



THE
CEYLON GOVERNMENT
GAZETTE

EXTRAORDINARY.

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PART I.—GENERAL.

GOVERNMENT NOTIFICATIONS.

THE EMERGENCY POWERS (DEFENCE) ACT, 1939.

DEFENCE regulations made by the Officer Administering the Government of Ceylon, by virtue of the powers vested in the Governor by section 1 of the Emergency Powers (Defence) Act, 1939, of the Imperial Parliament as adapted, modified and extended to Ceylon by the Emergency Powers (Colonial Defence) Order in Council, 1939.

By His Excellency's command,
E. R. SUDBURY,
Secretary to the Governor.

Colombo, October 30, 1939.

REGULATIONS.

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| 1. These regulations may be cited as the Defence (Control of Exports) Regulations. | Short title. |
| 2. (1) The Governor may appoint any person by name or by office to be or to act as the Controller of Exports or as an Assistant Controller of Exports for the purposes of these regulations.
(2) The Controller and every Assistant Controller shall, in the performance of his duties, the exercise of his powers and the discharge of his functions under these regulations, be subject to the general direction and control of the Minister for Labour, Industry and Commerce. | Appointment of Controller and Assistant Controllers of Exports. |
| 3. No commodity specified in the Schedule to these regulations shall be exported from Ceylon to any foreign country except under the authority of a licence granted by the Controller. | Restrictions of exportation of certain commodities. Schedule. |
| 4. Every applicant for a licence shall furnish to the Controller such particulars as the Controller may require in such form as may be provided by him for the purpose. | Application for licence. |
| 5. Before the issue of a licence for the exportation of any consignment of any regulated commodity—
(a) the Controller may require the applicant for the licence to make a declaration as to the person for whom or the country for which such consignment is ultimately destined, and | Power to require declarations as to ultimate destination of consignment. |

(b) where the Controller has reasonable cause to suspect that the declaration so made is untrue in any material particular he may refuse a licence in respect of that consignment, and, where such consignment has been brought to the Customs premises for shipment, the Controller may—

- (i) cause the consignment to be detained by the Principal Collector of Customs until the truth of the declaration is established to the satisfaction of the Controller; and
- (ii) if the truth of the declaration is not established to his satisfaction, declare the consignment to be forfeited and certify to the Principal Collector that the consignment has been so declared by him to be forfeited, and upon the receipt of that certificate the Principal Collector of Customs shall dispose of the consignment in like manner as goods declared by him to be forfeited under the Customs Ordinance.

Cap. 185.

Licences.

- 6. (1) Every licence issued by the Controller—
 - (a) shall be in such form and subject to such terms and conditions as the Controller may determine; and
 - (b) shall, for the purposes of these regulations, be sufficient to authorize the person to whom the licence is granted or such agent of that person as may be designated in the licence, but no other person, to export any regulated commodity mentioned or described in the licence to such value or in such quantities as may be specified therein.

(2) The Controller may at any time amend or cancel any licence.

Proof of arrival of consignment at ultimate destination declared by exporter.

- 7. (1) After the exportation of a consignment of any regulated commodity—
 - (a) the Controller may require the exporter to produce satisfactory evidence that the consignment has reached the ultimate destination specified in the declaration made in respect of that consignment under regulation 5 or in any bill of lading or other shipping document relating to that consignment; and
 - (b) where such evidence is not produced, or is not satisfactory in the opinion of the Controller, the exporter shall forfeit a sum not exceeding either treble the value of that consignment or one thousand rupees, at the election of the Controller, unless the exporter proves that he took all reasonable steps to ensure that the ultimate destination of the consignment should be the person or country specified in the declaration relating to that consignment.

(2) The Controller may, in his discretion, refuse to issue a licence in respect of any consignment of any regulated commodity to any exporter who has failed to pay any sum of money forfeited under the preceding paragraph of this regulation in respect of any previous consignment of any regulated commodity:

Provided that nothing in this paragraph shall affect or prejudice or be deemed or construed to affect or prejudice any other power of the Controller to refuse a licence in respect of any consignment of any regulated commodity.

Appeal against decisions or orders of Controller.

- 8. (1) The Controller shall forthwith communicate, in writing, to the applicant for a licence or the licensed exporter concerned, as the case may be—
 - (a) every decision refusing wholly or in part an application for a licence;
 - (b) every decision to amend or cancel a licence;
 - (c) every order for the detention or forfeiture of a consignment made under regulation 5; and
 - (d) every order of forfeiture made under regulation 7.

(2) Any applicant for a licence or any exporter who is dissatisfied with any decision or order communicated to him by the Controller under paragraph (1) may appeal from such decision or order to the Minister within a period of ten days reckoned from the date thereof.

(3) Before adjudicating on any appeal preferred under paragraph (2) of this regulation, the Minister shall consult the Financial Secretary.

(4) Any decision or order of the Controller under these regulations or, in a case where an appeal has been preferred against any such decision or order, the order of the Minister on such appeal, shall for all purposes be final and conclusive and shall not be subject to review or called in question in any court of law.

Power to require information and inspect documents.

9. Without prejudice to any special provision contained in any other defence regulation, the Controller may, for the purposes of these regulations, give to any person directions requiring him, within such time, in such manner and to such persons as may be specified in the directions, to furnish such information as may be so specified, and produce for inspection any relevant books, accounts, or other documents.

Penalty for giving false information.

10. Any person who, in furnishing any particulars under regulation 4 or any information under regulation 9, makes any statement which to his knowledge is untrue, shall be guilty of an offence and shall, on conviction after summary trial before a Magistrate, be liable to a fine not exceeding one thousand five hundred rupees or to imprisonment of either description for a term not exceeding six months, or to both such fine and imprisonment.

Construction. Cap. 185.

11. (1) The provisions of these regulations shall be read and construed as one with the Customs Ordinance and the Defence (Miscellaneous) Regulations; and for the purposes of the application of the Customs Ordinance any regulated commodity shall be deemed to be goods the exportation of which is restricted by Ordinance.

(2) The provisions of these regulations shall be in addition to, and not in derogation of, the provisions of any other written law relating to any regulated commodity and to the regulation or restriction of the exportation of any such commodity:

Provided, however, that where in any case any of these regulations is in conflict or inconsistent with any such other written law, the provisions of such regulation shall prevail.

Power to amend Schedule. Interpretation.

12. The Schedule to these regulations may from time to time be amended or added to by Order of the Governor published in the *Gazette*.

13. In these regulations, unless the context otherwise requires—

“Controller” means the person appointed under regulation 2 to be or to act as the Controller of Exports, and includes any person appointed under that regulation to be or to act as an Assistant Controller of Exports;

“exportation”, with its grammatical variations and cognate expressions, means the carrying or taking out of Ceylon, or causing to be carried or taken out of Ceylon, whether by sea or by air;

- "foreign country" means any country not forming part of the British Empire ;
 "licence" means a licence issued by or on behalf of the Controller under these regulations ;
 "Principal Collector of Customs" includes any officer of Customs, authorized by the Principal Collector of Customs to act on his behalf ;
 "regulated commodity" means any commodity specified for the time being in the Schedule to these regulations.

14. The Defence (Control of Exports) Regulations, 1939, are hereby rescinded.

Schedule.

1. Tea.
2. Copra.
3. Coconut Oil.
4. Coconut Poonac.
5. Desiccated Coconut.
6. Rubber.
7. Coir Manufactures.
8. Amorphous Phosphorus.
9. Phosphoric Acid.

THE EMERGENCY POWERS (DEFENCE) ACT, 1939.

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By His Excellency's command,

E. R. SUDBURY,
 Secretary to the Governor.

Colombo, October 30, 1939.

REGULATIONS.

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| 1. These regulations may be cited as the Defence (Control of Imports) Regulations. | Short title. |
| 2. (1) The Governor may appoint any person by name or by office to be or to act as the Controller of Imports or as an Assistant Controller of Imports for the purposes of these regulations. | Appointment of Controller and Assistant Controllers of Imports. |
| (2) The Controller and every Assistant Controller shall, in the performance of his duties, the exercise of his powers and the discharge of his functions under these regulations, be subject to the general direction and control of the Minister for Labour, Industry and Commerce. | |
| 3. (1) The Governor may, by Order published in the <i>Gazette</i> — | Power to prohibit importation of specified goods. |
| (a) prohibit the importation into Ceylon of any goods specified in the Order ; | |
| (b) prohibit the importation into Ceylon of any goods specified in the Order from any territory or place mentioned or described in the Schedule. | |
| (2) An Order under paragraph (1) shall be subject to such exemptions and conditions as may be prescribed by the Governor in that or any subsequent Order. | |
| 4. (1) The Governor may, by Order published in the <i>Gazette</i> , provide that, except under the authority of a licence granted by or on behalf of the Controller, such goods as may be specified in the Order shall not be imported into Ceylon from any territory or place mentioned or described in the Schedule. | Power to restrict importation of specified goods. |
| (2) Any Order under paragraph (1) shall be subject to such exemptions and conditions as may be prescribed by the Governor in that or any subsequent Order. | |
| 5. (1) Every applicant for a licence shall furnish to the Controller such particulars as the Controller may require in such form as may be provided by him for the purpose. | Licences: |
| (2) Every licence— | |
| (a) shall be in such form and subject to such terms and conditions as the Controller may determine ; | |
| (b) shall be valid for such period as may be specified therein ; | |
| (c) shall, for the purposes of these regulations, be sufficient to authorize the person to whom the licence is granted or such agent of that person as may be designated in the licence, but no other person, to import goods of such description and to such value or in such quantities as may be specified in the licence. | |
| (3) The Controller may at any time amend or cancel any licence. | |
| (4) Every decision of the Controller on any application for a licence, and every decision of the Controller to amend or cancel any licence, shall be signed and dated by him and shall forthwith be communicated to the applicant or licensee, as the case may be ; and such applicant or licensee may, if dissatisfied with the decision of the Controller, appeal therefrom to the Minister within a period of ten days reckoned from the date of the decision. | |
| (5) Before adjudicating on any appeal preferred under paragraph (4), the Minister shall consult the Financial Secretary. | |
| (6) The decision of the Controller under the preceding provisions of this regulation or, in a case where an appeal has been preferred against any such decision, the order of the Minister on such appeal, shall for all purposes be final and conclusive and shall not be subject to review or called in question in any court of law. | |
| 6. Without prejudice to any special provision contained in any other defence regulation, the Controller may, for the purposes of these regulations, give to any person directions requiring him, within such time, in such manner and to such persons as may be specified in the directions, to furnish such information as may be so specified, and produce for inspection any relevant books, accounts, or other documents. | Power to require information and inspect documents. |
| 7. Any person who, in furnishing any particulars under regulation 5 or any information under regulation 6, makes any statement which to his knowledge is untrue, shall be guilty of an offence and shall, on conviction after summary trial before a Magistrate, be liable to a fine not exceeding one thousand five hundred rupees or to imprisonment of either description for a term not exceeding six months, or to both such fine and imprisonment. | Penalty for giving false information. |

Certificates
of origin.

8. The Principal Collector of Customs may refuse to admit any claim that any goods specified in an Order under regulation 3 (1) (b) or regulation 4 (1) are imported from any particular territory or place unless such claim is supported by a certificate of origin in such form and containing such particulars as he may require.

Construction.
Cap. 185.

9. (1) The provisions of these regulations shall be read and construed as one with the Customs Ordinance and the Defence (Miscellaneous) Regulations; and for the purposes of the application of the Customs Ordinance—

- (a) goods specified in any Order made by the Governor under regulation 3 shall be deemed to be goods the importation of which is prohibited by Ordinance; and
- (b) goods specified in any Order made by the Governor under regulation 4 shall be deemed to be goods the importation of which is restricted by Ordinance.

(2) The provisions of these regulations shall be in addition to, and not in derogation of, the provisions of any written law relating to the importation of any goods specified in any Order made by the Governor under these regulations:

Provided, however, that where in any case any of these regulations or any Order made thereunder is in conflict or inconsistent with any such other written law, the provisions of such regulation or Order shall prevail.

Power to
amend
Schedule.

10. The Schedule to these regulations may from time to time be amended or added to by Order of the Governor published in the *Gazette*.

Interpretation.

11. In these regulations—

- “ Controller ” means the person appointed under regulation 2 to be or to act as the Controller of Imports, and includes any person appointed under that regulation to be or to act as an Assistant Controller of Imports;
- “ goods ” includes any article, animal, substance or property whatsoever of any class or description;
- “ importation ”, with its grammatical variations and cognate expressions, means the importing or bringing into Ceylon, or causing to be imported or brought into Ceylon, whether by sea or by air;
- “ licence ” means a licence issued by or on behalf of the Controller under regulation 4;
- “ Principal Collector of Customs ” includes any officer of Customs authorized by the Principal Collector of Customs to act on his behalf;
- “ Schedule ” means the Schedule to these regulations which is for the time being in force thereunder.

Schedule.

1. Any territory not forming part of the British Empire.
2. Canada.

PRESERVED MILK AND MILK FOODS.

THE CONTROL OF PRICES ORDINANCE, No. 39 OF 1939.

Order.

Preserved Milk and Milk Foods.

BY virtue of the powers vested in the Controller of Prices by section 3 of the Control of Prices Ordinance, No. 39 of 1939, I, John Christopher Wilberforce Rock, Controller of Prices, do, by this Order:

- (1) fix the prices specified in columns 3, 4, and 5 of the Schedules 1 and 2 hereto to be respectively the maximum wholesale price per case, the maximum retail price per case and the maximum retail price per tin above which the brand of preserved milk or of milk food of the description named and specified in the corresponding entry in column 1 of the schedules hereto and of the standard pack specified in the corresponding entry in column 2 of the schedules hereto shall not be sold by wholesale or by retail as the case may be, in any part of Ceylon;
- (2) direct that for the purpose of this Order:—
 - (a) any sale of any quantity of preserved milk or of milk food for the purpose of resale shall be deemed to be a sale by wholesale;
 - (b) any sale of any quantity of preserved milk or of milk food for the purpose of consumption or use shall be deemed to be a sale by retail;
- (3) direct that any trader who, at any premises, exposes for sale preserved milk or milk food of the description named and specified in column 1 of the schedules hereto, shall exhibit in a conspicuous position at those premises, a notice on which there shall be set out the maximum price fixed by this order in respect of such preserved milk or milk food;
- (4) direct that every trader who sells preserved milk or milk food of the description named and specified in the schedules hereto shall give the purchaser of that preserved milk or milk food a receipt in which there shall be set out—
 - (a) The date of sale;
 - (b) The quantity sold;
 - (c) The price paid for the quantity sold;
 - (d) The nature of the transaction, that is to say, whether the sale was by wholesale or by retail; and
 - (e) The description and name of the brand of preserved milk or of milk food sold.
- (5) for the purpose of this Order—
 - (a) “ preserved milk ” shall mean full cream milk imported into Ceylon which is preserved by some process and shall include powdered milk; and
 - (b) “ milk food ” shall mean Malted milk and Infant Food not being Tonic Milk Food or Medicinal Milk Food.
- (6) direct that this Order shall come into operation from and after 12 midnight on October 31, 1939, and shall remain in force until 12 midnight on December 8, 1939.

SCHEDULE I.

Column 1. Description and Name of Brand.	Column 2. Standard Pack.		Column 3.	Column 4.	Column 5.
	Number of Nett contents		Maximum	Maximum	Maximum
	Tins per Case.	of Tin.	Wholesale Price per Case.	Retail Price per Case.	Retail Price per Tin.
			Rs. c.	Rs. c.	Rs. c.
1. Milkmaid small ..	120	2½ oz.	10 75	11 0	0 10
2. Bruun, Camelia, Ocean Girl, Picnic ..	48	14 oz.	9 0	9 50	0 20
3. Links unsweetened ..	96	6 oz.	17 25	17 75	0 20
4. Boy Scout, Cow Girl, Dutch Cow, Elephant, Eltoro, Fiona, Links sweetened, Lion, Pahlwan, Red Ruby, Royal, Ship, Standard, Summer ..	48	14 oz.	9 50	10 0	0 22
5. Cleves unsweetened ..	96	6 oz.	18 0	20 0	0 23
6. Castle, Farm, Frisian Flag, Frisian Girl, Nursery, Stag ..	48	14 oz.	10 50	11 0	0 24
7. Milk Maid sterilized ..	96	6 oz.	20 75	21 25	0 25
8. Silver Bell unsweetened ..	96	6 oz.	21 0	22 50	0 25
9. Gold Cow, Sultan ..	48	14 oz.	11 50	12 0	0 26
10. Blue Cross, Mother's Boy ..	48	14 oz.	12 0	12 50	0 27
11. Airship, Tea Pot, Victoria ..	48	14 oz.	13 50	14 0	0 30
12. Diploma ..	48	14 oz.	14 25	14 75	0 33
13. Columbia unsweetened, Cow's Head ..	48	14 oz.	14 75	15 0	0 33
14. Aster Cream ..	48	14 oz.	15 0	15 50	0 34
15. Ideal unsweetened ..	96	6 oz.	29 35	30 0	0 35
16. Links unsweetened ..	48	12 oz.	16 0	16 50	0 36
17. Silver Bell unsweetened, Cleves unsweetened, Regal unsweetened ..	48	16 oz.	17 0	18 50	0 40
18. Bear sterilized, Libby's Milk unsweetened ..	48	14 oz.	19 25	19 50	0 42
19. Milk Maid ..	48	14 oz.	19 20	20 0	0 45
20. Milk Maid sterilized ..	48	15 oz.	19 0	19 50	0 45
21. Milk Maid sterilized ..	48	17½ oz.	22 0	22 50	0 52
22. Ideal unsweetened ..	48	12 oz.	27 50	28 0	0 60
23. Ideal unsweetened ..	48	16 oz.	32 0	32 50	0 70
24. Cowlac Milk Powder ..	12	12 oz.	11 0	11 0	1 0
25. Nestlé Milk Powder ..	24	1 lb.	34 0	34 50	1 50
26. Klim Milk Powder ..	60	1 lb.	112 0	118 0	2 0
27. Nestlé Milk Powder ..	12	2½ lb.	36 75	37 50	3 25
28. Klim Milk Powder ..	30	2½ lb.	129 0	137 0	4 60
29. Klim Milk Powder ..	12	5 lb.	95 0	101 0	8 50

SCHEDULE II.

Column 1. Description and Name of Brand.	Column 2. Standard Pack.		Column 3.	Column 4.	Column 5.
	No. of Tins or Bottles per Case.	Contents of Tin or Bottle.	Maximum	Maximum	Maximum
			Wholesale Price per Case.	Retail Price per Case.	Retail Price per Tin or Bottle.
			Rs. c.	Rs. c.	Rs. c.
1. Nestlé's Malted Milk ..	48	4 oz.	16 40	17 0	0 40
2. Sal Malted Milk ..	48	8 oz.	21 36	23 5	0 50
3. Nestlé's Food ..	100	6½ oz.	60 0	60 50	0 63
4. Nestlé's Malted Milk ..	48	8 oz.	30 50	31 0	0 68
5. Sal Malted Milk ..	24	16 oz.	20 0	21 60	0 90
6. Cowlac ..	36	12 oz.	33 0	35 0	1 0
7. Borden's Malted Milk ..	12	7 oz.	10 75	11 25	1 0
8. Ambrozia ..	12	8 oz.	12 0	12 50	1 10
9. Nestlé's Malted Milk bottle ..	24	6½ oz.	24 0	26 0	1 10
10. Lactogen ..	48	8 oz.	53 0	53 50	1 15
11. Horlicks Malted Milk ..	48	7 oz.	53 0	53 0	1 15
12. Glaxo ..	48	8 oz.	50 0	57 60	1 20
13. Allenbury No. 3 ..	12	16 oz.	12 0	12 50	1 20
14. Nestlé's Food ..	50	12½ oz.	58 0	58 50	1 20
15. Mellin's Food ..	75	small	88 0	90 0	1 25
16. Nestlé's Malted Milk ..	24	16 oz.	28 50	29 0	1 25
17. Veguva No. 2 ..	12	small	12 32	15 60	1 30
18. Veguva No. 1 ..	12	small	14 25	18 0	1 50
19. Allenbury Nos. 1 and 2 ..	12	16 oz.	18 0	18 50	1 70
20. Borden's Malted Milk ..	12	15 oz.	20 0	20 50	1 85
21. Nestlé's Malted Milk bottle ..	12	13½ oz.	22 0	22 80	1 90
22. Barlova Blue Label or Red Label ..	24	18 oz.	20 70	23 0	2 0
23. Allenbury No. 4, Ambrozia ..	12	16 oz.	22 50	24 0	2 0
24. Horlick's Malted Milk ..	36	14½ oz.	69 0	69 50	2 10
25. Mellin's Food ..	36	large	75 0	77 40	2 15
26. Lactogen ..	24	16 oz.	50 0	50 50	2 15
27. Cow and Gate ..	24	16 oz.	48 0	50 0	2 25
28. Glaxo ..	24	16 oz.	46 0	54 0	2 25
29. Oster Milk ..	24	16 oz.	48 0	54 0	2 25
30. Veguva No. 2 ..	12	medium	22 85	23 80	2 40
31. Veguva No. 1 ..	12	medium	25 0	31 20	2 60
32. Humanised True Milk Food ..	24	16 oz.	51 0	63 0	2 65
33. Ambrozia ..	12	2 lb.	44 0	46 0	4 0
34. Lactogen ..	12	2 lb.	48 0	48 25	4 10
35. Cow and Gate ..	12	2 lb.	46 0	48 0	4 25
36. Glaxo ..	12	2 lb.	44 0	51 0	4 25
37. Veguva No. 2 ..	12	large	41 10	51 60	4 30
38. Veguva No. 1 ..	12	large	48 10	58 20	4 85
39. Lactogen ..	12	3 lb.	72 0	72 25	6 15
40. Ambrozia ..	12	5 lb.	72 0	75 0	6 50

CUSTOMS NOTIFICATION (TARIFF) No. 39/10.

The Revenue Protection Ordinance.

THE following Order made by the Officer Administering the Government in pursuance of the powers vested in the Governor by section 2 of the Revenue Protection Ordinance is hereby published for general information.

By His Excellency's command,

H. J. HUXHAM,
Financial Secretary.

Financial Secretary's Office,
Colombo, October 31, 1939.

THE REVENUE PROTECTION ORDINANCE.

WHEREAS I, Maxwell MacLagan Wedderburn, Officer Administering the Government of Ceylon, have during the present session of the State Council approved of the introduction into the State Council of a resolution whereby, if such resolution be passed into law, the import duty payable on the goods specified in the first column of the Schedule hereto shall be altered:

Now, therefore, in pursuance of the powers vested in the Governor by section 2 of the Revenue Protection Ordinance (Chapter 191), I do hereby order the Principal Collector of Customs from midnight of the 31st October/1st November, 1939, to demand and to levy on the goods specified in column I. of the Schedule hereto the import duty set out in column III. of that Schedule in lieu of the import duty payable thereon under the existing law:

Provided that import duty at the preferential rate, if any, prescribed in column II. of the Schedule shall be levied and paid in lieu of the preferential import duty, if any, payable thereon under the existing law on such of the aforesaid goods as are proved to his satisfaction to have been produced or manufactured in, and to have been consigned from the United Kingdom of Great Britain and Northern Ireland, the Dominions, India, Burma, the Territories administered by His Majesty's Governments in the Dominions under mandate or otherwise, the British Colonies, the British Protectorates and Protected States, and the Mandated Territories of Tanganyika, the Cameroons under British Mandate and Togoland under British Mandate.

Colombo, October 31, 1939.

M. M. WEDDERBURN,
Officer Administering the Government.

Column I. Goods.		SCHEDULE.		Column II. Preferential Rate.	Column III. General Rate.
				Rs. c.	Rs. c.
Beer, ale and porter, and all other malt liquors	...	per gallon	...	1.25	1.50
Coffee	...	per lb.	...	—	0.20
Spirits (not being sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes' Hydrometer) for every gallon of the strength of proof by such hydrometer and so in proportion for any greater or less strength than the strength of proof and for any greater or less quantity than a gallon.	...	per proof gallon	...	—	20.00
Provided that in no case shall the duty be less than—	...	per proof gallon	...	—	25.00
Rs. 16.00 where the duty per proof gallon is Rs. 20.00	...	per proof gallon	...	—	28.50
Rs. 21.00 where the duty per proof gallon is Rs. 25.00	...	per proof gallon	...	—	20.00
Rs. 24.00 where the duty per proof gallon is Rs. 28.50.	...	per proof gallon	...	—	20.00
Brandy in respect of which a certificate is produced to the satisfaction of the Collector of Customs that the spirit is produced from the juice of the grape and has been matured for not less than 5 years	...	per proof gallon	...	—	20.00
All other brandy	...	per proof gallon	...	—	25.00
Gin	...	per proof gallon	...	25.00	28.50
Rum	...	per proof gallon	...	—	20.00
Whisky in respect of which a certificate is produced to the satisfaction of the Collector of Customs that the spirit has been matured for not less than 5 years	...	per proof gallon	...	—	20.00
All other whisky	...	per proof gallon	...	—	25.00
Unenumerated (excluding spirits denatured to the satisfaction of the Principal Collector of Customs)	...	per proof gallon	...	—	20.00
Other spirits, being sweetened or mixed so that the strength cannot be ascertained as aforesaid, namely—	...	per imperial gallon	...	—	30.00
Liqueurs and Cordials	...	per imperial gallon	...	—	30.00
Unenumerated	...	per imperial gallon	...	—	12.00
Wine—	...	per gallon	...	—	4.50
Sparkling	...	per gallon	...	—	5.00
Other—	...	per gallon	...	—	—
In wood	...	per gallon	...	—	—
In bottle	...	per gallon	...	—	—
Tobacco—	...	per lb. of their gross weight	...	2.50	3.00
Manufactured:—	...	per lb.	...	7.00	—
Beedies	...	per lb.	...	8.00	—
Cigarettes—	...	per lb.	...	7.50	—
(i.) Manufactured in the British Empire from Empire grown tobacco—	...	per lb.	...	8.50	—
(a) Sold wholesale at not more than Rs. 13 per lb. net	...	per lb.	...	—	9.00
(b) Sold wholesale at more than Rs. 13 per lb. net	...	per lb.	...	—	6.75
(ii.) Manufactured in the British Empire from foreign tobacco—	...	per lb.	...	—	4.30
(a) Sold wholesale at not more than Rs. 13 per lb. net	...	per lb.	...	—	5.50
(b) Sold wholesale at more than Rs. 13 per lb. net	...	per lb.	...	—	6.75
(iii.) Manufactured in the British Empire from Empire-grown and foreign tobacco at rates intermediate between (i.) and (ii.) above according to the certified proportion of Empire and foreign leaf content	...	per lb.	...	—	—
(iv.) Manufactured in foreign countries	...	per lb.	...	—	—
Cigars	...	per lb.	...	—	—
Hooka and beedy tobacco	...	per lb.	...	—	—
Struff	...	per lb.	...	—	—
Tobacco not elsewhere specified.	...	per lb.	...	—	—