



THE CEYLON GOVERNMENT GAZETTE

EXTRAORDINARY

No. 9,887 — TUESDAY, JULY 20, 1948.

Published by Authority.

PART I.—GENERAL.

GOVERNMENT NOTIFICATIONS.

THE REVENUE PROTECTION ORDINANCE.

THE following Order made by the Minister of Finance in pursuance of the powers vested in him by section 2 of the Revenue Protection Ordinance is hereby published for general information.

Office of the Secretary to the Minister of Finance,
Colombo, July 20, 1948.

C. E. JONES,
Secretary to the Minister of Finance.

THE REVENUE PROTECTION ORDINANCE.

Order.

WHEREAS the Cabinet has during the present session of Parliament approved of the introduction into the House of Representatives of a resolution whereby, if such resolution be carried, the import duties payable on the goods specified in column I of the schedule hereto will be altered:

Now therefore in pursuance of the powers vested in me by section 2 of the Revenue Protection Ordinance (Chapter 191) read with the proclamation under section 88 of the Ceylon (Constitution) Order in Council, 1946, published in *Gazette Extraordinary* No. 9,773 of September 24, 1947, I, Junius Richard Jayawardene, Minister of Finance, do hereby order the Principal Collector of Customs from midnight of 20th/21st July, 1948, to demand and to levy, on the goods specified in column I of the Schedule hereto (in lieu of the import duties payable thereon under the existing law), import duties at the respective rates set forth in the said resolution, that is to say—

- (a) at the General Rates set out in the corresponding entries in column III of the Schedule hereto; or
(b) at the Preferential Rates set out in the corresponding entries in column II of the Schedule hereto, where Preferential Rates are leviable and payable under the provisions of Schedule A to the Customs Ordinance (Chapter 185) as amended by section 17 (1) of Ordinance No. 32 of 1941.

Colombo, 20th July, 1948.

J. R. JAYAWARDENE,
Minister of Finance.

Column I. Goods.	Column II. Preferential Rate.		Column III. General Rate.	
	ad valorem.	Rs. c.	ad valorem.	Rs. c.
Abrasives, crude—				
Carborundum .. .. .			..	17½%
Emery .. .. .			..	17½%
Pumice stone .. .. .			..	17½%
Other .. .. .			..	17½%
Abrasives, manufactured—				
Carborundum wheels, stones and paste .. .. .			..	17½%
Abrasive soap .. .. .			..	17½%
Abrasive tape .. .. .			..	17½%
Emery wheels, stones, paper and cloth .. .. .			..	17½%
Glass paper and cloth .. .. .			..	17½%
Grinding paste, not elsewhere specified .. .. .			..	17½%
Pumice powder and blocks .. .. .			..	17½%
Sand paper and cloth .. .. .			..	17½%
Other .. .. .			..	17½%
Acids, other than acetic and formic, not elsewhere specified	17½%		..	27½%
Adhesive flock .. .. .			..	100%
Agricultural tractors, disc-tillers, hay-balers, maize shellers, monkey grabbers, paddy winnows, reapers, reaper binders, self-propelled combined harvesters, threshers, tractor harrows, tractor manure machines and distributors, tractor ploughs, tractor seed drills, tractor hay mowers, billhooks, earth augers, mattocks and scythes and parts thereof	5%		..	15%
Agricultural implements, parts for	5%		..	15%
Almonds—				
Shelled per cwt.		200 0	..	233 0
With shell per cwt.		100 0	..	117 0
Aluminium barbed wire	12½%		..	22½%
Aluminium buckets which are shown to the satisfaction of the Principal Collector of Customs to have been imported for use on rubber estates	2½%		..	12½%
Aluminium foil, not elsewhere specified	17½%		..	27½%
Aluminium sheets, corrugated, and ridges for roofing	12½%		..	22½%

Column I. Goods.	Column II. Preferential Rate. ad valorem. Rs. c.	Column III. General Rate. ad valorem. Rs. c.
Aluminium ware of the following description which is shown to the satisfaction of the Principal Collector of Customs to have been imported for use in the rubber or tea industries—		
Bulking tanks to be used in rubber and tea factories ..	2½%	12½%
Coagulating pans for use in the rubber industry ..	2½%	12½%
Latex measures ..	2½%	12½%
Tea leaf basins ..	2½%	12½%
Transportation tanks for use in the rubber industry ..	2½%	12½%
Amber ..		100 %
Animal bones other than manure ..		17½%
Animal glue and size ..		17½%
Arecanuts ..		100 %
Arms, parts and accessories for—		
Cleaning outfits for arms ..		100 %
Parts and other accessories for arms ..		100 %
Arrows and bows and parts and accessories thereof ..		100 %
Artificial flowers, foliage and fruit ..		100 %
Artificial glue ..		17½%
Artificial leather cloth including rexine ..		50 %
Artificial resin, not elsewhere specified ..		17½%
Artists' boards ..		45 %
Artists' colours ..	35 %	45 %
Asbestos—		
Fibrous fillers ..		17½%
Packing ..		17½%
Ridges ..		17½%
Tiles ..		17½%
Manufactures not elsewhere specified ..		17½%
Atomisers, other than scent sprays, and parts ..	17½%	27½%
Avarum bark ..		per cwt. 2 0
Balunga ..		per cwt. 35 0
Baskets and basketware, not elsewhere specified ..		100 %
Bathing caps ..		100 %
Bath mats and boards, wooden ..		100 %
Bath room fittings, not elsewhere specified—		
Brass ..		30 %
Iron and steel ..	17½%	27½%
Wooden ..		100 %
Baths and sinks—		
Earthenware, porcelain and china ..	30 %	40 %
Beads, not elsewhere specified ..		100 %
Beady leaves ..		per cwt. 5 0
Belt preservatives and syrup ..		17½%
Betel leaves ..		per cwt. 75 0
Biscuits ..	50 %	60 %
Bitters, peach ..		100 %
Bitumen and bituminous solutions ..		per cwt. 1 10
Boiler cements and compositions ..		17½%
Boiler cleaning fluid ..		17½%
Book binding cloth ..		17½%
Boot and shoe lasts—		
Iron and steel ..	17½%	27½%
Wooden ..		27½%
Boot and shoe protectors—		
Iron and steel ..	20 %	30 %
Leather ..	20 %	30 %
Rubber ..		30 %
Other ..		30 %
Boot and shoe soles and heels—		
Leather ..	90 %	100 %
Rubber ..		100 %
Wooden ..		17½%
Boots and shoe trees—		
Aluminium ..	20 %	30 %
Iron and steel ..	20 %	30 %
Wooden ..		30 %
Other ..		30 %
Boot polish and cleaners ..		30 %
Brazil nuts ..		per cwt. 117 0
Breakfast, tiffin, tea and dinner wagons and parts thereof ..		100 %
Brewing sugars and other ingredients for use in brewing, not elsewhere specified ..	17½%	27½%
Bristles ..		17½%
Brooms ..		100 %
Brushes—		
Artists' ..	35%	45 %
Cloth ..		17½%
Dental plate ..		17½%
Iodine ..		17½%
Jewellers' ..		17½%
Painters' (decorators) ..	17½%	27½%
Scrubbing ..		17½%
Shoe ..		17½%
Throat and medical ..		17½%
Builders' woodwork, not elsewhere specified ..		100 %
Bullets, pellets, and shot—		
Lead ..		40 %
Nickel ..		40 %

Column I. Goods.	Column II. Preferential Rate. ad valorem. Rs. c.	Column III. General Rate. ad valorem. Rs. c.
Cables, cordage, rope and twine, not elsewhere specified—		
Hemp		17½%
Jute		17½%
Manilla		17½%
Sisal		17½%
Cakes	50 %	60 %
Candle sticks and stands other than electroplated ware—		
Brass		40 %
Plastic		40 %
Wooden		100 %
Canes and rattans		
Carbon black		2½%
Casein		17½%
Cement, coloured and ferrocrete		30 %
Chalk, tailors'		17½%
Chalk, not elsewhere specified		17½%
Charts, thermograph recording	2½%	12½%
Cheakai		
Cheakai powder		20 0
Chemicals, dyes and fillers which are shown to the satisfaction of the Principal Collector of Customs to have been imported for the purpose of processing latex, softened rubber and finished rubber goods	2½%	12½%
Chemicals, not elsewhere specified—		
Alum	17½%	27½%
Ammonia	17½%	27½%
Bicarbonate of soda	17½%	27½%
Bleaching powder (chloride of lime)	17½%	27½%
Borax	17½%	27½%
Calcium carbide	17½%	27½%
Calcium carbonate	17½%	27½%
Calcium cyanide	17½%	27½%
Caustic soda	17½%	27½%
Chloroform	17½%	27½%
Cream of Tartar	17½%	27½%
Creosote	17½%	27½%
Dextrine	17½%	27½%
Dextrose	17½%	27½%
Disinfectants	17½%	27½%
Dusting sulphur	2½%	12½%
Epsom salts	17½%	27½%
Ether	17½%	27½%
Extracts for tanning	17½%	27½%
Gases—		
Carbonic acid	17½%	27½%
Oxygen	17½%	27½%
Other	17½%	27½%
Glass powder	17½%	27½%
Glaubar salts	17½%	27½%
Hartal—		
Solid		
Powder		
Hydrogen peroxide	17½%	27½%
Insecticides	7½%	17½%
Mineral jelly	17½%	27½%
Munsal		
Napthalene		
Potassium per manganate	17½%	27½%
Rubber solution	17½%	27½%
Saccharine	17½%	27½%
Saltpetre	17½%	27½%
Soda ash	17½%	27½%
Soda bisulphite		2½%
Sodium metabisulphite	2½%	12½%
Sodium carbonate	17½%	27½%
Stearine, not elsewhere specified	17½%	27½%
Sulphur	17½%	27½%
Weed killers	7½%	17½%
Wood preservatives	17½%	27½%
Other	17½%	27½%
Christmas tree decorations other than paper		100 %
Cigar and cigarette boxes, cases and holders other than gold and silverplated ware and gold, platinum and silverware—		
Iron and steel	90 %	100 %
Other		100 %
Cloisonneware, not elsewhere specified		100 %
Coal pitch		27½%
Coal tar		27½%
Coffee substitutes, not elsewhere specified		50 %
Coffin mountings—		
Brass		40 %
Plated		40 %
Compressed fibre boards		17½%
Corks and cork manufactures, not elsewhere specified—		
Corks		17½%
Cork sheets		17½%
Crown corks		17½%
Cotton waste		17½%
Cotton wadding		15 %
Crucibles		17½%

Column I. Goods.	Column II. Preferential Rate.		Column III. General Rate.	
	ad valorem.	Rs. c.	ad valorem.	Rs. c.
Cups and saucers, dishes and plates—				
Aluminium	25 %		35 %	
Glass			35 %	
Plastic and bakelite			35 %	
Curtain rods and fittings—				
Iron and steel	35 %		45 %	
Wooden			100 %	
Cutch				50 0
Damasceneware, not elsewhere specified			100 %	
Earthenware—				
Pots and pans		25 0		30 0
Electric heating and cooking apparatus, irons, vacuum cleaners and washing machines—parts and accessories for	50 %		60 %	
Electric accumulators and batteries (except splash proof accumulators and batteries for motor vehicles and dry cells)				
alternators, dynamos, exciters, generators, control and switch gear parts for	10 %		20 %	
Electric motors, transformers and converters, parts for	10 %		20 %	
Electrodes	7½ %		17½ %	
Electroplated ware except silverplated and goldplated ware—				
Bath room fittings			30 %	
Candlesticks and stands			100 %	
Trays			100 %	
Vases			100 %	
Waiters			100 %	
Feathers and plumes			100 %	
Felt—				
Asphalted			17½ %	
Hair			17½ %	
Roofing			17½ %	
Fibre—				
Aloe			17½ %	
Flax			17½ %	
Hemp			17½ %	
Jute			17½ %	
Palmyrah			17½ %	
Sisal			17½ %	
Other			17½ %	
Fire cement			17½ %	
Fire clay			17½ %	
Fireproof clothing			17½ %	
First aid outfits			17½ %	
Fish hooks	5 %		15 %	
Fishing lines (thangus)			15 %	
Fuller's earth not prepared			17½ %	
Furniture, parts for excluding upholstery material			100 %	
Furniture polish			50 %	
Garden umbrellas			100 %	
Gauntlets, rubber			17½ %	
Glue not elsewhere specified			17½ %	
Grafting tape			15 %	
Graphite			17½ %	
Grass, straw and rush manufactures not elsewhere specified			100 %	
Groundnuts				15 0
Gums and resins not elsewhere specified—				
Acacia			17½ %	
Arabic			35 %	
Benjamin				65 0
Copal	17½ %		27½ %	
Dammar				30 0
Lac	17½ %		27½ %	
Olibanum				30 0
Shellac	17½ %		27½ %	
Hat bodies and parts excluding manufactures of silk or artificial silk and any admixture thereof other than admixtures containing over 50% by weight of cotton			17½ %	
Hats not elsewhere specified—				
Felt	40 %		50 %	
Other			50 %	
Heating apparatus not elsewhere specified and parts thereof			60 %	
Honey			70 %	
Horse shoes, aluminium	90 %		100 %	
Hose pipes and piping and coupling therefor, except pipes and piping made exclusively of rubber and not exceeding 1½ inches in diameter			17½ %	
Hot water bottles			17½ %	
Images and statues—				
Earthenware, porcelain, china and stone	35 %		45 %	
Wooden			45 %	
Ink other than writing ink—				
Drawing			17½ %	
Duplicating			17½ %	
Indian			17½ %	
Marking			17½ %	
Printing			17½ %	
Stencil			17½ %	
Thermograph			17½ %	
Incandescent mantles	35 %		45 %	
Infants and invalids' foods other than milk foods			17½ %	

Column I. Goods.	Column II. Preferential Rate. ad valorem. Rs. c.	Column III. General Rate. ad valorem. Rs. c.
Instruments, appliances and apparatus, and parts thereof, not elsewhere specified—		
Dental plates		17½%
Dissecting instruments		17½%
Fire extinguishers and refills		17½%
Galvanometers		17½%
Gasmeters		17½%
Incubators		17½%
Lenses not elsewhere specified		17½%
Poultry farming apparatus, not elsewhere specified		17½%
Rain recorders		17½%
Surgical catgut and silk and art silk ligatures and sutures		17½%
Sunshine recorders		17½%
Thermometers, not elsewhere specified		17½%
Trusses		17½%
Watermeters		17½%
Parts for the above		17½%
Parts for scientific, surgical and mathematical instruments		17½%
Sundials and parts thereof		50 %
Weighing instruments and parts thereof, not elsewhere specified—		
Iron and steel, wholly or mainly of	17½%	27½%
Other		27½%
Jewellery and trunket boxes other than gold and silverplated and gold, platinum and silver boxes		100 %
Jointing		17½%
Joss sticks		
Konam bark		
Lamps and lanterns (except paper) and parts, not elsewhere specified—		
Incandescent—		
Iron and steel	35 %	45 %
Other		45 %
Oil—		
Iron and steel	20 %	30 %
Other		30 %
Leather dressing and polish		30 %
Machinery—		
Cranes, hoists and lifting and pumping machinery—parts for	15 %	25 %
Machine belting—fasteners for	17½%	27½%
Machine tools—parts for	17½%	27½%
Machines, self contained air conditioning, comprising elements for cooling, controlling humidity, cleaning and circulating air—parts for	90 %	100 %
Machinery which is shown to the satisfaction of the Principal Collector of Customs to have been imported for the purpose of processing latex, sole crepe and softended rubber and parts for such machinery	2½%	12½%
Machinery which is shown to the satisfaction of the Principal Collector of Customs to have been imported for the purpose of the manufacture of finished rubber goods, and parts for such machinery	2½%	12½%
Marukkolunthu		
Mechanical lighters—parts for		100%
Medicinal herbs and other ingredients used in indigenous medicine—		
Asaphoetida including hunja	per cwt.	35 0
Gorachena	per lb.	80 0
Margosa oil	per cwt.	15 0
Musk	per lb.	500 0
Pepper long	per cwt.	50 0
Medicinal herbs and other ingredients used in indigenous medicine, not elsewhere specified	per cwt.	10 0
Mercury	17½%	27½%
Metals—		
Brass, copper, gun metal, yellow metal, delta metal or bronze manufactures, not elsewhere specified—		
Nails, panel pins and screws		22½%
Door and window fittings, hinges, locks, padlocks and keys—		
Brass		27½%
Iron and steel	17½%	27½%
Fencing material	12½%	22½%
Flexible tubing		17½%
Iron and steel, drums and tanks, black, painted or galvanised (except drums for oil), parts for	10 %	15 %
Iron and steel, drums for oil, parts for		12½%
Iron and steel screws	12½%	22½%
Iron and steel sheets and circles, declared to be imported for the purpose of manufacturing drums for the export of local produce		2½%
Lead traps		17½%
Shoot runners, parts for	12½%	22½%
Tea sample tins	17½%	27½%
Tin foil		17½%
Wire manufactures—		
Woven fabric not elsewhere specified—		
Brass		17½%
Iron and steel	17½%	27½%
Monel metal and nickel steel		5 %

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Column I. Goods.	Column II. Preferential Rate.		Column III. General Rate.	
	ad valorem.	Rs. c.	ad valorem.	Rs. c.
Metals—contd.				
Wire netting, iron and steel	17½%	..	27½%	..
Zinc sheets perforated .. .. .	..	..	17½%	..
Mops				
Motor cars and motor station wagons (not including motor lorries) engines and chassis thereof—	..	..	100%	..
(i.) 12 horse power and under	30%	..	37½%	..
(ii.) Over 12 horse power and up to and including 18 horse power	45%	..	52½%	..
(iii.) Over 18 horse power	70%	..	77½%	..
Mother of pearl .. .. .	..	..	17½%	..
Nickel silverware, not elsewhere specified .. .. .	..	..	100%	..
Night lights .. .. .	..	..	50%	..
Oakum .. .. .	..	..	17½%	..
Office and factory furniture and equipment wholly or mainly of iron and steel—	..	..	..	..
Book cases	17½%	..	27½%	..
Book racks	17½%	..	27½%	..
Cabinets	17½%	..	27½%	..
Chairs	17½%	..	27½%	..
Counters	17½%	..	27½%	..
Deed and cash boxes	17½%	..	27½%	..
Desks	17½%	..	27½%	..
Distributors	17½%	..	27½%	..
Letter racks	17½%	..	27½%	..
Letter trays	17½%	..	27½%	..
Lockers	17½%	..	27½%	..
Partitions and partitioning	17½%	..	27½%	..
Seating	17½%	..	27½%	..
Shelving	17½%	..	27½%	..
Stands	17½%	..	27½%	..
Stools	17½%	..	27½%	..
Storage bins	17½%	..	27½%	..
Storage racks	17½%	..	27½%	..
Stationery boxes	17½%	..	27½%	..
Tables	17½%	..	27½%	..
Tool stands	17½%	..	27½%	..
Transfer boxes	17½%	..	27½%	..
Wall panels	17½%	..	27½%	..
Waste paper bins and boxes	17½%	..	27½%	..
Parts for the above	17½%	..	27½%	..
Office requisites not elsewhere specified—	..	..	..	..
Card record systems .. .. .	..	..	17½%	..
Filing equipment, not elsewhere specified .. .. .	..	..	17½%	..
Filing systems .. .. .	..	..	17½%	..
Ledger posting equipment .. .. .	..	..	17½%	..
Loose leaf ledger covers .. .. .	..	..	17½%	..
Punchers .. .. .	..	..	17½%	..
Visible card record systems .. .. .	..	..	17½%	..
Visible control systems .. .. .	..	..	17½%	..
Visible indexing systems .. .. .	..	..	17½%	..
Parts for the above .. .. .	..	..	17½%	..
Oils, fats and greases, not elsewhere specified—	..	..	..	..
Castor oil in bulk per cwt.	..	..	17½%	40 0
Cutting oil .. .. .	..	..	..	..
Gingelly oil per cwt.	..	..	..	55 0
Groundnut oil per cwt.	..	..	..	40 0
Linseed oil	17½%	..	27½%	..
Lubricating grease .. .. .	..	..	17½%	..
Neat's foot oil .. .. .	..	..	17½%	..
Quenching oil .. .. .	..	..	17½%	..
Shock absorber oil .. .. .	..	..	17½%	..
Transformer oil .. .. .	..	..	17½%	..
Tung oil .. .. .	..	..	17½%	..
Packing for engines and boilers, not elsewhere specified .. .. .	..	..	17½%	..
Painters materials, not elsewhere specified—	..	..	..	..
Spirits denatured to the satisfaction of the Principal Collector of Customs	17½%	..	27½%	..
Thinner	17½%	..	27½%	..
Turpentine	17½%	..	27½%	..
Other	25%	..	35%	..
Paper and manufactures thereof, not elsewhere specified—	..	..	..	..
Account books .. .. .	..	..	27½%	..
Bags for cement .. .. .	..	..	27½%	..
Blotting paper	17½%	..	27½%	..
Book cover paper	5%	..	15%	..
Cards and folders for filing systems .. .. .	..	..	17½%	..
Copy books in paper covers	5%	..	15%	..
Diaries .. .. .	..	..	27½%	..
Drawing books in paper covers	5%	..	15%	..
Drawing paper	17½%	..	27½%	..
Exercise books in paper covers	5%	..	15%	..
Filter paper	17½%	..	27½%	..
Forms, ruled or printed	17½%	..	27½%	..
Kraft paper	17½%	..	27½%	..
Linotype paper	17½%	..	27½%	..
Manuscript books, not elsewhere specified .. .. .	..	..	27½%	..
Marble paper	5%	..	15%	..
Match labels .. .. .	..	..	27½%	..

Column I. Goods.	Column II. Preferential Rate. ad valorem. Rs. c.	Column III. General Rate. ad valorem. Rs. c.
Paper and manufactures thereof, not elsewhere specified— <i>contd.</i>		
Match paper	17½%	27½%
Exercise books in thick covers .. .. .	..	27½%
Milk bottle discs .. .. .	..	7½%
Note books .. .. .	..	27½%
Ocean paper	17½%	27½%
Paper of the kind commonly used for the purpose of packing sole crepe rubber for export and of lining tea chests, tea packets or desiccated coconut chests, where it is shown to the satisfaction of the Principal Collector of Customs that such paper has been imported for such purpose and is likely to be used mainly for such purpose	5 %	15 %
Press copy books .. .. .	..	27½%
Printed labels and printed wrappers for use in packing Ceylon produce for export .. .. .	..	17½%
Stencils for use with duplicating machines .. .. .	..	17½%
Tissue paper	17½%	27½%
Tracing paper	17½%	27½%
Wrapping and packing paper, not elsewhere specified, including old newspapers	17½%	27½%
Carbon paper	17½%	27½%
Pearls, culture .. .. .	..	10 %
Pearls, natural .. .. .	..	10 %
Papier mache manufactures, not elsewhere specified .. .. .	..	100 %
Photo engraving machinery, and parts	17½%	27½%
Photographic goods (including unprocessed cinema films and photographic chemicals) not elsewhere specified	33 %	44 %
Picnic sets .. .. .	..	100 %
Picture and photo frames and stands .. .. .	..	100 %
Pipe clay .. .. .	..	30 %
Plaster of Paris .. .. .	..	17½%
Polishing compositions and polishes, not elsewhere specified .. .. .	..	30 %
Pouches, tobacco .. .. .	..	100 %
Precious and semi-precious stones, except Ceylon stones and diamonds, cut—		
Genuine .. .. .	..	25 %
Imitation .. .. .	..	25 %
Precious and semi-precious stones except Ceylon stones, un-cut .. .. .	..	10 %
Printers' materials, not elsewhere specified—		
Iron and steel	7½%	17½%
Other .. .. .	..	17½%
Putty .. .. .	..	17½%
Rat traps, wholly or mainly of wood .. .. .	..	40 %
Receptacles, boxes and chests and shooks and fittings, of a kind suited for the purpose of packing Ceylon produce for export, where it is shown to the satisfaction of the Principal Collector of Customs that such articles have been imported for such purpose and are likely to be used mainly for such purpose .. .. .	..	5½%
Roofing compound .. .. .	..	17½%
Ruberoid cement .. .. .	..	17½%
Ruberoid composition .. .. .	..	17½%
Rubber manufactures wholly or mainly of, not elsewhere specified—		
Cushions for motor vehicles	30 %	37½%
Erasers .. .. .	..	50 %
Pencil protectors .. .. .	..	50 %
Perambulator tyres .. .. .	..	50 %
Play balls	50 %	60 %
Rickshaw tyres .. .. .	..	50 %
Rubber toys	50 %	60 %
Rubber bands for office use .. .. .	..	50 %
Hospital sheeting .. .. .	..	17½%
Teats .. .. .	..	50 %
Soothers .. .. .	..	17½%
Toy balloons	50 %	60 %
Tyre flaps .. .. .	..	17½%
Unvulcanized rubber compounds .. .. .	..	50 %
Rubber proofed fabrics, not made up .. .. .	..	17½%
Rubbing compound .. .. .	..	17½%
Safes, iron and steel	17½%	27½%
Safes, stands for—		
Wooden .. .. .	..	100 %
Other	17½%	27½%
Saffron .. .. .	..	per lb. 50 0
Sago .. .. .	..	per cwt. 18 0
Sanitary towels .. .. .	..	17½%
Sanitaryware and fittings—		
Cisterns, flushing pipes and fittings, iron and steel	17½%	27½%
Seeds, not elsewhere specified—		
Gingelly .. .. .	..	per cwt. 20 0
Tukmaria .. .. .	..	per cwt. 15 0
Shaving sets .. .. .	..	50 %
Shells, not elsewhere specified .. .. .	..	50 %
Smokers' requisites, not elsewhere specified, other than gold and silverplated ware and gold, platinum and silverware—		
Iron and steel	90 %	100 %
Other .. .. .	..	100 %
Spectacles—mountings, frame parts and cases for .. .. .	..	17½%

Column I. Goods.	Column II. Preferential Rate. ad valorem. Rs. c.	Column III. General Rate. ad valorem. Rs. c.	
Stationery, other than paper—			
Blotters—			
Iron and steel	17½%	27½%	
Earthenware, porcelain and China	17½%	27½%	
Other except gold and silverware and gold and silverplated ware		27½%	
Files		27½%	
Fountain pens, and parts excluding nibs		27½%	
Gloy and mucilage, prepared		27½%	
Ink		27½%	
Ink powder	17½%	27½%	
Ink wells and stands except goldplated and silverplated and gold platinum and silverware—			
Earthenware, porcelain and China	17½%	27½%	
Other		27½%	
Nibs—			
Iron and steel	17½%	27½%	
Other		27½%	
Paper clips and fasteners—			
Brass		27½%	
Iron and steel	17½%	27½%	
Pencils, lead, copying and coloured other than school crayons in boxes of 12 and under in assorted colours		27½%	
Pencil sharpeners		27½%	
Pen holders		27½%	
Propelling pencils and parts thereof—			
Silver and gold, wholly or mainly of		100%	
Other		50%	
Refills for propelling pencils		50%	
Sealing wax		27½%	
Stencils, not elsewhere specified—			
Iron and steel	17½%	27½%	
Other		27½%	
Suit cases, trunks and bags, excluding ladies handbags, other than leather and iron and steel		40%	
Talc powder for packing rubber		12½%	
Tapioca			18 0
Tenterhooks, rivets and wire nails which are shown to the satisfaction of the Principal Collector of Customs to have been imported for the construction of chests or boxes for packing Ceylon produce for export		2½%	
Textiles and manufactures of textile materials—			
Dental floss	15%	25%	
Handloom towels and towelling		60%	
Linen shoe thread		15%	
Silk waste	15%	25%	
Tiles, other than glassware, earthenware, porcelain and China		25%	
Timber which is shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of receptacles for packing Ceylon produce for export	2½%	12½%	
Tinned plates which are shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of receptacles for packing Ceylon produce for export, and of fittings therefor		2½%	
Tipping wagons (other than motor wagons) and parts thereof	17½%	27½%	
Tortoise shells			5 0
Tow, flax and hemp		17½%	
Tracing cloth		17½%	
Trays and waiters, not elsewhere specified—			
Brass		40%	
Plastic		40%	
Wooden		100%	
Walking sticks and canes		100%	
Wall and partitioning boards including porous boards and hard boards other than asbestos—			
Wooden		27½%	
Other		27½%	
Walnuts			117 0
Waterproof cement		17½%	
Wax other than for candles, not elsewhere specified—			
Beeswax		17½%	
Bottling wax		17½%	
Paraffin wax		17½%	
Match wax		17½%	
Wicker works, not elsewhere specified		100%	
Articles of the following description which are shown to the satisfaction of the Principal Collector of Customs to have been imported by and for use in hotels and resthouses approved by the Director of the Tourists Bureau, provided that such articles bear indelible marks indentifying them as the property of such Hotels and Resthouses—			
Crockery	17½%	27½%	
Cutlery	17½%	27½%	
Electroplated ware other than gold and silverplated ware—			
Iron and steel	17½%	27½%	
Other		27½%	
Manufactures of linen		27½%	
Articles, other than machinery chemicals, dyes and fillers, which are shown to the satisfaction of the Principal Collector of Customs to have been imported for the purpose of manufacturing finished rubber goods		2½%	