

ACT No. XVII OF 1926.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 25th
March, 1926.)

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

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

1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1926. Short title and commencement.

(2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

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

THE SCHEDULE.

(See section 2.)

AMENDMENTS TO THE SECOND SCHEDULE TO THE INDIAN TARIFF Act, 1894.

1. After Item No. 10A, the following Item shall be inserted, namely:—

“10B Stick or Seed Lac.”

2. In sub-head (a) of Item No. 12, for the figures and words “5th, 6th, 8th, 9th or 10th item” the figures and words “3rd, 4th, 6th, 7th, or 8th sub-head” shall be substituted; and for the words “the 1st or 3rd item”, the words “that Item” shall be substituted.

3. In Item No. 15, after the word “hay-tedders” the word “hay-presses” shall be inserted.

4. In

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4. In Item No. 34A, for the figures " 20 " in the entry in the fourth column the figure " 5 " shall be substituted.

5. In Item No. 34B, for the entry in the fourth column the following entry shall be substituted, namely:—

15 per cent. or Rs. 5 per pound of Saccharine contents, whichever is higher.

6. For Item No. 41 the following Item shall be substituted, namely:—

" 41	MINERAL OIL—		
	(1) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is ordinarily used for the batching of jute or other fibre ;	Ton	Rs. 10.
	(2) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is such as is not ordinarily used for any other purpose than for lubrication ;	Imperial gallon.	One anna and four pies.
	(3) which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purpose.	<i>Ad valorem</i>	7½ per cent."

7. In Item No. 42—

(a) for sub-head (1) the following shall be substituted, namely:—

" (1) Firearms, including gas and air guns, gas and air rifles and gas and air pistols, not otherwise specified (see Nos. 86A and 141).	Each	Rs. 15 or 30 per cent. <i>ad valorem</i> , whichever is higher."
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(b) sub-heads (3) and (4) shall be omitted, and sub-heads (5) to (10) shall be re-numbered as (3), (4), (5), (6), (7) and (8), respectively; and

(c) in sub-head (3) as so re-numbered, for the words " gas-guns and rifles " the words " gas guns, gas rifles and gas pistols " shall be substituted.

8. After Item No. 46B the following Items shall be inserted, namely:—

" 46C	PORTLAND CEMENT	Ton	Rs. 9.
46D	PRINTER'S INK	<i>Ad valorem</i>	5 per cent."

9. For

9. For Item No. 51B the following shall be substituted, namely:—

“The following textile machinery and apparatus by whatever power operated, namely:—Healds, heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; dobbies; Jacquard machines; Jacquard harness linen cards; Jacquard cards; punching plates for Jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys, swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coir mat shearing machines; coir fibre willowing machines; heald knitting machines; doobby cards; lattices and lags for dobbies; wooden winders; silk looms; silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing and denting hooks; sewing thread balls making machines; *cumbli* finishing machinery; hank boilers; cotton carding and spinning machines; mail eyes, lingoos, comber boards and comber board frames; take-up motions; temples and pickers; picking bands; and printing machines”.

10. In Item No. 54, the word “ink” shall be omitted, and after the words “but excluding” the words, figures and brackets “ink (*see* No. 46D) and” shall be inserted.

11. To Item No. 74 the following shall be added, namely:—
“not otherwise specified (*see* No. 10B)”.

12. After Item No. 86 the following Item shall be inserted, namely:—

“86A	ORNAMENTAL ARMS of an obsolete pattern possessing only an antiquarian value; masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes; and <i>d/h/s</i> intended exclusively for domestic, agricultural and industrial purposes.	<i>Ad valorem.</i>	15 per cent.”
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13. In Item No. 103, after the word “cement” the words and brackets (“other than Portland cement”) shall be inserted.

14. In Item No. 126, for the words and figures “entry No. 42”, the words and figures “entries Nos. 42, 86A and 141” shall be substituted.

15. To Item No. 141 the following shall be added, namely:—

“toy cannons, air guns and air pistols for the time being excluded, in any part of British India, from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878; and bows and arrows”.