

ACT NO. VI OF 1921.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 27th
March, 1921.)*

An Act further to amend the Indian Tariff Act, 1894, the Indian Post Office Act, 1898, the Indian Income-tax Act, 1918, and the Super-tax Act, 1920, and to amend the Freight (Railway and Inland Steam-vessel) Tax Act, 1917.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1894, the Indian Post Office Act, 1898, the Indian Income-tax Act, 1918, and the Super-tax Act, 1920, and to amend the Freight (Railway and Inland Steam-vessel) Tax Act, 1917; VIII of 1894, VI of 1898, VII of 1918, XIX of 1920, XIII of 1917 It is hereby enacted as follows:—

Short title
and duration.

1. (1) This Act may be called the Indian Finance Act, 1921.

(2) Sections 3, 4, 5 and 6 shall remain in force only up to the 31st day of March, 1922.

Amendment
of Act VIII
of 1894.

2. (1) With effect from the first day of March, 1921, for the Second Schedule to the Indian Tariff Act, 1894, the Schedule contained in the First Schedule VIII of 1894 to this Act shall be substituted.

(2) The enactments mentioned in the Second Schedule to this Act are hereby repealed to the extent specified in the fourth column thereof.

Amendment
of Act VI of
1898.

3. With effect from the first day of April, 1921, for the First Schedule to the Indian Post Office Act, 1898, the Schedule contained in the Third Schedule to this Act shall be substituted.

4. With

4. With effect from the first day of April, 1921, for the First Schedule to the Freight (Railway and Inland Steam-vessel) Tax Act, 1917, the Schedule contained in the Fourth Schedule to this Act shall be substituted.

XIII of 1917.

Amendment of Act XIII of 1917.

5. With effect from the first day of April, 1921, for the First and Second Schedules to the Indian Income-tax Act, 1918, the Schedules contained in the Fifth Schedule to this Act shall be substituted.

VII of 1918.

Amendment of Act VII of 1918.

6. With effect from the first day of April, 1921, for the Schedule to the Super-tax Act, 1920, the Schedule contained in the Sixth Schedule to this Act shall be substituted.

XIX of 1920.

Amendment of Act XIX of 1920.

SCHEDULE I.

Schedule to be substituted in the Indian Tariff Act, 1894.

[See section 2 (I).]

“SCHEDULE II—IMPORT TARIFF.

PART I.

Articles which are free of duty.

No.	Names of Articles.
I.—Food, Drink and Tobacco—	
1	HOPS.
2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in curing fish in those provinces.
(For the general duty on salt, see No. 36.)	

II.—Raw

SCHEDULE II—IMPORT TARIFF—*contd.*PART I—*contd.*Articles which are free of duty—*contd.*

No.	Names of Articles.
II.—Raw materials and produce and articles mainly unmanufactured—	
HIDES AND SKINS, RAW.	
3	HIDES AND SKINS, raw or salted.
METALLIC ORES.	
4	METALLIC ORES, all sorts.
PRECIOUS STONES AND PEARLS.	
5	PRECIOUS STONES, unset and imported uncut, and PEARLS, unset and imported unpierced.
SEEDS.	
6	OIL-SEEDS imported into British India by sea from the territories of any Prince or Chief in India.
TEXTILE MATERIALS.	
7	COTTON, raw.
8	WOOL, raw.
MISCELLANEOUS.	
9	MANURES, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide, mineral phosphates and mineral superphosphates.
10	PULP OF WOOD, BAGS and other paper-making materials.
III.—Articles wholly or mainly manufactured—	
APPAREL.	
11	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.

ARMS

SCHEDULE II—IMPORT TARIFF—*contd.*PART I—*contd.*Articles which are free of duty—*contd.*

No.	Names of Articles.
ARMS, AMMUNITION AND MILITARY STORES.	
12	<p>The following ARMS, AMMUNITION AND MILITARY STORES:—</p> <p>(a) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 43, when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm.</p> <p>(b) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform.</p> <p>(c) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (i) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force, or a gazetted police officer, or (ii) 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, or, in the case of a police officer, by an Inspector-General or Commissioner of Police, to be imported by the officer for the purpose of his equipment.</p> <p>(d) Swords for presentation as army or volunteer prizes.</p> <p>(e) 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 State in India which may be maintained and organized for Imperial Service.</p> <p>(f) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.</p>
CHEMICALS, DRUGS AND MEDICINES.	
13	ANTI-PLAGUE SERUM.
14	QUININE and other alkaloids of cinchona.
HARDWARE, IMPLEMENTS AND INSTRUMENTS.	
15	<p>The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, elevators, seed-crushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, and rakes; also component parts of these implements, provided that they can be readily fitted into their proper places in the implements for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.</p>

16. The

SCHEDULE II—IMPORT TARIFF—*contd.*PART I—*concl.*Articles which are free of duty—*concl.*

No.	Names of Articles.
	HARDWARE, IMPLEMENTS AND INSTRUMENTS—<i>contd.</i>
16	The following DAIRY APPLIANCES, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy purposes.
17	INSTRUMENTS, APPARATUS and APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.
18	WATER-LIFTS, SUGAR-MILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.
	METALS.
19	CURRENT NICKEL, BRONZE, AND COPPER COIN of the Government of India.
20	GOLD AND SILVER BULLION and coin.
	PAPER.
21	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.
	YARNS AND TEXTILE FABRICS.
22	COTTON TWIST AND YARN, and COTTON SEWING OR DARNING THREAD.
23	SECOND-HAND OR USED GUNNY BAGS made of jute.
	MISCELLANEOUS.
24	ART, the following works of:—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.
25	Books printed, including covers for printed books, maps, charts, and plans, proofs, music and manuscripts.
	IV.—Miscellaneous and unclassified—
26	ANIMALS, living, all sorts.
27	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, and medals and antique coins.

I.—Food

SCHEDULE II—IMPORT TARIFF—*contd.*

PART II.

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
I.—Food, Drink and Tobacco—			R A.
FISH.			
28	FISH, SALTED, wet or dry . . .	Indian maund of 82½ lbs. 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.
LIQUORS.			
29	ALE, Beer, Porter, Cider and other fermented liquors.	Imperial gallon or 6 quart bottles.	Six annas and six pies.
30	SPIRIT, which has been rendered effectually and permanently unfit for human consumption.	<i>Ad valorem</i>	7½ per cent.
31	PERFUMED SPIRITS	Imperial gallon or 6 quart bottles.	30 0
32	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—		
	(a) Entered in such a manner as to indicate that the strength is not to be tested.	Ditto . . .	25 0
	(b) If tested	Imperial gallon or 6 quart bottles of the strength of London proof.	18 12 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
33	All other sorts of SPIRIT	Ditto . . .	Ditto . . .

34. Wives

SCHEDULE II—IMPORT TARIFF—*contd.*PART II—*contd.*Articles which are liable to duty at special rates—*contd.*

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.	
			R	A.
	LIQUORS— <i>contd.</i>			
34	WINES—			
	Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or 6 quart bottles.	9	0
	All other sorts of wines not containing more than 42 per cent. of proof spirit:	Ditto . . .	4	8
	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 'All other sorts of Spirit.'			
	SUGAR.			
35	SUGAR, all sorts including molasses and saccharine produce of all sorts, but excluding confectionery (see No. 122).	<i>Ad valorem</i>	15	per cent.
	OTHER FOOD AND DRINK.			
36	SALT, excluding salt exempted under No.	Indian maund of 82½ lbs. 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.
	TOBACCO.			
37	TOBACCO, unmanufactured . . .	Pound . . .	1	0
38	CIGARS AND CIGARETTES . . .	<i>Ad valorem</i> . . .	75	per cent.
39	All other sorts of TOBACCO manufactured.	Pound . . .	3	4

SCHEDULE II—IMPORT TARIFF—*contd.*PART II—*contd.*Articles which are liable to duty at special rates—*contd.*

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	II.—Raw materials and produce and articles mainly unmanufactured—		R. A.
	COAL, COKE AND PATENT FUEL.		
40	COAL, COKE AND PATENT FUEL	Ton	0 8
	OILS.		
41	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, but excluding the classes of petroleum included in No. 42.	Imperial gallon .	One anna and six pies.
	NOTE.—Motor spirit is liable to an additional duty of 6 annas per gallon under Act II of 1917 as amended by Act III of 1919.		
42	PETROLEUM which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the hatching of jute or other fibre, or for lubricating purposes, and petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose.	<i>Ad valorem</i>	7½ per cent.

III.—Articles

SCHEDULE II.—IMPORT TABLE—*contd.*PART II—*contd.*Articles which are liable to duty at special rates—*contd.*

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
III—Articles wholly or mainly manufactured—			
ARMS, AMMUNITION AND MILITARY STORES.			
43	Subject to the exemptions specified in No. 12—		R.
	(1) Firearms other than pistols, including gas and air-guns and rifles.	Each	15
	(2) Barrels for the same, whether single or double.	"	15
	(3) Pistols, including automatic pistols and revolvers.	"	15
	(4) Barrels for the same, whether single or double.	"	15
	(5) Main springs and magazine springs for firearms, including gas-guns and rifles.	"	5
	(6) Gun stocks and breech blocks	"	8
	(7) Revolver-cylinders, for each cartridge they will carry.	"	2
	(8) Actions (including skeleton and waster) breech bolts and their heads, cocking pieces, and locks for muzzle loading arms.	"	1
	(9) Machines for making, loading, or closing cartridges for rifled arms.	<i>Ad valorem</i>	20 per cent.
	(10) Machines for capping cartridges for rifled arms.	<i>Ad valorem</i>	20 per cent.
CHEMICALS, DRUGS AND MEDICINES.			
44	Opium and its alkaloids and their derivatives.	Seer of 80 tolas	R. 24 A. 0

MISCELLANEOUS

SCHEDULE II—IMPORT TARIFF—*contd.*PART II—*concl'd.*Articles which are liable to duty at special rates—*concl'd.*

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.	
MISCELLANEOUS.				
45	Matches—		R	A.
	(1) In boxes containing not more than 100 matches.	Per gross of boxes.	0	12
	(2) In boxes containing more than 100 matches.	For every 100 matches or fraction thereof in each box, per gross of boxes.	0	12

PART III.

Articles which are liable to duty at $2\frac{1}{2}$ per cent. *ad valorem.*

No.	Names of Articles.
I.—Food, Drink and Tobacco—	
GRAIN, PULSE AND FLOUR.	
46	GRAIN AND PULSE, all sorts, including broken grains and pulse, but excluding flour (<i>see</i> No. 67).
47	FODDER, BRAN AND POLLARDS.
PROVISIONS AND OILMAN'S STORES.	
48	VINEGAR in casks.
II.—Raw materials and produce and articles mainly unmanufactured—	
METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.	
49	IRON OR STEEL, old.
WOOD AND TIMBER.	
50	BIRCHWOOD.

III.—Articles

SCHEDULE II—IMPORT TARIFF—*contd.*PART III—*contd.*

Articles which are liable to duty at $2\frac{1}{2}$ per cent. *ad valorem*—*contd.*

No.	Names of Articles.
III.—Articles wholly or mainly manufactured— CHEMICALS, DRUGS AND MEDICINES.	
51	COPPERAS, green. HARDWARE, IMPLEMENTS AND INSTRUMENTS.
52	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by or under the orders of a railway company. MACHINERY.
53	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. 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 including belting of all materials for driving machinery: 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. <i>Note.</i> —This entry includes machinery and component parts thereof made of substances other than metal.
METALS—IRON AND STEEL.	
54	IRON, angle. " bar, rod and channel, including channel for carriages. " pig. " rice bowls.
55	IRON OR STEEL, anchors and cables. " " beams, joists, pillars, girders, screw piles, bridge work and other such descriptions of iron or steel, imported exclusively for building purposes; including also ridging, gutting and continuous roofing.

IRON

SCHEDULE II—IMPORT TARIFF—*contd.*PART III—*contd.*

Articles which are liable to duty at 2½ per cent. *ad valorem*—*contd.*

No.	Names of Articles.
	<p>IRON OR STEEL, bolts and nuts, including hook-bolts and nuts for roofing.</p> <p>” ” hoops and strips.</p> <p>” ” nails, rivets and washers, all sorts.</p> <p>” ” pipes and tubes and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like.</p> <p>” ” rails, chairs, sleepers, bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 58, also lever-boxes, clips and tie-bars.</p> <p>” ” sheets and plates, all sorts, excluding discs and circles which are dutiable under No. 96.</p> <p>” ” wire, including fencing wire, piano-wire and wire-rope, but excluding wire-netting which is dutiable under No. 96.</p>
56	<p>STEEL, angle.</p> <p>” bar, rod, and channel, including channel for carriages.</p> <p>” cast, including spring blistered and tub steel.</p> <p>” ingots, blooms, billets and slabs.</p>
	<p>METALS OTHER THAN IRON AND STEEL.</p>
57	<p>LEAD sheets, for tea-chests.</p>
	<p>RAILWAY PLANT AND ROLLING-STOCK.</p>
58	<p>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, turn-tables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trollies, trucks, and component parts thereof; also the following articles when imported by, or under the orders of, a railway company, namely, cranes, water cranes, water tanks, and standards, wire and other materials for fencing:</p> <p>Provided that, for the purpose of this entry, 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein.</p>

SCHEDULE II—IMPORT TARIFF—*contd.*PART III—*concl'd.*

Articles which are liable to duty at $2\frac{1}{2}$ per cent. *ad valorem*—*concl'd.*

No.	Names of Articles.
RAILWAY PLANT AND ROLLING STOCK—<i>cont'd.</i>	
Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways, and are, owing to their shape or to other special quality, not adapted for any other purpose.	
MISCELLANEOUS.	
59	AEROPLANES, aeroplane parts, aeroplane engines and aeroplane engine parts.
60	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, aluminium lithographic plates, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, ruling machines, ruling pen making machines, lead and rule cutters, type casting machines, type setting and casting machines, rule bending machines, rule mitreing machines, bronzing machines, leads, wooden and metal quoins, shooting sticks and galleys, stereotyping apparatus, metal furniture, paper folding machines, and paging and numbering machines, but excluding paper (<i>see</i> No. 98).
61	RACKS for the withering of tea leaf.
62	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections.
63	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.

PART IV.

Articles which are liable to duty at 11 per cent. *ad valorem*.

No.	Names of Articles.
I.—Food, Drink and Tobacco—	
FISH.	
64	FISH, excluding salted fish (<i>see</i> No. 28).
65	FISHMAWS, including singally and sozille, and sharkfins.

FRUITS.

SCHEDULE II—IMPORT TARIFF—*contd.*PART IV—*contd.*

Articles which are liable to duty at 11 per cent. *ad valorem*—*contd.*

No.	Names of Articles.
	FRUITS AND VEGETABLES.
66	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved.
	GRAIN, PULSE AND FLOUR.
67	FLOUR.
	PROVISIONS AND OILMAN'S STORES.
68	PROVISIONS AND OILMAN'S STORES AND GROCERIES, all sorts, excluding vinegar in casks (<i>see</i> No. 48).
	SPICES.
69	SPICES, all sorts.
	TEA.
70	TEA.
	OTHER FOOD AND DRINK.
71	COFFEE.
72	All other sorts of Food and Drink not otherwise specified.
	II.—Raw materials and produce and articles mainly unmanufactured—
	GUMS, RESINS AND LAC.
73	GUMS, RESINS AND LAC, all sorts.
	OILS.
74	All sorts of animal, essential, mineral, and vegetable non-essential oils, excluding petroleum as defined in Nos. 41 and 42.
	SEEDS.
75	SEEDS, all sorts, excluding oil-seeds imported into British India by sea from the territories of any Prince or Chief in India (<i>see</i> No. 6).
	TALLOW, STEARINE AND WAX.
76	TALLOW AND STEARINE, including grease and animal fat, and wax of all sorts not otherwise specified.

TEXTILE

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SCHEDULE II—IMPORT TARIFF—*contd.*PART IV—*contd.*

Articles which are liable to duty at 11 per cent. *ad valorem*—*contd.*

No.	Names of Articles.
TEXTILE MATERIALS.	
77	TEXTILE MATERIALS, the following:— Silk waste, and raw silk, including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.
WOOD AND TIMBER.	
78	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.
MISCELLANEOUS.	
79	CANES AND BATTANS.
80	COWRIES and SHELLS.
81	IVORY, unmanufactured.
82	PRECIOUS STONES, unset and imported cut and PEARLS imported pierced (see No. 5).
83	All other raw materials and produce and articles mainly unmanufactured, not otherwise specified.
III.—Articles wholly or mainly manufactured—	
APPAREL.	
84	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under No. 11 and gold and silver thread (see Nos. 130 and 131), and articles made of silk (see No. 132).
ARMS, AMMUNITION AND MILITARY STORES.	
85	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roborite, blasting tonite, and all other sorts, including detonators and blasting fuze.
CARRIAGES AND CARTS.	
86	CARRIAGES AND CARTS, including jinrikshas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances and component parts thereof not otherwise specified, and including motor vans if imported with all their parts assembled, and also including motor lorries and the following component parts of motor lorries, namely:—chassis, solid tyres, wheels, bodies, axles and gear boxes (see No. 125).
CHEMICALS	

SCHEDULE II—IMPORT TARIFF—*contd.*PART IV—*contd.*

Articles which are liable to duty at 11 per cent. *ad valorem*—*contd.*

No.	Names of Articles.
CHEMICALS, DRUGS AND MEDICINES.	
87	CHEMICALS, DRUGS AND MEDICINES, all sorts, not otherwise specified.
CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.	
88	CUTLERY, excluding electroplated cutlery (<i>see</i> No. 127).
89	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.
90	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES and parts thereof, not otherwise specified.
DYES AND COLOURS.	
91	DYING AND TANNING SUBSTANCES, all sorts, and paints and colours and painters' materials, all sorts.
FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.	
92	FURNITURE, CABINETWARE and all other manufactures of wood not otherwise specified.
GLASSWARE AND EARTHENWARE.	
93	GLASS AND GLASSWARE, lacquered ware, earthenware, china and porcelain; all sorts except glass bangles, beads and false pearls (<i>see</i> No. 129).
HIDES AND SKINS AND LEATHER.	
94	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.
MACHINERY.	
95	MACHINERY AND COMPONENT PARTS thereof, meaning machines or parts of machines to be worked by manual or animal labour.
METALS—IRON AND STEEL.	
96	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified.

METALS

SCHEDULE II—IMPORT TARIFF—*contd.*PART IV—*contd.*

Articles which are liable to duty at 11 per cent. *ad valorem*—*contd.*

No.	Names of Articles.
METALS OTHER THAN IRON AND STEEL.	
97	All sorts of METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.
PAPER, PASTEBOARD AND STATIONERY.	
98	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHÉ, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, including ruled or printed forms and account and manuscript books, drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (<i>see</i> No. 21).
YARNS AND TEXTILE FABRICS.	
99	<p>YARNS AND TEXTILE FABRICS, that is to say :—</p> <p>Cotton piecegoods, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.</p> <p>Flax, twist and yarn, and manufactures of flax ;</p> <p>Haberdashery and millinery, excluding articles made of silk (<i>see</i> No. 132).</p> <p>Hemp manufactures ;</p> <p>Hosiery, excluding articles made of silk (<i>see</i> No. 132).</p> <p>Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags (<i>see</i> No. 23).</p> <p>Silk yarn, noils and warps and silk thread ;</p> <p>Woollen yarn, knitting wool, and other manufactures of wool including felt ;</p> <p>All other sorts of yarns and textile fabrics, not otherwise specified.</p>
MISCELLANEOUS.	
100	ART, works of, excluding those specified in No. 24.
101	BRUSHES AND BROOMS.

SCHEDULE II—IMPORT TARIFF—*concl.*PART IV—*concl.*

Articles which are liable to duty at 11 per cent. *ad valorem*—*concl.*

No.	Names of Articles.
102	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement, chalk and lime, clay pipes of earthenware, tiles, and all other sorts of building and engineering materials not otherwise specified.
103	CANDLES.
104	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE.
105	FURNITURE, TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels.
106	MATS AND MATTING.
107	OILCAKES.
108	OILCLOTH AND FLOOR CLOTH.
109	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming component part of any article included in Nos. 53 and 58.
110	PERFUMERY.
111	PITCH, TAR AND DAMMER.
112	POLISHES AND COMPOSITIONS.
113	RUBBER tyres and other manufactures of rubber, not otherwise specified (<i>see</i> No. 138).
114	SOAP.
115	STARCH AND FARINA.
116	STONE AND MARBLE, and articles made of stone and marble.
117	TOILET REQUISITES, not otherwise specified.
118	All other articles wholly or mainly manufactured, not otherwise specified.
IV.—Miscellaneous and unclassified—	
119	COBAL.
120	UMBRELLAS, INCLUDING PARASOLS AND SUNSHADES, AND FITTINGS THEREFOR.
121	All other articles not otherwise specified, including articles imported by post.

SCHEDULE II—IMPORT TARIFF—*contd.*

PART V.

Articles which are liable to duty at 20 per cent. *ad valorem.*

No.	Names of Articles.
I.—Food, Drink and Tobacco—	
122	CONFECTIONERY.
II.—Articles wholly or mainly manufactured—	
ARMS, AMMUNITION AND MILITARY STORES.	
123	GUNPOWDER FOR CANNONS, rifles, guns, pistols and sporting purposes.
124	Subject to the exemptions specified in No. 12 all articles other than those specified in entry No. 43 which are arms or parts of arms within the meaning of the Indian Arms Act, 1878 (excluding springs used for air-guns which are dutiable as hardware under No. 89), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, 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.
CARRIAGES AND CARTS.	
125	MOTOR CARS, motor cycles, motor scooters, bicycles and tricycles and parts and accessories thereof: provided that such parts or accessories as are ordinarily also used for other purposes shall be dutiable at the rate of duty specified for such articles.
CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS. CLOCKS AND WATCHES AND PARTS THEREOF.	
126	ELECTROPLATED WARE.
127	MUSICAL INSTRUMENTS.
GLASSWARE AND EARTHENWARE.	
129	GLASS BANGLES and BEADS and false pearls.
METALS.	
130	GOLD PLATE, gold thread and wire, and gold manufactures, all sorts.
131	SILVER PLATE, silver thread and wire, and silver manufactures, all sorts.
YARNS AND TEXTILE FABRICS.	
132	SILK PIECE-GOODS, and other manufactures of silk.

MISCELLANEOUS.

SCHEDULE II—IMPORT TARIFF—*concl'd.*PART V—*concl'd.*

Articles which are liable to duty at 20 per cent. *ad valorem*—*cont'd.*

No.	Names of Articles.
MISCELLANEOUS.	
133	CINEMATOGRAPH FILMS.
134	FIRE-WORKS.
135	IVORY, manufactured.
136	JEWELLERY AND JEWELS.
137	PRINTS, engravings and pictures, including photographs and picture-post-cards.
138	PNEUMATIC RUBBER TYRES AND TUBES for motor cars, motor lorries, motor cycles, motor scooters, bicycles and tricycles.
139	SMOKERS' REQUISITES, excluding tobacco (Nos. 37 to 39) and matches (No. 45).
140	TOYS, games, playing cards and requisites for games and sports."

SCHEDULE II.

ENACTMENTS REPEALED.

[See section 2 (2).]

1	2	3	4
Year.	No.	Short title.	Extent of Repeal.
1894	VIII	The Indian Tariff Act, 1894.	Section 4.
1916	IV	The Indian Tariff (Amendment) Act, 1916.	The word "Second" in section 4 and so much of Schedule I as contains a Schedule II to be inserted in the Indian Tariff Act, 1894.
1917	VI	The Indian Tariff (Amendment) Act, 1917.	Section 2.
1920	VII	The Indian Tariff (Amendment) Act, 1920.	The whole.

SCHEDULE III

SCHEDULE III.

Schedule to be substituted in the Indian Post Office Act, 1898.

(See section 3.)

"THE FIRST SCHEDULE.

INLAND POSTAGE RATES.

(See section 7.)

Letters.

For a weight not exceeding one tola	Nine pies.
For a weight exceeding one tola but not exceeding two and a half tolas.	One anna.
For every two and a half tolas or fraction thereof exceeding two and a half tolas.	One anna.

Postcards.

Single	Quarter of an anna.
Reply	Half an anna.

Book, Pattern and Sample Packets.

For every five tolas or fraction thereof	Half an anna.
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Registered Newspapers.

For a weight not exceeding eight tolas	Quarter of an anna.
For a weight exceeding eight tolas and not exceeding twenty tolas.	Half an anna.
For every twenty tolas or fraction thereof exceeding twenty tolas.	Half an anna.

Parcels.

For a weight not exceeding twenty tolas	Two annas.
For a weight not exceeding forty tolas	Four annas.
For every forty tolas or fraction thereof exceeding forty tolas.	Four annas."

SCHEDULE IV.

SCHEDULE IV.

Schedule to be substituted in the Freight (Railway and Inland Steam-vessel) Tax Act, 1917.

(See section 4.)

“SCHEDULE I.

(See section 3.)

1	2	3
Goods.	Unit or method of taxation.	Rate of tax.
All goods (including goods carried by coaching traffic) other than food grains and pulses, firewood and fodder.	Per rupee of net freight payable.	Two and a half annas in the case of goods carried by a railway; and one and a quarter anna in the case of goods carried by an inland steam-vessel.”

SCHEDULE V.

Schedules to be substituted in the Indian Income-tax Act, 1918.

(See section 5.)

“SCHEDULE I.**RATES OF TAX.**

(See section 14.)

	Rate.
I. When the taxable income is less than Rs. 2,000	<i>Nil.</i>
II. When the taxable income is Rs. 2,000 or upwards and—	
(i) the total income is less than Rs. 5,000	Five pies in the rupee.
(ii) the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000.	Six pies in the rupee.
(iii) the total income is Rs. 10,000 or upwards, but is less than Rs. 20,000.	Nine pies in the rupee.
(iv) the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000.	One anna in the rupee.
(v) the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000.	One anna and two pies in the rupee.
(vi) the total income is Rs. 40,000 or upwards	One anna and four pies in the rupee.

SCHEDULE II

SCHEDULE II.

RATES OF REFUND.

(See section 37.)

Amount.	Refund.
1. Less than Rs. 2,000	One anna and four pies in the rupee.
2. Rs. 2,000 or upwards, but less than Rs. 5,000	Eleven pies in the rupee.
3. Rs. 5,000 or upwards, but less than Rs. 10,000	Ten pies in the rupee.
4. Rs. 10,000 or upwards, but less than Rs. 20,000	Seven pies in the rupee.
5. Rs. 20,000 or upwards, but less than Rs. 30,000	Four pies in the rupee.
6. Rs. 30,000 or upwards, but less than Rs. 40,000	Two pies in the rupee."

SCHEDULE VI.

Schedule to be substituted in the Super-tax Act, 1920.

(See section 6.)

"SCHEDULE.

(See section 4.)

(1) in respect of the first lakh of rupees of taxable income—	Rate.
(a) in the case of a Hindu undivided family—	
(i) in respect of the first seventy-five thousand rupees of taxable income.	Nil.
(ii) in respect of the next twenty-five thousand rupees of taxable income.	One anna in the rupee.
(b) In all other cases—	
(i) in respect of the first fifty thousand rupees of taxable income.	Nil.
(ii) in respect of the next fifty thousand rupees of taxable income.	One anna in the rupee.
(2) In respect of the first fifty thousand rupees of taxable income over one lakh of rupees.	One and a half annas in the rupee.
(3) In respect of the next fifty thousand rupees of taxable income.	Two annas in the rupee.
(4) In respect of the next fifty thousand rupees of taxable income.	Two and a half annas in the rupee.
(5) In respect of the next fifty thousand rupees of taxable income.	Three annas in the rupee.
(6) In respect of the next fifty thousand rupees of taxable income.	Three and a half annas in the rupee.
(7) In respect of all taxable income over three and a half lakhs of rupees.	Four annas in the rupee."