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PART VI.

Bills introduced into the Council of the Governor-General of India and Bills published before introduction in that Council.

GOVERNMENT OF INDIA.

LEGISLATIVE ASSEMBLY DEPARTMENT.

The following Bill* was introduced in the Legislative Assembly on the 31st March, 1939:—

L. A. BILL NO. 31 OF 1939.

A Bill to provide for the continuance for a further period of the protection conferred on the sugar industry in British India.

WHEREAS it is expedient to provide for the continuance for a further period of the protection conferred on the sugar industry in British India, and to extend the date before which the Central Government is required under section 3 of the Sugar Industry (Protection) Act, 1932, to lay before the Indian Legislature the proposals referred to in the said section; XIII of 1932.

It is hereby enacted as follows:—

Short title.

1. This Act may be called the Sugar Industry (Protection) Act, 1939.

Amendment of section 3 of Act XIII of 1932.

2. In section 3 of the Sugar Industry (Protection) Act, 1932, for the figure "1939" the figure "1941" shall be substituted. XIII of 1932.

Amendment of First Schedule to Act XXXII of 1934.

3. In Item No. 17 of the First Schedule to the Indian Tariff Act, 1934,— XXXII of 1934.

(a) in the fourth column, for the words and figures "*plus* Rs. 7-4-0 per cwt." the words and figures "*plus* Rs. 6-12-0 per cwt." shall be substituted;

(b) in the last column, for the figure "1939" the figure "1941" shall be substituted.

It is hereby declared that it is expedient in the public interest that clause 3 of this Bill shall have immediate effect under the Provisional Collection of Taxes Act.

* The Governor-General has been pleased to accord the sanction required by sub-section (2) of section 67 of the Government of India Act, as saved from repeal by paragraph 12 of the Government of India (Commencement and Transitory Provisions) Order, 1936.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to continue the protective import duty on Sugar for a period of two years at a slightly reduced rate pending a further enquiry into the industry in 1940 as announced in the Government of India, Commerce Department, Resolution no. 127-T (2)/38, dated the 30th March, 1939.

ZAFRULLAH KHAN.

NEW DELHI:

The 28th March 1939.

MD. RAFI,

Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

LEGISLATIVE ASSEMBLY DEPARTMENT.

The following Bill* was introduced in the Legislative Assembly on the 31st March, 1939:—

L. A. BILL NO. 32 OF 1939.

A Bill further to amend the Indian Tariff Act, 1934.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1934, for the purposes hereinafter appearing; XII of 1934.

It is hereby enacted as follows:—

Short title. 1. This Act may be called the Indian Tariff (Second Amendment) Act, 1939.

Amendment of First Schedule to Act XXXII of 1934. 2. In the First Schedule to the Indian Tariff Act, 1934,— XXXII of 1934.

(a) in Item No. 10 (2), in the last column, for the figure "1939" the figure "1940" shall be substituted;

(b) in Item No. 28 (5),—

(i) in the fourth column, for the words and figures "Rs. 1-5 per cwt." the words "Twelve annas per cwt." shall be substituted;

(ii) in the last column, for the figure "1939" the figure "1946" shall be substituted;

(c) for the Items contained in Section X of the following Items shall be substituted, namely:—

"43	WOOD PULP	Revenue ...	25 per cent. *ad valorem.*	...	...	...
44	WRITING PAPER—					
	(a) Ruled or printed forms (including letter paper with printed headings) and envelopes made of writing paper and account and manuscript books and binding thereof.	Protective	Nine pies per lb. or 25 per cent. *ad valorem,* whichever is higher.	...	...	March 31st, 1942.
	(b) All other sorts...	Protective	Nine pies per lb	...	...	March 31st, 1942.
44 (1)	PRINTING PAPER, excluding poster and stereo and all coated papers, but including art paper, all sorts which contain no mechanical wood pulp or in which the mechanical wood pulp amounts to less than 70 per cent. of the fibre content.	Protective	Nine pies per lb	...	...	March 31st, 1942.
44 (2)	PRINTING PAPER, all sorts not otherwise specified which contain mechanical wood pulp amounting to not less than 70 per cent. of the fibre content.	Revenue	25 per cent. *ad valorem.*	...	...	...
44 (3)	PAPER, including poster and stereo and all coated papers except art paper, all sorts, not otherwise specified.	Revenue	25 per cent. *ad valorem.*	...	...	...
44 (4)	PASTE BOARD, MILLBOARD, CARDBOARD AND STRAWBOARD, all sorts.	Revenue	25 per cent. *ad valorem.*	...	...	...
44 (5)	TRADE CATALOGUES and ADVERTISING CIRCULARS imported by packet, book or parcel post.	Free ...	...	...	...	...
44 (6)	PAPER MONEY	Free ...	...	...	...	...
44 (7)	NEWSPAPERS, old, in bales and bags ...	Revenue	25 per cent. *ad valorem.*	...	...	...
45	Articles made of PAPER and PAPIER MACHE; STATIONERY including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet forms; including also waste paper but excluding paper and stationery otherwise specified.	Revenue	25 per cent. *ad valorem.*	...	...	...
45 (1)	BOOKS, PRINTED, including covers for printed books, maps, charts and plans, proofs, music manuscripts, and illustrations specially made for binding in books.	Free ...	...	...	...	...
45 (2)	PRINTS, ENGRAVINGS and PICTURES (including photographs and picture post-cards) on paper or cardboard.	Revenue	50 per cent. *ad valorem.*	...	...	...

* The Governor-General has been pleased to accord the sanction required by sub-section (2) of section 67 of the Government of India Act, as saved from repeal by paragraph 12 of the Government of India (Commencement and Transitory Provisions) Order, 1936.

(d) in Items Nos. 46, 46 (1), 47, 47 (1), 48 and 48 (4), in the last column, for the figure "1939", wherever it occurs, the figure "1940" shall be substituted ;

(e) in Item No. 49, for the entry in the last column the following entry shall be substituted, namely :—

"The duration applicable to the fabric of which the article is wholly or mainly made."

It is hereby declared that it is expedient in the public interest that such of the provisions of clause 2 of this Bill as relate to protective duties shall have immediate effect under the Provisional Collection of Taxes Act, 1931. XVI

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to give effect to the decisions of the Government of India on the Reports of the Tariff Board on the Magnesium Chloride and Paper and Paper Pulp Industries.

2. The Tariff Board have recently submitted a Report on the Sericultural Industry also. As there is not sufficient time to complete the examination of that Report before the 31st March when the protective duties on silk and certain manufactures of silk will expire, it is proposed to continue the existing duties for another year under this Bill.

3. Since the passing of the Indian Tariff (Amendment) Act, 1938 (XVI of 1938) Government have maintained a careful watch on the position of rice in the Indian market and they are satisfied that in the interests of the Indian rice grower the protective duty of twelve annas per maund on broken rice should be continued for another year. This proposal is also incorporated in the Bill.

ZAFRULLAH KHAN.

NEW DELHI :

The 28th March 1939.

NOTES ON CLAUSES.

Clause 2—

Sub-clause (a) continues for a year the existing rate of protective duty on broken rice.

Sub-clause (b) continues for seven years and at a reduced rate the protective duty on magnesium chloride.

Sub-clause (c) recasts the Section of the First Schedule relating to paper in the manner indicated in the Government of India, Commerce Department Resolution no. 202-T (9)/38, dated the 30th March 1939, on the Report of the Indian Tariff Board on the grant of protection to the paper and paper pulp industries.

Sub-clause (d) continues for a year the existing rates of protective duty on silk and silken goods.

Sub-clause (e) is consequential upon sub-clause (d) which has varied the duration in relation to some of the items mentioned in Item No. 49.

MD. RAFI,

Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

LEGISLATIVE ASSEMBLY DEPARTMENT.

The following Bill* was introduced in the Legislative Assembly on the 31st March 1939 :—

L. A. BILL NO. 33 OF 1939.

A Bill further to amend the Indian Tariff Act, 1934, for certain purposes.

XXXII of 1934. WHEREAS it is expedient further to amend the Indian Tariff Act, 1934, for the purposes hereinafter appearing;

It is hereby enacted as follows :—

Short title.

1. This Act may be called in Indian Tariff (Third amendment) Act, 1939.

Amendment of section 4 of Act XXXII of 1934.

XXXII of 1934. 2. In section 4 of the Indian Tariff Act, 1934, sub-section (2) shall be renumbered as sub-section (3) and after sub-section (1) the following sub-section shall be inserted, namely :—

"(2) For the purpose of giving effect to the provisions of Article 10 of the Trade Agreement between His Majesty's Government in the United Kingdom and the Government of India, signed in London on the 20th day of March, 1939, the Central Government may, by notification in the official Gazette, vary from time to time such of the rates of duty set out in Items Nos. 48 (3) and 48 (9) of the First Schedule as are applicable to cotton fabrics of British manufacture."

Amendment of First Schedule to Act XXXII of 1934.

XXXII of 1934. 3. In the First Schedule to the Indian Tariff Act, 1934,—

(1) for Item No. 3 (2) the following Item shall be substituted, namely :—

"3 (2)	FISH, salted, dry.	Revenue	15 per cent, *ad valorem*.	...	...	...";

(2) in Items Nos. 4 (1), 9 (6), 15 (2), 15 (4), 16 (1), 18, 21, 28 (14), 30 (7), 31, 31 (3), 33, 36 (2), 37 (1), 38, 39 (1), 40 (2), 41, 42, 47 (4), 50 (5), 50 (6), 56, 56 (1), 58 (1), 58 (2), 59, 59 (2), 59 (4), 59 (5), 63 (28), 63 (29), 65, 66, 67, 68, 70, 71, 71 (2), 71 (3), 72 (6), 73 (5), 83 and 85—

(a) in the third column, for the words "Preferential revenue", wherever they occur, the word "Revenue" shall be substituted;

(b) in the fourth column, for the figure "30", wherever it occurs, the figure "25" shall be substituted;

(c) all entries in the fifth and sixth columns shall be omitted;

(3) in Items Nos. 9(1), 15(6), 20(1), 20 (2) and 31 (1) the entry in the fifth column shall be omitted;

(4) for Item No. 9 (3) the following Item shall be substituted, namely :—

"9 (3)	The following SPICES, whether ground or unground, namely :— Cardamoms, cassia, cinnamon, cloves, nutmegs and pepper.	Preferential revenue.	45 per cent *ad valorem*.	..	37½ per cent, *ad valorem*.	..";

(5) in Item No. 11 (3), for the entry in the second column the entry "SAGO, TAPIOCA and TAPIOCA FLOUR" shall be substituted;

(6) in Item No. 17 (2), in paragraph (c) of item no. 22 (5) and in Items nos. 49 (2), 51, 59 (6), 60 (2), 61 (7), 61 (9), 81, 84 and 85 (1)—

(a) in the third column, for the words "Preferential revenue" the word "Revenue" shall be substituted;

(b) the entry in the fifth column shall be omitted;

(7) Items Nos. 22 (1), 54 (1) and 79 (1) shall be omitted;

(8) in Item No. 22 (2), in the second column, for the words "PORTER, CIDER and other FERMENTED LIQUORS except ale and beer—" the words "ALE, BEER, PORTER, CIDER and other FERMENTED LIQUORS—" shall be substituted;

(9) for Item No. 25 (5) the following Item shall be substituted, namely :—

25 (5)	PORTLAND CEMENT excluding white Portland cement.	Revenue	Rs. 13-12 per ton.	...	...	...";

(10) in Item No. 27 (8)—

(a) in the third column, for the words "Preferential revenue" the word "Revenue" shall be substituted;

(b) in the fourth column, for the words "six pies" the words "one pie" shall be substituted;

(c) the entry in the fifth column shall be omitted;

(11) for Item No. 28 (4) the following Item shall be substituted, namely :—

"28(4)	SODA ASH, including calcined natural soda and manufactured sesqui-carbonates,	Preferential revenue.	25 per cent. *ad valorem*	...	15 per cent. *ad valorem*.	...";

*The Governor General has been pleased to accord the sanction required by sub-section (2) of section 67 of the Government of India Act, as saved from repeal by paragraph 12 of the Government of India (Commencement and Transitory Provisions) Order, 1936.

(12) for Item No. 28 (7) the following Item shall be substituted, namely :—

"28(7)	The following CHEMICALS, namely, cadmium sulphide, cobalt oxide, liquid gold for glass-making, selenium, and uranium oxide.	Revenue	25 per cent. *ad valorem.*	...	...	...":

(13) in Item No. 28 (8), for the entry in the second column the following entry shall be substituted, namely :—

"The following CHEMICALS, DRUGS and MEDICINES, namely, acetic. carbolic, citric, hydrochloric, nitric, oxalic, sulphuric, tartaric and other acids, anhydrous ammonia, naphthalene, potassium bichromate, potassium chlorate, potassium cyanide and other potassium compounds, bicarbonate of soda, borax, sodium bichromate, sodium cyanide, sodium silicate, arsenic, calcium carbide, glycerine, lead, magnesium and zinc compounds not otherwise specified, aloes, asafoetida, cocaine, sarsaparilla and storax.";

(14) for Item No. 29 the following Item shall be substituted, namely :—

"29	CINEMATOGRAPH FILMS, not exposed.	Revenue	20 per cent. *ad valorem.*	...	...	...":

(15) in Items Nos. 32 (1), 47 (3), 48 (2), 48 (6), 51 (1), 52, 53 and 55—

(a) in the third column, for the words "Preferential revenue" the word "Revenue" shall be substituted;

(b) in the fourth column, for the figure "35" the figure "25" shall be substituted;

(c) all entries in the fifth and sixth columns shall be omitted;

(16) in Items Nos. 47 (6), 48 (1), 48 (5), 48 (7), 48 (10), 49 (5), 51 (2) and 51 (3), in the last column, for the figure "1939", wherever it occurs, the figure "1942" shall be substituted;

(17) for Item No. 48 (3) the following Item shall be substituted, namely :—

"48(3)	COTTON FABRICS not otherwise specified, containing more than 90 per cent. of cotton—					
	(a) Grey piecegoods (excluding bordered grey chadars, dhuties, saris and scarves)—					
	(i) of British manufacture ...	Protective	15 per cent. *ad valorem* or 2 5/8 annas per lb., whichever is higher.	...	...	March 31st, 1942.
	(ii) not of British manufacture ...	Protective	50 per cent. *ad valorem* or 5¼ annas per lb., whichever is higher.	...	...	March 31st, 1942.
	(b) Printed piecegoods and printed fabrics—					
	(i) of British manufacture ...	Protective	17½ per cent. *ad valorem.*	...	...	March 31st, 1942.
	(ii) not of British manufacture ...	Protective	50 per cent. *ad valorem.*	...	...	March 31st, 1942.
	(c) Cotton piecegoods and fabrics not otherwise specified—					
	(i) of British manufacture ...	Protective	15 per cent. *ad valorem.*	...	...	March 31st, 1942.
	(ii) not of British manufacture ...	Protective	50 per cent. *ad valorem.*	...	...	March 31st, 1942.";

(18) for Item No. 48 (9) the following Item shall be substituted, namely :—

"48(9)	The following COTTON FABRICS, namely, Sateens including italians of Sateen weave, velvets and velveteens and embroidered all-overs—					
	(a) Printed fabrics—					
	(i) of British manufacture ...	Protective	17½ per cent. *ad valorem.*	...	...	March 31st, 1942.
	(ii) not of British manufacture ...	Protective	35 per cent. *ad valorem.*	...	...	March 31st, 1942.
	(b) Other fabrics—					
	(i) of British manufacture ...	Protective	15 per cent. *ad valorem.*	...	...	March 31st, 1942.
	(ii) not of British manufacture ...	Protective	35 per cent. *ad valorem.*	...	...	March 31st, 1942";

(19) in Item No. 54, in the second column, the words "not otherwise specified" shall be omitted ;

(20) in Items Nos. 63 (1), 63 (4), 63 (5), 63 (7), 63 (8), 63 (11), 63 (13), 63 (16), 63 (18), 63 (22), 63 (23) and 63 (26)—

(a) in the third column, for the words "Preferential revenue" the word "Revenue" shall be substituted ;

(b) in the fourth column, for the figure "20" the figure and fraction "15 5/8" shall be substituted ;

(c) the entry in the fifth column shall be omitted ;

(21) in Items Nos. 63 (2), 63 (3), 63(6), 63 (12), 63 (15), 63 (17), 63 (19), 63 (20), 63 (21) and 63 (27), in the fourth column, for the words and figure "10 per cent.", wherever they occur, and for the words and figure "20 per cent.", wherever they occur, the words, figure and fraction "15 5/8 per cent." shall be substituted;

(22) after Item No. 72 (9) the following Item shall be inserted, namely :—

"72(10)	SEWING and KNITTING MACHINES (and parts thereof) to be worked by manual labour or which require for their operation less than one-quarter of one brake-horse-power.	Preferential revenue.	30 per cent. *ad valorem*.	20 per cent. *ad valorem*.	...	...".

(23) in Item No. 73(2), to the entry in the second column the words "also accumulators, batteries and electro-medical apparatus" shall be added ;

(24) in Item No. 75 (2)—

(a) in the third column, for the word "Revenue" the words "Preferential revenue" shall be substituted ;

(b) in the fifth column, the words and figure "30 per cent. *ad valorem*" shall be inserted ;

(25) for Item No. 75 (4) the following Items shall be substituted, namely :—

"75(4)	CARRIAGES and CARTS which are not mechanically propelled, not otherwise specified, and parts and accessories thereof ; excluding rubber tyres and tubes	Revenue...	25 per cent. *ad valorem*.	...	...	...
75(5)	CYCLES (other than motor cycles) imported entire or in sections, and parts and accessories thereof ; excluding rubber tyres and tubes.	Preferential revenue.	30 per cent. *ad valorem*.	20 per cent. *ad valorem*.	...	...";

(26) in Item No. 77, in the second column, the words "scientific, philosophical and surgical" shall be omitted ;

(27) in Item No. 77(2), in the second column. after the word "OPTICAL" the words "SCIENTIFIC, PHILOSOPHICAL and SURGICAL" shall be inserted ;

(28) after Item No 77 (2) the following Item shall be inserted, namely :—

"7(3)	ARTIFICAL TEETH	Preferential revenue.	25 per cent. *ad valorem*.	...	15 per cent. *ad valorem*.	...";

(29) in Item No. 79—

(a) in the second column, for the words "not otherwise specified" the words "and records for talking machines" shall be substituted ;

(b) in the third column, for the words "Preferential revenue" the word "Revenue" shall be substituted ;

(c) the entry in the fifth column shall be omitted;

(b) for the entry in the fourth column the following entry shall be substituted, namely :—

"Rs. 18-12 each or 37½ per cent. *ad valorem*, whichever is higher, *plus* 12½ per cent. *ad valorem*.";

(c) the entry in the fifth column shall be omitted.

(30) in Item No. 80 (1)—

(a) in the third column, for the words "Preferential revenue" the word "Revenue" shall be substituted ;

It is hereby declared that it is expedient in the public interest that sub-clauses (16), (17), (18) and (21) of clause 3 of this Bill shall have immediate effect under the Provisional Collection of Taxes Act, 1931. XVI of 1931.

STATEMENT OF OBJECTS AND REASONS.

The Trade Agreement between His Majesty's Government in the United Kingdom and the Government of India signed in London on the 20th March 1939, involves amendment of the Indian Tariff Act, 1934, for certain purposes. The Bill gives effect to the necessary changes in the Act.

ZAFRULLAH KHAN.

NEW DELHI;

The 30th March 1639.

NOTES ON CLAUSES.

Clause 2.

Article 10 of the recent Trade Agreement provides for the contingent variation of the rates of import duty chargeable on cotton piecegoods of British manufacture. This provision empowers the Central Government to make these variations as occasion may arise in conformity with the terms of the Agreement.

Clause 3.

Sub-clause (1) substitutes a flat *ad valorem* rate of duty for the existing standard and preferential rates of Rs. 3-8 and Re. 1-8 per cwt.

Sub-clause (2).—On the articles enumerated below there exists a standard rate of 30 per cent. with or without an alternative rate and a preferential rate of 20 per cent. *ad valorem*: this sub-clause removes the preference and substitutes a standard rate of 25 per cent. :—

4 (1)	Condensed milk.
9 (6)	Vanilla beans.
15 (2)	Beeswax.
15 (4)	*Fish oil.
16 (1)	Canned fish.
18	Cocoa and chocolate.
21	*Bottled provisions.
28 (14)	*Toilet requisites.
30 (7)	Lead pencils.
31	*Essential oils (natural).
31 (3)	Essential oils (synthetic).
33	*Glue.
36 (2)	Skins other than fur.
37 (1)	Leather cloth.
38	Fur skins.
39 (1)	Rubber tyres.
40 (2)	*Furniture.
41	*Cork articles.
42	Wicker and bamboo furniture.
47 (4)	Woollen yarn and knitting wool.
50 (5)	Oil cloth and floor cloth.
50 (6)	*Rope and twine.
56	Parasols.
56 (1)	Umbrellas.
58 (1)	*Asbestos articles.
58 (2)	*Engine packing.
59	*Building materials.
59 (2)	*Earthenware.
59 (4)	Tiles.
59 (5)	Crockery.
63 (28)	*Iron and steel articles.
63 (29)	Enamelled ironware.
65	German silver.
66	*Aluminium articles.
67	Certain lead wrought articles.
68	*Zinc articles.
70	*Articles of brass and similar alloys.
71	*Hardware.
71 (2)	*Cutlery.
71 (3)	Metal furniture.
72 (6)	Certain machinery.
73 (5)	Electrical earthenware.
83	Brushes.
85	Metal buttons.

Sub-clause (3) abolishes the preferential rate of duty on the following articles in favour of produce of the United Kingdom while retaining the preferential rate in favour of produce of the Colonies:—

9 (1)	Canned or bottled coffee.
15 (6)	*Vegetable non-essential oils.
20 (1)	Fruit Juices.
20 (2)	Bottled fruits and vegetables.
31 (1)	Citronella, cinnamon and cinnamon leaf.

* Otherwise unspecified.

Sub-clause (4) removes the distinction between ground and unground spices and applies the preference in favour of the Colonies to both classes.

Sub-clause (5) gives preference in favour of the Colonies to tapioca flour.

Sub-clause (6) removes the preferential rates on the following articles without varying the standard rate :—

17 (2)	Confectionery.
22 (5)(*c*)	Perfumed spirits.
49 (2)	Ribbons.
51	Silk or artificial silk stockings.
59 (6)	Crucibles for glass-making.
60 (2)	Electric light bulbs.
61 (7)	Gold pen nibs.
61 (9)	Plated cutlery.
81	Cartridge cases.
84	Toys.
85 (1)	Smokers' requisites other than tobacco and matches.

Sub-clause (7) consequentially omits three items, which will be referred to in the note on the sub-clause to which the omission relates.

Sub-clause (8).—The preferential rates on ale and beer are removed by the omission of Item No. 22 (1), and the standard rate on these commodities is brought into line with that of other fermented liquors.

Sub-clauses (9) *and* (10).—The preferences are abolished and the standard rates reduced.

Sub-clauses (11) *and* (12).—Soda ash is removed from Item No. 28 and preference is given in favour of the Colonies only. In Item No. 28 (7) the preferential rate is abolished: liquid gold is taken from Item No. 28 (4) and with the abolition of the preferential rate, zinc oxide will now be covered by item No. 30(2)(*c*).

Sub-clause (13).—The additions remove certain preferential rates, as the chemicals included would otherwise fall under Item No. 28.

Sub-clause (14) abolishes the preference and reduces the standard rate.

Sub-clause (15) abolishes the preferences and reduces the standard *ad valorem* rates from 35 per cent. to 25 per cent. in the following cases :—

33 (1)	Toilet soap.
47 (3)	*Woollen yarn.
48 (2)	*Woollen fabrics.
48 (6)	*Fabrics.
51 (1)	Woollen hosiery and knitted apparel.
52	*Apparel, etc.
53	*Textiles.
55	*Hats, etc.

Sub-clauses (16) *to* (18).—Protection on cotton goods is extended up to 1942, and the piecegoods rates for goods of British manufacture are revised in accordance with the Trade Agreement.

Sub-clause (19) in conjunction with the omission of item No. 54 (1) removes the preferential rate on leather shoes.

Sub-clauses (20) *and* (21) deal with iron and steel. Preferential rates are done away with except in two cases—items Nos 63 (14) and 63 (24)—and the *ad valorem* rates of duty, both revenue and protective, have been fixed at 15 5/8 per cent.

Sub-clause (22) makes an exception in the abolition of preference in relation to articles to which item No. 72 (6) applies.

Sub-clauses (24) *and* (25) remove the preferential rate on carriages, retains such rate on cycles and gives a preference in respect of motor cycles.

Sub-clauses (26) *and* (27) remove the preferential rate in the cases of certain kinds of instruments.

Sub-clause (28) applies a preferential rate in favour of the Colonies in the case of artificial teeth.

Sub-clause (29) removes the preference on musical instruments. A verbal change then permits of the omission of item No. 79 (1).

Sub-clause (30) removes the preference and revises the standard rate.

* Otherwise unspecified.

MD. RAFI,

Secy. to the Govt. of India.

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