



# THE CEYLON GOVERNMENT GAZETTE

EXTRAORDINARY

No. 10,553 — THURSDAY, JULY 23, 1953

Published by Authority

## PART I: SECTION (I) — GENERAL

### Government Notifications

L. D. B 139/47

P. C C No A/551

#### CUSTOMS NOTIFICATION (R. P. O.) No. 53/2

##### 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 (Chapter 191) is hereby published for general information

Ministry of Finance,  
Colombo, July 23, 1953

R. COOMARASWAMY,  
for Permanent Secretary, Ministry 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 export 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 Jayewardene, Minister of Finance, do hereby order the Principal Collector of Customs from midnight of 23rd/24th July, 1953, to demand and levy on the goods specified in Column I of the Schedule hereto (in lieu of the export duties payable thereon under the existing law), the export duties set out in Column II of the Schedule.

Colombo, July 23, 1953.

J. R. JAYEWARDENE,  
Minister of Finance

<i>Column I</i> <i>Goods</i>	SCHEDULE	<i>Column II</i> <i>Rate</i>
Cardamoms	per 100 lb.	100 00
Pepper, whole	per 100 lb.	150.00

L. D. B 139/47

P. C C A/514

#### CUSTOMS NOTIFICATION (R. P. O.) No. 53/3

##### 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 (Chapter 191) is hereby published for general information

Ministry of Finance,  
Colombo, July 23, 1953.

R. COOMARASWAMY,  
for Permanent Secretary to the Ministry 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 under the Customs Ordinance (read with section 3 of the Food Subsidies Temporary Taxes Act, No. 23 of 1952) whereby, if such resolution be carried, the import duties payable on the goods specified in column I of Parts A and B 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 Jayewardene, Minister of Finance, do hereby order the Principal Collector of Customs from midnight of 23rd/24th July, 1953, to demand and levy—

- (a) on the goods specified in column I of Part A of the Schedule hereto (in lieu of the import duties payable thereon under the existing law), import duties at the General Rates set out in the corresponding entries in column III of that Part or, 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, at the Preferential Rates set out in the corresponding entries in column II of that Part ;
- (b) on the goods specified in column I of Part B of that Schedule (in lieu of the import duties payable thereon under the existing law), import duties at the General Rates set out in the corresponding entries in column III of that Part or, 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, at the Preferential Rates set out in the corresponding entries in column II of that Part, increased in the case of each of those Rates by ten per centum thereof.

Colombo, July 23, 1953.

J. R. JAYEWARDENE,  
Minister of Finance.

## SCHEDULE

## Part A

Column I Goods	Column II Preferential Rate ad valorem Rs. c.		Column III General Rate ad valorem Rs. c.	
Abrasives, crude—				
Cuttle fish	...	...	17½%	
Adhesive liquid and powder	...	...	17½%	
Animals—				
Dogs	...	each	...	12 50
Horses	...	each	...	2,000 0
Anti-corrosive pipe wrappings	...	...	20 %	
Arms—				
Firearms :				
Guns : single-barrel	...	...	17½%	
double-barrel	...	...	17½%	
Pistols : single-barrel, not magazine	...	...	100%	
double-barrel or magazine	...	...	100%	
Revolvers	...	...	100%	
Rifles and carbines—				
Single-barrel with magazines	...	...	75%	
Single-barrel without magazine	...	...	75%	
Double-barrel	...	...	75%	
Other	...	...	75%	
Air guns, air rifles and air pistols, not being toys	...	...	75%	
Arms, parts and accessories for—				
Cleaning outfits—				
For shot guns	...	...	17½%	
For other arms	...	...	75%	
Parts and other accessories—				
For shot guns	...	...	17½%	
For other arms	...	...	75%	
Aromatic chemicals, essential oils (synthetic and natural, other than ylang-ylang oil, vetiver oil and geranium oil) and soap compounds—				
In containers of 4 oz. capacity and under	...	40 %	...	50 %
Other—				
Aromatic chemicals	...	20%	...	30%
Essential oils, synthetic	...	20%	...	30%
Essential oils not elsewhere specified	...	...	...	20%
Soap compounds	...	20%	...	30%
Artificial flowers, foliage and fruit	...	...	...	150%
Artificial leather cloth not elsewhere specified	...	...	...	20%

Column I Goods	Column II Preferential Rate		Column III General Rate	
	ad valorem	Rs. c.	ad valorem	Rs. c.
Artificial silk waste			20%	
Artificial teeth (except dentures) and dental material not elsewhere specified			16½%	
Asbestos—				
Fibrous fillers			20%	
Packing			20%	
Ridges			20%	
Sheets			20%	
Tiles			20%	
Manufactures, not elsewhere specified			20%	
Baskets and basketware, not elsewhere specified			125%	
Bath mats and boards, wooden			150%	
Bath room fittings, not elsewhere specified—				
Brass			20%	
Iron and steel	20%		30%	
Wooden			150%	
Baths and sinks—				
Earthenware, porcelain and china	20%		30%	
Beads not elsewhere specified			16½%	
Beer, ale and porter and all other malt liquors	per gallon	6 75		7 25
Bitters—				
Angostura			125%	
Orange			125%	
Peach			125%	
Blacking for foundry (casting) purposes			15%	
Boot and shoe soles and heels—				
Rubber			125%	
Boots and shoes—				
Canvas, rubber-soled			20%	
Other	25%		35%	
Bottling capsules			20%	
Brooms and broom heads			125%	
Brushes—				
Artists'	10%		20%	
Cloth			20%	
Dental plate			20%	
Hair			20%	
Iodine			20%	
Jewellers'			20%	
Nail			20%	
Painters' (decorators')	10%		20%	
Scrubbing			20%	
Shaving			20%	
Shoe			20%	
Stencil			20%	
Throat and medical			20%	
Tooth			20%	
Other			20%	
Builders' woodwork, not elsewhere specified			150%	
Bullets, pellets and shot—				
Lead			40%	
Nickel			40%	
Other			40%	
Cables, cordage, rope and twine, not elsewhere specified—				
Hemp			20%	
Jute			20%	
Manilla			20%	
Sisal			20%	
Other			20%	
Cachets and capsules for medicine			16½%	
Cakes	30%		40%	
Camphor			20%	
Canes and rattans	per cwt.			6 75
Cards, playing	50%		60%	
Celluloid sheets			25%	
Cement, ferrocrete	per cwt.			2 0
Cement, Portland	per cwt.			2 0
China clay			20%	
Cider	per gallon			7 50
Cigar and cigarette boxes, cases and holders other than goldplated and silverplated ware and gold, platinum and silver ware—				
Iron and steel	50%		60%	
Other			60%	

Column I Goods	Column II Preferential Rate			Column III General Rate		
	ad valorem	Rs.	c.	ad valorem	Rs	c
Cleaning compositions, including automobile cleaners				15%		
Cloisonneware, not elsewhere specified				125%		
Coffee beans, not roasted	per lb					0 30
Coffee, mixed or unmixed, not elsewhere specified				50%		
Coffee substitutes, not elsewhere specified				50%		
Coffin mountings—						
Brass				35%		
Plated				35%		
Coir, manufactures, wholly or mainly of				125%		
Confectionery	50%			60%		
Containers shown to the satisfaction of the Principal Collector of Customs to have been imported for the sole purpose of being used for packing tea for sale locally				5½%		
Corks and cork manufactures, not elsewhere specified—						
Cork agglomerated				17½%		
Cotton waste				20%		
Cups and saucers, dishes and plates not elsewhere specified—						
Aluminium	20%			30%		
Curtain rods and fittings—						
Wooden				150%		
Curios and bric-a-brac				75%		
Cutlery—						
Knives, scissors, razors and other cutleryware including spoons and forks, but not including gold and silverware	27½%			37½%		
Damasceneware, not elsewhere specified				125%		
Date stamps and inking pads				20%		
Diamonds				11%		
Drawing pins				10%		
Dry battery cells	per gross					7 50
Dyes and dye stuffs—						
For dyeing textiles, wearing apparel and soap	10%			20%		
Hair dye				75%		
Other	10%			20%		
Earthenware, not elsewhere specified—						
Pots and pans	per 100	30	0			35 0
Roofing tiles :						
flat, full	per 1,000	75	0			95 0
half	per 1,000	50	0			60 0
ridges	per 1,000	220	0			295 0
Eggs	per 100					2 0
Egg powder				25%		
Egg pulp				25%		
Electric cap lamps for miners, complete with battery, and parts thereof	2½%			12½%		
Electric fluorescent tubes	17½%			27½%		
Electric lighting accessories and electrical goods and apparatus not elsewhere specified	20%			30%		
Electroplated ware except silverplated and goldplated ware—						
Bath room fittings				30%		
Candlesticks and stands				125%		
Tableware including presentation cups and shields (except cutlery including forks and spoons)				125%		
Trays				125%		
Vases				125%		
Waiters				125%		
Other, not elsewhere specified—						
Iron and steel	20%			30%		
Other metal				35%		
Explosives—						
Cartridges, filled or empty				40%		
Gun powder, fine (passing No. 10 standard mesh)	per lb.					0 40
Felt—						
Rubberised				30%		
Filter powder				15%		
Fish—						
Tinned, potted, or preserved, not elsewhere specified	30%			40%		
Floor covering, not elsewhere specified				40%		
Fly paper and traps				10%		
French chalk				15%		

Column I Goods	Column II Preferential Rate			Column III General Rate		
	ad valorem	Rs.	c	ad valorem	Rs.	c.
Fruit—						
Cordials				100%		
Furniture and parts thereof, not elsewhere specified (excluding upholstery materials)—						
Complete	100%			110%		
Parts—						
Wire mattresses (other than upholstered wire or spring mattresses) and parts thereof				60%		
Other				110%		
Glass and manufactures wholly or mainly thereof, not elsewhere specified—						
Funnels				10%		
Other				30%		
Glue, other than animal				17½%		
Golf and tennis balls	27½%			37½%		
Granofitic powder				17½%		
Gum bottles with brush, empty				30%		
Gums and resins, not elsewhere specified—						
Benjamin		per cwt.				72 50
Haberdashery and millinery (excluding manufactures of natural silk and artificial silk and any admixtures where the natural silk and/or artificial silk content is not less than 50% by weight)—						
Ties, collars, corsets, brassieres and boot laces	30%			35%		
Other	35%			40%		
Heating apparatus, not elsewhere specified, including cooking stoves other than iron and steel, and parts thereof				27½%		
Hosiery (excluding manufactures of natural silk and artificial silk and any admixtures where the natural silk and/or the artificial silk content is not less than 50% by weight)	20%			30%		
Ice boxes				20%		
Ice cream freezers, other than machinery				27½%		
Images and statues—						
Earthenware, porcelain, china and stone	30%			40%		
Wooden				40%		
Other, except gold and silver ware				40%		
Incandescent mantles	20%			30%		
Instruments, appliances and apparatus and parts thereof, not elsewhere specified—						
Chlorinators				10%		
Drawing office sets				10%		
Dust respirators				10%		
Gas masks				10%		
Miners' safety lamps and parts thereof				2½%		
Weighing instruments and parts thereof not elsewhere specified—						
Iron and steel, wholly or mainly of	20%			30%		
Other				30%		
Iron and steel drums and tanks, black, painted or galvanized, parts for, not elsewhere specified	10%			15%		
Ivory manufactured				125%		
Ivory unmanufactured				17½%		
Jewellery and gold and silversmiths' wares, including imitation jewellery, jari goods and spangles and goldplated and silverplated wire and thread, but not including other electroplated ware				125%		
Jewellers' enamel				15%		
Leather and leather goods not elsewhere specified—						
Harness and saddlery	40%			50%		
Linseed				16½%		
Machinery—						
Machinery for the fibre industry	2½%			12½%		
Machines operated by disc, token or coin and component parts and accessories thereof	115%			125%		
Refrigerating machinery and parts thereof (excluding refrigerators and parts) proved to the satisfaction of the Principal Collector of Customs to have been imported for the preservation of milk and other foodstuffs for commercial purposes	2½%			12½%		
Refrigerators—						
Domestic (10 cu ft capacity and under) and component parts thereof	35%			40%		
Other and component parts thereof	32½%			37½%		
Sulphur grinding machinery	Free			10%		

Column I Goods	Column II Preferential Rate ad valorem			Column III General Rate ad valorem		
	Rs.	c.		Rs.	c.	
Magiç lanterns and parts thereof including slides (excluding toys)			...	27½%		
Malt and hops			...	11%		
Manures of all sorts including castor seed poonac, and refuse of saltpetre			...	7½%		
Masking tape...			...	22½%		
<b>Matches packed in boxes—</b>						
(ii) where each box contains more than 60 matches	per gross of boxes		...	an amount calculated at the rate of 75 cents for each unit of 20 matches contained in a box, any outstanding fraction of such unit being reckoned as a unit for this purpose.		
<b>Match making materials—</b>						
Splints such as are ordinarily used for making matches	per 1,000 or part thereof		...			0 01
Veneers such as are ordinarily used for making match boxes, including boxes and parts of boxes made from such veneers	per 100 sets of boxes or part thereof		...			0 01
Matrices, gramophone and phonograph record			...	10%		
Meat, fish, poultry and game, frozen or refrigerated	40%		...	50%		
Meat, tinned, potted or preserved	40%		...	50%		
Mechanical lighters and parts thereof			...	60%		
<b>Metals—</b>						
Aluminium barbed wire	15%		...	25%		
Aluminium sheets, corrugated and ridges for roofing	15%		...	25%		
Aluminium, not elsewhere specified	20%		...	30%		
<b>Bronze, brass, copper, delta metal, gun metal and yellow metal—</b>						
Bars, rods, wires, tubes, strips and pipes, not fabricated	15%		...	25%		
<b>Sheets and plates not fabricated—</b>						
Brass	5%		...	15%		
Other	15%		...	25%		
<b>Door and window fittings, locks, padlocks and keys—</b>						
Iron and steel, wholly or mainly of	20%		...	30%		
Other			...	30%		
<b>Iron and steel—</b>						
Bars and rods, slabs, including blister, jumper and tool steel, not fabricated			...	15%		
Black or galvanized chains, bolts, nuts, rivets not elsewhere specified, washers and nails (except wire nails)	15%		...	25%		
Cooking stoves, parts for	17½%		...	27½%		
Expanded metal and other materials for reinforcement, not fabricated			...	15%		
Manufactures wholly or mainly of, not elsewhere specified	20%		...	30%		
Plates and sheets, galvanized or coated, flat or corrugated not fabricated, not elsewhere specified	15%		...	25%		
Plates and sheets, not coated, flat or corrugated, not fabricated, not elsewhere specified			...	15%		
Rolled angles, bulbs, channels, shapes and sections, H-iron, girders, tees, beams, joists, pillars, rails, not fabricated			...	15%		
Staples and wire nails, not elsewhere specified			...	15%		
Staples for use with barbed wire			...	5%		
Tubes and pipes, black or galvanized, not fabricated	15%		...	25%		
Wire, barbed	5%		...	15%		
Wire, plain, black or galvanized not elsewhere specified, wire ropes and shoot runners and parts thereof	15%		...	25%		
Lead seals			...	10%		
Tin piping			...	25%		
Tin sheets and plates, not fabricated	15%		...	25%		
Zinc rolled sheets, plates and dishes, not fabricated, not elsewhere specified	15%		...	25%		

Column I Goods	Column II Preferential Rate ad valorem Rs c.			Column III General Rate ad valorem Rs c.		
Motor vehicles, trailers and tramcars and spare parts and accessories—						
Motor cars and motor station wagons (not including motor lorries) and engines and chassis thereof .						
(i) 12 horse power and under	30%			37½%		
(ii) Over 12 horse power and up to and including 18 horse power	30%			37½%		
(iii) Over 18 horse power	50%			57½%		
Enclosed splash-proof accumulators and batteries and parts	30%			37½%		
Motor vehicles, accessories for	20%			27½%		
Spare parts for motor cars, motor station wagons, motor lorries, motor vans, motor omnibuses and tractors (excluding agricultural tractors) other than diesel-engined except magnetos, splash-proof accumulators and tyres and tubes)	20%			27½%		
Musical instruments—						
Gramophones, phonographs and radiograms, and component parts and accessories	30%			40%		
Gramophone and phonograph records	12½%			22½%		
Other, including automatic pianos and organs and component parts and accessories	20%			25%		
Mustard paste				75%		
Office requisites, not elsewhere specified—						
Stapling machines other than iron and steel				35%		
Oil cloth				20%		
Oils, fats and greases, not elsewhere specified—						
Linseed oil	20%			30%		
Pine oil not elsewhere specified				17½%		
Packing and wrapping tape (cotton with metal edging)				15%		
Paper and manufactures thereof not elsewhere specified—						
Account books				75%		
Blotters and diaries combined				75%		
Calendar and diaries combined				75%		
Diaries				75%		
Forms, ruled or printed	60%			70%		
Letter paper with printed or embossed headings, printed or embossed envelopes	100%			110%		
Note books				75%		
Visitors books				75%		
Paper, plain of the kind commonly used for writing and printing purposes including duplicating paper, plain envelopes and writing pads other than compendiums				5%		
Paper and cardboard, manufactures wholly or mainly of, not elsewhere specified				110%		
Perfumery, cosmetics, powder and toilet preparations including hair or scalp oils (except perfumed spirits)	40%			50%		
Perry	per gallon					
Picture postcards				40%		
Pictures and prints, not elsewhere specified				40%		
Pig products, frozen and other	40%			50%		
Plaster of Paris bandages				16½%		
Pouches, tobacco				60%		
Precious and semi-precious stones, except Ceylon stones and diamonds :						
Cut—						
Genuine				27½%		
Precious and semi-precious stones, except Ceylon stones						
Uncut				12½%		
Raisins	50%			60%		
Road markings (luminous)				15%		
Rolled gold sheets				20%		
Rosin				18½%		
Rubber tyres and tubes, not elsewhere specified, other than perambulator and rickshaw tyres				35%		
Rubber tyres and tubes used exclusively on pedal bicycles and pedal tricycles				30%		
Safes, iron and steel	20%			30%		
Sieves, domestic				20%		

Column I Goods	Column II Preferential Rate ad valorem Rs c.		Column III General Rate ad valorem Rs. c.	
Smokers' requisites, not elsewhere specified, other than gold-plated and silverplated ware and gold, platinum and silver ware—				
Iron and steel	50%		60%	
Other			60%	
Soft stone powder for packing confectionery			12½%	
Special boiling point spirit 50/70 degrees Centigrade shown to the satisfaction of the Principal Collector of Customs to have been imported for use in the glass industry			2½%	
Spirit lamps			10%	
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—				
Provided that in no case shall the duty be less than—				
Rs 145 per gallon where the duty per proof gallon is Rs. 181, or				
Rs. 175 per gallon where the duty per proof gallon is Rs 207 50, or				
Rs. 180 per gallon where the duty per proof gallon is Rs. 214 50				
Brandy in respect of which a certificate is produced to the satisfaction of the Principal Collector of Customs that the spirit is produced from the juice of the grape and has been matured for not less than five years		per proof gallon		181 0
All other brandy		per proof gallon		207 50
Gin		per proof gallon	207 50	214 50
Rum		per proof gallon		181 0
Whisky, in respect of which a certificate is produced to the satisfaction of the Principal Collector of Customs that the spirit has been matured for not less than five years		per proof gallon		181 0
All other whisky		per proof gallon		207 50
Unenumerated (excluding spirits denatured to the satisfaction of the Principal Collector of Customs and spirit citronella and industrial spirits shown to the satisfaction of the Principal Collector of Customs to have been imported for testing citronella oil and de-icing aircraft respectively)		per proof gallon		181 0
Spirits being sweetened or mixed so that the strength cannot be ascertained as aforesaid, namely—				
Liqueurs and cordials		per imperial gallon		225 0
Unenumerated		per imperial gallon		225 0
Spirits denatured to the satisfaction of the Principal Collector of Customs	20%		30%	
Sponges			20%	
Starch			10%	
Stationery, other than paper—				
Blotters				
Earthenware, porcelain and china	20%		30%	
Iron and steel	20%		30%	
Other, except gold and silver ware and goldplated and silverplated ware			30%	
Ink wells and stands except goldplated and silverplated and gold, platinum and silver ware—				
Earthenware, porcelain and china	20%		30%	
Other			30%	
Paper clips and fasteners—				
Brass			30%	
Iron and steel	20%		30%	
Stencils, not elsewhere specified—				
Iron and steel	20%		30%	
Other			30%	
Stone, manufactures of, not elsewhere specified	22½%		27½%	
Stoneware, not elsewhere specified	22½%		27½%	
Stretchers for carrying invalids			10%	
Sugar—				
Unrefined and jaggery		per cwt.		3 0
Synthetic resin suitable for use in the manufacture of local products, not elsewhere specified			5%	
Synthetic resin glue			17½%	



Column I Goods	Column II Preferential Rate		Column III General Rate	
	ad valorem	Rs. c	ad valorem	Rs. c.
Talc powder other than for packing rubber (excluding toilet powder)			12½%	
Tallow and wax for candles	3%		13%	
Tallow (other than tallow for candles)	3%		13%	
Tape for grafting plants			16½%	
Tea sample bags			15%	
Temple and church bells			17½%	
Tents with fittings			20%	
<b>Textiles and manufactures of textile materials—</b>				
Artificial silk and synthetic fibre and manufactures thereof including any admixtures where the artificial silk content is not less than 50 per cent. by weight, not elsewhere specified—				
Lace and net, excluding fishing nets and netting, but including curtain netting	15%		25%	
Cotton piece goods, including cotton mosquito netting but excluding handloom towelling				
Cotton towels	6%		11%	
Cotton towelling	6%		15%	
Cotton yarn and twist for knitting banians and weaving textiles—				
Proved to the satisfaction of the Principal Collector of Customs to have been imported for the handloom industry	Free		10%	
Other	2½%		12½%	
Mixed material and other textiles not elsewhere specified—				
Carpets and floor rugs	40%		50%	
Natural silk and manufactures thereof including any admixtures thereof where the natural silk and/or artificial silk content is not less than 50 per cent by weight—				
Broadstuff	35%		40%	
Other	40%		50%	
Woollen and worsted, manufactures wholly or mainly of—				
Carpets and floor rugs	40%		50%	
Manufactures not elsewhere specified	30%		40%	
Scarves, shawls and garments	40%		50%	
Thermos flasks and parts			25%	
Tiles other than glassware, earthenware, porcelain and china			30%	
Timber not elsewhere specified	25%		35%	
<b>Tobacco—</b>				
<b>Manufactured :</b>				
<b>Cigarettes—</b>				
(i) Manufactured in the British Empire from Empire grown tobacco—				
(a) sold wholesale at not more than Rs. 33 25 per lb. net		per lb net	27 25	
(b) sold wholesale at more than Rs. 33.35 per lb. net		per lb net	28 25	
(ii) Manufactured in the British Empire from foreign tobacco—				
(a) sold wholesale at not more than Rs. 33 25 per lb. net		per lb. net	27 75	
(b) sold wholesale at more than Rs 33 25 per lb. net		per lb net	28 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				
(iv) Manufactured in foreign countries		per lb net		29 25
Cigars		per lb. net	66 0	67 0
Hooka and beedy tobacco		per lb net	7 50	7 80
Snuff		per lb net	11 0	11 50
Manufactured tobacco not elsewhere specified, other than hooka and beedy tobacco and snuff		per lb net	33 0	33 75
Toilet requisites not elsewhere specified including toilet sets, except soap and perfumed spirits			75%	
Varnishes	30%		40%	
Wattlebark			5%	
<b>Wax other than candles, not elsewhere specified—</b>				
Beeswax			20%	
Bottling wax			20%	
Paraffin wax			20%	
Match wax			20%	

Column I Goods	Column II Preferential Rate			Column III General Rate		
	ad valorem	Rs.	c.	ad valorem	Rs.	c.
Wine, other than Sacramental—						
Sparkling	per gallon				160	0
Other—						
In wood	per gallon				53	0
In bottles	per gallon				55	0
Wood and timber, manufactures wholly or mainly of, not elsewhere specified				75%		
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 Tourist Bureau, provided that such articles bear indelible marks identifying them as the property of such hotels and resthouses—						
Paper serviettes				27½%		
All other goods not otherwise charged with duty or prohibited, and not comprised in the Table of Exemptions hereinafter set forth				35%		

## SCHEDULE

## Part B

Column I Goods	Column II Preferential Rate			Column III General Rate		
	ad valorem	Rs.	c.	ad valorem	Rs.	c.
Chemicals, not elsewhere specified—						
Wattlebark extract	Free			5%		
Wood preservatives	Free			5%		
Earthenware, not elsewhere specified—						
Other than pots and pans and roofing tiles	22½%			27½%		
Essential oils, natural (other than perfumes)—						
Ylang-ylang oil, vetyver oil and geranium oil				15%		