

## ACT No. III OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

*(Received the assent of the Governor General on the 3rd  
February, 1896.)*

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

**WHEREAS** it is expedient to repeal Schedules II to V, both inclusive, of the Indian Tariff Act, 1894, as amended by Act XVI of 1894, and to substitute other Schedules for them; It is hereby enacted as follows:—

For Schedules II to V, both inclusive, appended to the said Indian Tariff Act, 1894, as so amended, the Schedules appended to this Act shall be substituted.

Substitution of new Schedules for Schedules II to V, Act VIII, 1894, as amended by Act XVI, 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.

XI of 1878.

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

Names of Articles.	Duty.	
	R	a.
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, 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:—

- (a) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval, or police uniform;
- (b) 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;
- (c) 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;
- (d) swords forming part of the equipment of native commissioned officers of Her Majesty's Army;
- (e) swords for presentation as army or volunteer prizes;
- (f) arms, ammunition and military stores imported with the sanction

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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;

(g) 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.*—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.

	Tariff valuation.	Rate of duty.
	£	s.
11. Gunpowder, all sorts . . . . .	<i>ad valorem.</i>	} 10 per cent.
12. All other sorts of arms, ammunition, and military stores . . . . .	"	

**SCHEDULE III.—(IMPORT TARIFF.)**  
**LIQUORS, OPIUM, SALT AND SALTED FISH.**

No.	Names of Articles.	Per	Rate of duty.
			£    s.
1	LIQUORS—		
	Ale, beer and porter . . . . .	} Imperial gallon or six quart bottles.	} 0    1
	Cider and other fermented liquors . . . . .		
	Liqueurs . . . . .		

Spirit ]

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> Spirit which has been rendered effectually and permanently unfit for human consumption . . . . . 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 when so used in a proportion of twenty per cent and upwards.	<i>ad valorem</i> .	R a.  Five per cent.  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. 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.	" .	1 0
2	OPIUM, not covered by a Government pass.	ser of 80 tolas .	24 0

3. SALT]



**SCHEDULE III.—(IMPORT TARIFF)—concl'd.**  
**LIQUORS, OPIUM, SALT AND SALTED FISH—concl'd.**

No.	Names of Articles.	Per	Rate of duty.
3	SALT . . . . .	Indian maund of 82 $\frac{1}{2}$ lb 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 FISH, wet or dry . . . . .	Indian maund of 82 $\frac{1}{2}$ lb 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.
	<b>Animals, living.</b>		<i>R a.</i>	
1	HORSES, CATTLE, SHEEP, and all other living animals of all kinds . . . . .	...	...	Free.
	<b>Articles of Food and Drink.</b>			
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

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
Articles of Food and Drink— <i>contd.</i>				
3	FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, which are free— <i>contd.</i>		R a.	
	Dates, dry, in bags . . . . .	cwt.	5 8	Five per cent.
	" wet " . . . . .	"	4 0	"
	" " in pots and boxes . . . . .	"	8 8	"
	Figs, Persian, dried . . . . .	"	8 0	"
	Garlic . . . . .	"	5 0	"
	Hops . . . . .	"	...	Free.
	Pistachio nuts . . . . .	cwt.	32 0	Five per cent.
	Prunes, Bussora (álu-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 . . . . .	"	<i>ad valorem</i>	"
	Walnuts . . . . .	cwt.	10 0	"
	All other sorts of fruits and vegetables . . . . .	"	<i>ad valorem</i>	"
4	GRAIN AND PULSE, including broken grain and pulse, but not including flour . . . . .	"	<i>ad valorem</i>	"
5	MINERAL AND AERATED WATERS, and all unfermented and non-alcoholic beverages . . . . .	"	...	Free.
6	PROVISIONS, OILMAN'S STORES AND GROCERIES—		<i>ad valorem</i>	Five per cent.
	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	"
	China 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 200lb	20 0	"

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			<i>R a.</i>	
	<b>Articles of Food and Drink—<i>concl'd.</i></b>			
6	<b>PROVISIONS, OILMAN'S STORES AND GROCERIES—<i>concl'd.</i></b>			
	Ghi . . . . .	cwt.	40 0	Five per cent.
	Groceries not otherwise described . . . . .	...	<i>ad valorem</i>	"
	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 . . . . .	...	<i>ad valorem</i>	"
7	<b>SPICES—</b>			
	Betelnuts—Goa . . . . .	cwt.	17 0	"
	" —in the husk . . . . .	thousand	2 0	"
	" —all other sorts . . . . .	...	<i>ad valorem</i>	"
	Cardamoms, Ceylon . . . . .	cwt.	150 0	"
	Chillies, dry . . . . .	"	11 0	"
	Cloves . . . . .	"	20 0	"
	" stems and heads . . . . .	"	4 0	"
	" in seeds, narlayang . . . . .	"	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 . . . . .	...	<i>ad valorem</i>	"
8	<b>SUGAR, China, candy . . . . .</b>	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 . . . . .	...	<i>ad valorem</i>	"
9	<b>TEA, black . . . . .</b>	lb	0 8	"
	" green . . . . .	"	0 12	"

Chemicals,

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

No.	Names of Articles,	Per-	Tariff Valuation.	Duty.
	<b>Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials.</b>		<b>R a.</b>	
10	<b>CHEMICAL PRODUCTS AND PRE- PARATIONS—</b>			
	Acid, sulphuric . . . . .	lb	0 2	Five per cent.
	Alkali, country (sajji-khár) . . . . .	cwt.	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, roburite, tonite, and all other descrip- tions, and including detona- tors and blasting fuse . . . . .	...	<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 pro- ducts and preparations, in- cluding saltpetre and borax . . . . .	...	<i>ad valorem</i>	"
11	<b>DRUGS, MEDICINES, AND NARCO- TICS—</b>			
	Aloes, black . . . . .	cwt.	14 0	"
	" Socotra . . . . .	"	30 0	"
	Aloe-wood . . . . .	lb	6 0	"
	Asafetida (hing) . . . . .	cwt.	65 0	"
	" coarse (hingra) . . . . .	"	21 0	"
	Atáry, Persian . . . . .	"	15 0	"
	Bánslochan (bamboo camphor) . . . . .	lb	0 4	"
	Brimstone (amalsára) . . . . .	cwt.	50 0	"
	Calumba or Colombo root . . . . .	"	7 0	"
	Camphor, Bhimsaini (barás) . . . . .	lb	70 0	"
	" refined, cake . . . . .	"	1 4	"
	" crude, in powder . . . . .	"	0 12	"
	Cassia lignea . . . . .	cwt.	22 0	"
	China root (chobehini), rough . . . . .	"	8 0	"
	" " ( " ), scraped . . . . .	"	17 8	"
	Cubebs . . . . .	"	25 8	"
	Galangal, China . . . . .	"	7 0	"
	Pellitory (akalkára) . . . . .	"	40 0	"
	Peppermint crystals, from China and Japan . . . . .	lb	11 8	"
	Quinine and other alkaloids of chinchona . . . . .	...	...	Free.

Salep.



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>		₹ d.	
11	DRUGS, MEDICINES, AND NARCOTICS— <i>contd.</i>			
	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 " "	"	0 5	"
	" " " 16 " "	"	0 8	"
	" " " 20 " "	"	0 10	"
	Aniline " " indigo blue . . . . .	"	0 9	"
	" " dry . . . . .	"	1 8	"
	Avar bark . . . . .	cwt.	4 8	"
	Buzgand (gulpista) . . . . .	lb	27 0	"
	Cochineal . . . . .	lb	1 2	"
	Gallnuts (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 and Manufactures of Metals:			
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			

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<p><b>Metals and Manufactures of Metals—<i>contd.</i></b> of husbandry which the Governor General in Council may, by notification in the Gazette of India, exempt, all of which are free</p>		<p>£ a.</p>	
14	<p><b>MACHINERY</b>, 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—</p>	...	<i>ad valorem</i>	Five per cent.
	<p>(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;</p> <p>(b) the smelting and milling of iron and other metallic ores and the manufacture of iron, steel, and other metals;</p> <p>(c) the manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope, and twine;</p> <p>(d) the milling of rice;</p> <p>(e) the manufacture of tea in all its stages, from the drying of the leaf to its packing for the market inclusive;</p>	...	...	Free.

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
14	<p><b>Metals and Manufactures of Metals—<i>contd.</i></b></p> <p><b>MACHINERY</b> (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></p> <p>(<i>f</i>) the pulping of coffee;  (<i>g</i>) printing presses;  (<i>h</i>) foundries and workshops of iron and other metals;  (<i>i</i>) railway workshops;  (<i>j</i>) the refining of petroleum, and the manufacture of vegetable oils;  (<i>k</i>) the crushing of bones and bricks;  (<i>l</i>) the manufacture of lac;  (<i>m</i>) potteries;  (<i>n</i>) sawmills;  (<i>o</i>) agriculture, mining, navigation, dredging and pumping;  (<i>p</i>) such other manufactures and industries as the Governor General in Council may from time to time specify;</p> <p>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 special quality, not adapted for any other purpose.</p> <p><i>Note.</i>—Machinery and component parts thereof made of substances other than metal are included in this entry.</p> <p>MACHINERY and component parts thereof not included in the foregoing exemptions . . . .</p>	<p>...</p> <p>...</p> <p>...</p>	<p><i>R a.</i></p> <p>...</p> <p>...</p> <p><i>ad valorem</i></p>	<p>Free.</p> <p>Five per cent.</p>

15. METALS



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

No.	Names of Articles,	Per	Tariff Valuation,	Duty.
	<b>Metals and Manufactures of Metals—<i>contd.</i></b>		<i>R a.</i>	
15	METALS, unwrought and wrought, and articles made of metals—			
	Brass, beads, ghungri, China . . .	thousand	0 12	Five per cent.
	" foil or dānkpana, white, 10½ in. × 4½ in. . .	hundred leaves.	1 4	"
	" foil or dānkpana, coloured, 10½ in. × 4½ in. . .	"	1 12	"
	" old . . . . .	owt.	26 0	"
	" sheets, flat or in rolls, very thin . . . . .	"	100 0	"
	" wire . . . . .	lb	0 7	"
	" all other sorts . . . . .	...	<i>ad valorem</i>	"
	Copper, Australian . . . . .	owt.	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, except current coin of the Government of India, which is free . . . . .	...	<i>ad valorem</i>	"
	Gold bullion and coin . . . . .	...	...	Free.
	Gold leaf, European . . . . .	hundred leaves.	3 4	Five per cent.
	Iron, anchors and cables . . . . .	...	<i>ad valorem</i>	One per cent.
	" angle, T, and channel . . . . .	ton	110 0	"
	" angle and T (if galvanised) . . . . .	"	160 0	"
	" " (if tinned) . . . . .	...	<i>ad valorem</i>	"
	" bar, plate, and sheet, Lowmoor . . . . .	ton	310 0	"

Iron

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Metals and Manufactures of Metals—<i>contd.</i></b>		<b>₹ a.</b>	
15	<b>METALS, unwrought and wrought, and articles made of metals—<i>contd.</i></b>			
	Iron, bar, of any kind not specified in this number . . .	...	<i>ad valorem</i>	One per cent.
	„ beams, joists, pillars, girders, bridge-work, and other descriptions of iron imported exclusively for building purposes . . .	...	„	„
	„ flat, square, and bolt, including Scotch . . .	ton	94 0	„
	„ flat, square, and bolt, including Scotch (if galvanised) . . .	„	150 0	„
	„ flat, square, and bolt, including Scotch (if tinned) . . .	...	<i>ad valorem</i>	„
	„ hoop, plate, and sheet, other than Swedish . . .	ton	122 0	„
	„ nails, rose, wire, and flat-headed . . .	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>	„
	„ plate (if galvanised) . . .	ton	200 0	„
	„ plates, tinned . . .	...	<i>ad valorem</i>	„
	„ rails, chairs, and fish-plates other than those described in No. 93, also spikes (commonly known as dogspikes) . . .	...	„	„
	„ rice bowls . . .	set of ten	6 0	„
	„ „ „ . . .	set of six	3 0	„
	„ „ „ not in sets . . .	...	<i>ad valorem</i>	„
	„ rivets and washers . . .	cwt.	10 0	„
	„ „ „ (if galvanised) . . .	„	15 0	„
	„ rivets and washers (if tinned) . . .	...	<i>ad valorem</i>	„

Iron,

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Metals and Manufactures of Metals—<i>contd.</i></b>		<i>R a.</i>	
25	<b>METALS, unwrought and wrought, and articles made of metals—<i>contd.</i></b>			
	Iron, red, round, other than Swedish, under half an inch in diameter . . .	ton	105 0	One per cent.
	„ sheets and ridging, galvanised . . .	cwt.	10 0	„
	„ sheets and ridging, tinned . . .	„	<i>ad valorem</i>	„
	„ Swedish, flat, square, and bolt . . .	ton	142 0	„
	„ Swedish, nail-rod . . .	„	142 0	„
	„ „ round rod, under half an inch in diameter . . .	„	160 0	„
	„ wire, including fencing-wire and wire-rope, but excluding wire-netting . . .	„	<i>ad valorem</i>	„
	„ 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.
	Orsidue and brass leaves, 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, angle, channel and spring . . . . .	„	„	One per cent.
	„ bar and blooms . . . . .	„	„	„
	„ basic, all sorts (other than galvanised or tinned basic steel sheets) . . . . .	ton	100 0	„
	„ basic, sheets (if galvanised) . . . . .	„	210 0	„
	„ „ „ (if tinned) . . . . .	„	<i>ad valorem</i>	„

Steel.

D 2

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Metals and Manufactures of Metals—<i>contd.</i></b>		<i>R a.</i>	
15	METALS, unwrought and wrought, and articles made of metals— <i>contd.</i>			
	Steel, beams, joists, pillars, girders, bridgeworks, and other descriptions of steel imported exclusively for building purposes . . . . .	...	<i>ad valorem</i>	One per cent.
	" cast and blistered of any kind not specified in this No. . . . .	...	"	"
	" hoops . . . . .	ton	145 0	"
	" nails . . . . .	...	<i>ad valorem</i>	"
	" nuts and bolts and nail-rods . . . . .	...	"	"
	" old . . . . .	ton	60 0	"
	" pipes and tubes . . . . .	...	<i>ad valorem</i>	"
	" plates and sheets . . . . .	ton	130 0	"
	" plates and sheets, other than basic (if galvanised) . . . . .	"	220 0	"
	" plates and sheets, other than basic (if tinned) . . . . .	...	<i>ad valorem</i>	"
	" rails, chairs, and fish-plates other than those described in No. 93, also spikes (commonly known as dogspikes) . . . . .	ton	220 0	"
	" rivets and washers . . . . .	ton	320 0	"
	" " (if galvanised) . . . . .	"	"	"
	" " (if tinned) . . . . .	...	<i>ad valorem</i>	"
	" T-bars . . . . .	ton	105 0	"
	" " (if galvanised) . . . . .	"	180 0	"
	" " (if tinned) . . . . .	...	<i>ad valorem</i>	"
	" wire, excluding wire-netting . . . . .	...	"	"
	" wire-rope . . . . .	...	"	"
	" all other sorts, including wire-netting . . . . .	...	"	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	"

Zinc



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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Metals and Manufactures of Metals—<i>concl'd.</i></b>		<b>R a.</b>	
15	METALS, unwrought and wrought, and articles made of metals— <i>concl'd.</i> Zinc or spelter, all other sorts . . .	...	<i>ad valorem</i>	Five per cent.
	All other sorts of metals . . .	...	"	"
	<b>Oils.</b>			
16	<b>OILS—</b>			
	Cajeputi . . . . .	quart	1 4	"
	Cassia . . . . .	lb	2 8	"
	Cocconut . . . . .	ewt.	16 0	"
	Earthnut . . . . .	"	16 0	"
	Grass . . . . .	lb	1 12	"
	Jinjili or til . . . . .	ewt.	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.	...	One anna.
	" 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



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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<i>Oils—contd.</i>		<i>R a.</i>	
16	<i>OILS—contd.</i>			
	Sandalwood . . . . .	lb	7 0	Five per cent.
	Whale (except spermaceti) and fish . . . . .	cwt.	15 0	"
	Wood . . . . .	"	25 0	"
	All other sorts of oil, including paraffin wax . . . . .	...	<i>ad valorem</i>	"
	<b>Other Articles, unmanufactured and manufactured.</b>			
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, CASKS, BOXES, and other packages, empty, of all kinds . . . . .	...	"	"
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, Ankdána . . . . .	133 $\frac{1}{2}$ lb	35 0	Five per cent.
	" " Dagri . . . . .	"	30 0	"
	" " Gadgadia . . . . .	"	24 0	"
	" " Kamrakhi . . . . .	"	32 0	"
	" " Lálri . . . . .	"	44 0	"
	" " Naksi . . . . .	"	38 0	"
	" " Pakhaváji . . . . .	"	30 0	"
	" " Sulemáni . . . . .	"	34 0	"
	All other sorts . . . . .	...	<i>ad valorem</i>	"

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.	
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, fire-clay, 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>	"
33	CARRIAGES AND CARTS, including bicycles, tricycles, jinrikshas, Bath chairs, perambulators, trucks, wheel-barrows, and all other sorts of conveyances, and component parts thereof . . .	...	"	"
34	CASES (EMPTY) for spectacles, opera-glasses, jewellery, and other articles . . .	...	"	"

35. CELLULOID,

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Other Articles, unmanufactured and manufactured—<i>contd.</i></b>		<b>₹ a.</b>	
35	CELLULOID, ARTICLES MADE OF, not otherwise described . . .	...	<i>ad valorem</i>	Five per cent.
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 . . . . . All other sorts . . . . .	cwt. ... ...	9 0 <i>ad valorem</i>	Five per cent. " "
41	COBAL, real . . . . .	...	"	"
42	CORDAGE, ROPE, and Twine made of any vegetable fibre— Coir, cables, tarred . . . . . " rope . . . . . Cordage, hemp, European . . . . . " " Manila . . . . . Twine, sail, European . . . . . All other sorts of cordage, rope, and twine . . . . .	cwt. " " " lb ... ...	17 0 10 0 25 0 28 0 0 9 <i>ad valorem</i>	" " " " " "
43	CORK, AND ARTICLES MADE OF CORK— Bottle-corks . . . . . Vial corks . . . . . All other sorts . . . . .	gross " ... ...	1 8 0 8 <i>ad valorem</i>	" " "

44, COTTON,



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>	
44	COTTON, AND ARTICLES MADE OF COTTON—			
	" raw . . . . .	...	...	Free.
	" twist and yarn . . . . .	...	...	"
	" Sewing thread . . . . .	...	...	"
	" Piece-goods, hosiery, and all other manufactured cotton goods not otherwise described. . . . .	...	<i>ad valorem</i>	Three and one-half per cent.
45	DISINFECTING AND DEODORISING FLUID AND POWDER . . . . .	...	"	Five per cent.
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, ostrich and other, not mounted . . . . .	...	"	"
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,



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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Other Articles, unmanufactured and manufactured—<i>contd.</i></b>		<i>R a.</i>	
56	FUR, AND ARTICLES MADE OF FUR, not otherwise described . . . . .	...	<i>ad valorem</i>	Five per cent.
57	GELATINE . . . . .	...	"	"
58	GLASS, GLASS-WARE, AND FALSE PEARLS—			
	Glass, China, all colours . . . . .	133½ lb	32 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	"
	" " tāchia . . . . .	"	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, GUM-RESINS, and articles made of gum or gum-resin—			
	Copal . . . . .	cwt.	70 0	"
	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. . . . .	...	<i>ad valorem</i>	"
60	HAIR of all kinds, and articles made of hair . . . . .	...	"	"

61. HEMP.

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.	
61	HEMP, including Manila hemp, and articles made therefrom (except cordage, rope, and twine, for which see No. 42)	...	<i>ad valorem</i>	Five per cent.
62	HIDES AND SKINS (except raw or salted hides and skins, which are free)—			
	Hides, bolder . . . . .	each	33 0	"
	„ buffalo . . . . .	score	70 0	"
	„ cow . . . . .	"	60 0	"
	Skins, including parchment and vellum, gold-beaters' skins, and all other descriptions of hides or skins . . . . .	...	<i>ad valorem</i>	"
63	HORN . . . . .	...	...	Free.
	„ articles made of, not otherwise described . . . . .	...	<i>ad valorem</i>	Five per cent.
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 . . . . .	...	"	"
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.

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Other Articles, unmanufactured and manufactured—<i>contd.</i></b>		<i>R a.</i>	
65	<b>IVORY AND IVORY-WARE—<i>contd.</i></b>			
	<i>Unmanufactured—contd.</i>			
	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 . . . . .	cwt.	680 0	Five per cent.
	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 . . . . .	...	<i>ad valorem</i>	"
66	<b>JET, ARTICLES MADE OF . . . . .</b>	...	"	"
67	<b>JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver—</b>			
	Silverware, plain <span style="font-size: 2em; vertical-align: middle;">{</span> <i>other than Euro-pean</i> . . . . .	tola	1 0	"
	" embossed or chased <span style="font-size: 2em; vertical-align: middle;">}</span> . . . . .	"	1 4	"
	All other sorts, except precious stones and pearls, unset, which are free . . . . .	...	<i>ad valorem</i>	"
68	<b>JUTE, raw . . . . .</b>	...	...	Free.
	" articles made of, except second hand or used gunny bags, which are free . . . . .	...	<i>ad valorem</i>	Five per cent.
69	<b>LAC, all sorts, and articles made of lac . . . . .</b>	...	"	"

70. LEATHER.



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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Other Articles, unmanufactured and manufactured—<i>contd.</i></b>		<i>R. a.</i>	
70	LEATHER, and articles made of leather, including boots and shoes, harness and saddlery . . . .	...	<i>ad valorem</i>	Five per cent.
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 other 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 lincrusta, linoleum, and tarpaulins . . . . .	...	<i>ad valorem</i>	Five per cent.
81	PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood, and metals— Ochre, other than European, all colours . . . . . Paints, composition . . . . . " patent driers . . . . .	... cwt. " "	... 1 8 65 0 10 0	... " " "

Prussian



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— <i>contd.</i>			
	Prussian blue, China . . . . .	lb	0 8	Five per cent.
	"    "    European . . . . .	"	1 0	"
	Red lead . . . . .	cwt.	14 0	"
	Turpentine . . . . .	Imperial gallon.	2 0	"
	Verdigris . . . . .	cwt.	70 0	"
	Vermilion, Canton . . . . .	box of 90 bundles.	95 0	"
	White lead . . . . .	cwt.	16 0	"
	White zinc . . . . .	"	25 0	"
	All other sots, including glue and putty . . . . .	...	<i>ad valorem</i>	"
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 . . . . .	cwt.	35 0	"
	Kapurkachri (zedoary, China) . . . . .	"	9 8	"
	Patch leaves (patchouli) . . . . .	"	9 8	"
	Rose-flowers, dried . . . . .	"	16 0	"
	Rose-water . . . . .	Imperial gallon.	2 0	"

All

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.	
83	PERFUMERY— <i>contd.</i> All other sorts, except perfumed spirit (for which see Schedule III)	...	<i>ad valorem</i>	Five per cent.
84	PIPES and other implements used in the consumption of tobacco and other narcotics	...	"	"
85	PITCH, TAR AND DAMMER— Bitumen Dammer Pitch, American and European " coal Tar, American and European " coal " mineral	... cwt. " " " " "	" 5 8 7 0 2 8 6 0 3 0 <i>ad valorem</i>	" " " " " "
86	PLANTS AND BULBS, living, also dried for herbaria	...	...	Free.
87	PLASTER OF PARIS, and articles made of plaster of Paris, not otherwise described	...	<i>ad valorem</i>	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

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

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Other Articles, unmanufactured and manufactured—<i>contd.</i></b>		<b>₹ a.</b>	
93	<b>RAILWAY MATERIAL</b> 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, turn-tables, weigh-bridges, engines, tenders, carriages, waggons, traversers, trolleys, 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 a railway constructed in a Native State under the suzerainty of Her Majesty, and also such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein .	...	...	Free.
94	<b>SEEDS—</b> Castor . . . . .	cwt.	5 0	Five per cent.
	Cummin . . . . .	"	24 0	"
	" black . . . . .	"	24 0	"
	Linseed . . . . .	"	7 8	"
	Methi . . . . .	"	4 8	"
	Mustard, rape or sarson . . . . .	"	6 0	"
	Poppy . . . . .	"	8 8	"
	Quince, bihidána . . . . .	"	60 0	"
	Sozirá . . . . .	"	24 0	"
	Til or jinjili . . . . .	"	7 0	"
	All other sorts . . . . .	...	<i>ad valorem</i>	"
95	<b>SHELLS AND COWRIES—</b> Chanks—large shells, for cameos .	hundred	7 0	"
	" white, live . . . . .	"	8 0	"
	" " dead . . . . .	"	4 0	"

Cowras



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>			
	Cowras . . . . .	hundred	0 10	Five per cent.
	Cowries, bazar, common . . . . .	cwt.	3 8	"
	" Maldivé . . . . .	"	8 0	"
	" sankhla . . . . .	"	70 0	"
	" yellow, superior quality . . . . .	"	4 0	"
	Mother-of-pearl, nacre . . . . .	"	45 0	"
	Nakhla . . . . .	"	60 0	"
	Tortoise-shell . . . . .	lb	10 0	"
	" nakh . . . . .	"	4 0	"
	All other sorts, including articles made of shell, not otherwise described . . . . .	...	<i>ad valorem</i>	"
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 . . . . .	...	<i>ad valorem</i>	"
	Raw silk—			
	Cháharam, Cochin-China, and Yellow 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 . . . . .	...	<i>ad valorem</i>	"
98	SIZING for cotton, paper, or any other material . . . . .	...	"	"
99	SOAP . . . . .	...	"	"

100. SPECIMENS

E



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>	
100	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals . . . . .	...	...	Free.
101	SPONGE AND SPONGES . . . . .	...	<i>ad valorem</i>	Five per cent.
102	STARCH . . . . .	...	"	"
103	STATIONERY, excluding paper (for which see No. 82) . . . . .	...	"	"
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 . . . . .	...	<i>ad valorem</i>	Five per cent.
109	TOILET REQUISITES not otherwise described . . . . .	...	"	"
110	TOYS, including toy-books, and requisites for all games . . . . .	...	"	"
111	UMBRELLAS, parasols, and sunshades of all kinds . . . . .	...	"	"
112	VULCANITE AND EBONITE, articles made of, not otherwise described . . . . .	...	"	"

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>		R a.	
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	...	<i>ad valorem</i>	Five-per cent.
114	WAX, and articles made of wax, excluding candles (for which see No. 31)	...	"	"
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-FLOUE, but not including RICE BRAN and RICE-DUST, which are free.	Three annas per Indian maund of 82½ lb avoirdupois weight.