, when imported by or under the orders of a railway company: Provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein	...	...	Free.
94	SEEDS—	cwt.	5 0	Five per cent.
	Castor	"	24 0	"
	Cumin	"	24 0	"
	" black	"	7 8	"
	Linseed	"	4 8	"
	Methi	"	6 0	"
	Mustard, rape or sarson	"	8 8	"
	Poppy	"	60 0	"
	Quince, bihidana	"	24 0	"
	Sozira	"	7 0	"
	Til or jinjili	"	ad valorem	"
	All other sorts	...	...	"
95	SHELLS AND COWRIES—			
	Chanks—large shells, for cameos	hundred	7 0	"
	" white, live	"	8 0	"
	" " dead	"	4 0	"
	" " "	"	0 10	"
	Cowras	"	3 8	"
	Cowries, bazar, common	cwt.	8 0	"
	" Maldiva	"	70 0	"
	" sankhla	"	4 0	"
	" yellow, superior quality	"	"	"

96. SHELLS
27

Date

Tariff. [ACT XVI
SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		R a.	
95	SHELLS AND COWRIES— <i>contd.</i>			
	Mother-of-pearl, nacre	cwt.	45 0	Five per cent.
	Nakhla	"	60 0	"
	Tortoise-shell	lb	10 0	"
	" nakh	"	4 0	"
	All other sorts, including articles made of shell, not otherwise described	...	ad valorem	"
96	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, steam-launches, boats, and barges, imported entire or in sections	...	...	Free.
97	SILK, AND ARTICLES MADE OF SILK— Floss	lb	7 8	Five per cent.
	Piece-goods	...	ad valorem	"
	Raw silk— Cháharam, Cochin-China, and yel- low Shanghai	lb	4 8	"
	Mathow	"	3 4	"
	Other kinds of China	"	6 8	"
	Waste and Kachra	"	1 4	"
	Panjam	"	2 0	"
	Persian	"	5 0	"
	Siam	"	3 0	"
	Produced from the tasar or other wild worm	"	4 0	"
	Sewing thread, China	"	9 0	"
	All other sorts, including cocoons	...	ad valorem	"
98	SIZING for cotton, paper, or any other material	...	"	"
99	SOAP	...	"	"
100	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals	...	...	Free.
101	SPONGE AND SPONGES	...	ad valorem	Five per cent.
102	STARCH	...	"	"

103. STATIONERY

1894.] *Tariff.*
SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		R a.	
103	STATIONERY, excluding paper (for which see No. 82)	...	ad valorem	Five per cent.
104	STONE AND MARBLE, and articles made of stone and marble	...	"	"
105	STRAW PLATTING, and articles made of straw, not otherwise described	...	"	"
106	TALLOW AND GREASE, including stearine	cwt.	20 0	"
107	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Customs-Collector is satisfied that they are imported for the purpose of the packing of tea for transport in bulk	...	...	Free.
108	TEXTILE FABRICS not otherwise described	...	ad valorem	Five per cent.
109	TOILET REQUISITES not otherwise described	...	"	"
110	TOYS, including toy-books, and requisites for all games	...	"	"
111	UMBRELLAS, COTTON, under 20 inches	each	0 12	"
	" " 20 inches and upwards	"	1 0	"
	" " oiled, other than European	"	0 12	"
	" " parasols, and sunshades, all other sorts, including paper kettisais	...	ad valorem	"
112	VULCANITE AND EBONITE, articles made of, not otherwise described	...	"	"
113	WALKING STICKS and sticks for umbrellas, parasols, and sunshades, of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines	...	"	"

114. WAX,

Tariff.

[ACT XVI

SCHEDULE IV.—(IMPORT TARIFF)—*concl'd.*

GENERAL DUTIES—*concl'd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>concl'd.</i>		<i>R a.</i>	
114	Wax, and articles made of wax, exclud- ing candles (for which see No. 31)	...	<i>ad valorem</i>	Five per cent.
115	WOOD AND TIMBER (except firewood, which is free), and articles made of wood not otherwise described	...	"	"
116	Wool, raw	...	...	Free.
	" articles made of, including felt	...	<i>ad valorem</i>	Five per cent.
117	ALL OTHER ARTICLES, manufactured or unmanufactured, not described in this Schedule	...	"	"

SCHEDULE V.—(EXPORT TARIFF.)

Name of Article.	Rate of duty.
RICE, husked or unhusked, including RICE- FLOUR, but not including RICE-BRAN and RICE-DUST, which are free.	Three annas per Indian maund of 82½ lb avoirdupois weight.

[Pub.]
150-149-93.

N^o 123

Public DEPARTMENT.

MEMORANDUM.

THE Revenue Department

is requested to report whether there is any necessity for the translation of the accompanying Act into any of the vernaculars noted in the margin.

Hindustani.
Tamil.
Telugu.

Canarese.
Malayalam.

Fort-St. George, }
22nd January 1895 }

W. R. S.
Ag. Assistant Secretary



To

The Revenue Department

with copy of Act XVI of 1894
(to be returned with reply).

5
Pub
1

428

1895
REVENUE DEPARTMENT.
Enclosure No. 1
Current No. 957

1895
REVENUE DEPARTMENT.
Enclosure No. 1
To Current No. 542

ABSTRACT.

(1895)

REVENUE DEPARTMENT.

Current Number. 572.

From *The Public Dept.*

Dated 22^d } *Jan.*
Received 23^d }

Enclosures

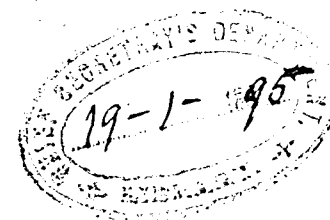
No. 123.

SUBJECT.

Requesting to report whether there is any necessity for the translation of act XVI of 1894 (act to amend the Indian Tariff act, 1894) into some of the Vernaculars.

1895
REVENUE DEPARTMENT.
Enclosure No. 2
Current No. 956

5
Publ
2
Cno. 428



THE COTTON DUTIES ACT, 1894.

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Export

[Price five annas.]

Cotton Duties.

[ACT XVII

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32. Provisions of section 198 of Sea Customs Act to apply to proceedings under this Act.
33. Power to make rules.
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THE SCHEDULE.

TARIFF VALUES OF YARNS.

2

1894.]

ACT No. XVII OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 27th December, 1894.)

An Act to provide for the Imposition and Levy of certain Duties on Cotton Goods.

WHEREAS it is expedient to impose certain duties on cotton goods; It is hereby enacted as follows:—

PRELIMINARY.

1. (1) This Act may be called the Cotton Duties Act, 1894. Title, extent and commencement.

(2) It extends to the whole of British India; and

(3) It shall come into force at once.

2. In this Act, unless there be something repugnant in the subject or context,—

(1) "the Principal Act" means the Sea Customs Act, 1878: Definitions.

(2) "Chief Customs Authority" means, in the Presidency of Fort St. George, and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces and the Chief Commissioner of Oudh, the Board of Revenue; in the Presidency of Bombay outside Sind, the Commissioner of Customs; in Sind, the Commissioner; in the Punjab and Burma, the Financial Commissioner; and elsewhere the Local Government or such officer as the Local Government may, by notification in the official Gazette, appoint in this behalf by name or in virtue of his office:

(3) "Collector"

3

Cotton Duties. [ACT XVII
(Preliminary.—Section 3. Part I.—Excise.—Section 4.)

(3) "Collector" means—

(a) at Calcutta, Bombay, Madras, Rangoon and Karachi, the Collector of Customs, and

(b) in any other place, the Collector or Deputy Commissioner of the District or such other officer as the Local Government may appoint in this behalf, and includes

(c) every officer for the time being duly authorised by the Local Government to perform all or any of the duties of a Collector under this Act:

(4) "mill" means any building or place where cotton fibre is spun or otherwise converted into yarn, or where yarn is woven or otherwise manufactured, by machinery moved otherwise than by manual labour:

(5) "warehouse" means a place licensed for the storage of goods under this Act, and includes every public or private warehouse duly appointed or licensed under section 15 or 16 of the Principal Act, or under section 2 of the Inland Bonded Warehouses Act, 1887;

(6) "yarn" means yarn wholly or partly composed of cotton fibres; and

(7) "customs port," "foreign port," "vessel" and "master" have respectively the meanings defined for them in the Principal Act.

3. The officers subordinate to a Collector shall, unless the Local Government shall otherwise so direct, for the purposes of this Act perform the duties imposed and exercise the powers conferred upon officers of Customs under the Principal Act.

PART I.

EXCISE.

Application of Sea Customs Act.

4. In the application of the Principal Act or any particular

1894.]

Cotton Duties.

(Part I.—Excise.—Section 5.)

particular section or sections thereof to this Part the following modifications shall be made therein, namely:—

(a) "the owner of the goods" shall include the managing agent or other principal officer of a mill;

(b) for "the bill-of-entry" or "shipping-bill" shall be substituted "the return required by this Act";

(c) every reference to a warehouse, or warehousing, shall be construed as referring to a "warehouse" as hereinbefore defined.

Duties.

5. There shall be levied and collected at every mill in British India, upon all cotton yarns produced in such mill, a duty at the rate for the time being prescribed in the Indian Tariff Act, 1894, for the levy of duty in respect of cotton yarns imported by sea:

Provided that no duty shall be levied upon yarns of any count commercially known as number 20 or less:

Provided also that the Governor General in Council may, by notification in the Gazette of India, exempt from duty any yarns of any count or number not exceeding 24.

Explanation.—Yarn is said to be "produced" within the meaning of this Act—

(a) in the case of yarn which is reeled and bundled in the mill in which it is spun—when it is so bundled;

(b) in the case of yarn which is woven or otherwise manufactured in the mill in which it is spun—when it is passed out of the spinning section of the mill;

(c) in any other case—when it is issued out of the premises of the mill.

6. (1) The

Sea Customs Act as applied to this Part.

Imposition of duties on cotton yarns produced in British Indian mills.

XI of 1887.

VIII of 1894.

Performance of duties of Customs-officers by subordinate officers.

Modifications to be made in

Cotton Duties. [ACT XVII
(Part I.—Excise.—Sections 6-8.)

Power to
Governor
General in
Council to
fix tariff
values of
such yarns.

6. (1) The Governor General in Council may from time to time, by notification in the Gazette of India, fix, for the purpose of levying the said duties, tariff values of all such yarns as aforesaid or of any particular count or counts thereof, and alter any tariff values for the time being in force.

(2) In the absence of any notification under sub-section (1), the tariff values shall be those specified in the schedule to this Act.

(3) Such tariff value shall, for the purposes of this Act, be deemed to be the "real value" of the yarns to which it applies, but save as aforesaid all yarns shall be assessed under this Act at their real value as defined in section 30 of the Principal Act.

Delivery of
monthly
returns of
yarn pro-
duced by
mill-owners.

7. (1) The owner of every mill shall prepare and deliver, or cause to be prepared and delivered, to the Collector, on or before the fifteenth day of each month, a return of all cotton yarn produced at his mill during the preceding month, whether liable to duty or not; and shall subscribe a declaration of the truth of such statement at the foot of such return.

(2) Unless otherwise prescribed by any rules under this Act, every such return shall state for each count or number of yarn the quantity produced during the preceding month under each of the three heads mentioned in the Explanation to section 5, and in the case of dutiable yarn the real value of such yarn.

(3) Every such return shall also contain such further information and be in such form and be subject to such conditions as to verification and otherwise as may be prescribed by any rules under this Act.

(4) The first of such returns shall be made on or before the fifteenth day of February, 1895, and shall include all yarn produced since the commencement of this Act.

Assessment
of duty and
notice re-
quiring pay-
ment.

8. (1) The Collector shall thereupon assess the duties, if any, payable in respect of the month to which the return relates, and unless the amount thereof

1894.] *Cotton Duties.*
(Part I.—Excise.—Sections 9-11.)

thereof is immediately tendered shall cause a notice, in such form as may be prescribed by any rules under this Act, to be served on the owner requiring him to make payment of the amount assessed within ten days of the date of service of the said notice.

(2) A notice under sub-section (1) may be served on the owner of a mill by delivering or tendering to him or his agent at his ordinary place of business a copy of the notice, or, if this cannot be conveniently done, by fixing a copy of the notice on one of the outer doors of the mill.

9. Sections 30 to 34, 37, and 39 to 41, all inclusive, of the Principal Act, shall apply to the assessment and recovery of the duties imposed by this Act:

Application
of certain
sections of
of Sea
Customs Act
to assessment
and recovery
of duties
under this
Act.

Provided that the rate of duty and the tariff valuation applicable to any yarn which has not been warehoused as hereinafter provided shall be those in force at the time when the yarn was produced, and not when the return was delivered as provided by the said section 37.

10. (1) If any duty payable under this Act is not paid within the time fixed by any such notice as aforesaid for the payment thereof, the Collector may, in lieu thereof, recover any sum not exceeding double the amount of duty so unpaid, which he shall, in his discretion, think it reasonable to require.

Recovery of
unpaid duty.

(2) All sums recoverable under sub-section (1) shall be recovered in the manner provided in Act II of 1886, section 30, sub-sections (1), (2) and (3), with respect to the sums therein referred to.

Warehousing.

11. (1) The Chief Customs Authority may from time to time license any room or place as a warehouse for the storage of cotton goods, and for the purposes of this Act every such place shall be deemed to be a warehouse

Licensing of
warehouses
for storage of
yarn, and
fees for same.

Cotton Duties. [ACT XVII
(Part I.—Excise.—Sections 12-15.)

warehouse and to have been duly licensed under the Principal Act.

(2) There shall be payable in respect of every such warehouse such and the like licensing fees and other payments as may for the time being be payable in respect of a private warehouse licensed under the Principal Act:

Provided that the Chief Customs Authority may remit the whole or any part of such fees or other payments in respect of any particular warehouse.

Permission to deposit yarn in warehouses.

12. (1) The owner of any mill may apply for leave to deposit in a warehouse any yarn in respect of which duty has become leviable under section 5 and which has not been issued out of the mill.

(2) Such application shall be in writing signed by the applicant, and shall be in such form as may be prescribed by the Chief Customs Authority.

Application to yarn so deposited of provisions of Chapter XI of Sea Customs Act.

13. All the provisions of Chapter XI of the Principal Act, so far as the same are applicable to imported goods of a similar description, shall apply to all yarn in respect of which an application has been made under section 12.

Exemption from assessment of yarn so deposited.

14. When any yarn has been deposited in a warehouse, the quantity and particulars thereof shall be specified as so deposited in the return made under section 7 for the month in which the yarn was produced, and the said yarn shall be omitted in the assessment and collection of duty.

Inspection.

Power to Collector to inspect mills, and take copies of records and accounts.

15. (1) The Collector, or any officer duly appointed by the Local Government in that behalf, shall have free access at all reasonable times during working hours to any mill.

(2) Any such officer may at any time, with or without notice to the owner, examine the working records, sale records, and accounts of any mill, and take

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(Part I.—Excise.—Sections 16-18.)

take copies of, or extracts from, all or any of the said records or accounts, for the purpose of testing the accuracy of any return, or of informing himself as to any particulars regarding which information is required for the purposes of this Act or any rules thereunder.

16. (1) All such copies and extracts, and all other information acquired by any such officer on the inspection of any mill or warehouse, shall be regarded as strictly confidential, and shall be deemed to be official secrets.

Information acquired to be deemed official secrets within meaning of Act XV of 1889.

XV of 1889.

(2) If any such officer shall disclose to any person other than a superior officer any such official secret as aforesaid without the previous consent in writing of the Chief Customs Authority, he shall be guilty of a breach of official trust, and shall, upon conviction thereof, be punishable in the manner provided by section 4 of the Indian Official Secrets Act, 1889.

(3) The restriction imposed by section 5 of the last-mentioned Act shall not apply to a prosecution for a breach of an official trust under this Act.

Export and Drawback.

17. If any dutiable yarn is exported by sea to any foreign port before the return in respect of it has been delivered to the Collector under section 7, the owner of the mill in which it was produced may apply to the Collector at the port of shipment, who, on being satisfied that such yarn has actually been shipped for export, shall grant him a certificate stating the quantity and particulars of such yarn, and that it has actually been so shipped.

Grant of certificate when dutiable yarn is to be exported to foreign port.

18. When any certificate has been granted under section 17, the quantity and particulars of the yarn stated therein shall be specified as so shipped in the return made under section 7 for any month not later than that in which the yarn was shipped, and the said

When certificate granted, yarns to be exempt from duty.

goods

Cotton Duties. [ACT XVII
(Part I.—Excise.—Sections 19-21.)

goods shall be deducted in the assessment and collection of duty.

Repayment of duties paid in case of yarns exported to foreign ports.

19. When any yarn upon which duty has been paid under this Act is exported by sea from any customs port to any foreign port, such duty shall, except as otherwise herein provided, be repaid as drawback:

Provided that in every such case the yarn has not been woven into cloth or otherwise altered in character since the payment of duty, and that it is shown to the satisfaction of the Collector at the port of shipment that the duty on the said yarn has been duly paid, and that the export is made within two years from the date of payment of the duty, or within such further time as the Chief Customs Authority on sufficient cause shown may in any case determine.

Explanation.—Yarn bleached or dyed or converted into sewing thread is not to be deemed to have been altered in character for the purposes of this proviso.

Repayment of duties in case of certain cotton fabrics exported to foreign ports.

20. (1) When any cotton fabrics manufactured in a mill in British India and composed in whole or in part of dutiable counts of yarn are exported by sea from any customs port to any foreign port, the exporter may apply to the Customs Collector at the port of shipment for the repayment as drawback of any duty which may have been paid under this Act in respect of such yarn.

(2) In every application made under sub-section (1) the applicant must state—

(a) the quantities and counts of yarns in respect of which drawback is claimed, the mill at which they were produced, and, as nearly as possible, the dates on which they were produced;

(b) the mill at which, and, as nearly as possible, the dates on which, the fabric was manufactured.

When such refunds may be granted.

21. The drawback shall be allowed by the Collector if it is shown to his satisfaction—

(1) that the said fabric has been manufactured within

1894.] *Cotton Duties.*
(Part I.—Excise.—Sections 22-25.)

within twelve months of the date on which it is shipped for export;

(2) that the yarns in respect of which drawback is applied for have paid duty within the said twelve months.

22. The Governor General in Council may, from time to time, by notification in the Gazette of India, prohibit the payment of drawback on the exportation of yarn or cotton fabrics to any specified foreign port.

Power to prohibit repayment of duty in case of exportation to certain ports.

23. Notwithstanding anything herein contained, no drawback shall be allowed in respect of any yarn or cotton fabrics on which duty has been paid—

No repayment of duty to be granted in certain cases.

(a) when the goods are of less value than the amount of drawback claimed, or

(b) when the claim is for drawback amounting to less than five rupees in respect of any single shipment.

24. Sections 51 and 52 of the Principal Act shall apply to every claim for drawback under this Act.

Application of sections 51 and 52 of Sea Customs Act to claims under this Act. Punishments for offences.

Offences and Penalties.

25. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the second column thereof with reference to such offences respectively:—

1. Contravening any rule made under this Act. Penalty not exceeding five hundred rupees.

2. Concealing or attempting to conceal, or knowingly permitting or procuring to be concealed, any yarn liable to duty under this Act with intent to evade payment of the duty or any part thereof. Such yarn shall be liable to confiscation, and every person convicted of the offence shall be liable to a penalty not exceeding three times the value of the yarn.

3. Omitting to make any return required by section 7 or refusing to sign or complete the same. Penalty not exceeding one thousand rupees.

4. Making

Cotton Duties. [ACT XVII
(Part I.—Excise.—Section 25.)

- | | | |
|---|---|--------------|
| 4. Making and delivering any such return containing any statement not true to the best of the information and belief of the person making the same. | The penalty provided in the Indian Penal Code, section 199, for making a false statement in a declaration. | XLV of 1869. |
| 5. Altering or falsifying any record or book of account kept in the mill with the intention of defrauding the revenue. | The penalty provided in the Indian Penal Code, section 465, for the commission of forgery. | |
| 6. Omitting to keep such proper records and books of account as may be prescribed by any rule under this Act. | Penalty not exceeding five hundred rupees and a further penalty of twenty rupees for every day after the date of the conviction during which the offence is continued. | |
| 7. Omitting to make and deliver any return which by any rule under this Act ought to have been made and delivered. | Penalty not exceeding one thousand rupees. | |
| 8. Intentionally obstructing any Collector or other officer in the exercise of any powers given under this Act. | Imprisonment for a term not exceeding six months, or fine not exceeding one thousand rupees, or both. | |
| 9. If any yarn in respect of which a certificate has been obtained under section 17, or any goods on the entry of which for export drawback has been paid, are not duly exported or are unshipped or relanded at any customs port, not having been duly relanded or discharged under the provisions of the Principal Act. | Such goods, together with any vessel used in the unshipping or relanding them, shall be liable to confiscation, and the master of the vessel from which such goods are so unshipped or relanded, and any person by whom or by whose orders or means such goods are so unshipped or relanded, or who aids or is concerned in such unshipping or relanding, shall be liable | |

1894.] *Cotton Duties.*
(Part I.—Excise.—Section 25.)

- | | |
|---|---|
| 10. If any goods are entered for drawback which are of less value than the drawback claimed. | Such goods shall be liable to confiscation. |
| 11. If any yarn is found concealed in any place, box or closed receptacle in any mill and is not duly accounted for to the satisfaction of the Collector. | Such yarn shall be liable to confiscation. |
| 12. If any yarn is found in any mill in excess of the quantity entered in the return or not corresponding with the statement therein contained. | Such yarn shall be liable to confiscation or to be charged with such increased duty as the Chief Customs Authority may direct. |
| 13. If when any cotton goods are passed by tale or by package any omission or misdescription thereof tending to injure the revenue be discovered. | The person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or misdescription, unless it be proved to the satisfaction of the Collector or other officer that the variance was accidental. |
| 14. If any Collector or other officer subordinate to a Collector does any act or is guilty of any omission in contravention of this Act or of any rule or order made thereunder; or, with intent to cause | Such Collector or officer shall be liable on conviction to a fine not exceeding five hundred rupees. |

Cotton Duties. [ACT XVII
(Part I.—Excise.—Sections 26-30.)

injury or annoyance to any person, vexatiously and unnecessarily makes use of any power conferred upon him under this Act.

15. The offences described in the Principal Act, section 167, Schedule, Nos. 41—53, both inclusive, in reference to warehousing of dutiable goods. The penalties prescribed in the same Schedule in respect of such offences respectively.

Magistrates having jurisdiction.

26. All offences against this Act may be tried summarily by a District or Presidency Magistrate or a Magistrate of the First Class.

Application of section 168 of Sea Customs Act to cases of confiscation under this Act.

27. Section 168 of the Principal Act shall apply to all cases of confiscation of goods under this Act.

Application of certain provisions of same Act to proceedings under this Act.

28. All the provisions of Chapter XVII of the Principal Act, except sections 169, 170, 177, 182, 184, 185, 187, 190, 191 and 193, shall apply to all proceedings under this Act.

Power to Local Government to reverse or modify orders under this Act.

29. The Local Government may, on the application of any person aggrieved by any decision or order passed under this Act, reverse or modify such decision or order.

Miscellaneous.

Power to take samples.

30. (1) The Collector or any officer appointed under section 15 may at any time take samples of any yarn or fabric for examination or for ascertaining the count or value thereof, or for any other necessary purpose.

(2) Every such sample shall, if practicable, be restored to the owner, or, at his option, sold by the Collector,

1894.] *Cotton Duties.*
(Part I.—Excise.—Sections 31-33.)

Collector, and the proceeds accounted for to the owner.

31. The owner of every mill shall keep such records and books of account as may be prescribed by any rules under this Act. Records and accounts to be kept by mill-owners.

32. The provisions of section 198 of the Principal Act shall apply to all proceedings for anything purporting to have been done in pursuance of this Act. Provisions of section 198 of Sea Customs Act to apply to proceedings under this Act.

33. (1) The Governor General in Council may from time to time make rules under this Act— Power to make rules.

- (a) prescribing the form of any return required by or under this Act and the particulars to be contained therein respectively, and the manner in which the same is to be verified, and all such other conditions in respect thereof as may be necessary;
- (b) prescribing the form of the notice to be issued by the Collector under section 8;
- (c) regulating the inspection of mills, and the powers and duties of Collectors and other officers in respect thereof;
- (d) regulating the provision of warehouses under this Act, and the deposit and discharge of yarn therein and therefrom, and the powers and duties of the Collector in respect thereof;
- (e) prescribing the records and books of account to be kept by owners of mills under this Act;
- (f) prescribing arrangements under which the requirements of section 21 shall be deemed to have been sufficiently complied with; and
- (g) generally for carrying into effect the provisions of this Act.

(2) The application of any such rule may be confined to any place or places specified therein.

Cotton Duties. [ACT XVII
(Part I.—Excise—Sections 34-35. Part II.—In-
land Customs Duties.—Sections 36-37.)

Certain provisions of Sea Customs Act to be incorporated in this Part. Application of section 10 of Tariff Act to duties under this Act.

34. The provisions of sections 201, 204, 205 and 206 of the Principal Act shall be deemed to be incorporated in this Part.

35. The provisions of section 10 of the Indian Tariff Act, 1894, shall apply to duties on cotton goods VIII of 1894. imposed under this Act.

PART II.
INLAND CUSTOMS DUTIES.

Levy of duties on cotton yarns and manufactures passing into British India from foreign territory.

36. (1) Duties of customs shall be levied at the rates for the time being prescribed in the Indian Tariff Act, 1894, upon cotton yarn, and upon cotton manufactures of all kinds, passing into British India VIII of 1894. out of any territory declared, under the power hereinafter in this section conferred, to be foreign territory.

(2) The Governor General in Council may, by notification in the Gazette of India, declare that any territory situated within or bordering on, but not forming part of, British India shall be deemed, for the purposes of this section, to be foreign territory.

(3) The Governor General in Council may, from time to time, by notification in the Gazette of India, prohibit or restrict the bringing of cotton yarns or cotton manufactures into British India from any such foreign territory, or may prescribe the routes by which alone they may be brought.

(4) The provisions of section 19A of the Principal Act shall apply to all goods brought or attempted to be brought into British India in contravention of any such notification.

37. The provisions of the Principal Act as to drawback on export shall apply to all goods upon which duty has been paid under this Part.

Application of provisions of Sea Customs Act as to drawback to goods taxed under this Part.

THE SCHEDULE.

16

1894.]

Cotton Duties.
(The Schedule.)

THE SCHEDULE.

(See section 6.)

TARIFF VALUES OF YARNS (PER POUND).

Description of Yarns.		Tariff Values.
		Rs. A. P.
Medio, No. 40		0 9 6
" " 50		0 11 0
" " 60		0 12 6
and so on, one anna and a half being added to the valuation for every count of ten or part of a count of ten above No. 60.		
Mule and water—		
above No. 20 to No. 24		0 5 6
" " 24 to " 32		0 7 0
" " 32 to " 42		0 8 0
" " 42 to " 52		0 9 6
" " 52 to " 60		0 11 6
" " 60 to " 70		0 13 6
" " 70 to " 80		0 15 0
and so on, one anna being added to the valuation for every count of ten or part of a count of ten above No. 80.		
Mule, doubled—		
above No. 20 to No. 24		0 6 6
" " 24 to " 32		0 8 0
" " 32 to " 42		0 9 0
" " 42 to " 52		0 10 6
" " 52 to " 60		0 12 6
" " 60 to " 70		0 14 6
" " 70 to " 80		1 0 0
and so on, one anna being added to the valuation for every count of ten or part of a count of ten above No. 80.		
White or bleached, doubled, all numbers		0 12 0

17

[Pub.
No.]
450-119-33.

Public DEPARTMENT.

No 122

MEMORANDUM.

THE Revenue Department

is requested to report whether there is any necessity for the translation of the accompanying Act into any of the vernaculars noted in the margin.

Hindustani.
Tamil.
Telugu.

Canarese.
Malayalam.

W. Harris

Fort St. George, }
22nd January 1895 }

Ag. Assistant Secretary.

To

The Revenue Department
with copy of Act XVII of 1894.
(to be returned with reply).

1005
Pub
Enclosure No. 3
428
1005
Enclosure No. 3
Current No. 956
1005
REVENUE DEPARTMENT.
Enclosure No. 1
To Current No. 571

Proceedings of the Board of Revenue.

(Separate Revenue)

Dated 2nd. February 1895.

N^o 220 R.

Read endorsement of the Under Secretary
to Government Revenue Department,
dated 28th Jan'y 1895 No 207 R.

Resolution.

The Board is of opinion
that the Acts referred to should be
translated into the four of the five
vernaculars mentioned in the Memo-
randa of the Public Department.
A Hindustani translation appears
unnecessary.

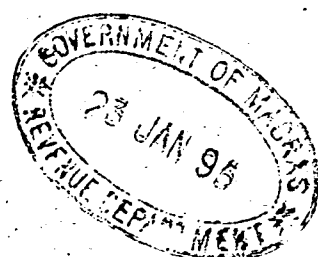
(True Extract)

Wm. Edmund Millett

Asst. Secretary

To, The Secy to Govt Revenue Dept.

with two Memoranda + 2 Acts n^o 207.



5	1895
Pub. Dept.	
Encl. No. 4	To 428
956	

ABSTRACT.

When given for copying _____
When copied _____
When examined _____
When signed _____ } 189.

READ AGAIN G.O., No. _____ DATED 189.

CURRENT No. _____

ENCLOSURES TO G. No. _____

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.-
A = Copy in full.
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Q = Copy heading only.

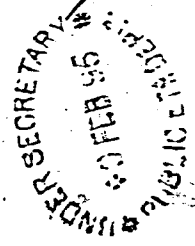
REVENUE DEPARTMENT.

From

Pub 428

The Board of Revenue. Int No 564 hrs.

Secy Rev.



Transferred to the Public Department.

Recd

Under Secy to Govt.

For Mr. George
7th July/95

Dated 2nd 3 July/95
Received in Pub 9/2
Enclosures 4. Reg 11/2

No. 220 R.

SUBJECT.

Informing Govt in
ply to its Reference that
Board is of opinion
that Act XVI and XVII of 1894
should be translated
to certain vernaculars.

Order 13 Feb 1895, No 114.
Comm^d, with copies of
Acts nos XVI and XVII of 1894,
to the Translators to Govt
concerned for early attention

25B.
11/2

12/2/95

30 Trans. to Govt
(except Hindustani) 5/1/96
DESPATCHED
M.S.