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THE CEYLON GOVERNMENT GAZETTE

EXTRAORDINARY

අංක 14,582—1965 දෙසැම්බර් 10 වැනි සිකුරාදා—1965.12.10

No. 14,582 — FRIDAY, DECEMBER 10, 1965

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PART I: SECTION (I)—GENERAL

Government Notifications

L. D.—B. 138/47.

No. 81/24/159 (SB/EP)
P. C. C. No. A/744/28

CUSTOMS NOTIFICATION (TARIFF) No. 65/1

The Customs Ordinance

It is hereby notified that the following resolution under section 10 of the Customs Ordinance (Chapter 235) was passed by the House of Representatives at its public session on November 30, 1965.

Colombo, December 1, 1965.

H. JINADASA SAMARAKKODY,
Permanent Secretary, Ministry of Finance

RESOLUTION

"This House resolves under section 10 of the Customs Ordinance (Chapter 235) that import duties under the Customs Ordinance shall be levied and paid on the articles specified in Column I of Schedule I hereto (in lieu of the import duties payable thereon under the existing law and specified in Schedule II hereto), at the General Rates set out in the corresponding entries in Column III of the said Schedule I or, where Preferential Rates are leviable and payable under the provisions of Schedule A to the Customs Ordinance (Chapter 235), at the Preferential Rates set out in the corresponding entries in Column II of the said Schedule I."

SCHEDULE I

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|---|--------------------------------|----------------|----------------------------|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Abrasive, crude— | | | | |
| Carborundum | | | 30% | |
| Cuttle fish | | | 30% | |
| Emery | | | 30% | |
| Pumice stone | | | 30% | |
| Other | | | 30% | |
| Abrasives, manufactured— | | | | |
| Abrasive soap | | | 30% | |
| Abrasive tape | | | 30% | |
| Carborundum wheels, stones and paste | | | 30% | |
| Emery wheels, stones, paper and cloth | | | 30% | |
| Glass paper and cloth | | | 30% | |
| Grinding paste, not elsewhere specified | | | 30% | |
| Pumice powder and blocks | | | 30% | |
| Sand paper and cloth | | | 30% | |
| Other | | | 30% | |
| Acid— | | | | |
| Acetic per demi-john of 44 lbs. | | | | 2 57 |
| Formic per demi-john of 44 lbs. | | | | 2 90 |
| Oxalic | 10% | | 20% | |
| Sulphuric not elsewhere specified | 22% | | 32% | |
| Sulphuric shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of enclosed splash-proof accumulators and batteries | 12% | | 22% | |
| Acid, not elsewhere specified | 29% | | 39% | |
| Adhesive flock | | | 30% | |
| Adhesives not elsewhere specified | | | 30% | |
| Aerated and mineral waters | | | 33% | |
| Almonds— | | | | |
| (i) shelled | | per cwt. 167 0 | | 187 0 |
| (ii) with shell | | per cwt. 110 0 | | 120 0 |
| Amber | | | 73% | |
| Animal bones other than manure | | | 14% | |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|--|--------------------------------|--------|----------------------------|----------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Animals— | | | | |
| (i) Dogs | each | | | 550 0 |
| (ii) Horses | each | | | 11,000 0 |
| Anti-corrosive pipe wrapping | | | 33% | |
| Arecanuts, whole, in pieces or powder | | | 139% | |
| Arms— | | | | |
| Firearms— | | | | |
| Guns— Single-barrel | | | 33% | |
| Double-barrel | | | 38% | |
| Pistols— Single-barrel not magazine | | | 165% | |
| Double-barrel or magazine | | | 165% | |
| Revolvers | | | 165% | |
| Rifles and Carbines— | | | | |
| Single-barrel with magazine | | | 165% | |
| Single-barrel without magazine | | | 165% | |
| Double-barrel | | | 165% | |
| Other | | | 165% | |
| Air-guns, air rifles and air pistols, not being toys | | | 165% | |
| Arms, parts and accessories for— | | | | |
| Cleaning outfits— | | | | |
| For shot guns | | | 33% | |
| For other arms | | | 165% | |
| Parts and other accessories— | | | | |
| For shot guns | | | 33% | |
| For other arms | | | 165% | |
| 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 | 110% | | 120% | |
| In containers of 8 oz. capacity and over 4 oz. | 110% | | 120% | |
| Other— | | | | |
| Aromatic chemicals | 34% | | 44% | |
| Essential oils, synthetic | 34% | | 44% | |
| Essential oils, not elsewhere specified | | | 34% | |
| Soap compounds | 34% | | 44% | |
| Arrows and bows and parts and accessories thereof | | | 53% | |
| Artificial flowers, foliage and fruit | | | 275% | |
| Artificial leather cloth not elsewhere specified | | | 55% | |
| Artificial silk waste | | | 55% | |
| Artificial teeth (except dentures) and dental materials, not elsewhere specified | | | 27% | |
| Artists' materials not elsewhere specified— | | | | |
| Artists' boards | | | 28% | |
| Artists' colours | 18% | | 28% | |
| Other | | | 28% | |
| Asbestos— | | | | |
| Fibre | | | 8% | |
| Fibrous fillers | | | 28% | |
| Packing | | | 28% | |
| Ridges | | | 55% | |
| Sheets | | | 55% | |
| Tiles | | | 55% | |
| Manufactures not elsewhere specified | | | 55% | |
| Asphalt, Bitumen, Coalpitch and Tar | per cwt. | | | 2 30 |
| Atomisers and Sprayers (other than scent sprayers) and parts thereof not elsewhere specified | 14% | | 24% | |
| Avarum bark | per cwt. | | | 3 30 |
| Balunga | per cwt. | | | 55 0 |
| Baskets and basketware not elsewhere specified | | | 220% | |
| Bathing caps | | | 165% | |
| Bath mats and boards, wooden | | | 220% | |
| Bathroom fittings, not elsewhere specified— | | | | |
| Brass | | | 220% | |
| Iron and steel | 220% | | 230% | |
| Wooden | | | 330% | |
| Baths and Sinks—earthenware, porcelain and china | 34% | | 44% | |
| Beads, not elsewhere specified | | | 55% | |
| Beedy leaves | per cwt. | | | 7 90 |
| Bee-keeping appliances and parts thereof | 14% | | 24% | |
| Beer, ale and porter and all other malt liquors | per gallon | 29 70 | | 30 25 |
| Belt preservatives and syrup | | | 30% | |
| Betel leaves | per cwt. | | | 205 0 |
| Bicycles (pedal) and tricycles (pedal) other than toys, and accessories and spare parts, not elsewhere specified | 23% | | 33% | |
| Bicycle frames and forks— | | | | |
| Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of | 12% | | 22% | |
| Bird seed, including millet | | | 165% | |
| Bitters— | | | | |
| Angostura | | | 220% | |
| Orange | | | 220% | |
| Peach | | | 220% | |
| Bituminous solution | 40% | | 45% | |
| Boiler cement and compositions | | | 30% | |
| Blacking for foundry (casting) purposes | | | 26% | |
| Boiler cleaning fluid | | | 30% | |
| Bon-bons (Christmas-crackers), other than any form of confectionery or fireworks of a dangerous character | | | 220% | |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|--|--------------------------------|----------|----------------------------|--------|
| | Ad valorem | Rs. o. | Ad valorem | Rs. o. |
| Book-binding cloth | | | 30% | |
| Boot and shoe lasts— | | | | |
| Iron and steel | 30% | | 40% | |
| Wooden | | | 40% | |
| Boot and shoe protectors— | | | | |
| Iron and steel | 29% | | 39% | |
| Leather | 39% | | 39% | |
| Rubber | | | 46% | |
| Other | | | 39% | |
| Boot and shoe soles and heels— | | | | |
| Leather | 128% | | 138% | |
| Rubber | | | 172% | |
| Wooden | | | 30% | |
| Boot and shoe trees— | | | | |
| Aluminium | 110% | | 120% | |
| Iron and steel | 110% | | 120% | |
| Wooden | | | 120% | |
| Other | | | 120% | |
| Boots and Shoes— | | | | |
| Canvas, rubber-soled | | | 340% | |
| Leather | 330% | | 340% | |
| Other | 330% | | 340% | |
| Boots and shoes, semi-finished, viz., Leather uppers and Cut leather insoles, lined with other material | | | 220% | |
| Bottling capsules | | | 30% | |
| Breakfast, tiffin, tea and dinner wagons and parts thereof | | | 220% | |
| Brewing Sugars and other ingredients for use in brewing, not elsewhere specified | 24% | | 34% | |
| Bristles, polyamide shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of tooth brushes | | | 13% | |
| Bristles, other | | | 30% | |
| Brooms and broom heads | | | 220% | |
| Brushes— | | | | |
| Artists' | 23% | | 33% | |
| Cloth | | | 55% | |
| Dental plate | | | 33% | |
| Hair | | | 55% | |
| Iodine | | | 55% | |
| Jewellers' | | | 55% | |
| Nail | | | 110% | |
| Painters' (decorators) | 23% | | 33% | |
| Scrubbing | | | 33% | |
| Shaving | | | 33% | |
| Shoe | | | 33% | |
| Stencil | | | 33% | |
| Throat and medical | | | 33% | |
| Tooth | | | 66% | |
| Other | | | 55% | |
| Builders' woodwork, not elsewhere specified | | | 275% | |
| Bullets, Pellets, and shot— | | | | |
| Lead | | | 55% | |
| Nickel | | | 55% | |
| Other | | | 55% | |
| Cables, cordage, rope and twine, not elsewhere specified— | | | | |
| Cotton | | | 46% | |
| Hemp | | | 46% | |
| Jute | | | 46% | |
| Manilla | | | 46% | |
| Sisal | | | 46% | |
| Other | | | 46% | |
| Cachets and capsules for medicine | | | 28% | |
| Camphor | | | 55% | |
| Candles | | | 165% | |
| Candle sticks and stands other than electroplated ware— | | | | |
| Brass | | | 330% | |
| Plastic | | | 330% | |
| Wooden | | | 330% | |
| Canes and rattans | | per cwt. | | 13 0 |
| Carbon black | | | 10% | |
| Carbon rods shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of drycell batteries | 10% | | 20% | |
| Cards, playing | 330% | | 340% | |
| Casein, not elsewhere specified | | | 30% | |
| Castors | 30% | | 40% | |
| Cattle, Requirements and equipment shown to the satisfaction of the Principal Collector of Customs to have been imported for the breeding of, viz.— | | | | |
| Ampoules of frozen bovine semen | | | 10% | |
| Plastic vacuum silos for storing fodder | | | 10% | |
| Vacuum flasks used for storing bovine semen in liquid air | | | 10% | |
| Ceiling and flooring boards | 40% | | 45% | |
| "Cellophane", "Rayophone", "Pliofilm" and similar transparent wrapping material, not elsewhere specified | 30% | | 40% | |
| Celluloid sheets | | | 30% | |
| Ceramic ware—Raw materials shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of | 12% | | 22% | |

| Column I Article | Column II Preferential Rate Ad valorem | Rs. c. | Column III General Rate Ad valorem | Rs. c. |
|---|--|----------|--|--------|
| Chalk, tailors' | | | 23% | |
| Chalk, not elsewhere specified | | | 23% | |
| Charts, themograph recording | 10% | | 20% | |
| Cheakai | per cwt. | | | 30 0 |
| Cheakai powder | per cwt. | | | 30 0 |
| Chemicals not elsewhere specified— | | | | |
| Alum | 28% | | 33% | |
| Aluminium sulphate and soda ash shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of paper | 12% | | 17% | |
| Ammonia | 28% | | 33% | |
| Barium sulphate, litharge and red lead shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of splash proof accumulators and batteries | 12% | | 17% | |
| Bicarbonate of soda | 28% | | 33% | |
| Bleaching powder (Chloride of lime) | 30% | | 40% | |
| Borax | 28% | | 33% | |
| Calcium carbide | 29% | | 39% | |
| Calcium carbonate, not elsewhere specified | 28% | | 33% | |
| Calcium carbonate shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of agricultural chemicals | 7% | | 12% | |
| Calcium Cyanide | 28% | | 33% | |
| Caustic soda | 28% | | 33% | |
| Chemicals shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of leather footwear | 12% | | 17% | |
| Chemicals shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of drycell batteries, viz., Manganese dioxide, salammoniac, Zinc chloride and mercury sublimate | 12% | | 17% | |
| Chemicals shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of pins, clips and plastic products | 12% | | 17% | |
| Chemicals shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of printing ink, viz., Magnesia, ink powder, titanium oxide, magnesium carbonate | 12% | | 17% | |
| Chloroform | 28% | | 33% | |
| Cream of Tartar | 28% | | 33% | |
| Creosote not elsewhere specified | 28% | | 33% | |
| Dextrine | 28% | | 33% | |
| Dextrose pure and Dextrose fortified | 12% | | 17% | |
| Disinfectants | 8% | | 18% | |
| Epsom salts | 28% | | 33% | |
| Ether | 28% | | 33% | |
| Extracts for tanning— | | | | |
| Wattle bark extract | 7% | | 12% | |
| Other | 28% | | 33% | |
| Gases— | | | | |
| Carbonic Acid | 73% | | 83% | |
| Filling gas and washing gas shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of electric lamp bulbs | 12% | | 17% | |
| Oxygen | 28% | | 33% | |
| Other | 28% | | 33% | |
| Glass powder | 28% | | 33% | |
| Glauber salt | 28% | | 33% | |
| Hardeners shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of plywood | 7% | | 12% | |
| Hartal— | | | | |
| Solid | 28% | | 33% | |
| Powder | 28% | | 33% | |
| Hydrogen Peroxide | 28% | | 33% | |
| Mineral Jelly | 28% | | 33% | |
| Munsal | 28% | | 33% | |
| Naphthalene | 28% | | 33% | |
| Potassium per manganate | 30% | | 40% | |
| Rubber solution | 55% | | 60% | |
| Saccharine | 30% | | 40% | |
| Saltpetre | 28% | | 33% | |
| Soda ash shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of glass and glassware | 12% | | 17% | |
| Soda ash not elsewhere specified | 28% | | 33% | |
| Soda bisulphite | | | 10% | |
| Sodium metabisulphite | 28% | | 33% | |
| Sodium sulphite | 7% | | 12% | |
| Stearine, not elsewhere specified | 28% | | 33% | |
| Wood preservatives | 7% | | 12% | |
| Other | 28% | | 33% | |
| Chicory | | | 220% | |
| Chillies, dried | | per cwt. | Free | |
| China clay, not elsewhere specified | | | 30% | |
| China ware and porcelainware (other than sanitaryware) not elsewhere specified— | | | | |
| Wall and floor tiles | 110% | | 115% | |
| Other | 80% | | 85% | |
| Christmas tree decorations— | | | | |
| Electric bulb sets | 110% | | 120% | |
| Other | | | 220% | |

| Column I Article | Column II Preferential Rate Ad valorem | | Column III General Rate Ad valorem | |
|--|--|-------|--|-------|
| | Rs. | c. | Rs. | c. |
| Cider | per gallon | | | 13 0 |
| Cigar and Cigarette boxes, cases and holders other than gold and silver plated ware and gold, platinum and silverware— | | | | |
| Iron and steel | 330% | | 340% | |
| Other | | | 340% | |
| Cinematograph films processed (sound and silent) other than films certified by the Director of Education to be films of an educational character | per foot | 0 24½ | | 0 25 |
| Clocks (Except gold and silverware)— | | | | |
| Where the cost, insurance, freight and other charges up to the point of arrival in the port of importation do not exceed Rs. 50.00 per clock | 110% | | 120% | |
| Where the cost, insurance, freight and other charges up to the point of arrival in the port of importation exceed Rs. 50.00 per clock | 330% | | 340% | |
| Spare parts and accessories for | 56% | | 66% | |
| Cloisonneware, not elsewhere specified | | | 330% | |
| Cocoa (prepared) | | | 330% | |
| Coffee, beans not roasted | per lb. | | | 2 20 |
| Coffee, mixed or unmixed, not elsewhere specified | | | 330% | |
| Coffee substitutes, not elsewhere specified | | | 330% | |
| Coffin mountings— | | | | |
| Brass | | | 53% | |
| Plated | | | 53% | |
| Coir, manufactures wholly or mainly of | | | 330% | |
| Compressed fibre boards | | | 30% | |
| Confectionery including chocolates | 330% | | 340% | |
| Copra, not being copra which is the produce of the Maldivé Islands | per cwt. | | | 7 0 |
| Corks and cork manufactures, not elsewhere specified— | | | | |
| Cork agglomerated | | | 30% | |
| Corks | | | 10% | |
| Cork sheets | | | 10% | |
| Crown corks, not elsewhere specified | | | 58% | |
| Corrugated plastic roofing (transparent and translucent) including Perspex | | | 55% | |
| Corrugated roofing, not elsewhere specified (transparent and translucent) | | | 55% | |
| Cotton wadding | | | 27% | |
| Cotton waste | | | 30% | |
| Cowries | | | 73% | |
| Cream | 110% | | 120% | |
| Crucibles | | | 30% | |
| Cups and saucers, dishes and plates not elsewhere specified— | | | | |
| Aluminium | 100% | | 110% | |
| Glass | | | 110% | |
| Plastic and bakelite | | | 110% | |
| Curtain rods and fittings including curtain wire— | | | | |
| Iron and steel | 45% | | 55% | |
| Wooden | | | 170% | |
| Curios and bricabrac | | | 330% | |
| Cutch | per cwt. | | | 76 0 |
| Cutlery, not elsewhere specified— | | | | |
| Knives, scissors, razors and other cutleryware including spoons and forks but not including gold and silverware | 45% | | 55% | |
| Sugarcane cutting knives | 12% | | 22% | |
| Damasceneware, not elsewhere specified | | | 330% | |
| Date stamps and inking pads | | | 33% | |
| Diamonds | | | 330% | |
| Distempers | 50% | | 66% | |
| Drain cleaning outfits | 30% | | 40% | |
| Drawing pins | | | 20% | |
| Dry Battery cells— | | | | |
| For electric torches of a length not exceeding 62 mm. diameter not less than 23 mm. | per gross | | | 15 0 |
| Other | 32½% | | 35% | |
| Dyes Dye stuffs— | | | | |
| For dyeing textiles, wearing apparel, and soap | 10% | | 20% | |
| Hair dye | | | 110% | |
| Other | 20% | | 30% | |
| Earthenware not elsewhere specified— | | | | |
| Pots and pans | per 100 | 45 0 | | 50 0 |
| Roofing tiles— | | | | |
| Flat full, not larger in size than 16½" × 10½" | per 1,000 | 120 0 | | 140 0 |
| Flat half, not larger in size than 16½" × 5½" | per 1,000 | 87 0 | | 97 0 |
| Flat larger than 16½" × 10½" | per 1,000 | 188 0 | | 218 0 |
| Ridges | per 1,000 | 318 0 | | 393 0 |
| Sanitaryware | | 39% | | 44% |
| Wall and floor tiles | | 110% | | 115% |
| Other | | 80% | | 85% |
| Eau-de-cologne— | | | | |
| Packed in containers or bottles of less than 4 ounce capacity | | | 165% or Rs. 165 (per gallon whichever is higher) | |
| Packed in larger containers or bottles | | | 200% or Rs. 200 (per gallon whichever is higher) | |
| Electric accumulators and batteries (except splash proof accumulators and batteries for motor vehicles and dry cells) and parts thereof | 23% | | 33% | |
| Electric appliances— | | | | |
| Including electric heating and cooking apparatus, vacuum cleaners, hair dryers, washing machines, shavers, massagers, hair clippers, food mixers, bells and floor polishers (excluding electric smoothing irons) | 220% | | 230% | |
| Electric smoothing irons | 110% | | 120% | |
| Parts for domestic appliances | 50% | | 60% | |
| Parts for others | 220% | | 230% | |

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| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|---|--------------------------------|--------|----------------------------|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Electric cap lamps for miners complete with battery and parts thereof .. | 12% | | 22% | |
| Electric cigarette lighters | | | 330% | |
| Electric fluorescent tubes | 30% | | 40% | |
| Electric lamp bulbs | 62% | | 72% | |
| Electric lighting accessories and electrical goods and apparatus not elsewhere specified— | | | | |
| Articles which in the opinion of the Principal Collector of Customs are considered to be luxury or fancy articles | 220% | | 230% | |
| Other than luxury or fancy articles | 34% | | 44% | |
| Electric Neon signs | 330% | | 340% | |
| Electric wires and Cables | 30% | | 40% | |
| Electric goods and apparatus and parts thereof shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of anti-biotics including penicillin, drugs, pharmaceuticals and patent medicines, milk foods, infants and invalids' foods and glucose or for packing such products imported in bulk | | | | |
| Electrodes | 18% | | 28% | |
| Electroplated ware except silverplated and goldplated ware not elsewhere specified— | | | | |
| Bath room fittings | | | 220% | |
| Candlesticks and stands | | | 330% | |
| Tableware including presentation cups and shields (except cutlery including forks and spoons) | | | 330% | |
| Trays | | | 330% | |
| Vases | | | 330% | |
| Waiters | | | 330% | |
| Wire, iron and steel, shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of pins and clips | 12% | | 22% | |
| Other, not elsewhere specified— | | | | |
| Iron and steel | 34% | | 44% | |
| Other metal | | | 55% | |
| Enamel Coagulating pans | 12% | | 22% | |
| Essential oils, natural (other than perfumes) Ylang-ylang oil, vetyver oil and geranium oil | | | 28% | |
| Explosives— | | | | |
| Cartridges, filled or empty | | | 72% | |
| Fireworks | | | 330% | |
| Gun powder, fine (passing No. 10 standard mesh) | per lb. | | | 0 66 |
| Percussion caps and propellant powder and explosives, not elsewhere specified | | | 40% | |
| Feathers and plumes | | | 330% | |
| Felt— | | | | |
| Asphalted | | | 30% | |
| Hair | | | 30% | |
| Roofing | | | 30% | |
| Rubberised | | | 46% | |
| Fibre not elsewhere specified— | | | | |
| Aloe | | | 30% | |
| Flax | | | 30% | |
| Hemp | | | 30% | |
| Jute | | | 30% | |
| Mexican | | | 10% | |
| Palmyrah, not elsewhere specified | | | 30% | |
| Sisal | | | 30% | |
| Other | | | 30% | |
| Filter powder | | | 26% | |
| Filters and component parts thereof for filtering waste oil | 34% | | 44% | |
| Fire bricks | 30% | | 40% | |
| Fire bricks shown to the satisfaction of the Principal Collector of Customs to have been imported for the cement, ceramic and glass industries | 10% | | 20% | |
| Fire clay | | | 30% | |
| Fire cement | | | 10% | |
| Fireproof clothing | | | 30% | |
| Floor covering, not elsewhere specified | | | 220% | |
| Flavouring essences including powder and oil | | | 55% | |
| Flowers, fresh | per lb. | | | 12 0 |
| Fly paper and traps | | | 20% | |
| Food colouring matter | | | 20% | |
| French chalk | | | 23% | |
| Fuller's earth (not prepared) not elsewhere specified | | | 30% | |
| Furniture including stands (other than manufactures of wood and timber) for the display of goods in shops and parts thereof | | | 330% | |
| Furniture and parts thereof, not elsewhere specified (excluding upholstery materials)— | | | | |
| Complete | 330% | | 340% | |
| Parts— | | | | |
| Wire mattresses (other than upholstered wire or spring mattresses) and parts thereof | | | 110% | |
| Others | | | 220% | |
| Garden umbrellas | | | 330% | |
| Gauntlets, rubber | | | 30% | |
| Ginger, raw or dried except preserved ginger | per cwt. | | | 5 50 |
| Glass and manufactures wholly or mainly thereof, not elsewhere specified— | | | | |
| Bottles of less than 6 ounces capacity | | | 10% | |
| Bottles with a mouth of 3 inches in diameter and over shown to the satisfaction of the Principal Collector of Customs to have been imported for packing locally made confectionery | | | 10% | |

| Column I Article | Column II Preferential Rate Ad valorem | | Column III General Rate Ad valorem | |
|---|--|----|--|-------|
| | Rs. | o. | Rs. | o. |
| Funnels | | | 20% | |
| Packing materials including bottles shown to the satisfaction of the Principal Collector of Customs to have been imported for packing antibiotics including penicillin, drugs, pharmaceuticals, patent medicines, milk foods, infants and invalids foods and glucose manufactured locally or imported in bulk for packing locally | | | 10% | |
| Other, including jars and pots of less than 6 oz. capacity | | | 73% | |
| Window and plate glass | | | 27% | |
| Glass beads and bangles including imitation pearls | | | 55% | |
| Glue, including synthetic resin glue, shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of local products | | | 13% | |
| Glue, other, including size | | | 30% | |
| Gold leaf | | | 55% | |
| Goldplated ware | | | 330% | |
| Golf balls | Free | | Free | |
| Grain (other than paddy, rice and malt)— | | | | |
| Beans | per cwt. | | Free | |
| Wheat, gram, peas, oats, barley and other | per cwt. | | Free | |
| Wheat, oats, barley (pearled or partially husked) | per cwt. | | Free | |
| Granolithic powder | | | 30% | |
| Graphite not elsewhere specified | | | 30% | |
| Grass, straw and rush manufactures, not elsewhere specified | | | 330% | |
| Gum bottles with brush, empty | | | 46% | |
| Gums and resins, not elsewhere specified— | | | | |
| Acacia | | | 30% | |
| Arabic | | | 30% | |
| Benjamin | per cwt. | | | 102 0 |
| Gopal | 10% | | 20% | |
| Dammar | per cwt. | | | 43 0 |
| Lac | 10% | | 20% | |
| Olibanum | per cwt. | | | 46 0 |
| Resins, n.e.s. | | | 10% | |
| Shellac | 10% | | 20% | |
| Gums shown to the satisfaction of the Principal Collector of Customs to have been imported for local manufacture of envelopes | | | 13% | |
| Gunnies and gunny cloth | | | 20% | |
| 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 per cent. by weight)— | | | | |
| Ties, collars, corsets, brassieres and boot laces | 55% | | 60% | |
| Other | 55% | | 60% | |
| Hat bodies, uncovered or unlined | | | 30% | |
| Hats and caps, not elsewhere specified— | | | | |
| Woolen and felt | 110% | | 120% | |
| Other | | | 55% | |
| Hats and Caps— | | | | |
| Incomplete | | | 75% | |
| Pith shapes for the manufacture of | | | 10% | |
| Hay and straw | | | 330% | |
| Heating apparatus, not elsewhere specified, including cooking stoves other than iron and steel, and parts thereof | | | 43% | |
| Honey | | | 77% | |
| Horse shoes, aluminium | 220% | | 230% | |
| Hose, garden, of ¼ inch to 1 inch in diameter— | | | | |
| All rubber | | | 73% | |
| Plastic | | | 110% | |
| Hose pipes and piping and couplings therefor, except pipes and piping made exclusively of rubber and not exceeding 1½ inches in diameter, not elsewhere specified | | | 30% | |
| Ice boxes | | | 220% | |
| Ice cream freezers, other than machinery | | | 55% | |
| Images and statues— | | | | |
| Earthenware, porcelain, china and stone | 330% | | 340% | |
| Wooden | | | 340% | |
| Other, except gold and silverware | | | 340% | |
| Imitation jewellery, jari goods, imitation jari goods and spangles and goldplated and silverplated wire and thread, but not including other electroplated ware | | | 220% | |
| Implements and tools— | | | | |
| Agricultural, viz., Alavangoes, axes, forks for digging, manuring or weeding harrows, katties, knives and saws for budding, pruning or tapping, mamoties, picks, ploughs, sickles, soil block makers (plant tools and dibblers), and parts thereof | | | Free | |
| Other, not elsewhere specified (except machine tools) and parts thereof | 19% | | 29% | |
| Incandescent mantles | 34% | | 44% | |
| Ink other than writing ink— | | | | |
| Drawing | | | 30% | |
| Duplicating | | | 30% | |
| Indian | | | 30% | |
| Marking | | | 30% | |
| Printing | | | 30% | |
| Stencils | | | 30% | |
| Thermograph | | | 30% | |
| Other | | | 30% | |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|--|--------------------------------|--------|----------------------------|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Ink—Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of printing, viz.— | | | | |
| Bronze powder | 10% | .. | 15% | .. |
| Gum Gopal | 10% | .. | 20% | .. |
| Middle Chrome | 10% | .. | 15% | .. |
| Wood resin | .. | .. | 10% | .. |
| Yellow chrome powder | 10% | .. | 15% | .. |
| Zinc white | 10% | .. | 15% | .. |
| Instant tea factories—Plant, equipment and chemicals shown to the satisfaction of the Principal Collector of Customs to have been imported for use in the pilot plant or in other | | | | |
| Instruments, appliances and apparatus, and parts thereof, not elsewhere specified— | | | | |
| Automatic parking meters and parts thereof | .. | .. | 20% | .. |
| Brodie meters and parts thereof | 20% | .. | 30% | .. |
| Chlorinators and parts thereof | .. | .. | 20% | .. |
| Dental plates and parts thereof | .. | .. | 20% | .. |
| Dissecting instruments and parts thereof | .. | .. | 20% | .. |
| Drawing office sets | .. | .. | 20% | .. |
| Dust respirators | .. | .. | 20% | .. |
| Fire extinguishers and refills and parts thereof | .. | .. | 20% | .. |
| Galvanometers and parts thereof | .. | .. | 20% | .. |
| Gas masks | .. | .. | 20% | .. |
| Gas meters and parts thereof | .. | .. | 20% | .. |
| Lenses not elsewhere specified | .. | .. | 20% | .. |
| Mathematical instruments and parts thereof | .. | .. | 20% | .. |
| Medical instruments and parts thereof | .. | .. | 20% | .. |
| Miners' safety lamps and parts thereof | .. | .. | 10% | .. |
| Precision laboratory balances and parts thereof | .. | .. | 20% | .. |
| Rain recorders and parts thereof | .. | .. | 20% | .. |
| Scientific instruments and parts thereof | .. | .. | 20% | .. |
| Sterilising equipment shown to the satisfaction of the Principal Collector of Customs to have been imported for industrial use | .. | .. | 10% | .. |
| Sundials and parts thereof | .. | .. | 40% | .. |
| Sunshine recorders and parts thereof | .. | .. | 20% | .. |
| Surgical catgut and silk and art silk ligatures and sutures | .. | .. | 20% | .. |
| Surgical instruments and parts thereof | .. | .. | 20% | .. |
| Taximeters and parts thereof | 18% | .. | 28% | .. |
| Thermometers, not elsewhere specified and parts thereof— | .. | .. | .. | .. |
| Clinical | .. | .. | 13% | .. |
| Other | .. | .. | 20% | .. |
| Trusses and parts thereof | .. | .. | 20% | .. |
| Watermeters and parts thereof | .. | .. | 20% | .. |
| Weighing instruments and parts thereof not elsewhere specified— | .. | .. | .. | .. |
| Iron and steel, wholly or mainly of | 30% | .. | 40% | .. |
| Other | .. | .. | 30% | .. |
| Instruments, appliances and apparatus and parts thereof shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of antibiotics including penicillin, drugs, pharmaceuticals and patent medicines, milk foods, infants' and invalids' foods and glucose or for packing such products imported in bulk | | | | |
| Insulating materials not elsewhere specified— | | | | |
| Fibre glass, silicate of cotton, prepared fibre slabs and expanded ebonite | 30% | .. | 40% | .. |
| Other | 30% | .. | 40% | .. |
| Iron and steel cooking stoves, parts thereof | 30% | .. | 40% | .. |
| Iron and steel drums and tanks, black, painted or galvanized, parts for, not elsewhere specified | 20% | .. | 25% | .. |
| Ivory, manufactured | .. | .. | 330% | .. |
| Ivory, unmanufactured | .. | .. | 30% | .. |
| Jams, jellies, and marmalades | 220% | .. | 230% | .. |
| Jewellers' enamel | .. | .. | 26% | .. |
| Jewellery and gold and silversmiths' wares | .. | .. | 330% | .. |
| Jewellery and trinket boxes, other than gold and silverplated and gold, platinum and silver boxes | .. | .. | 330% | .. |
| Jointing | .. | .. | 30% | .. |
| Joss sticks, per lb. inclusive of packing and labels | per lb. | .. | .. | 11 0 |
| Kapok | .. | .. | 17% | .. |
| Kerosene oil as defined in section 167 of the Customs Ordinance except dangerous petroleum | per gallon | .. | Free | .. |
| Konam bark | per cwt. | .. | .. | 8 50 |
| Lamps and lanterns (except paper) and parts, not elsewhere specified— | | | | |
| Incandescent— | | | | |
| Iron and steel | 54% | .. | 64% | .. |
| Other | .. | .. | 53% | .. |
| Other than incandescent— | | | | |
| Iron and steel | 14% | .. | 24% | .. |
| Other | .. | .. | 24% | .. |
| Lawn sprinklers and parts thereof, not elsewhere specified— | | | | |
| Iron and steel | 166% | .. | 176% | .. |
| Other | .. | .. | 176% | .. |
| Leather and leather goods, not elsewhere specified— | | | | |
| Leather | 110% | .. | 115% | .. |
| Harness and saddlery | 220% | .. | 230% | .. |
| Other | 220% | .. | 225% | .. |
| Linseed | .. | .. | 29% | .. |
| Lubricating oil, petroleum (refined) | per gallon | 1.55 | .. | 1 65 |

| Column I Article | Column II Preferential Rate Ad valorem Rs. c. | Column III General Rate Ad valorem Rs. c. |
|--|---|---|
| Machinery— | | |
| Accounting machines | 37% | 47% |
| Agricultural machinery and component parts thereof, not elsewhere specified | 4% | 14% |
| Baniam making and knitting machines and parts thereof | 10% | 20% |
| Brick-making machinery and parts thereof | 10% | 20% |
| Concrete block-making machines and parts thereof | 10% | 20% |
| Conveying, hoisting, excavating, road construction and mining machinery— | | |
| Cranes, hoists and lifting machinery and component parts thereof | 37% | 32% |
| Earth moving equipment, trailers and parts— | | |
| Shown to the satisfaction of the Principal Collector of Customs to have been imported for use in Government irrigation and agricultural schemes | 4% | 14% |
| Other | 30% | 40% |
| Plumbago machinery and parts thereof | 10% | 20% |
| Steam rollers and component parts thereof | 30% | 40% |
| Stone crushing machinery and parts thereof | 30% | 40% |
| Other, including parts | 20% | 25% |
| Duplicating machines and accessories and parts thereof | 30% | 40% |
| Electric alternators, dynamos, exciters, generators, control and switch gear and parts thereof | 20% | 30% |
| Electric fans and parts | 110% | 120% |
| Electric motors, transformers and convertors, and component parts thereof | 20% | 25% |
| Machine belting, and fasteners for | 30% | 40% |
| Machinery and parts thereof shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of antibiotics including penicillin, drugs, pharmaceuticals and patent medicines, milk foods, infants' and invalids' foods and glucose or for packing such products imported in bulk | 10% | 20% |
| Machinery for making exercise books and component parts thereof | 10% | 20% |
| Machinery for making safety matches and component parts thereof | 10% | 20% |
| Machinery for processing and baling fibre and parts thereof | 10% | 20% |
| Machinery for spinning or weaving and component parts thereof | 10% | 20% |
| Machinery of the following description and parts thereof which are shown to the satisfaction of the Principal Collector of Customs to have been imported for rolling aluminium foil and cutting such rolled foil and cutting paper imported in a non-processed state to sizes suitable for packing sole crepe rubber for export and for lining tea chests, tea packets or desiccated coconut chests— | | |
| Rolling machines, winding machines, annealing machines, slitting machines, cross-cutters, guillotine machines, machines for grinding rolls of foil-rolling mills and component parts thereof | 10% | 20% |
| Machinery, oil pressing and refining and component parts thereof | | 30% |
| 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 softened rubber and parts for such machinery | 10% | 30% |
| For the purpose of manufacture of finished rubber goods and parts for such machinery | 4% | 14% |
| Machines operated by disc, token or coin and component parts and accessories thereof | 160% | 170% |
| Machines, self-contained air conditioning, comprising elements for cooling, controlling humidity, cleaning and circulating air— | | |
| Complete | 200% | 205% |
| Parts | 195% | 205% |
| Machines, sewing and component parts thereof— | | |
| Industrial (excluding parts) | 4% | 14% |
| Other, including parts | 34% | 44% |
| Machine tools and parts thereof | 22% | 32% |
| Marine diesel engines and spare parts thereof shown to the satisfaction of the Principal Collector of Customs to have been imported to be fitted on fishing craft | 10% | 20% |
| Outboard motors shown to the satisfaction of the Principal Collector of Customs to have been imported for the local fishing industry | 10% | 20% |
| Plummer blocks (excluding ball and roller bearings) flanged couplings and set collars | 38% | 48% |
| Pneumatic machinery, including tools and parts thereof | 22% | 32% |
| Prime movers, not elsewhere specified, Internal combustion engines and parts— | | |
| Oil | 24% | 34% |
| Petrol and other | 31% | 41% |
| Printing and book binding machinery, complete and parts thereof, not elsewhere specified | 24% | 34% |
| Pumping machinery and component parts thereof— | | |
| Water pumps— | | |
| Where the inlet or outlet has a diameter of 1½ inches or less, and parts for such water pumps | 25% | 35% |
| Other, including parts | 4% | 14% |
| Other pumps including component parts | 13% | 23% |
| 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 | 10% | 20% |
| Refrigerators and component parts | 330% | 340% |
| Rice hullers and parts thereof | 45% | 55% |
| Rubber rollers (excluding ball and roller bearings) | 38% | 48% |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|--|--------------------------------|--------|----------------------------|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Saw benches | 38% | | 48% | |
| Semi-automatic paste mould glass blowing machines and component parts thereof | 10% | | 20% | |
| Sock-making and knitting machinery and parts thereof | 10% | | 20% | |
| Solid pulleys | 38% | | 48% | |
| Sugar making machinery and parts thereof | 4% | | 14% | |
| Sulphur grinding machinery | 8% | | 18% | |
| Tea machinery and component parts thereof— | | | | |
| Which in the opinion of the Tea Controller are not produced in Ceylon | 30% | | 40% | |
| Other | 52% | | 62% | |
| Tile-making machines and parts thereof | 10% | | 20% | |
| Typewriters and component parts thereof | 28% | | 30% | |
| Watering machines and parts thereof | 4% | | 14% | |
| Weighing machines and parts thereof | 30% | | 40% | |
| Wind mills | 22% | | 32% | |
| Wood working machinery and parts thereof | 10% | | 20% | |
| Machinery, not elsewhere specified and component parts thereof | 30% | | 40% | |
| Magic lanterns and parts thereof including slides (excluding toys) | | | 165% | |
| Malt and hops | | | 12% | |
| Marble sawn but not further prepared | 55% | | 60% | |
| Marble slabs not elsewhere specified and monuments | 65% | | 70% | |
| Marukkolunthu | per lb. | | | 1 50 |
| Masking tape | | | 38% | |
| Matrices, gramophone and phonograph record | | | 20% | |
| Mats and matting, including rubber mats and matting | | | 330% | |
| Mechanical lighters and parts thereof | | | 330% | |
| Mechanical lighter fuel | 110% | | 115% | |
| Mercury | 28% | | 33% | |
| Metals— | | | | |
| Aluminium— | | | | |
| Sheets, flat or corrugated, plates and circles, not fabricated | 20% | | 30% | |
| Bars, rods, wires, tubes, strips, not elsewhere specified, and pipes, not fabricated | 20% | | 30% | |
| Angles, bulbs, channels, shapes and sections, tees, beams, joists, pillars and rails, not fabricated | 20% | | 30% | |
| Aluminium barbed wire | 29% | | 39% | |
| Aluminium buckets which are shown to the satisfaction of the Principal Collector of Customs to have been imported for use on rubber estates | 12% | | 22% | |
| Aluminium foil, not elsewhere specified | 37% | | 47% | |
| Aluminium hollow-ware, not elsewhere specified | 47% | | 57% | |
| Aluminium ridges for roofing | 34% | | 44% | |
| Aluminium tubes shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of tooth paste containers | 12% | | 22% | |
| 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 | 12% | | 22% | |
| Coagulating dishes, coagulating tanks and separators, latex rain guards, tea sieves and winnows | 12% | | 22% | |
| Churns and coagulating pans for the rubber industry | 12% | | 22% | |
| Latex measures | 12% | | 22% | |
| Tea leaf basins | 12% | | 22% | |
| Transportation tanks for use in the rubber industry | 12% | | 22% | |
| Aluminium ware, wholly or mainly of, not elsewhere specified | 40% | | 60% | |
| Antimony and lead shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of electric accumulators | | | | 10% |
| Bronze, brass, copper, delta-metal, gun metal and yellow metal— | | | | |
| Bars, rods, wires, tubes, strips and pipes, not fabricated | 20% | | 30% | |
| Cocks, ball valves and shower roses | | | 25% | |
| Nails and screws | | | 25% | |
| Panel pins and escutcheon pins | | | 25% | |
| Sheets and plates not fabricated— | | | | |
| Brass | 20% | | 30% | |
| Other | 20% | | 30% | |
| Tubes and pipes, fabricated | | | 50% | |
| Wire (other than insulated), fabricated | | | 50% | |
| Cans, metal, ready, made or ready made components of, shown to the satisfaction of the Principal Collector of Customs to have been imported for canning local produce— | | | | |
| Iron and steel | 14% | | 24% | |
| Other | | | 24% | |
| Door and window fittings, locks, padlocks and keys— | | | | |
| Iron and steel, wholly or mainly of | 40% | | 50% | |
| Other | | | 50% | |
| Fencing material | 24% | | 34% | |
| Flexible tubing | | | 35% | |
| Hinges— | | | | |
| Brass | | | 43% | |
| Iron and steel | 30% | | 35% | |

| Column I Article | Column II Preferential Rate Ad valorem Rs. c. | | Column III General Rate Ad valorem Rs. c. | |
|---|---|-------|---|-------|
| Iron and steel— | | | | |
| Bars and rods, slabs, including blister, jumper and tool steel, not fabricated | per cwt. | | | 10 0 |
| Black or galvanized chains, bolts, nuts, rivets not elsewhere specified, washers and nails (except wire nails) | 34% | | 44% | |
| Cast iron pans and baths | 38% | | 48% | |
| Cocks | 25% | | 35% | |
| Cooking stoves | 25% | | 35% | |
| Drums and tanks, black, painted or galvanized and parts thereof, not elsewhere specified | 28% | | 33% | |
| Expanded metal and other materials for reinforcement, not fabricated | per sq.ft. | | | 0 11 |
| Galvanized iron buckets of 14 inches diameter and over | 18% | | 28% | |
| Gratings and drain covers | 42% | | 52% | |
| Hoop iron and steel and strapping wire and other iron and steel and wire specially prepared for strapping packages | 7% | | 17% | |
| Manufactures wholly or mainly of, not elsewhere specified | 40% | | 50% | |
| Nail wire shown to the satisfaction of the Principal Collector of Customs to have been imported for the purposes of manufacturing nails | 12% | | 22% | |
| Plates and sheets, galvanized or coated, flat not fabricated, not elsewhere specified— | | | | |
| Up to and including 26 British wire gauge | per cwt. | 11 00 | | 16 50 |
| Over 26 British wire gauge | per cwt. | 13 20 | | 18 70 |
| Plates and sheets galvanized or coated, corrugated, not fabricated, not elsewhere specified— | | | | |
| Up to and including 30 British wire gauge | per cwt. | 13 75 | | 19 80 |
| Over 30 British wire gauge | per cwt. | 16 50 | | 23 50 |
| Plates and sheets, not coated, not fabricated, not elsewhere specified | | | 20% | |
| Printed containers shown to the satisfaction of the Principal Collector of Customs to have been imported for packing antibiotics including penicillin, drugs, pharmaceuticals, patent medicines, and glucose manufactured locally or imported in bulk for packing locally | 10% | | 20% | |
| Printed containers shown to the satisfaction of the Principal Collector of Customs to have been imported for packing milk foods and infants' and invalids' foods manufactured locally or imported in bulk for packing locally | 4% | | 14% | |
| Printed containers shown to the satisfaction of the Principal Collector of Customs to have been imported for packing produce imported in bulk | 14% | | 24% | |
| Rolled angles, bulbs, channels, shapes and sections, H-iron girders, tees, beams, joists, pillars, rails, not fabricated | per cwt. | | | 8 26 |
| Screws— | | | | |
| Wood | 24% | | 29% | |
| Other | 24% | | 34% | |
| Sheets and circles, declared to be imported for the purpose of manufacturing drums for the export of local produce | | | 10% | |
| Sheets coated, flat, printed, shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of crown corks | 12% | | 22% | |
| Slotted angles | 110% | | 120% | |
| Staples for use with barbed wire | | | 14% | |
| Staples, not elsewhere specified | | | 33% | |
| Transportation tanks (wholly or mainly of iron or steel) shown to the satisfaction of the Principal Collector of Customs to have been imported for use in the rubber industry | 12% | | 22% | |
| Tubes and pipes, black or galvanized, not fabricated— | | | | |
| A Grade (Light) | | | | |
| Up to and including 1½" in inner diameter | | 0 17 | | 0 22 |
| Above 1½" in inner diameter | | 0 46 | | 0 66 |
| B Grade (Medium) | | | | |
| Up to and including 1½" in inner diameter | | 0 23 | | 0 28 |
| Above 1½" in inner diameter | | 0 50 | | 0 70 |
| All others | | 0 50 | | 0 70 |
| Fittings for | 20% | | 30% | |
| Wire barbed | 14% | | 24% | |
| Wire, plain, black or galvanized, not elsewhere specified, wire ropes and shoot runners and parts thereof | 34% | | 44% | |
| Wire shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of clips, pins, screws, hair pins, hair clips, hair grips and safety pins | 12% | | 22% | |
| Wire of gauges 12½ and 14 shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of barbed wire | 12% | | 22% | |
| Wire of gauges 8 and 17 shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of staples for use with barbed wire and wire netting | 12% | | 22% | |
| Receptacles and parts thereof shown to the satisfaction of the Principal Collector of Customs to have been imported for the export of concentrated rubber latex | 15% | | 20% | |
| Lead— | | | | |
| Pig (excluding lead sheets, tea lead and foil) | 18% | | 28% | |
| Seals | | | 28% | |
| Sheet and foil for packing produce for export | 10% | | 20% | |
| Sheet and foil, not elsewhere specified | 25% | | 35% | |
| Traps | | | 25% | |
| Washers | | | 50% | |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|--|--------------------------------|---|----------------------------|--|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Solder not elsewhere specified and soldering fluid | 18% | | 28% | |
| Solder shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of electric lamp bulbs | 12% | | 22% | |
| Tea sample tins | 30% | | 40% | |
| Tenterhooks and rivets 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 | | | 10% | |
| Tin foil | | | 35% | |
| 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 thereof | | | 10% | |
| Tin piping | | | 44% | |
| Tin sheets and plates, not fabricated | 20% | | 30% | |
| 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 | | | 45% | |
| Wire nails, not elsewhere specified | | | 45% | |
| Wire netting, iron and steel | 30% | | 40% | |
| Wire manufactures— | | | | |
| Woven fabric, not elsewhere specified— | | | | |
| Brass | | | 30% | |
| Iron and steel | 30% | | 40% | |
| Monel metal and nickel steel | | | 14% | |
| Zinc rolled sheets, plates and dishes not fabricated, not elsewhere specified | 20% | | 30% | |
| Zinc sheets perforated | | | 35% | |
| Mirrors, framed | | | 165% | |
| Mops | | | 140% | |
| Motor vehicles, trailers and tram cars and spare parts and accessories— | | | | |
| Motor vehicles— | | | | |
| Motor cars and motor station wagons including engines and chassis therefor— | | | | |
| (a) (1) in the case of an unused vehicle— | | | | |
| (a) where the cost, insurance, freight, and other charges in respect of any unused vehicle of the same make and model, up to the point of arrival in the port of importation do not exceed Rs. 4,000 | 52½% | | 60% | |
| (b) where the cost, insurance, freight and other charges in respect of any unused vehicle of the same make and model, up to point of arrival in the port of importation exceed Rs. 4,000 but do not exceed Rs. 6,000 | | Rs. 2,100 plus 137½% of such portion of the cost, insurance, freight and such other charges as exceed Rs. 4,000 | | Rs. 2,400 plus 145% of such portion of the cost, insurance, freight and such other charges as exceed Rs. 4,000 |
| (a) (i) (c) where the cost, insurance, freight and other charges in respect of any unused vehicle of the same make and model up to the point of arrival in the port of importation exceed Rs. 6,000 | | Rs. 4,850 plus 402½% of such portion of the cost, insurance, freight and such other charges as exceed Rs. 6,000 | | Rs. 5,300 plus 410% of such portion of the cost insurance, freight and such other charges as exceed Rs. 6,000. |
| (ii) in the case of a used vehicle | | Where the value of the used vehicle including cost, insurance, freight and other charges as assessed by the Principal Collector of Customs bears a certain proportion to the cost, insurance, freight and other charges of any unused vehicle of the same make and model imported at the same time the same proportion of the duty which would have been payable on an unused vehicle of the same make and model imported at the same time | | Where the value of the used vehicle including cost, insurance, freight and other charges as assessed by the Principal Collector of Customs bears a certain proportion to the cost, insurance, freight and other charges of any unused vehicle of the same make and model imported at the same time the same proportion of the duty which would have been payable on an unused vehicle of the same make and model imported at the same time. |
| (a) (iii) in the case of an engine or chassis | | Where its value including cost, insurance, freight and other charges bears a certain proportion to the cost, insurance, freight and other charges of an unused vehicle of the make and model for which the engine or chassis is deemed suitable in the opinion of the Principal Collector of Customs the same proportion of the duty which would have been payable on an unused vehicle of the same make and model imported at the same time. | | Where its value including cost, insurance, freight and other charges bears a certain proportion to the cost, insurance, freight and other charges of an unused vehicle of the make and model for which the engine or chassis is deemed suitable in the opinion of the Principal Collector of Customs, the same proportion of the duty which would have been payable on an unused vehicle of the same make and model imported at the same time. |

| Column I Article | Column II Preferential Rate Ad valorem | | Column III General Rate Rs. c. | |
|--|--|-------|--------------------------------------|-------|
| Motor cycles and motor scooters (including engines and chassis for motor cycles and motor scooters) | 32½% | | 40% | |
| Motor lorries, motor vans, motor omnibuses and tractors (excluding agricultural tractors) including engines and chassis therefor, which in the opinion of the Principal Collector of Customs are not classifiable as motor cars or motor station wagons— | | | | |
| Diesel-engined | 27½% | | 35% | |
| Other | 27½% | | 35% | |
| Trailers and tram-cars including chassis and spare parts thereof and such accessories of trailers and tram-cars as are not also adapted for use as accessories of motor vehicles | 27½% | | 35% | |
| Vehicle driven electrically (other than tram-cars) and parts thereof | 27½% | | 35% | |
| Motor vehicles, spare parts and accessories for— | | | | |
| Motor vehicles, accessories for | 50% | | 57½% | |
| Mother of pearl | | | 60% | |
| Musical instruments— | | | | |
| Gramophones, phonographs and radiograms and component parts and accessories | 110% | | 120% | |
| Gramophone and phonograph records | 74% | | 84% | |
| Other, including automatic pianos and organs and component parts and accessories | 33% | | 38% | |
| Mustard paste | | | 165% | |
| Mustard powder | | | 165% | |
| Mustard seed | per cwt. | | | 6 0 |
| Nickel silverware, not elsewhere specified | | | 275% | |
| Nuts used as fruit— | | | | |
| Brazil nuts | per cwt. | 220 0 | | 230 0 |
| Walnuts | per cwt. | 220 0 | | 230 0 |
| Other | 56% | | 66% | |
| Oakum | | | 30% | |
| Office and factory furniture and equipment wholly or mainly of iron and steel— | | | | |
| Cabinets | 165% | | 175% | |
| Counters | 165% | | 175% | |
| Deed and cash boxes | 165% | | 175% | |
| Distributors | 165% | | 175% | |
| Lockers | 165% | | 175% | |
| Partitions and partitioning | 165% | | 175% | |
| Seating (excluding single seats and chairs) | 165% | | 175% | |
| Shelving | 165% | | 175% | |
| Storage bins | 165% | | 175% | |
| Storage racks | 165% | | 175% | |
| Transfer boxes | 165% | | 175% | |
| Wall panels | 165% | | 175% | |
| Parts for the above | 165% | | 175% | |
| Office requisites, not elsewhere specified— | | | | |
| Card record systems | | | 30% | |
| Filing equipment, not elsewhere specified | | | 30% | |
| Filing systems | | | 30% | |
| Ledger posting equipment | | | 30% | |
| Loose leaf ledger covers | | | 30% | |
| Punchers | | | 30% | |
| Visible card record systems | | | 30% | |
| Visible control systems | | | 30% | |
| Visible indexing systems | | | 30% | |
| Parts for the above | | | 30% | |
| Stapling machines other than iron and steel | | | 52% | |
| Oil cloth | | | 55% | |
| Oils, fats and greases, not elsewhere specified— | | | | |
| Castor oil not elsewhere specified in bulk | per cwt. | | | 60 0 |
| Cutting oil | | | 30% | |
| Gingelly oil | per cwt. | | | 80 0 |
| Groundnut oil | per cwt. | | | 26 0 |
| Linseed oil | 12% | | 22% | |
| Lubricating grease | | | 30% | |
| Mineral oil not elsewhere specified | | | 30% | |
| Neat's foot oil | | | 30% | |
| Olive oil | | | 17% | |
| Palm oil | | | 30% | |
| Pine oil, not elsewhere specified | | | 20% | |
| Quenching oil | | | 30% | |
| Shock absorber oil | | | 30% | |
| Transformer oil | | | 30% | |
| Tung oil | | | 30% | |
| Onions | per cwt. | | Free | |
| Packing and wrapping tape (cotton with metal edging) | | | 25% | |
| Packing for engines and boilers, not elsewhere specified | | | 30% | |
| Packing materials excluding glassware but including rubber plugs, printed labels and manufactures of paper and cardboard shown to the satisfaction of the Principal Collector of Customs to have been imported for packing antibiotics including penicillin, drugs, pharmaceuticals, patent medicines, milk foods, infants and invalids foods and glucose manufactured locally or imported in bulk for packing locally | | | 10% | |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|---|--------------------------------|----------------|---------------------------------------|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Painters' materials, not elsewhere specified— | | | | |
| Thinner | 30% | | 40% | |
| Turpentine | 12% | | 17% | |
| Gums, oils, fats and resins, not elsewhere specified | 30% | | 40% | |
| Other | 23% | | 33% | |
| Paint-making materials— | | | | |
| Dry colours, fillers and other materials shown to the satisfaction of the Principal Collector of Customs to have been imported for paint making | 10% | | 20% | |
| Commercial zinc oxide | 10% | | 15% | |
| Paints, painters' colours and enamels | 60% | | 65% | |
| Paper and manufactures thereof, not elsewhere specified— | | | | |
| Paper plain of the kind commonly used for writing and printing, including duplicating paper and Drawing paper | | per lb | | 0 40 |
| Newsprint— | | | | |
| In rolls or reels | | | 60% | |
| Other | | | 22% | |
| Mill-board, Straw-board, Cardboard and Box-board— | | | | |
| Straw-board | | per cwt. | 4 0 | 8 80 |
| Box-board— | | | | |
| 31" x 43" up to 400 gms. | | per 100 sheets | 4 50 | 10 0 |
| 31" x 43" above 400 gms. | | per 100 sheets | 6 60 | 13 30 |
| All other kinds of boards including box-board cut to sizes other than 31" x 43" | 8% | | 18% | |
| Wrapping and Packing Paper of all kinds except old newspapers but including wrapping and packing paper pasted on metal foil— | | | | |
| Kraft paper in reels | | per lb. | 0 20 | 0 24 |
| Kraft paper in sheets | | per lb. | 0 35 | 0 38 |
| Other wrapping and packing paper | 55% | | 60% | |
| Old newspapers | 45% | | 50% | |
| Paper of the kind commonly used for packing sole crepe rubber for export and of lining tea chests, tea packets or desiccated coconut chests and imported for such purposes | 12% | | 22% | |
| Paper imported for the manufacture of outer casings of dry cell batteries | 12% | | 22% | |
| Paper cartons imported for the purpose of being used as milk containers | | | 16% | |
| Bags for cement | | | 43% | |
| Glassine paper imported for the local manufacture of envelopes | 14% | | 24% | |
| Cards and folders for filing systems | | | 30% | |
| Stencils for use with duplicating machines | | | 30% | |
| Blank clock cards | 30% | | 40% | |
| Match paper | 30% | | 40% | |
| Filter paper | 30% | | 40% | |
| Glassine paper not elsewhere specified— | | | | |
| 20" x 30"—25 to 40 gms. Per ream of 480 sheets | | 10 25 | | 13 0 |
| Other | 30% | | 40% | |
| Grease-proof paper— | | | | |
| Bleached 20" x 30" Per ream of 480 sheets | | 11 0 | | 12 0 |
| Unbleached 20" x 30" Per ream of 480 sheets | | 10 0 | | 11 0 |
| Other | 36% | | 41% | |
| All other kinds of paper not elsewhere specified | 72% | | 82% | |
| Exercise books, note-books, copy-books and drawing books, n.e.s. | 55% | | 65% | |
| Manufactures of paper, not elsewhere specified | | | | |
| Pearls, cultured | | | 330% | |
| Pearls, natural | | | 330% | |
| Pepper, powder | | | 165% | |
| Pepper, whole | | per cwt. | 165% | 1 65 |
| Perambulators and parts (excluding tyres) and accessories except toys | 110% | | 120% | |
| Perfumed spirits including lavender water but not eau-de-cologne— | | | | |
| Packed in containers or bottles of less than 4 ounce capacity | | | 200% or 200 00 whichever is higher | |
| Packed in larger containers or bottles | | | 225% or 225 00 whichever is higher | |
| <i>(for eau-de-cologne see under E).</i> | | | | |
| Perfumery, cosmetics, tooth paste and toilet preparations including hair or scalp oils (except perfumed spirits and powder) | | | | |
| Perry | 110% | | 120% | |
| Photo-engraving machinery and parts | | per gallon | | 12 " |
| | 28% | | 38% | |
| Photographic goods (including unprocessed cinema films not elsewhere specified and photographic chemicals, namely, developers, fixing salts, sodium hyposulphite or sodium thiosulphite other than those of B.P. standard, acid fixing baths, acid hardeners, toning solutions wetting, agents, reducers, intensifiers, film waxing solution, desensitisers, film cement and metal, amidol, rodinol, hydroquinone and pyrogallol) not elsewhere specified— | | | | |
| Instruments and apparatus (excluding photographic papers, plates, processed or unprocessed films and chemicals) | 110% | | 115% | |
| Photographic paper, plates, unexposed films and chemicals not elsewhere specified | 73% | | 78% | |
| Unexposed 8 mm. and 16 mm. cine film proved to the satisfaction of the Principal Collector of Customs to have been imported for the purpose of making for Public Exhibition any film of which not less than seventy-five per centum of the scenes are shot, and not less than seventy-five per centum of the sound-recording is done in Ceylon | 7% | | 12% | |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|---|--------------------------------|--------|----------------------------|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Unexposed 35 mm. cine film proved to the satisfaction of the Principal Collector of Customs to have been imported for the purpose of making for Public Exhibition any sound film of which not less than seventy-five per centum of the scenes are shot, and not less than seventy-five per centum of the sound-recording is done in Ceylon | 7% | | 12% | |
| Projection apparatus | 110% | | 115% | |
| Other | 110% | | 115% | |
| Picnic sets | | | 275% | |
| Picture and photo frames and stands | | | 330% | |
| Picture postcards | | | 165% | |
| Picture and prints, not elsewhere specified— | | | | |
| Unframed | | | 165% | |
| In frames other than gold and silver frames | | | 220% | |
| In gold and silver frames | | | 330% | |
| Pill and ointment boxes (cardboard and chip) for use in dispensaries | | | 30% | |
| Plaster of Paris | | | 30% | |
| Plaster of Paris bandages | | | 28% | |
| Plastic manufactures, wholly or mainly of, not elsewhere specified— | | | | |
| Book covers | | | 220% | |
| Comb cases | | | 220% | |
| Diary covers | | | 220% | |
| Documents and brief cases | | | 220% | |
| Key tags | | | 220% | |
| Plastic cord | | | 220% | |
| Plastic rods | | | 220% | |
| Plastic strips | | | 220% | |
| Plastic thread | | | 220% | |
| Wallets and purses | 220% | | 225% | |
| Writing pads (compendiums) | | | 220% | |
| Plastic sheets and sheeting, plastic powders and synthetic resins— | | | | |
| Plastic sheets and sheeting | | | 55% | |
| Plastic powder and synthetic resins in any form | | | 11% | |
| Pleasure boats, excluding kits for sailing craft | | | 330% | |
| Polishes and cleaning compositions— | | | | |
| Boot polish and cleaners | | | 55% | |
| Cleaning compositions including automobile cleaners | | | 55% | |
| Floor polish | | | 55% | |
| Furniture polish | | | 55% | |
| Leather dressing and polish | | | 22% | |
| Polishing compositions and polishes, not elsewhere specified | | | 55% | |
| Polythene film | | | 83% | |
| Polythene and polyvinyl chloride pipes—Fittings shown to the satisfaction of the Principal Collector of Customs to have been imported for, viz. bends, elbows, sockets, tees, crosses, connectors, backnuts, nipples | | | 10% | |
| Potatoes | | | Free | |
| Pouches, tobacco | | | 220% | |
| Poultry and game, frozen, or refrigerated | 58% | | 66% | |
| Powder for the toilet | 47% | | 57% | |
| Precious and semi-precious stones, except Ceylon stones and diamonds— | | | | |
| Cut— | | | | |
| Genuine | | | 220% | |
| Imitation | | | 220% | |
| Precious and semi-precious stones, except Ceylon stones— | | | | |
| Un-cut | | | 165% | |
| Preserves, not elsewhere specified | 110% | | 120% | |
| Printing type | 18% | | 28% | |
| Printers' materials not elsewhere specified— | | | | |
| Iron and steel | 18% | | 28% | |
| Other | | | 28% | |
| Pulpware | 165% | | 175% | |
| Putty | | | 30% | |
| Raisin* | 56% | | 66% | |
| Rape seed | Per cwt. | | | 4 0 |
| Rat traps, wholly or mainly of wood | | | 68% | |
| Raw materials, materials (including containers and packing materials), industrial machinery and equipment, components, integral parts and parts thereof, as may be certified by the Director of Development as being in his opinion essential for local industrial development (excluding any such article on which a lower rate of duty than 12% Preferential and 22% general is imposed under the existing law) | 12% | | 22% | |
| Road makings (luminous) | | | 26% | |
| Rolled gold sheets | | | 30% | |
| Roofing compound | | | 30% | |
| Rubber tyres and tubes, not elsewhere specified, other than perambulator and rickshaw tyres | | | 72% | |
| Rubber tyres and tubes used exclusively on pedal bicycles and pedal tricycles | | | 46% | |
| Ruberoid cement and compositions, "Bostick" adhesives and similar products | | | 30% | |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|--|--------------------------------|--------|----------------------------|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Rubber manufactures, wholly or mainly of, not elsewhere specified— | | | | |
| Bicycle brake blocks with or without shoes, pedal blocks, pedal covers and handle grips | 126% | | 136% | |
| Cushions for motor vehicles | 220% | | 230% | |
| Erasers | | | 110% | |
| Hospital sheeting | | | 30% | |
| Latex foam cushioning and mattresses other than for motor vehicles .. | 220% | | 230% | |
| Pencil protectors | | | 110% | |
| Perambulator tyres | | | 72% | |
| Play balls | 110% | | 120% | |
| Rickshaw tyres | | | 72% | |
| Rubber bands for office use | | | 110% | |
| Rubber proofed fabrics, not made up | | | 30% | |
| Rubber toys | 110% | | 120% | |
| Toy balloons | 110% | | 120% | |
| Tyre flaps | | | 72% | |
| Unvulcanised rubber compounds | | | 72% | |
| Rubbing compound | | | 30% | |
| Safes, iron and steel | 67% | | 77% | |
| Safes, stands for— | | | | |
| Wooden | | | 220% | |
| Other | 220% | | 230% | |
| Saffron | per lb. | | | 110 0 |
| Sanitary towels | | | 33% | |
| Sanitaryware and fittings— | | | | |
| Cisterns, flushing pipes and fittings, iron and steel | 30% | | 40% | |
| Sauces | | | 165% | |
| Seeds, not elsewhere specified— | | | | |
| Tukmaria | per awt. | | | 17 0 |
| Shaving sets | | | 44% | |
| Shells, not elsewhere specified | | | 72% | |
| Ships and other vessels for inland and harbour navigation including steam, electric and motor launches, boats and barges imported entire or in section— | | | | |
| Complete | 30% | | 40% | |
| Parts for | 30% | | 40% | |
| Ships and other vessels, not elsewhere specified— | | | | |
| Vallams shown to the satisfaction of the Principal Collector of Customs to have been imported for the local fishing industry | | | 53% | |
| Sieves, domestic | | | 33% | |
| Silverleaf | | | 55% | |
| Silverplated ware, not elsewhere specified | | | 275% | |
| Smoker's requisites, not elsewhere specified, other than gold and silver plated ware and gold, platinum and silverware— | | | | |
| Iron and steel | 165% | | 175% | |
| Other | | | 175% | |
| Soft stone powder for packing confectionery | | | 23% | |
| Soothers for infants | | | 30% | |
| Soups— | | | | |
| Tinned or bottled | | | 220% | |
| Other | | | 220% | |
| Special boiling point spirit 50/82 degrees Centigrade shown to the satisfaction of the Principal Collector of Customs to have been imported for use in the glass industry or for extracting vegetable oils | | | 10% | |
| Spectacles, spectacle glass, mountings, cases and cleaners other than cotton | | | 28% | |
| Spectacle frames and parts | | | 46% | |
| Spectacle frames—Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of, viz.— | | | | |
| Celluloid sheets | | | 11% | |
| Metal Hinges | 12% | | 22% | |
| Metal rivets | 12% | | 22% | |
| Metal arm wire | 12% | | 22% | |
| Spirit lamps | | | 30% | |
| Spirits (not being sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes' hydro-meter) for every gallon of the strength of proof by such hydro-meter 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. 297 per gallon where the duty per proof gallon is Rs. 371.25 | | | | |
| Rs. 335 per gallon where the duty per proof gallon is Rs. 419.37 | | | | |
| Rs. 341 per gallon where the duty per proof gallon is Rs. 426.25 | | | | |
| 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 | | | 371 25 |
| All other Brandy | per proof gallon | | | 419 37 |
| Gin | per proof gallon | 419 37 | | 426 25 |
| Rum | per proof gallon | | | 371 25 |

| Column I Article | Column II Preferential Rate Ad valorem | Rs. c. | Column III General Rate Ad valorem | Rs. c. |
|---|--|--------|---|--------|
| 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 | | | 371 25 |
| All other Whisky | per proof gallon | | | 419 37 |
| Unenumerated (excluding spirits denatured to the satisfaction of the Principal Collector of Customs and spirits 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 air craft respectively) | per proof gallon | | | 371 25 |
| Spirits being sweetened or mixed so that the strength cannot be ascertained as aforesaid, namely— | | | | |
| Liqueurs and cordials | per imperial gallon | | | 341 0 |
| Unenumerated | per Imperial gallon | | | 341 0 |
| Spirits citronella and industrial spirits shown to the satisfaction of the Principal Collector of Customs to have been imported for testing citronella oil and for de-icing aircraft respectively | 28% | | 33% | |
| Spirits denatured to the satisfaction of the Principal Collector of Customs | 34% | | 44% | |
| Sponges | | | 33% | |
| Sports materials, games and athletic materials (excluding rubber balls) | | | Free | |
| Sports materials, games and athletic materials (excluding rubber balls)— Golf sticks | Free | | Free | |
| Sports materials, not elsewhere specified, other than games and athletic materials | | | Free | |
| Starch | | | 20% | |
| Stationery, other than paper— | | | | |
| Blotters— | | | | |
| Earthenware, porcelain and china | 110% | | 120% | |
| Iron and steel | 110% | | 120% | |
| Other, except gold and silverware and goldplated and silverplated ware | | | 120% | |
| Files | | | 44% | |
| Fountain pens and fountain pen parts, excluding nibs— | | | | |
| Where the cost, insurance, freight and other charges up to the point of arrival in the port of importation do not exceed Rs. 5.00 | | | 30% | |
| Where the cost, insurance, freight and other charges up to the point of arrival in the port of importation exceed Rs. 5.00 | | | Re. 1.50 plus 330% of such portion of the cost, insurance, freight, and such other charges as exceed Rs. 5.00 | |
| Ink | | | 30% | |
| Ink powder | 18% | | 28% | |
| Ink wells and stands except goldplated and silverplated and gold, platinum and silverware— | | | | |
| Earthenware, porcelain and china | 34% | | 44% | |
| Other | | | 44% | |
| Nibs— | | | | |
| Iron and steel | 18% | | 28% | |
| Other | | | 28% | |
| Paper clips and fasteners— | | | | |
| Brass | | | 80% | |
| Iron and steel | 67% | | 77% | |
| Pencils, lead, copying and coloured, other than school crayons, in boxes of 12 and under in assorted colours | | | 17% | |
| Pencil sharpeners | | | 44% | |
| Pen holders | | | 18% | |
| Propelling pencils and parts thereof— | | | | |
| Silver and gold, wholly or mainly of | | | 330% | |
| Other | | | 165% | |
| Refills for propelling pencils | | | 55% | |
| Sealing wax | | | 30% | |
| Stencils, not elsewhere specified— | | | | |
| Iron and steel | 34% | | 44% | |
| Other | | | 44% | |
| Stone, manufactures of, not elsewhere specified | 37% | | 42% | |
| Stoneware not elsewhere specified | 37% | | 42% | |
| Studio cameras (including magazines, tripods, tilthead, adaptors, synchronous motors, camera motors, carrying cases, sound blimps and lenses), recorder outfits (including microphones for sound recorders), film printers, film editing tables, footage measures, synchronisers, microphone booms, processing plants and disc recording machines for use in the production of 35 millimetre sound films for public exhibition, and component parts of any of the foregoing | 12 1/2% | | 15% | |
| Suit cases, attache cases, trunks and bags (excluding ladies' handbags), other than leather and iron and steel | | | 55% | |
| Suit cases : Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of, viz.— | | | | |
| Clamps | 10% | | 20% | |
| Corner clips | 10% | | 20% | |
| Fibre boards | | | 10% | |
| Fibre corners | | | 10% | |
| Locks | 10% | | 20% | |
| Marble paper | 10% | | 20% | |
| Metal handles | 10% | | 20% | |

| Column I Article | Column II Preferential Rate Ad valorem | | Column III General Rate Ad valorem | |
|--|--|------|--|------|
| | Rs. | c. | Rs. | c. |
| Synthetic resin glue | | | 30% | |
| Talc powder for packing rubber | | | 23% | |
| Talc powder other than for packing rubber (excluding toilet powder), not elsewhere specified | | | 23% | |
| Tallow and wax for candles | 12% | | 22% | |
| Tallow other than tallow for candles | 12% | | 22% | |
| Tamarind seed powder | 12% | | 22% | |
| Tape for grafting plants | | | 30% | |
| Tapioca flour shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of matches | | | 33% | |
| Tarpaulins | 34% | | 44% | |
| Tea sample bags | | | 26% | |
| Telegraph and telephone apparatus other than wireless | 40% | | 50% | |
| Tennis balls | Free | | Free | |
| Tents with fittings | | | 33% | |
| Textiles and Manufactures of Textile materials— | | | | |
| Artificial Silk (including rayon and cellulose, synthetic fibre and spun glass, other man-made fibres and manufactures thereof)— | | | | |
| Haberdashery and Millinery | 100% | | 110% | |
| Lace and Net, excluding fishing nets and netting, but including curtain netting | 60% | | 70% | |
| Piece goods where the cost, insurance, freight and other charges up to the point of arrival in the port of importation are below Rs. 2-00 per yard— | | | | |
| Crepe, sateen and hair cord in which the width of the material does not exceed 36 inches | per sq. yard | 0 75 | | 0 85 |
| Flannel, velveteen, corduroy, brocade, gaberdine, curtain and furnishing fabrics, plush, serge, figured fabrics and pile fabrics | | 55% | | 65% |
| Taffetta and Sheer Crepe, if imported or classified as Furnishing fabrics | per sq. yard | 0 80 | | 0 90 |
| Muslins, if imported or classified as furnishing fabrics | per sq. yard | 0 70 | | 0 80 |
| Sarees | | 45% | | 55% |
| Sarongs | | 55% | | 65% |
| Other Piecegoods— | | | | |
| Taffetta and Sheer Crepe | per sq. yard | 0 52 | | 0 64 |
| Muslins | per sq. yard | 0 46 | | 0 57 |
| Others | | 30% | | 40% |
| Piecegoods including sarees and sarongs where the cost insurance, freight and other charges up to the point of arrival in the port of importation, in the aggregate, amount to not less than Rs. 2-00 per yard | | | | |
| Thread | | 300% | | 310% |
| Tubes shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of incandescent mantles | | 24% | | 34% |
| Yarn, twist and fibres | | 18% | | 28% |
| Apparel, n.e.s. | | 9% | | 14% |
| Other manufactures | | 300% | | 310% |
| Carpets, carpeting and rugs of all materials | | 100% | | 110% |
| Cotton and manufactures of Cotton, not elsewhere specified— | | 300% | | 310% |
| Lace and Net, excluding fishing nets and netting, but including curtain netting | per sq. yard | 0 90 | | 1 0 |
| Piecegoods— | | | | |
| Longcloth, Ticking and Mull | per sq. yard | 0 10 | | 0 15 |
| Poplin, cambric, shirting, flannel, furnishing fabric, voile, crepe, sateen, haircord mosquito netting and umbrella cloth | per sq. yard | 0 15 | | 0 25 |
| Suiting and other piece goods | per sq. yard | 0 50 | | 0 57 |
| Sarees | per sq. yard | 0 36 | | 0 48 |
| Sarongs | | 30% | | 35% |
| Thread | | | | 24% |
| Yarn and twist for knitting banians and weaving textiles, not elsewhere specified— | | | | |
| Proved to the satisfaction of the Principal Collector of Customs to have been imported for the handloom industry | | | Free | |
| Other | | 9% | | 19% |
| Yarn and twist other than for the knitting of banians and the weaving of textiles, not elsewhere specified | | | | 24% |
| Apparel, n.e.s. | | 200% | | 210% |
| Other manufactures | | | | 45% |
| Linen | | | | |
| Mixed Materials, not elsewhere specified—To be assessed at the rates applicable to the constituent assessable at the highest rate | | | | |
| Natural Silk and manufactures thereof— | | | | |
| Haberdashery and Millinery | | 100% | | 110% |
| Piecegoods, including sarees and sarongs | | 305% | | 310% |
| Silk waste | | 50% | | 60% |
| Thread | | 24% | | 34% |
| Yarn, twist and fibres | | 20% | | 25% |
| Other manufactures | | 300% | | 310% |
| Woolen and Worsted, manufactures wholly or mainly of— | | | | |
| Berlin (knitting wool) | | 20% | | 30% |
| Blankets | | 50% | | 60% |
| Piecegoods and manufactures, not elsewhere specified | | 300% | | 310% |
| Sarves, shawls and garments— | | | | |
| Used | | 50% | | 60% |
| Unused | | 300% | | 310% |
| Yarn shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of hosiery | | 20% | | 30% |
| Other Textiles, not elsewhere specified | | 60% | | 70% |

| Column I Article | Column II Preferential Rate Ad valorem | | Column III General Rate Ad valorem | |
|--|---|-------|--|--------|
| | Rs. | c. | Rs. | c. |
| Treated flax canvas | | | 30% | |
| Vacuum flasks and parts thereof | | | 44% | |
| Tiles (other than glassware, earthenware, porcelain and china) not over 2½ square feet | | | 115% | |
| Timber not elsewhere specified— | | | | |
| Veneers | 56% | | 66% | |
| Other— | | | | |
| Aspen | 6% | | 16% | |
| Other than aspen | 56% | | 66% | |
| Timber, scantlings and sleepers— | | | | |
| Aspen scantlings | 6% | | 16% | |
| Scantlings and sleepers, not elsewhere specified | 47% | | 57% | |
| Tipping wagons (other than motor wagons) and parts thereof | 30% | | 40% | |
| Tobacco— | | | | |
| Manufactured— | | | | |
| Beedies | per lb. of their gross weight inclusive of packing and labels | 6 60 | | 7 15 |
| Beedy tobacco | per lb. net | 6 29 | | 6 62 |
| Cigarettes— | | | | |
| (i) Manufactured in a country to which preferential rates of duty have been deemed to be applicable from tobacco grown in such a country | per lb. net | 88 0 | | |
| (ii) Manufactured in a country to which preferential rates of duty have been deemed to be applicable from foreign tobacco | per lb. net | 88 50 | | |
| (iii) Manufactured in a country to which preferential rates of duty have been deemed to be applicable from tobacco grown in such a country and from foreign tobacco at rates intermediate between (i) and (ii) above according to the certified proportion of the leaf content of the tobacco grown in a country to which preferential rates of duty have been deemed to be applicable and a foreign country | As specified in Column I | | As specified in Column I | |
| (iv) Manufactured in foreign countries | per lb. net | | | 89 10 |
| Hooka | per lb. net | 110 0 | | 110 30 |
| Cigars | | 165 0 | | 166 10 |
| Snuff | per lb. net | 110 0 | | 110 50 |
| Manufactured tobacco not elsewhere specified other than hooka and beedy tobacco and snuff | per lb. net | 110 0 | | 110 75 |
| Unmanufactured | per lb. net | 58 87 | | 61 32 |
| Toilet requisites, not elsewhere specified, including toilet sets, except soap and perfumed spirits | | | 110% | |
| Tow, flax and hemp | | | 30% | |
| Toys and parlour games | 35% | | 40% | |
| Tracing cloth and films | | | 30% | |
| Transfer labels shown to the satisfaction of the Principal Collector of Customs to have been imported for use in the manufacture of brushes | | | 22% | |
| Trays and waiters, not elsewhere specified— | | | | |
| Brass | | | 220% | |
| Plastic | | | 220% | |
| Wooden | | | 220% | |
| Treacle | | | 44% | |
| Umbrellas | 23% | | 23% | |
| Umbrellas, incomplete | 23% | | 28% | |
| Unassembled component parts of umbrellas, namely sticks and handles (other than wooden sticks and handles), ribs, stays, runners, notches, cups, ferrules and paper covers | 17% | | 22% | |
| Varnishes | 56% | | 66% | |
| Vinylite paper shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of crown corks | | | 10% | |
| Walking sticks and canes | | | 220% | |
| Wall and partitioning boards including porous boards and hard boards other than asbestos— | | | | |
| Wall boards of wood fibre | 30% | | 40% | |
| Other— | | | | |
| Wooden | | | 40% | |
| Other than wooden | | | 40% | |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|--|--|--------|---|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Watches— | | | | |
| Complete— | | | | |
| Where the cost, insurance, freight and other charges up to the point of arrival in the port of importation do not exceed Rs. 50·00 .. | 56% | .. | 66% | |
| Where the cost, insurance, freight and other charges up to the point of arrival in the port of importation exceeds Rs. 50·00 but do not exceed Rs. 100·00 .. | Rs. 28·00 plus 110% of such portion of the cost, insurance, freight and such other charges as exceed Rs. 50·00 | .. | Rs. 33·00 plus 120% of such portion of the cost, insurance, freight, and such other charges as exceed Rs. 50·00 | |
| Where the cost, insurance, freight and other charges up to the point of arrival in the port of importation exceed Rs. 100·00 but do not exceed Rs. 200·00 .. | Rs. 83·00 plus 225% of the cost, insurance, freight and such other charges as exceed Rs. 100·00 | .. | Rs. 93·00 plus 235% of such portion of the cost, insurance, freight and such other charges as exceed Rs. 100·00 | |
| Where the cost, insurance, freight and other charges exceed Rs. 200·00 .. | Rs. 303·00 plus 330% of such portion of the cost, insurance, freight and such other charges as exceed Rs. 200·00 | .. | Rs. 324·00 plus 340% of such portion of cost insurance, freight and such other charges as exceed Rs. 200·00 | |
| Parts and accessories excluding cases and/or movements .. | 56% | .. | 66% | |
| Cases and movements including partially assembled movements .. | 330% | .. | 340% | |
| Wattlebark .. | | .. | 14% | |
| Wax other than candles, not elsewhere specified— | | | | |
| Beeswax .. | | .. | 13% | |
| Bottling wax .. | | .. | 13% | |
| Paraffin wax .. | | .. | 13% | |
| Match wax .. | | .. | 13% | |
| Wicker works, not elsewhere specified .. | | .. | 138% | |
| Wine, other than sacramental— | | | | |
| Sparkling .. | per gallon | .. | | 217 0 |
| Other— | | | | |
| In wood .. | per gallon | .. | | 72 60 |
| In bottles .. | per gallon | .. | | 75 25 |
| Wine, sacramental, imported by Ecclesiastical heads which is shown to the satisfaction of the Principal Collector of Customs to have been imported for religious purposes— | | | | |
| In wood .. | per gallon | .. | | 19 80 |
| In bottle .. | per gallon | .. | | 21 10 |
| Wireless goods and apparatus assembled or unassembled including spare parts .. | | | | |
| Wood and timber, manufactures wholly or mainly of, not elsewhere specified .. | 60% | .. | 62½% | |
| Wood pulp shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of paper .. | | .. | 105% | |
| Wood pulp, not elsewhere specified .. | | .. | 10% | |
| Wooden manufactures shown to the satisfaction of the Principal Collector of Customs to have been imported for use in the tea industry—Frames for tea sieves and bulking shovels .. | 10% | .. | 20% | |
| Educational purposes— | | | | |
| Articles for educational purposes, viz.,—Pastel crayons, pencil crayons in boxes of 12 and under in assorted colours, playwax, school chalk, blackboards, foot and six-inch rulers, students' paint boxes, school mathematical sets, school bags, school slates, slate pencils, Montessori apparatus other than toys, school writing sets, science exercise books (graph) in thick covers, and pictures for story telling .. | | .. | 13% | |
| Essential industries— | | | | |
| Accumulators and batteries— | | | | |
| Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of enclosed splash-proof accumulators and batteries, not elsewhere specified, viz.— | | | | |
| Rubber casings and wooden separators .. | 10% | .. | 17½% | |
| Separators not elsewhere specified .. | 10% | .. | 17½% | |
| Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of enclosed splash-proof accumulators and batteries, viz.— | | | | |
| Plastic tops and sealing compounds .. | | .. | 10% | |
| Dry Cell batteries— | | | | |
| Articles other than chemicals, viz.—Artificial manganese, graphite powder, paraffin wax, sealing compound, cardboard washers, brass caps, zinc cans or zinc cups, wrapping yarn and wrapping gauze shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of dry-cell batteries .. | | .. | 10% | |
| Electric lamp bulbs— | | | | |
| Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of electric lamp bulbs, not elsewhere specified, viz.—glass bulbs, exhaust tubes, stem tubes, welds, tops, anchors, filaments, getters, bases, base cement and solution .. | | .. | 10% | |

| Column I Articles | Column II Preferential Rate | | Column III General Rate | |
|---|--------------------------------|--------|----------------------------|--------|
| | Ad valorem | Rs. a. | Ad valorem | Rs. a. |
| Finished rubber goods— | | | | |
| 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 | | | 10% | |
| Footwear, leather— | | | | |
| Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of leather footwear, not elsewhere specified | | | 10% | |
| Hotels, Rest Houses and Restaurants— | | | | |
| 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, Rest Houses and Restaurants approved by the Director of Tourist Bureau, provided that such articles (except air conditioning equipment) bear indelible marks identifying them as the property of such Hotels, Rest Houses or Restaurants— | | | | |
| Air conditioners and air conditioning equipment and parts thereof which are designed for ducted air delivery excluding self contained air conditioning units | 10% | | 20% | |
| Air conditioners and air conditioning equipment excluding parts thereof not elsewhere specified | 25% | | 35% | |
| Cotton towels | | | 22% | |
| Crockery | 25% | | 35% | |
| Cutlery | 25% | | 35% | |
| Electroplated ware other than gold and silverplated ware— | | | | |
| Iron and steel | 25% | | 35% | |
| Other | | | 35% | |
| Manufactures of linen | | | 35% | |
| Paper serviettes | | | 35% | |
| Silverplated ware— | | | | |
| Iron and steel | 25% | | 35% | |
| Other | | | 35% | |
| Essential kitchen equipment other than refrigerators | 25% | | 35% | |
| Manufactures, wholly or mainly of paper for table use | | | 35% | |
| Pencils— | | | | |
| Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of pencils, viz.— | | | | |
| Brass ferrules | | | 10% | |
| Coloured inserts in powder or solid form | | | 10% | |
| Graphite | | | 10% | |
| Lacquer | 10% | | 15% | |
| Stamping foil | 10% | | 20% | |
| Wood | 10% | | 20% | |
| Varnish— | | | | |
| Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of French polish, viz.— | | | | |
| Resins | | | 10% | |
| Lac and shellac | 10% | | 20% | |
| Water pumps— | | | | |
| Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of water-pumps, viz.— | | | | |
| Vacuum and pressure gauges, air volume controls, pressure switches, float switches | 10% | | 20% | |
| All other goods not otherwise charged with duty or prohibited and not comprised in the Table of Exemptions | | | 135% | |

SCHEDULE II

| | | | | |
|---|--|--|-----|--|
| Abrasives, Crude— | | | | |
| Carborundum | | | 27% | |
| Cuttle fish | | | 27% | |
| Emery | | | 27% | |
| Pumice Stone | | | 27% | |
| Other | | | 27% | |
| Abrasives, Manufactured— | | | | |
| Abrasive Soap | | | 27% | |
| Abrasive tape | | | 27% | |
| Carborundum wheels, stones and paste | | | 27% | |
| Emery wheels, stones, paper & cloth | | | 27% | |
| Glass paper and cloth | | | 27% | |
| Grinding paste, not elsewhere specified | | | 27% | |
| Pumice powder and blocks | | | 27% | |
| Sand paper and cloth | | | 27% | |
| Other | | | 27% | |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|---|--------------------------------|--------|----------------------------|----------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Acid— | | | | |
| Acetic per demi-john of 44 lbs | | | | 2 34 |
| Cresote Tar Acid shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of weed killers | | | | |
| Formic | 6% | | 16% | 2 64 |
| Oxalic | 9% | | 19% | |
| Sulphuric not elsewhere specified | 20% | | 30% | |
| Sulphuric shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of enclosed splash-proof accumulators and batteries | 10% | | 20% | |
| Acid, not elsewhere specified | 25% | | 35% | |
| Adhesive Flock | | | 27% | |
| Adhesive liquid and powder not elsewhere specified | | | 27% | |
| Aerated and mineral waters | | | 30% | |
| Almonds— | | | | |
| Shelled | per cwt. | 150 0 | | 170 0 |
| With Shell | per cwt. | 100 0 | | 110 0 |
| Amber | | | 66% | |
| Animal bones other than manure | | | 12½% | |
| Animals— | | | | |
| Dogs | each | | | 500 0 |
| Horses | each | | | 10,000 0 |
| Anti-corrosive pipe wrapping | | | 30% | |
| Arecantus, whole, in pieces or powder | | | 126% | |
| Arms— | | | | |
| Firearms— | | | | |
| Guns | Single-barrel | | 30% | |
| | Double-barrel | | 30% | |
| Pistols | Single-barrel not magazine | | 150% | |
| | Double-barrel or magazine | | 150% | |
| Revolvers | | | 150% | |
| Rifles and Carbines— | | | | |
| Single-barrel with magazine | | | 150% | |
| Single-barrel without magazine | | | 150% | |
| Double-barrel | | | 150% | |
| Other | | | 150% | |
| Air guns, air rifles and air pistols not being toys | | | 150% | |
| Arms, parts and accessories for— | | | | |
| Cleaning outfits— | | | | |
| For shot guns | | | 30% | |
| For other arms | | | 150% | |
| Parts and other accessories— | | | | |
| For shot guns | | | 30% | |
| For other arms | | | 150% | |
| Aromatic Chemicals | | | | |
| Essent oils, (synthetic and natural) other than ylang-ylang oil, vetyver oil and geranium oil, and soap compounds— | | | | |
| In containers of 4 oz. capacity and under | 100% | | 110% | |
| In containers of 8 oz. capacity and over 4 oz. | 100% | | 110% | |
| Other— | | | | |
| Aromatic chemicals | 30% | | 40% | |
| Essential oils, synthetic | 30% | | 40% | |
| Essential oils, not elsewhere specified | | | 30% | |
| Soap compounds | 30% | | 40% | |
| Arrows and bows and parts and accessories thereof | | | 48% | |
| Artificial flowers, foliage and fruit | | | 250% | |
| Artificial leather cloth not elsewhere specified | | | 50% | |
| Artificial resin, not elsewhere specified | | | 27% | |
| Artificial silk waste | | | 50% | |
| Artificial Teeth (except dentures) and dental materials, not elsewhere specified | | | 25½% | |
| Artists' materials not elsewhere specified— | | | | |
| Artists' boards | | | 25% | |
| Artists' colours | 15% | | 25% | |
| Other | | | 25% | |
| Asbestos— | | | | |
| Fibre | | | 7½% | |
| Fibrous fillers | | | 25% | |
| Packing | | | 25% | |
| Ridges | | | 50% | |
| Sheets | | | 50% | |
| Tiles | | | 50% | |
| Manufactures not elsewhere specified | | | 50% | |
| Asphalt, Bitumen, Coalpitel and tar | per cwt. | | | 2 10 |
| Atomisers and Sprayers (other than scent sprayers) and parts thereof not elsewhere specified | 12% | | 22% | |
| Avarum Bark | per cwt. | | | 3 0 |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|--|--------------------------------|--------|----------------------------|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Balunga | per cwt. | .. | .. | 49 20 |
| Baskets and Basketware, not elsewhere specified | .. | .. | 200% | .. |
| Bathing caps | .. | .. | 150% | .. |
| Bath Mats and Boards, Wooden | .. | .. | 200% | .. |
| Bathroom fittings, not elsewhere specified— | | | | |
| Brass | .. | .. | 200% | .. |
| Iron and steel | 200% | .. | 210% | .. |
| Wooden | .. | .. | 300% | .. |
| Baths and sinks—earthenware, porcelain and china | 30% | .. | 40% | .. |
| Beads, not elsewhere specified | .. | .. | 50% | .. |
| Beedy leaves | per cwt. | .. | .. | 7 20 |
| Bee-keeping appliances and parts thereof | 12% | .. | 22% | .. |
| Beer, Ale and Porter and all other malt liquors | per gallon | 27 00 | .. | 27 50 |
| Belt preservatives and syrup | .. | .. | 27% | .. |
| Betel leaves | per cwt. | .. | .. | 186 0 |
| Bicycles (pedal) and Tricycles (pedal) other than toys, and accessories and spare parts, not elsewhere specified | 20% | .. | 30% | .. |
| Bicycle Frames and Forks— | | | | |
| Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of | 10% | .. | 20% | .. |
| Bird seed, including millet | .. | .. | 150% | .. |
| Bitters— | | | | |
| Angostura | .. | .. | 200% | .. |
| Orange | .. | .. | 200% | .. |
| Peach | .. | .. | 200% | .. |
| Bituminous solution | 36% | .. | 41% | .. |
| Boiler cement and compositions | .. | .. | 27% | .. |
| Blacking for foundry (casting) purposes | .. | .. | 24% | .. |
| Boiler cleaning fluid | .. | .. | 27% | .. |
| Bon-Bons (Christmas Crackers), other than any form of confectionery or fireworks of a dangerous character | .. | .. | 200% | .. |
| Book-binding cloth | .. | .. | 27% | .. |
| Boot and shoe lasts— | | | | |
| Iron and steel | 27% | .. | 37% | .. |
| Wooden | .. | .. | 37% | .. |
| Boot and Shoe Protectors— | | | | |
| Iron and steel | 25% | .. | 35% | .. |
| Leather | 25% | .. | 35% | .. |
| Rubber | .. | .. | 42% | .. |
| Other | .. | .. | 35% | .. |
| Boots and Shoe Soles and Heels— | | | | |
| Leather | 115% | .. | 125% | .. |
| Rubber | .. | .. | 156% | .. |
| Wooden | .. | .. | 27% | .. |
| Boot and Shoe Trees— | | | | |
| Aluminium | 100% | .. | 110% | .. |
| Iron and Steel | 100% | .. | 110% | .. |
| Wooden | .. | .. | 110% | .. |
| Other | .. | .. | 110% | .. |
| Boots and Shoes— | | | | |
| Canvas, rubber-soled | .. | .. | 310% | .. |
| Leather | .. | .. | 310% | .. |
| Other | 300% | .. | 310% | .. |
| Boots and Shoes, semi-finished viz leather up-pers and cut leather insoles, lined with other material | .. | .. | 200% | .. |
| Bottling capsules | .. | .. | 27% | .. |
| Breakfast, Tiffin, Tea and Dinner wagons and parts thereof | .. | .. | 200% | .. |
| Brewing Sugars and other ingredients for use in brewing not elsewhere specified | 21% | .. | 31% | .. |
| Bristles, Polyamide shown to the satisfaction of the Principal Collector Customs to have been imported for the local manufacture of tooth of brushes | .. | .. | 12% | .. |
| Bristles, other | .. | .. | 27% | .. |
| Brooms and broom heads | .. | .. | 200% | .. |
| Brushes— | | | | |
| Artists' | 20% | .. | 30% | .. |
| Cloth | .. | .. | 50% | .. |
| Dental plate | .. | .. | 30% | .. |
| Hair | .. | .. | 50% | .. |
| Iodine | .. | .. | 50% | .. |
| Jewellers' | .. | .. | 50% | .. |
| Nail | .. | .. | 100% | .. |
| Painters' (decorators) | 20% | .. | 30% | .. |
| Scrubbing | .. | .. | 30% | .. |
| Shaving | .. | .. | 30% | .. |
| Shoe | .. | .. | 30% | .. |
| Stencil | .. | .. | 30% | .. |
| Throat and medical | .. | .. | 30% | .. |
| Tooth | .. | .. | 60% | .. |
| Other | .. | .. | 50% | .. |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|---|--------------------------------|--------|----------------------------|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Builders' Woodwork, not elsewhere specified | | | 250% | |
| Bullets, Pellets, and Shot— | | | | |
| Lead | | | 50% | |
| Nickel | | | 50% | |
| Other | | | 50% | |
| Cables, Cordage, Rope and Twine, not elsewhere specified— | | | | |
| Cotton | | | 42% | |
| Hemp | | | 42% | |
| Jute | | | 42% | |
| Manilla | | | 42% | |
| Sisal | | | 42% | |
| Other | | | 42% | |
| Cachets and Capsules for Medicine | | | 25½% | |
| Camphor | | | 50% | |
| Candles | | | 150% | |
| Candle Sticks and Stands other than Electro-plated ware— | | | | |
| Brass | | | 300% | |
| Plastic | | | 300% | |
| Wooden | | | 300% | |
| Canes and Rattans per cwt. | | | | 12 0 |
| Carbon, black | | | 9% | |
| Carbon rods shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of Dry-cell batteries | 9% | | 19% | |
| Cards, playing | 300% | | 310% | |
| Casein, not elsewhere specified | | | 27% | |
| Castors | 27% | | 37% | |
| Cattle, requirements and equipment shown to the satisfaction of the Principal Collector of Customs to have been imported for the breeding of, viz. | | | | |
| Ampoules of frozen semen | | | 9% | |
| Plastic vacuum silos for storing fodder | | | 9% | |
| Vacuum flasks used for storing bovine semen in liquid air | | | 9% | |
| Ceiling and Flooring boards | 36% | | 41% | |
| "Cellophane", "Rayophane", "Pliofilm" and similar transparent wrapping material, not elsewhere specified | 27% | | 37% | |
| Celluloid sheets | | | 27% | |
| Ceramic Ware—Raw materials shown to the satisfaction of the Principal Collector of Customs to have been imported for the Local manufacture of | 10% | | 20% | |
| Chalk, Tailors' | | | 21% | |
| Chalk, not elsewhere specified | | | 21% | |
| Charts, Thermograph recording | 9% | | 19% | |
| Cheakai per cwt. | | | | 27 0 |
| Cheakai Powder per cwt. | | | | 27 0 |
| Chemicals, not elsewhere specified— | | | | |
| Alum | 25% | | 30% | |
| Aluminium sulphate and soda ash shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of paper | 10% | | 15% | |
| Ammonia | 25% | | 30% | |
| Barium sulphate, litharge and red lead shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of splash proof accumulators and batteries | 10% | | 15% | |
| Bicarbonate of soda | 25% | | 30% | |
| Bleaching powder (Chloride of lime) | 27% | | 37% | |
| Borax | 25% | | 30% | |
| Calcium carbide | 25% | | 35% | |
| Calcium carbonate not elsewhere specified | 25% | | 30% | |
| Calcium carbonate shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of agricultural chemicals | 6% | | 11% | |
| Calcium Cyanide | 25% | | 30% | |
| Caustic soda | 25% | | 30% | |
| Chemicals shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of leather footwear | 9½% | | 15½% | |
| Chemicals shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of dry cell batteries, viz.—Manganese dioxide, salammoniac, Zinc chloride and mercury sublimate | 10% | | 15% | |
| Chemicals shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of pins, clips and plastic products | 10% | | 15% | |
| Chemicals shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of printing ink, viz., Magnesia, ink powder, titanium oxide, magnesium carbonate | 10% | | 15% | |
| Chloroform | 25% | | 30% | |
| Cream of Tartar | 25% | | 30% | |
| Creosote not elsewhere specified | 25% | | 30% | |
| Dextrine | 25% | | 30% | |
| Dextrose pure and Dextrose fortified | 10% | | 15% | |
| Disinfectants | 6% | | 16% | |
| Epsom salts | 25% | | 30% | |
| Ether | 25% | | 30% | |
| Extracts for tanning— | | | | |
| Wattle bark extract | 6% | | 11% | |
| Other | 25% | | 30% | |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|---|--------------------------------|--------------------------|----------------------------|-------------------------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Gases— | | | | |
| Carbonic Acid | 66% | .. | 76% | |
| Filing gas and washing gas shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of electric lamp bulbs | 10% | .. | 15% | |
| Oxygen | 25% | .. | 30% | |
| Other | 25% | .. | 30% | |
| Glass powder | 25% | .. | 30% | |
| Glauber salt | 25% | .. | 30% | |
| Hardeners shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of plywood | 6% | .. | 11% | |
| Hartal— | | | | |
| Solid | 25% | .. | 30% | |
| Powder | 25% | .. | 30% | |
| Hydrogen Peroxide | 25% | .. | 30% | |
| Mineral jelly | 25% | .. | 30% | |
| Munsal | 25% | .. | 30% | |
| Napthalene | 25% | .. | 30% | |
| Potassium permanganate | 27% | .. | 37% | |
| Rubber solution | 50% | .. | 55% | |
| Saccharine | 27% | .. | 37% | |
| Saltpetre | 25% | .. | 30% | |
| Soda ash shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of glass and glassware | 10% | .. | 15% | |
| Soda ash not elsewhere specified | 25% | .. | 30% | |
| Soda bisulphite | .. | .. | 9% | |
| Sodium metabisulphite | 25% | .. | 30% | |
| Sodium sulphite | 6% | .. | 11% | |
| Stearine, not elsewhere specified | 25% | .. | 30% | |
| Wood preservatives | 6% | .. | 11% | |
| Other | 25% | .. | 30% | |
| Chicory | .. | .. | 200% | |
| Chillies, Dried | per cwt. | .. | .. | 1 25 |
| China Clay, not elsewhere specified | .. | .. | 27% | |
| China ware and porcelainware (other than sanitaryware) not elsewhere specified— | | | | |
| Wall and floor tiles | 100% | .. | 105% | |
| Other | 72% | .. | 77% | |
| Christmas tree decorations— | | | | |
| Electric bulb sets | 100% | .. | 110% | |
| Other | .. | .. | 200% | |
| Cider | per gallon | .. | .. | 10 80 |
| Cigar and Cigarette boxes, cases and holders, other than gold and silver plated ware and gold, platinum and silverware— | | | | |
| Iron and steel | 300% | .. | 310% | |
| Other | .. | .. | 310% | |
| Cinematograph Films Processed (sound and silent) other than films certified by the Director of Education to be films of an educational character | per foot | 0 18½ + 20% surcharge | .. | 0 19 + 20% surcharge |
| Clocks (except gold and silverware)— | | | | |
| Where the cost, insurance, freight and other charges up to the point of arrival in the port of importation do not exceed Rs. 50.00 per clock | 100% | .. | 110% | |
| Where the cost, insurance, freight and other charges up to the point of arrival in the port of importation exceed Rs. 50.00 per clock | 300% | .. | 310% | |
| Spare parts and accessories for | 50% | .. | 60% | |
| Cloisonnaware, not elsewhere specified | .. | .. | 300% | |
| Cocoa (prepared) | .. | .. | 300% | |
| Coffee, Beans, not roasted per lb. | .. | .. | .. | 2 0 |
| Coffee, mixed or unmixed, not elsewhere specified | .. | .. | 300% | |
| Coffee substitutes, not elsewhere specified | .. | .. | 300% | |
| Coffin mountings— | | | | |
| Brass | .. | .. | 48% | |
| Plated | .. | .. | 48% | |
| Coir, manufactures wholly or mainly of | .. | .. | 300% | |
| Compressed fibre boards | .. | .. | 27% | |
| Confectionery including chocolates | 300% | .. | 310% | |
| Copra, not being copra which is the produce of the Maldive Islands | per cwt. | .. | .. | 6 30 |
| Corks and Cork Manufactures, not elsewhere specified— | | | | |
| Cork agglomerated | .. | .. | 27% | |
| Corks | .. | .. | 9% | |
| Cork sheets | .. | .. | 9% | |
| Crown corks not elsewhere specified | .. | .. | 48% | |
| Corrugated plastic roofing (transparent and translucent) including "Perspex" | .. | .. | 50% | |
| Corrugated roofing, not elsewhere specified (transparent and translucent) | .. | .. | 50% | |
| Cotton wadding | .. | .. | 24% | |
| Cotton waste | .. | .. | 27% | |
| Cowries | .. | .. | 66% | |
| Cream | 100% | .. | 110% | |
| Crucibles | .. | .. | 27% | |

| Column I Article | Column II Preferential Rate Ad valorem | | Column III General Rate Ad valorem | |
|---|--|-------|---|-------|
| | Rs. | c. | Rs. | c. |
| Cups, and saucers, dishes and plates, not elsewhere specified— | | | | |
| Aluminium | 90% | | 100% | |
| Glass | | | 100% | |
| Plastic and Bakelite | | | 100% | |
| Curtain rods and fittings including curtain wire— | | | | |
| Iron and steel | 40% | | 50% | |
| Wooden | | | 155% | |
| Curios & Bricabrac | | | 300% | |
| Cutch | per cwt. | | | 69 0 |
| Cutlery, not elsewhere specified— | | | | |
| Knives, scissors, razors and other cutleryware including spoons and forks, but not including gold and silverware | 40% | | 50% | |
| Sugarcane cutting knives | 10% | | 20% | |
| Damasceneware, not elsewhere specified. | | | 300% | |
| Date stamps and inking pads | | | 30% | |
| Diamonds | | | 300% | |
| Distempers | 50% | | 60% | |
| Drain cleaning outfit | 27% | | 37% | |
| Drawing pins | | | 18% | |
| Dry Battery cells | per gross | | | 15 0 |
| Dyes and Dye stuffs— | | | | |
| For dyeing textiles, wearing apparel, and soap | 9% | | 10% | |
| Hair Dye | | | 100% | |
| Other | 18% | | 28% | |
| Earthenware not elsewhere specified— | | | | |
| Pots and pans | per 100 | 40 0 | | 45 0 |
| Roofing tiles— | | | | |
| Flat, full, not larger in size than 16½" × 10½" per 1000 | | 108 0 | | 128 0 |
| Flat, half, not larger in size than 16½" × 5½" per 100 | | 78 0 | | 88 0 |
| Flat, larger than 16½" × 10½" per 100 | | 168 0 | | 198 0 |
| Ridges per 100 | | 282 0 | | 357 0 |
| Sanitary ware | 35% | | 40% | |
| Wall and floor tiles | 100% | | 105% | |
| Other | 72% | | 77% | |
| Eau-de-Colonge— | | | | |
| Packed in containers or bottles of less than 4 ounce capacity | | | 150% or 150.00 per gallon whichever is higher | |
| Packed in larger containers or bottles | | | 175% or 175.00 per gallon whichever is higher | |
| Electric Accumulators and Batteries (except splashproof accumulators and batteries for motor vehicles and dry cells) and parts thereof | 20% | | 30% | |
| Electric Appliances— | | | | |
| Including electric heating and cooking apparatus, vacuum cleaners, washing machines, shavers, massagers, hair clippers, hair driers, food mixers, bells and floor polishers (excluding electric smoothing irons), and parts and accessories therefor | 200% | | 210% | |
| Electric smoothing irons and parts and accessories therefor | 100% | | 110% | |
| Electric Cap Lamps for miners, complete with battery and parts thereof | 10% | | 20% | |
| Electrical Cigarette Lighters | | | 300% | |
| Electric Fluorescent Tubes | 27% | | 37% | |
| Electric Lamp Bulbs | 55% | | 65% | |
| Electric Lighting accessories and electrical goods and apparatus, not elsewhere specified— | | | | |
| Articles which in the opinion of the Principal Collector of Customs are considered to be luxury or fancy articles | 200% | | 210% | |
| Other than luxury or fancy articles | 30% | | 40% | |
| Electric Neon Signs | 300% | | 310% | |
| Electric Wires and Cables | 27% | | 37% | |
| Electrical Goods and apparatus and parts thereof shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of antibiotics including penicillin, drugs, pharmaceuticals and patent medicines, milk foods, infants' and invalids' foods and glucose or for packing such products imported in bulk | | | 9% | |
| Electrodes | 15% | | 25% | |
| Electroplated ware except silverplated and goldplated ware, not elsewhere specified— | | | | |
| Bathroom fittings | | | 200% | |
| Candlesticks and stands | | | 300% | |
| Tableware including presentation cups and shields (except cutlery including forks and spoons) | | | 300% | |
| Trays | | | 300% | |
| Vases | | | 300% | |
| Waiters | | | 300% | |
| Wire, iron and steel, shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of pins and clips | 10% | | 20% | |
| Other, not elsewhere specified— | | | | |
| Iron and steel | 30% | | 40% | |
| Other metal | | | 50% | |
| Enamelled coagulating pans | 10% | | 20% | |

| Column I Article | Column II Preferential Rate Ad valorem | | Column III General Rate Ad valorem | |
|--|--|------|--|------|
| | Rs. | c. | Rs. | c. |
| Essential oils, natural (other than perfumes)— | | | | |
| Ylang-ylang oil, vetyver oil and geranium oil | | | 25% | |
| Explosives— | | | | |
| Cartridges, filled or empty | | | 65% | |
| Fireworks | | | 300% | |
| Gun powder, fine (passing No. 10 standard mesh) | per lb. | | 300% | |
| Percussion caps and propellant powder and explosives, not elsewhere specified | | | 36% | |
| Feathers and Plumes | | | 300% | |
| Feeding Stuffs for Animals— | | | | |
| Fish meal | | | 124% | |
| Other | | | 36% | |
| Felt— | | | | |
| Asphalted | | | 27% | |
| Hair | | | 27% | |
| Roofing | | | 27% | |
| Rubberised | | | 42% | |
| Fibre, not elsewhere specified— | | | | |
| Aloe | 27% | | | |
| Flax | 27% | | | |
| Hemp | 27% | | | |
| Jute | 27% | | | |
| Mexican | 9% | | | |
| Palmyrah, not elsewhere specified | 27% | | | |
| Sisal | 27% | | | |
| Other | 27% | | | |
| Filter powder | | | 24% | |
| Filters and Component Parts thereof, for filtering waste oil | 30% | | 40% | |
| Fire Bricks | 27% | | 37% | |
| Fire Bricks shown to the satisfaction of the Principal Collector of Customs to have been imported for the cement, ceramic and glass industries | 9% | | 19% | |
| Fire Clay | | | 27% | |
| Fire Cement | | | 9% | |
| Fireproof clothing | | | 27% | |
| Floor covering, not elsewhere specified | | | 200% | |
| Flavouring Essences including powder and oil | | | 50% | |
| Flowers, Fresh | per cwt. | | | 10 0 |
| Fly Paper and Traps | | | 18% | |
| Food Colouring Matter | | | 17½% | |
| French Chalk | | | 21% | |
| Fuller's earth (not prepared) not elsewhere specified | | | 27% | |
| Furniture including stands (other than manufactures of wood and timber) for the display of goods in shops, and parts thereof | | | 300% | |
| Furniture and parts thereof, not elsewhere specified (excluding upholstery materials) | | | | |
| Complete | 300% | | 310% | |
| Parts— | | | | |
| Wire mattresses (other than upholstered wire or spring mattresses) and parts thereof | | | 100% | |
| Other | | | 200% | |
| Garden Umbrellas | | | 300% | |
| Gauntlets, Rubber | | | 300% | |
| Ginger, raw or dried except preserved ginger | per cwt. | | | 5 0 |
| Glass and manufactures wholly or mainly thereof, not elsewhere specified— | | | | |
| Bottles of less than 6 ounces capacity | | | 9% | |
| Bottles with a mouth of 3 inches in diameter and over shown to the satisfaction of the Principal Collector of Customs to have been imported for packing locally made confectionery | | | 9% | |
| Funnels | | | 18% | |
| Packing materials including bottles shown to the satisfaction of the Principal Collector of Customs to have been imported for packing antibiotics, including penicillin, drugs, pharmaceuticals, patent medicines, milk foods, infants' and invalids' foods and glucose manufactured locally or imported in bulk for packing locally | | | 9% | |
| Other, including jars and pots of less than 6 oz. capacity | | | 66% | |
| Window and plate glass | | | 24% | |
| Glass beads and bangles including imitation pearls | | | 50% | |
| Glue, including synthetic resin glue, shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of local products | | | 12% | |
| Glue, other, including size | | | 27% | |
| Gold leaf | | | 50% | |
| Gold-plated ware | | | 300% | |
| Golf balls | 66% | | 76% | |
| Grain (other than paddy, rice and malt)— | | | | |
| Beans | per cwt. | 0 50 | | 0 75 |
| Wheat, gram, peas, oats, barley and other | per cwt. | 0 50 | | 1 0 |
| Wheat, oats barley (pearled or partially husked) | per cwt. | 1 0 | | 1 50 |
| Granolithic powder | | | 27% | |
| Graphite not elsewhere specified | | | 27% | |
| Grass, straw and brush manufactures not elsewhere specified | | | 300% | |
| Gum bottles with brush, empty | | | 42% | |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|--|--------------------------------|--------|----------------------------|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Gums and resins, not elsewhere specified— | | | | |
| Acacia | | | 27% | |
| Arabic | | | 27% | |
| Beniamin | per cwt. | | | 93 0 |
| Copal | | 9% | 19% | |
| Dammar | per cwt. | | | 39 0 |
| Lac | | 9% | 19% | |
| Olibanum | per cwt. | | | 42 0 |
| Resins, n.e.s. | | | 9% | |
| Shellac | | 9% | 19% | |
| Gums, shown to the satisfaction of the Principal Collector of Customs to have been imported for local manufacture of envelopes | | | | |
| | | | 12% | |
| Gunnies and gunny cloth | | | | |
| | | | 18% | |
| Haberdashery and millinery (except manufactures of natural silk and artificial silk and any admixtures where the natural silk and/or artificial silk content is not less than 50 per cent. by weight)— | | | | |
| Ties, collars, corsets, brassieres and boot laces | 50% | | 55% | |
| Other | 50% | | 55% | |
| Hat bodies, uncovered or unlined | | | | |
| | | | 27% | |
| Hats and caps, not elsewhere specified— | | | | |
| Woollen and felt | 100% | | 110% | |
| Other | | | 50% | |
| Hats— | | | | |
| Incomplete | | | 42% | |
| Pith shapes for the manufacture of | | | 9% | |
| Hay and straw | | | | |
| | | | 300% | |
| Heating apparatus, not elsewhere specified, including cooking stoves other than iron and steel, and parts thereof | | | | |
| | | | 39% | |
| Honey | | | | |
| | | | 70% | |
| Horse shoes, aluminium | | | | |
| | 200% | | 210% | |
| Hose, garden, of ½ inch to 1 inch in diameter— | | | | |
| All rubber | | | 66% | |
| Plastic | | | 100% | |
| Hose pipes and piping and couplings | | | | |
| Therefor, except pipes and piping made exclusively of rubber and not exceeding 1½ inches in diameter, not elsewhere specified | | | | |
| | | | 27% | |
| Ice boxes | | | | |
| | | | 200% | |
| Ice-cream freezers, other than machinery | | | | |
| | | | 50% | |
| Images and statues— | | | | |
| Earthenware, porcelain, china and stone | 300% | | 310% | |
| Wooden | | | 310% | |
| Other, except gold and silverware | | | 310% | |
| Imitation jewellery, jari goods, Imitation jari goods and spangles and goldplated and silverplated wire and thread, but not including other electroplated ware | | | | |
| | | | 200% | |
| Implements and tools— | | | | |
| Agricultural, viz.— | | | | |
| Alavangoes, axes, forks for digging, manuring or weeding, harrows, katties, knives and saws for budding, pruning or tapping, mamoties, picks, ploughs, sickles, soil block makers (plantools and dibblers) and parts thereof | | | | |
| | 3% | | 8% | |
| Incandescent mantles | | | | |
| | 30% | | 40% | |
| Ink other than writing ink— | | | | |
| Drawing | | | 27% | |
| Duplicating | | | 27% | |
| Indian | | | 27% | |
| Marking | | | 27% | |
| Printing | | | 27% | |
| Stencils | | | 27% | |
| Thermograph | | | 27% | |
| Other | | | 27% | |
| Ink—Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of printing, viz.— | | | | |
| Bronze powder | 9% | | 14% | |
| Gum copal | 9% | | 19% | |
| Middle chrome | 9% | | 14% | |
| Wood resin | | | 9% | |
| Yellow chrome powder | 9% | | 14% | |
| Zinc white | 9% | | 14% | |
| Instant Tea Factories—Plant, equipment, and chemicals shown to the satisfaction of the Principal Collector of Customs to have been imported for use in the pilot plant or in other | | | | |
| | | | 2½% | |

| Column I Article | 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— | | | | |
| Automatic parking meters and parts thereof | — | .. | 18% | |
| Brodie meters and parts thereof | 18% | .. | 28% | |
| Chlorinators and parts thereof | — | .. | 18% | |
| Dental plates and parts thereof | — | .. | 18% | |
| Dissecting instruments and parts thereof | — | .. | 18% | |
| Drawing office sets | — | .. | 18% | |
| Dust respirators | — | .. | 18% | |
| Fire extinguishers and refills and parts thereof | — | .. | 18% | |
| Galvanometers and parts thereof | — | .. | 18% | |
| Gas masks | — | .. | 18% | |
| Gas meters and parts thereof | — | .. | 18% | |
| Lenses not elsewhere specified | — | .. | 18% | |
| Mathematical instruments and parts thereof | — | .. | 18% | |
| Medical instruments and parts thereof | — | .. | 18% | |
| Miners' safety lamps and parts thereof | — | .. | 9% | |
| Precision laboratory balances and parts thereof | — | .. | 18% | |
| Rain recorders and parts thereof | — | .. | 18% | |
| Scientific instruments and parts thereof | — | .. | 18% | |
| Sterilising equipment shown to the satisfaction of the Principal Collector of Customs to have been imported for industrial use | — | .. | 9% | |
| Sundials and parts thereof | — | .. | 36% | |
| Sunshine recorders and parts thereof | — | .. | 18% | |
| Surgical catgut and silk and art silk ligatures and sutures | — | .. | 18% | |
| Surgical instruments and parts thereof | — | .. | 18% | |
| Taximeters and parts thereof | 15% | .. | 25% | |
| Thermometers, not elsewhere specified and parts thereof— | | | | |
| Clinical | — | .. | 12% | |
| Other | — | .. | 18% | |
| Trusses and parts thereof | — | .. | 18% | |
| Watermeters and parts thereof | — | .. | 18% | |
| Weighing instruments and parts thereof not elsewhere specified— | | | | |
| Iron and steel, wholly or mainly of | 27% | .. | 37% | |
| Other | — | .. | 27% | |
| Instruments, appliances and apparatus and parts thereof shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of antibiotics including penicillin, drugs, pharmaceuticals and patent medicines, milk foods, infants' and invalids' foods and glucose or for packing such products imported in bulk | | | | |
| | — | .. | 9% | |
| Insulating material not elsewhere specified— | | | | |
| Fibre glass, silicate of cotton, prepared fibre slabs and expanded ebonite | 27% | .. | 37% | |
| Other | 27% | .. | 37% | |
| Iron and steel cooking stoves, parts for | 27% | .. | 37% | |
| Iron and steel drums and tanks, black, painted or galvanised, parts for not elsewhere specified | 18% | .. | 23% | |
| Ivory, manufactured | — | .. | 300% | |
| Ivory, unmanufactured | — | .. | 27% | |
| Jams, jellies and marmalades | 200% | .. | 210% | |
| Jewellers enamel | — | .. | 24% | |
| Jewellery and gold and silversmiths' wares | — | .. | 300% | |
| Jewellery and trinket boxes other than gold and silverplated and gold, platinum and silver boxes | — | .. | 300% | |
| Jointing | — | .. | 27% | |
| Joss sticks (inclusive of packing and labels) per lb. | — | .. | | 10 0 |
| Kapok | — | .. | 15% | |
| Kerosene oil as defined in section 167 of the Customs Ordinance except dangerous petroleum per gallon | — | .. | | 0 08 |
| Konum bark per cwt. | — | .. | | 7 80 |
| Lamps and lanterns (except paper) and parts, not elsewhere specified— | | | | |
| Incandescent— | | | | |
| Iron and steel | 48% | .. | 58% | |
| Other | — | .. | 48% | |
| Other than incandescent— | | | | |
| Iron and steel | 12% | .. | 22% | |
| Other | — | .. | 22% | |
| Lard | — | .. | 17½% | |
| Lawn sprinklers and parts thereof, not elsewhere specified— | | | | |
| Iron and steel | 150% | .. | 160% | |
| Other | — | .. | 160% | |
| Leather and Leather goods, not elsewhere specified— | | | | |
| Leather | 100% | .. | 105% | |
| Harness and saddlery | 200% | .. | 210% | |
| Other | 200% | .. | 205% | |
| Linseed | — | .. | 26% | |
| Lubricating Oil, Petroleum (refined) per gallon | — | 1 20 | — | 1 30 |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|--|--------------------------------|--------|----------------------------|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Machinery— | | | | |
| Accounting machines | 32½% | .. | 42½% | |
| Agricultural machinery and component parts thereof, not elsewhere specified | 3% | .. | 13% | |
| Banjan-making and knitting machines and parts thereof | 9% | .. | 19% | |
| Brick-making machinery and parts thereof | 9% | .. | 19% | |
| Concrete block-making machines and parts thereof | 9% | .. | 19% | |
| Conveying, hoisting, excavating, road construction and mining machinery— | | | | |
| Cranes, hoists and lifting machinery and component parts thereof | 24% | .. | 29% | |
| Earth moving equipment, trailers parts— | | | | |
| Shown to the satisfaction of the Principal Collector of Customs to have been imported for use in Government irrigation and agricultural schemes | 5% | .. | 13% | |
| Other | 27% | .. | 37% | |
| Plumbago machinery and parts thereof | 9% | .. | 19% | |
| Steam rollers and component parts thereof | 27% | .. | 37% | |
| Stone crushing machinery and parts thereof | 27% | .. | 37% | |
| Other, including parts | 18% | .. | 23% | |
| Duplicating machines and accessories and parts thereof | 27% | .. | 37% | |
| Electric alternators, dynamos, exciters, generators, control and switch gear and parts thereof | 18% | .. | 28% | |
| Electric fans, complete | 100% | .. | 110% | |
| Electric motors, transformers and converters, and component parts thereof | 18% | .. | 23% | |
| Machine belting, and fasteners for | 27% | .. | 37% | |
| Machinery and parts thereof shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of antibiotics including penicillin, drugs, pharmaceuticals and patent medicines, milk foods, infants' and invalids' foods and glucose or for packing such products imported in bulk | 9% | .. | 19% | |
| Machinery for making exercise books and component parts thereof | 9% | .. | 19% | |
| Machinery for making safety matches and component parts thereof | 9% | .. | 19% | |
| Machinery for processing and baling fibre and parts thereof | 9% | .. | 19% | |
| Machinery for spinning or weaving and component parts thereof | 9% | .. | 19% | |
| Machinery of the following description and parts thereof which are shown to the satisfaction of the Principal Collector of Customs to have been imported for rolling aluminium foil and cutting such rolled foil and cutting paper imported in a non-processed state to sizes suitable for packing sole crepe rubber for export and for lining tea chests, tea packets or desiccated coconut chests— | | | | |
| Rolling machines, winding machines, annealing machines, slitting machines, cross-cutters, guillotine machines, machines for grinding rolls of foil-rolling mills and component parts thereof | 0% | .. | 19% | |
| Machinery, oil pressing and refining and component parts thereof | | | 27% | |
| 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 softened rubber and parts for such machinery | 9% | .. | 19% | |
| For the purpose of manufacture of finished rubber goods and parts for such machinery | 3% | .. | 13% | |
| Machines operated by disc, token or coin and component parts and accessories thereof | 145% | .. | 155% | |
| Machines, self-contained air conditioning, comprising elements for cooling, controlling humidity, cleaning and circulating air— | | | | |
| Complete | 180% | .. | 185% | |
| Parts | 175% | .. | 185% | |
| Machines, sewing and component parts thereof— | | | | |
| Industrial (excluding parts) | 3% | .. | 13% | |
| Other, including parts | 30% | .. | 40% | |
| Machine tools and parts thereof | 19% | .. | 29% | |
| Marine diesel engines and spare parts thereof shown to the satisfaction of the Principal Collector of Customs to have been imported to be fitted on fishing craft | 9% | .. | 19% | |
| Outboard motors shown to the satisfaction of the Principal Collector of Customs to have been imported for the local fishing industry | 9% | .. | 19% | |
| Plummer blocks (excluding ball and roller bearings) flanged couplings and set collars | 34% | .. | 44% | |
| Pneumatic machinery, including tools and parts thereof | 19% | .. | 29% | |
| Prime movers, not elsewhere specified, internal combustion engines and parts— | | | | |
| Oil | 21% | .. | 31% | |
| Petrol and other | 27% | .. | 37% | |
| Printing and book binding machinery, complete and parts thereof, not elsewhere specified | 21% | .. | 31% | |
| Pumping machinery and component parts thereof— | | | | |
| Water pumps— | | | | |
| Where the inlet or outlet has a diameter of 1½ inches or less, and parts for such water pumps | 22% | .. | 32% | |
| Other, including parts | 2½% | .. | 12½% | |
| Other pumps, including component parts | 11% | .. | 21% | |

| Column I Article | Column II Preferential Rate Ad valorem | Rs. c. | Column III General Rate Ad valorem | Rs. c. |
|---|--|--------|--|--------|
| 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 | 9% | .. | 19% | .. |
| Refrigerators and component parts | 300% | .. | 310% | .. |
| Rice hullers and parts thereof | 40% | .. | 50% | .. |
| Rubber rollers (excluding ball and roller bearings) | 34% | .. | 44% | .. |
| Saw benches | 34% | .. | 44% | .. |
| Semi-automatic paste mould glass blowing machines and component parts thereof | 9% | .. | 19% | .. |
| Sock-making and knitting machinery and parts thereof | 9% | .. | 19% | .. |
| Solid pulleys | 34% | .. | 44% | .. |
| Sugar making machinery and parts thereof | 3% | .. | 13% | .. |
| Sulphur grinding machinery | 6% | .. | 16% | .. |
| Tea machinery and component parts thereof— | | | | |
| which in the opinion of the Tea Controller are not produced in Ceylon | 27% | .. | 37% | .. |
| Other | 46% | .. | 56% | .. |
| Tile-making machines and parts thereof | 9% | .. | 19% | .. |
| Typewriters and component parts thereof | 24% | .. | 26½% | .. |
| Watering machines and parts thereof | 3% | .. | 13% | .. |
| Weighing machines and parts thereof | 27% | .. | 37% | .. |
| Windmills | 19% | .. | 29% | .. |
| Wood working machinery and parts thereof | 9% | .. | 19% | .. |
| Machinery, not elsewhere specified and component parts thereof | 27% | .. | 37% | .. |
| Magic Lanterns and parts thereof including slides (excluding toys) | | .. | 150% | .. |
| Malt and Hops | | .. | 11% | .. |
| Manures of all sorts, including castor seed poonac, and refuse of saltpetre | | .. | 12½% | .. |
| Marble Slabs, not elsewhere specified, and monuments | 60% | .. | 65% | .. |
| Marble sawn but not further prepared | 50% | .. | 55% | .. |
| Magarine | | .. | 50% | .. |
| Marukkolunthu | per lb. | .. | | 1 38 |
| Masking Tape | | .. | 33% | .. |
| Matrices, Gramophone and Phonograph Record | | .. | 18% | .. |
| Mats and Matting, including rubber mats and matting | | .. | 300% | .. |
| Mechanical Lighters and Parts thereof | | .. | 300% | .. |
| Mechanical of Lighter Fuel | 100% | .. | 105% | .. |
| Mercury | 25% | .. | 30% | .. |
| Metals— | | | | |
| Aluminium— | | | | |
| Sheets, flat or corrugated, plates and circles, not fabricated | 17½% | .. | 27½% | .. |
| Bars, rods, wires, tubes, strips, not elsewhere specified, and pipes, not fabricated | 17½% | .. | 27½% | .. |
| Angles, bulbs, channels, shapes and sections, tees, beams, joists, pillars and rails, not fabricated | 17½% | .. | 27½% | .. |
| Aluminium barbed wire | 25% | .. | 35% | .. |
| Aluminium buckets which are shown to the satisfaction of the Principal Collector of Customs to have been imported for use on rubber estates | 10% | .. | 20% | .. |
| Aluminium foil, not elsewhere specified | 32½% | .. | 42½% | .. |
| Aluminium hollow-ware, not elsewhere specified | 42% | .. | 52% | .. |
| Aluminium ridges for roofing | 30% | .. | 40% | .. |
| Aluminium seals shown to the satisfaction of the Principal Collector of Customs to have been imported for packing antibiotics including penicillin, drugs, pharmaceuticals, patent medicines, milk foods, infants' and invalids' foods and glucose manufactured locally or imported in bulk for packing locally | 10% | .. | 20% | .. |
| Aluminium tubes shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of tooth paste containers | 10% | .. | 20% | .. |
| 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 | 10% | .. | 20% | .. |
| Coagulating dishes, coagulating tanks and separators, latex rain guards, tea sieves and winnows | 10% | .. | 20% | .. |
| Churns and coagulating pans for the rubber industry | 10% | .. | 20% | .. |
| Latex measures | 10% | .. | 20% | .. |
| Tea leaf basins | 10% | .. | 20% | .. |
| Transportation tanks for use in the rubber industry | 10% | .. | 20% | .. |
| Aluminium ware, wholly or mainly of, not elsewhere specified | 35% | .. | 45% | .. |
| Antimony and lead shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of electric accumulators | | .. | 9% | .. |
| Bronze, brass, copper, delta metal, gun metal and yellow metal— | | | | |
| Bars, rods, wires, tubes, strips and pipes, not fabricated | 17½% | .. | 27½% | .. |
| Cocks, ball valves and shower roses | | .. | 22½% | .. |
| Nails and screws | | .. | 22½% | .. |
| Panel pins and escutcheon pins | | .. | 22½% | .. |
| Sheets and plates not fabricated— | | | | |
| Brass | 17½% | .. | 27½% | .. |
| Other | 17½% | .. | 27½% | .. |
| Tubes and pipes, fabricated | | .. | 45% | .. |
| Wire (other than insulated) fabricated | | .. | 45% | .. |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|---|--------------------------------|--------|----------------------------|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Cans, metal, ready made or ready made components of, shown to the satisfaction of the Principal Collector of Customs to have been imported for canning local produce— | | | | |
| Iron and steel | 12% | .. | 22% | .. |
| Other | .. | .. | 22% | .. |
| Door and window fittings, locks, padlocks and keys— | | | | |
| Iron and steel, wholly or mainly of | 35% | .. | 45% | .. |
| Other | .. | .. | 45% | .. |
| Fencing material | 21% | .. | 31% | .. |
| Flexible tubing | .. | .. | 32½% | .. |
| Hinges— | | | | |
| Brass | .. | .. | 39% | .. |
| Iron and steel | 27% | .. | 32% | .. |
| Iron and steel— | | | | |
| Bars and rods, slabs, including blister, jumper and tool steel, not fabricated | .. | .. | 17½% | .. |
| Black or galvanized chains, bolts, nuts, rivets not elsewhere specified, washers and nails (except wire nails) | 30% | .. | 40% | .. |
| Cast iron pans and baths | 32½% | .. | 42½% | .. |
| Cocks | 22½% | .. | 32½% | .. |
| Cooking stoves | 22½% | .. | 32½% | .. |
| Drums and tanks, blackpainted or galvanized and parts thereof, not elsewhere specified | 25% | .. | 30% | .. |
| Expanded metal and other materials for reinforcement, not fabricated | .. | .. | 17½% | .. |
| Galvanized iron buckets of 14 inches diameter and over | 15% | .. | 25% | .. |
| Gratings and drain covers | 38% | .. | 48% | .. |
| Hoop iron and steel and strapping wire and other iron and steel and wire specially prepared for strapping packages | 5% | .. | 15% | .. |
| Manufactures wholly or mainly of, not elsewhere specified | 35% | .. | 45% | .. |
| Nail wire shown to the satisfaction of the Principal Collector of Customs to have been imported for the purposes of manufacturing nails | 10% | .. | 20% | .. |
| Plates and sheets, galvanized or coated, flat or corrugated, not fabricated, not elsewhere specified | 17½% | .. | 27½% | .. |
| Printed containers shown to the satisfaction of the Principal Collector of Customs to have been imported for packing antibiotics including penicillin, drugs, pharmaceuticals, patent medicines, and glucose manufactured locally or imported in bulk for packing locally | 9% | .. | 19% | .. |
| Plates and sheets, not coated, flat or corrugated, not fabricated, not elsewhere specified | .. | .. | 17½% | .. |
| Printed containers shown to the satisfaction of the Principal Collector of Customs to have been imported for packing milk foods, and infants' and invalids' foods manufactured locally or imported in bulk for packing locally | 3% | .. | 13% | .. |
| Printed containers shown to the satisfaction of the Principal Collector of Customs to have been imported for packing produce imported in bulk | 12% | .. | 22% | .. |
| Rolled angles, bulbs, channels, shapes and sections, H-iron, girders, tees, beams joists, pillars, rails, not fabricated | .. | .. | 17½% | .. |
| Screws— | | | | |
| Wood | 21% | .. | 26% | .. |
| Other | 21% | .. | 31% | .. |
| Sheets and circles, declared to be imported for the purpose of manufacturing drums for the export of local produce | .. | .. | 9% | .. |
| Sheets coated, flat, printed, shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of crown corks | 10% | .. | 20% | .. |
| Slotted angles | 100% | .. | 110% | .. |
| Staples for use with barbed wire | .. | .. | 12% | .. |
| Staples not elsewhere specified | .. | .. | 30% | .. |
| Transportation tanks (wholly or mainly of iron or steel) shown to the satisfaction of the Principal Collector of Customs to have been imported for use in the rubber industry | 10% | .. | 20% | .. |
| Tubes and pipes, black or galvanized, not fabricated | 17½% | .. | 27½% | .. |
| Wire, barbed | 12% | .. | 22% | .. |
| Wire, plain, black or galvanized, not elsewhere specified, wire ropes and shoot runners and parts thereof | 30% | .. | 40% | .. |
| Wire shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of clips, pins, screws, hair pins, hair clips, hair grips and safety pins | 10% | .. | 20% | .. |
| Wire of gauges 12½ and 14 shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of barbed wire | 10% | .. | 20% | .. |
| Wire of gauges 8 and 17 shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of staples for use with barbed wire and wire netting | 10% | .. | 20% | .. |
| Receptacles and parts thereof shown to the satisfaction of the Principal Collector of Customs to have been imported for the export of concentrated rubber latex | 13% | .. | 18% | .. |
| Lead— | | | | |
| Pig (excluding lead sheets, tea lead and foil) | 15% | .. | 25% | .. |
| Seals | .. | .. | 25% | .. |
| Sheet and foil for packing produce for export | 7½% | .. | 17½% | .. |
| Sheet and foil, not elsewhere specified | 22½% | .. | 32½% | .. |
| Traps | .. | .. | 22½% | .. |
| Washers | .. | .. | 45% | .. |
| Solder not elsewhere specified and soldering fluid | 15% | .. | 25% | .. |
| Solder shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of electric lamp bulbs | 10% | .. | 20% | .. |

| Column I Article | Column II Preferential Rate | | | Column III General Rate | | |
|--|--------------------------------|-----|----|--|-----|---|
| | Ad valorem | Rs. | c. | Ad valorem | Rs. | c. |
| Tea sample tins | 27% | | | 37% | | |
| Tenterhooks and rivets 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 | | | | 9% | | |
| Tin foil | | | | 32½% | | |
| Tinned plates which are shown to the satisfaction of Principal Collector of Customs to have been imported for the manufacture of receptacles for packing Ceylon produce for export, and of fittings thereof | | | | 9% | | |
| Tin piping | | | | 40% | | |
| Tin sheets and plates, not fabricated | 17½% | | | 27½% | | |
| 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 | | | | 42% | | |
| Wire nails, not elsewhere specified | | | | 42% | | |
| Wire netting, iron and steel | 27% | | | 37% | | |
| Wire manufactures— | | | | | | |
| Woven Fabric, not elsewhere specified— | | | | | | |
| Brass | | | | 27% | | |
| Iron and steel | 27% | | | 37% | | |
| Monel metal and nickel steel | | | | 12% | | |
| Zinc rolled sheets, plates and dishes, not fabricated, not elsewhere specified | 17½% | | | 27½% | | |
| Zinc sheets perforated | | | | 32½% | | |
| Mirrors, framed | | | | 150% | | |
| Mops | | | | 126% | | |
| Motor Vehicles, Trailers, and tramcars and spare parts and accessories— | | | | | | |
| Motor Vehicles— | | | | | | |
| Motor cars and motor station wagons, including engines and chassis therefor— | | | | | | |
| in the case of an unused vehicle— | | | | | | |
| where the cost, insurance, freight and other charges in respect of any unused vehicle of the same make and model, up to the point of arrival in the port of importation do not exceed Rs. 4,000 | 48% | | | 55½% | | |
| where the cost, insurance, freight and other charges in respect of any unused vehicle of the same make and model, up to the point of arrival in the port of importation exceed Rs. 4,000 but do not exceed Rs. 6,000 | | | | | | |
| | | | | Rs. 1,920 plus 126% of such portion of the cost, insurance freight and such other charges as exceed Rs. 4,000 | | Rs. 2,220 plus 133½% of such portion of the cost, insurance freight and such other charges as exceed Rs. 4,000 |
| where the cost, insurance, freight and other charges in respect of any unused vehicle of the same make and model up to the point of arrival in the port of importation exceed Rs. 6,000 | | | | | | |
| | | | | Rs. 4,440 plus 366% of such portion of the cost, insurance, freight and such other charges as exceed Rs. 6,000 | | Rs. 4,890 plus 373½% of such portion of the cost, insurance, freight and such other charges as exceed Rs. 6,000 |
| in the case of a used vehicle | | | | Where the value of the used vehicle including cost, insurance, freight and other charges, as assessed by the Principal Collector of Customs bears a certain proportion to the cost, insurance, freight and other charges of any unused vehicle of the same make and model imported at the same time, the same proportion of the duty which would have been payable on an unused vehicle of the same make and model imported at the same time | | Where the value of the used vehicle including cost, insurance, freight and other charges, as assessed by the Principal Collector of Customs bears a certain proportion to the cost, insurance, freight and other charges of any unused vehicle of the same make and model imported at the same time, the same proportion of the duty which would have been payable on an unused vehicle of the same make and model imported at the same time |
| in the case of an engine or chassis | | | | Where its value including cost, insurance, freight and other charges bears a certain proportion to the cost, insurance, freight and other charges of an unused vehicle of the make and model for which the engine or chassis is deemed suitable in the opinion of the Principal Collector of Customs the same proportion of the duty which would have been payable on an unused vehicle of the same make and model imported at the same time | | Where its value including cost, insurance, freight and other charges bears a certain proportion to the cost, insurance, freight and other charges of an unused vehicle of the make and model for which the engine or chassis is deemed suitable in the opinion of the Principal Collector of Customs, the same proportion of the duty which would have been payable on an unused vehicle of the same make and model imported at the same time |

| Column I Article | Column II Preferential Rates | | Column III General Rate | |
|--|---------------------------------|----------|----------------------------|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Motor cycles and motor scooters (including engines and chassis for motor cycles and motor scooters) | 30% | .. | 37½% | |
| Motor lorries, motor vans, motor omnibuses and tractors (excluding agricultural tractors) including engines and chassis therefor, which in the opinion of the Principal Collector of Customs are not classifiable as motor cars or motor station wagons— | | | | |
| Diesel-engined | 24% | .. | 31½% | |
| Other | 24% | .. | 31½% | |
| Trailers and tram cars including chassis and spare parts thereof and such accessories of trailers and tram cars as are not also adapted for use as accessories of motor vehicles | 24% | .. | 31½% | |
| Vehicles driven electrically (other than tram cars) and parts thereof | 24% | .. | 31½% | |
| Motor vehicles, spare parts and accessories for— | | | | |
| Enclosed splash proof accumulators and batteries and parts | 50% | .. | 57½% | |
| Magnetos for motor vehicles and parts thereof | 25% | .. | 32½% | |
| Motor vehicles, accessories for | 60% | .. | 67½% | |
| 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) | 50% | .. | 57½% | |
| Spare parts for motor vehicles, not elsewhere specified | 50% | .. | 57½% | |
| Mother pearl | | .. | 50% | |
| Musical instruments— | | | | |
| Gramophones, phonographs and radiograms and component parts and accessories | 100% | .. | 110% | |
| Gramophone and phonograph records | 66% | .. | 76% | |
| Other, including automatic pianos and organs and component parts and accessories | 30% | .. | 35% | |
| Mustard paste | | .. | 150% | |
| Mustard powder | | .. | 150% | |
| Mustard seed | | per cwt. | | 5 50 |
| Nickel silverware, not elsewhere specified | | .. | 250% | |
| Nuts used as fruit— | | | | |
| Brazil nuts | | per cwt. | | 210 0 |
| Walnuts | | per cwt. | | 210 0 |
| Other | 50% | .. | 60% | |
| Oakum | | .. | 27% | |
| Office and factory furniture and equipment wholly or mainly of iron and steel— | | | | |
| Cabinets | 150% | .. | 160% | |
| Counters | 150% | .. | 160% | |
| Deed and cash boxes | 150% | .. | 160% | |
| Distributors | 150% | .. | 160% | |
| Lockers | 150% | .. | 160% | |
| Partitions and partitioning | 150% | .. | 160% | |
| Seating (excluding single seats and chairs) | 150% | .. | 160% | |
| Shelving | 150% | .. | 160% | |
| Storage bins | 150% | .. | 160% | |
| Storage racks | 150% | .. | 160% | |
| Transfer boxes | 150% | .. | 160% | |
| Wall panels | 150% | .. | 160% | |
| Parts for the above | 150% | .. | 160% | |
| Office requisites, not elsewhere specified— | | | | |
| Card record systems | | .. | 27% | |
| Filing equipment, not elsewhere specified | | .. | 27% | |
| Filing systems | | .. | 27% | |
| Ledger posting equipment | | .. | 27% | |
| Loose leaf ledger covers | | .. | 27% | |
| Punchers | | .. | 27% | |
| Visible card record systems | | .. | 27% | |
| Visible indexing systems | | .. | 27% | |
| Visible control systems | | .. | 27% | |
| Parts for the above | | .. | 27% | |
| Stapling machines other than iron and steel | | .. | 48% | |
| Oil cloth | | .. | 50% | |
| Oils, fats and greases, not elsewhere specified— | | | | |
| Caster oil not elsewhere specified in bulk | | per cwt. | | 55 20 |
| Cutting oil | | .. | 27% | |
| Gingelly oil | | per cwt. | | 72 0 |
| Groundnut oil | | per cwt. | | 24 0 |
| Linseed oil | | 10% | 20% | |
| Lubricating grease | | .. | 27% | |
| Mineral oil not elsewhere specified | | .. | 27% | |
| Neat's foot oil | | .. | 27% | |
| Olive oil | | .. | 15% | |
| Palm oil | | .. | 17% | |
| Pine oil, not elsewhere specified | | 18% | 18% | |
| Quenching oil | | .. | 27% | |
| Shock absorber oil | | .. | 27% | |
| Transformer oil | | .. | 27% | |
| Tung oil | | .. | 27% | |
| Onions | | per cwt. | | 0 20 |
| Packing and wrapping Tape (cotton with metal edging) | | .. | 24% | |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|--|--------------------------------|--------|----------------------------|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Packing for engines and boilers not elsewhere specified.. | | | 27% | |
| Packing materials excluding glassware but including rubber plugs, printed labels and manufactures of paper and cardboard shown to the satisfaction of the Principal Collector of Customs to have been imported for packing antibiotics including penicillin, drugs, pharmaceuticals, patent medicines, milk foods, infants' and invalids foods and glucose manufactured locally or imported in bulk for packing locally .. | | | 9% | |
| Painters' materials, not elsewhere specified— | | | | |
| Thinner | 27% | | 37% | |
| Turpentine | 10% | | 15% | |
| Gums, oils, fats and resins, not elsewhere specified | 27% | | 37% | |
| Other | 25% | | 30% | |
| Paint making materials— | | | | |
| Dry colours, fillers and other materials shown to the satisfaction of the Principal Collector of Customs to have been imported for paint making | 9% | | 19% | |
| Commercial zinc oxide | 9% | | 14% | |
| Paints, painters' colours and enamels | 55% | | 60% | |
| Paper and manufactures thereof, not elsewhere specified— | | | | |
| Account books | | | 100% | |
| Albums— | | | | |
| Stamp, photograph, autograph and gramophone record | | | 100% | |
| Bags for cement | | | 39% | |
| Birthday books | | | 100% | |
| Blank clock cards | 27% | | 37% | |
| Blotters and diaries combined | | | 100% | |
| Book cover paper | 10% | | 20% | |
| Blotting paper | 70% | | 80% | |
| Book covers | 100% | | 110% | |
| Calendars, calendar backs and calendar blocks (other than printed pictures and printed show cards) | | | 150% | |
| Calendars and diaries combined | | | 150% | |
| Carbon paper | 50% | | 60% | |
| Cardboard, corrugated, shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of electric lamp bulbs | 7% | | 17% | |
| Cardboard in rolls shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of dry-cell batteries | 7% | | 17% | |
| Cards and folders for filing systems | | | 27% | |
| Cloth lined paper shown to the satisfaction of the Principal Collector of Customs to have been imported for printing maps and charts, and for the production and printing of children's rag books | 33% | | 38% | |
| Copy books in paper covers | 12% | | 22% | |
| Diaries | | | 150% | |
| Drawing books in paper covers | 12% | | 22% | |
| Drawing paper | 12% | | 22% | |
| Exercise books in paper covers | 12% | | 22% | |
| Exercise books in thick covers | | | 39% | |
| Filter paper | 27% | | 37% | |
| Forms, ruled or printed | 100% | | 110% | |
| Glassine paper, not elsewhere specified | 27% | | 37% | |
| Glassine paper shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of envelopes | 12% | | 22% | |
| Greaseproof paper | 33% | | 38% | |
| Gummed labels for addressing machines | 27% | | 37% | |
| Kraft paper | 27½% | | 32½% | |
| Letter paper with printed or embossed headings, printed or embossed envelopes | 200% | | 210% | |
| Linotype paper | 27% | | 37% | |
| Manuscript books, not elsewhere specified | | | 39% | |
| Marble paper | 10% | | 20% | |
| **Match labels | | | 150% | |
| Milboard, strawboard, cardboard and boxboard | 7% | | 17% | |
| Newsprint— | | | | |
| in rolls or reels | | | 55% | |
| other | | | 20% | |
| Non-processed paper shown to the satisfaction of the Principal Collector of Customs to have been imported for the purpose of packing sole crepe rubber for export and of lining tea chests, tea packets and desiccated coconut chests | 9% | | 19% | |
| Note books | | | 150% | |
| Ocean paper | 27% | | 37% | |
| **Match paper | 27% | | 37% | |
| 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 coconuts/chests, where it is shown to the satisfaction of Principal Collector of Customs that such paper has been imported for such purpose and is likely to be used mainly for such purpose | 12% | | 22% | |
| Paper cartons which are shown to the satisfaction of the Principal Collector of Customs to have been imported for the purpose of being used as milk containers | | | 15% | |
| Paper, plain of the kind commonly used for writing and printing purposes including duplicating paper and writing pads other than compendiums, but excluding news print | | | 55% | |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|--|--------------------------------|--------|--|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Paper shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of outer casings of dry cell batteries | 10% | .. | 20% | |
| Plain envelopes | | .. | 150% | |
| Press copy books | | .. | 78% | |
| Printed labels and printed wrappers for use in packing Ceylon Produce for export | | .. | 78% | |
| Printed wrappers, not elsewhere specified | | .. | 150% | |
| Stencils for use with duplicating machines | | .. | 27% | |
| Strawboard shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of envelopes | 7% | .. | 17% | |
| Tissue paper | 27½% | .. | 32½% | |
| Toilet paper | 27% | .. | 37% | |
| Tracing paper | 27% | .. | 37% | |
| Visitors' books | | .. | 150% | |
| Wrapping and packing paper not elsewhere specified including newspaper | 50% | .. | 55% | |
| Paper and cardboard, manufactures wholly or mainly of, not elsewhere specified | | .. | 150% | |
| Paper, not elsewhere specified | 66% | .. | 76% | |
| Pearls, culture | | .. | 300% | |
| Pearls, natural | | .. | 300% | |
| Pepper, powder | | .. | 150% | |
| Pepper, whole | | .. | 150% | |
| Perambulators and parts (excluding tyres) and accessories except toys | per cwt. | .. | 110% | 1 50 |
| Perfumed spirits including lavender water but not eau-de-cologne— | | | | |
| Packed in containers or bottles of less than 4 ounce capacity | | .. | 175% or Rs. 175 per gallon whichever is higher | |
| Packed in larger containers or bottles | | .. | 200% or Rs. 200 per gallon whichever is higher | |
| (for eau-de-cologne see under E) | | | | |
| Perfumery, cosmetics, tooth paste and toilet preparations including hair or scalp oils (except perfumed spirits and powder) | 100% | .. | 110% | |
| Perry | per gallon | .. | | 10 80 |
| Photo-engraving machinery and parts | 25% | .. | 35% | |
| Photographic goods (including un-processed cinema films not elsewhere specified and photographic chemicals, namely, developers, fixing salts, sodium hyposulphite or sodium thiosulphite other than those of B. P. standard, acid fixing baths, acid hardeners, toning solutions, wetting agents, reducers, intensifiers, film waxing solution, desensitisers, film cement and metal, amidol, rodinol, hydroquinone and pyrogallol) not elsewhere specified— | | | | |
| Instruments and apparatus (excluding photographic papers, plates, processed or un-processed films and chemicals) | 100% | .. | 105% | |
| Photographic paper, plates, unexposed films and chemicals not elsewhere specified | 66% | .. | 71% | |
| Unexposed 8 m.m. and 16 m.m. cine film proved to the satisfaction of the Principal Collector of Customs to have been imported for the purpose of making for Public Exhibition any film of which not less than seventy-five per centum of the scenes are shot, and not less than seventy-five per centum of the sound-recording is done in Ceylon | 6% | .. | 11% | |
| Unexposed 35 m.m. cine film proved to the satisfaction of the Principal Collector of Customs to have been imported for the purpose of making for Public Exhibition any sound film of which not less than seventy-five per centum of the scenes are shot, and not less than seventy-five per centum of the sound-recording is done in Ceylon | 6% | .. | 11% | |
| Projection apparatus | 100% | .. | 105% | |
| Other | 100% | .. | 105% | |
| Picnic sets | | .. | 250% | |
| Picture and photo frames and stands | | .. | 300% | |
| Picture postcards | | .. | 150% | |
| Pictures and prints, not elsewhere specified— | | | | |
| Unframed | | .. | 150% | |
| In frames other than gold and silver frames | | .. | 200% | |
| In gold and silver frames | | .. | 300% | |
| Pill and ointment boxes (cardboard and chip) for use in dispensaries | | .. | 27% | |
| Plaster of paris | | .. | 27% | |
| Plaster of Paris bandages | | .. | 25½% | |
| Plastic manufactures, wholly or mainly of, not elsewhere specified— | | | | |
| Book covers | | .. | 200% | |
| Comb cases | | .. | 200% | |
| Diary covers | | .. | 200% | |
| Document and brief cases | | .. | 200% | |
| Key tags | | .. | 200% | |
| Plastic cord | | .. | 200% | |
| Plastic rods | | .. | 200% | |
| Plastic strips | | .. | 200% | |
| Plastic thread | | .. | 200% | |
| Wallets and purses | 200% | .. | 205% | |
| Writing pads (compendiums) | | .. | 200% | |
| Plastic sheets and sheeting, plastic powders and synthetic resins, including articles imported for manufacture locally of plastic products— | | | | |
| Plastic sheets and sheeting | | .. | 50% | |
| Plastic powder and synthetic resins in any form | | .. | 10% | |

| Column I Article | Column II Preferential Rate Ad valorem | Rs. c. | Column III General Rate Ad valorem | Rs. c. |
|---|--|--------|--|--------|
| Pleasure boats, excluding kits for sailing craft | | | 300% | |
| Polishes and cleaning compositions— | | | | |
| Boot polish and cleaners | | | 50% | |
| Cleaning compositions including automobile cleaners | | | 50% | |
| Floor polish | | | 50% | |
| Furniture polish | | | 50% | |
| Leather dressing and polish | | | 20% | |
| Polishing compositions and polishes, not elsewhere specified | | | 50% | |
| Polythene film | | | 75% | |
| Polythene and polyvinyl chloride pipes— | | | | |
| Fittings shown to the satisfaction of the Principal Collector of Customs to have been imported for, viz. bends, elbows, sockets, tees, crosses, connectors, backnuts, nipples | | | 9% | |
| Poonac, gingelly | per cwt. | | | 1 92 |
| Potatoes | per cwt. | | | 1 0 |
| Pouces, tobacco | | | 200% | |
| Poultry and game, frozen or refrigerated | 50% | | 60% | |
| Powder for the toilet | 42% | | 52% | |
| Precious and semi-precious stones, except Ceylon stones and diamonds— | | | | |
| Cut— | | | | |
| Genuine | | | 200% | |
| Imitation | | | 200% | |
| Precious and semi-precious stones, except Ceylon stones— | | | | |
| Un-cut | | | 150% | |
| Preserves, not elsewhere specified | 100% | | 110% | |
| Printing type | 15% | | 25% | |
| Printers' materials, not elsewhere specified— | | | | |
| Iron and steel | 15% | | 25% | |
| Other | | | 25% | |
| Pulp ware | 150% | | 160% | |
| Putty | | | 27% | |
| Raisins | 50% | | 60% | |
| Rape seed | per cwt. | | | 5 50 |
| Rat traps, wholly or mainly of wood | | | 60% | |
| Raw materials, materials (including containers and packing materials), industrial machinery and equipment, components, integral parts and parts thereof, as may be certified by the Director of Development as being in his opinion essential for local industrial development (excluding any such article on which a lower rate of duty than 10% preferential and 20% general is imposed under the existing law) | 10% | | 20% | |
| Road markings (luminous) | | | 24% | |
| Roiled gold sheets | | | 27% | |
| Roofing compound | | | 27% | |
| Rubber tyres and tubes, not elsewhere specified, other than perambulator and rickshaw tyres | | | 66% | |
| Rubber tyres and tubes, used exclusively on pedal bicycles and pedal tricycles | | | 42% | |
| Ruberoid cement and compositions, "Bostick" adhesives and similar products | | | 27% | |
| Rubber manufactures, wholly or mainly of, not elsewhere specified— | | | | |
| Bicycle brake blocks with or without shoes, pedal blocks, pedal covers and handle grips | 114% | | 124% | |
| Cushions for motor vehicles | 200% | | 210% | |
| Erasers | | | 100% | |
| Hospital sheeting | | | 27% | |
| Latex foam cushioning and mattresses other than for motor vehicles | 200% | | 210% | |
| Pencil protectors | | | 100% | |
| Pereambulator tyres | | | 66% | |
| Play balls | 100% | | 110% | |
| Rickshaw tyres | | | 66% | |
| Rubber bands for office use | | | 100% | |
| Rubber proofed fabrics, not made up | | | 27% | |
| Rubber toys | 100% | | 110% | |
| Toy balloons | 100% | | 110% | |
| Tyre flaps | | | 66% | |
| Unvulcanized rubber compounds | | | 66% | |
| Rubbing compound | | | 27% | |
| Safes, iron and steel | 60% | | 70% | |
| Safes, stands for— | | | | |
| Wooden | | | 200% | |
| Other | 200% | | 210% | |
| Saffron | per lb. | | | 100 0 |
| Sanitary towels | | | 30% | |
| Sanitaryware and fittings— | | | | |
| Cisterns, flushing pipes and fittings, iron and steel | 27% | | 37% | |
| Sauces | | | 150% | |
| Seeds, not elsewhere specified— | | | | |
| Tukmaria | per cwt. | | | 15 0 |
| Shaving sets | | | 40% | |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|---|--------------------------------|--------|----------------------------|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Shells, not elsewhere specified | | | 66% | |
| Ships and other vessels for inland and harbour navigation including steam, electric and motor launches, boats and barges, imported entire or in section— | | | | |
| Complete | 27% | | 37% | |
| Parts for | 27% | | 37% | |
| Ships and other vessels, not elsewhere specified— | | | | |
| Vallams shown to the satisfaction of the Principal Collector of Customs to have been imported for the local fishing industry | | | 48% | |
| Sieves, domestic | | | 30% | |
| Silverleaf | | | 50% | |
| Silverplated ware, not elsewhere specified | | | 250% | |
| Smokers requisites, not elsewhere specified, other than gold and silver plated ware and gold, platinum and silverware— | | | | |
| Iron and steel | 150% | | 160% | |
| Other | | | 160% | |
| Soft stone powder for packing confectionery | | | 21% | |
| Soothers for infants | | | 27% | |
| Soups— | | | | |
| Tinned or bottled | | | 200% | |
| Other | | | 200% | |
| Special boiling point spirit 50/82 degrees Centigrade shown to the satisfaction of the Principal Collector of Customs to have been imported for use in the glass industry or for extracting vegetable oils | | | 9% | |
| Spectacles, spectacle glass, mountings, cases and cleaners other than cotton | | | 26% | |
| Spectacle frames and parts | | | 42% | |
| Spectacle frames—Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of—viz.— | | | | |
| Celluloid sheets | | | 10% | |
| Metal Hinges | 10% | | 20% | |
| Metal rivets | 10% | | 20% | |
| Metal arm wire | 10% | | 20% | |
| Spirit lamps | | | 18% | |
| Spirits (not being sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes' hydro-meter) for every gallon of the strength of proof by such hydro-meter 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. 270 per gallon where the duty per proof gallon is Rs. 337.50 | | | | |
| Rs. 305 per gallon where the duty per proof gallon is Rs. 381.25 | | | | |
| Rs. 310 per gallon where the duty per proof gallon is Rs. 387.50 | | | | |
| 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 | | | | 337 50 |
| All other brandy | | | | |
| per proof gallon | | | | 381 25 |
| Gin | | 381 25 | | 387 50 |
| Rum | | | | |
| per proof gallon | | | | 337 50 |
| 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 | | | | 337 50 |
| All other whicky | | | | |
| per proof gallon | | | | 381 25 |
| Unenumerated (excluding spirits denatured to the satisfaction of the Principal Collector of Customs and spirits 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 | | | | 337 50 |
| Spirits being sweetened or mixed so that the strength cannot be ascertained as aforesaid, namely— | | | | |
| Liqueurs and cordials | | | | |
| per imperial gallon | | | | 310 0 |
| Unenumerated | | | | |
| per imperial gallon | | | | 310 0 |
| Spirits citronella and industrial spirits shown to the satisfaction of the Principal Collector of Customs to have been imported for testing citronella oil and for de-icing aircraft respectively | 25% | | 30% | |
| Spirits denatured to the satisfaction of the Principal Collector of Customs | 30% | | 40% | |
| Sponges | | | 30% | |
| Sports materials, games and athletic materials (excluding rubber balls) | 12½% | | 22½% | |
| Sports materials, games and athletic materials (excluding rubber balls)— | | | | |
| Golf sticks | 40% | | 50% | |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|--|--------------------------------|--------|--|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Sports materials, not elsewhere specified, other than games and athletic materials | | | 24% | |
| Starch | | | 18% | |
| Stationery, other than paper— | | | | |
| Blotters— | | | | |
| Earthenware, porcelain and china | 100% | | 110% | |
| Iron and steel | 100% | | 110% | |
| Other, except gold and silverware and goldplated and silverplated ware | | | 110% | |
| Files | | | 40% | |
| Fountain pens and fountain pen parts, excluding nibs— | | | | |
| Where the cost, insurance, freight and other charges up to the point of arrival in the port of importation do not exceed Rs. 5.00 | | | 27% | |
| Where the cost, insurance, freight and other charges up to the point of arrival in the port of importation exceed Rs. 5.00 | | | Rs. 1.35 plus 300% of such portion of the cost, insurance, freight such other charges as exceed Rs. 5.00 | |
| Ink | | | 27% | |
| Ink powder | 15% | | 25% | |
| Ink wells and stands except goldplated and silverplated and gold, platinum and silverware— | | | | |
| Earthenware, porcelain and china | 30% | | 40% | |
| Other | | | 40% | |
| Nibs— | | | | |
| Iron and steel | 15% | | 25% | |
| Other | | | 25% | |
| Paper clips and fasteners— | | | | |
| Brass | | | 72% | |
| Iron and steel | 60% | | 70% | |
| Pencils, lead, copying and coloured, other than school crayons' in boxes of 12 and under in assorted colours | | | 15% | |
| Pencil sharpeners | | | 40% | |
| Pen holders | | | 15% | |
| Propelling pencils and parts thereof— | | | | |
| Silver and gold, wholly or mainly of | | | 300% | |
| Other | | | 150% | |
| Refills for propelling pencils | | | 50% | |
| Sealing wax | | | 27% | |
| Stencils, not elsewhere specified— | | | | |
| Iron and steel | 30% | | 40% | |
| Other | | | 40% | |
| Stone, manufactures of, not elsewhere specified | 33% | | 38% | |
| Stoneware, not elsewhere specified | 33% | | 38% | |
| Studio Cameras (including magazines, tripods, tilthead adaptors, synchronous motors, camera motors, carrying cases, sound blimps and lenses), recorder outfits (including microphones for sound recorders), film Printers, film editing tables, footage measures, synchronisers, microphone booms, processing plants and disc recording machines for use in the production of 35 millimetre sound films for public exhibition, and component parts of any of the foregoing | 10% | | 12½% | |
| Suit cases, attache cases, trunks and bags (excluding ladies' handbags), other than leather and iron and steel | | | 50% | |
| Suit cases: Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of, viz— | | | | |
| Clamps | 9% | | 19% | |
| Corner clips | 9% | | 19% | |
| Fibre boards | | | 9% | |
| Fibre corners | | | 9% | |
| Locks | 9% | | 19% | |
| Marble paper | 9% | | 19% | |
| Metal handles | 9% | | 19% | |
| Synthetic resin suitable for use in the manufacture of local products, not elsewhere specified | | | 12% | |
| Synthetic resin glue | | | 27% | |
| Talc powder for packing rubber | | | 21% | |
| Talc powder other than for packing rubber (excluding toilet powder), not elsewhere specified | | | 21% | |
| Tallow and wax for candles | 10% | | 20% | |
| Tallow (other than tallow for candles) | 10% | | 20% | |
| Tamarind seed powder | 10% | | 20% | |
| Tape for grafting plants | | | 25½% | |
| Tapioca | | | 20% | |
| Tapioca flour shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of matches | | | 30% | |
| Tarpaulins | 30% | | 40% | |
| Tea sample bags | | | 24% | |
| Telegraph and telephone apparatus other than wireless | 36% | | 46% | |
| Tennis Balls | 21% | | 31% | |
| Tents with fittings | | | 22½% | |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|--|--------------------------------|--------|----------------------------|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Textiles and manufactures of textile materials— | | | | |
| Artificial silk (including rayon and cellulose) not elsewhere specified and any manufactures thereof including any admixtures where the artificial silk content is not less than 50 per cent by weight, not elsewhere specified— | | | | |
| Apparel, not elsewhere specified | 300% | | 310% | |
| Banians including singlets, tee shirts and vests— | | | | |
| Sizes below 16 inches, each | | 2 10 | | 2 60 |
| Sizes 16 inches and above, each | | 5 10 | | 5 60 |
| Bed linen, table linen, toilet linen and kitchen linen | 100% | | 110% | |
| Blankets | 60% | | 70% | |
| Camboys | 60% | | 70% | |
| Embroideries | 200% | | 210% | |
| Haberdashery and millinery | 100% | | 110% | |
| Handkerchiefs and handkerchief cloth | 100% | | 110% | |
| Hosiery, not elsewhere specified | 200% | | 210% | |
| Lace and net, excluding fishing nets and netting, but including curtain netting | 60% | | 70% | |
| Piece goods where the cost, insurance, freight and other charges up to the point of arrival in the port of importation are below Rs. 2.00 per yard— | | | | |
| Crepe, sateen and hair cord in which the width of the material does not exceed 36 inches | 50% | | 60% | |
| Flannel, velveteen, corduroy, brocade, gaberdine, curtain and furnishing fabrics, plush, serge, figured fabrics and pile fabrics | | | | |
| Sarees | 45% | | 55% | |
| Sarongs | 55% | | 65% | |
| Other | 30% | | 40% | |
| Piece goods including sarees and sarongs where the cost, insurance, freight and other charges up to the point of arrival in the port of importation, in the aggregate, amount to not less than Rs. 2.00 per yard | | | | |
| Scarves and shawls | 100% | | 110% | |
| Thread | 24% | | 34% | |
| Towels | | | 100% | |
| Towelling | 90% | | 100% | |
| Tubes made of artificial silk shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of incandescent mantles | 18% | | 28% | |
| Yarn, twist and fibres | 9% | | 14% | |
| Other manufactures | 60% | | 70% | |
| Carpets, carpetting and rugs of all materials | 300% | | 310% | |
| Cotton and manufactures of cotton, not elsewhere specified— | | | | |
| Apparel, not elsewhere specified | 200% | | 210% | |
| Banians including singlets, tee shirts and vests— | | | | |
| Sizes below 16 inches | | each | | 2 10 |
| Sizes 16 inches and above | | each | | 5 10 |
| Bed linen, table linen, toilet linen and kitchen linen | 70% | | 75% | |
| Blankets | | | 50% | |
| Camboys | 40% | | 45% | |
| Embroideries | 100% | | 110% | |
| Handkerchiefs and handkerchief cloth | 65% | | 70% | |
| Hosiery not elsewhere specified | 125% | | 135% | |
| Lace and net, excluding fishing nets and netting, but including curtain netting | 25% | | 35% | |
| Piece goods including mosquito netting— | | | | |
| Crepe, sateen and haircord in which the width of the material does not exceed 36 inches | 15% | | 20% | |
| Flannel, velveteen, corduroy, brocade, gaberdine, curtain and furnishing fabrics, plush, serge, figured fabrics and pile fabrics | | | | |
| Sarees | 40% | | 45% | |
| Sarongs | 35% | | 40% | |
| Other | 15% | | 20% | |
| Scarves and shawls | | | 55% | |
| Thread | | | 24% | |
| Towels | | | 100% | |
| Towelling | 90% | | 100% | |
| Yarn and twist for knitting banians and weaving textiles, not elsewhere specified— | | | | |
| Proved to the satisfaction of the Principal Collector of Customs to have been imported for the handloom industry | Free | | Free | |
| Other | 9% | | 19% | |
| Yarn and twist other than for the knitting of banians or the weaving of textiles, not elsewhere specified | | | | |
| Other manufactures | | | 24% | |
| | | | 45% | |
| Dental floss | 25% | | 35% | |
| Mixed material and other textiles, not elsewhere specified— | | | | |
| Apparel, not elsewhere specified | 300% | | 310% | |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|--|--------------------------------|---------|----------------------------|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Banians, including singlets, tee shirts and vests— | | | | |
| Sizes below 16 inches | each | 2 10 .. | | 2 60 |
| Sizes 16 inches and above | each | 5 10 .. | | 5 60 |
| Bed linen, table linen, toilet linen and kitchen linen | 100% | .. | 110% | |
| Blankets | .. | .. | 70% | |
| Camboys | 60% | .. | 70% | |
| Embroideries | 200% | .. | 210% | |
| Handkerchiefs and handkerchief cloth | .. | .. | 110% | |
| Hosiery, not elsewhere specified | 200% | .. | 210% | |
| Lace and net, excluding fishing nets and netting, but including curtain netting | 60% | .. | 70% | |
| Piecegoods where the cost, insurance, freight and other charges upto the point of arrival in the port of importation are below Rs. 2.00 per yard— | | | | |
| Crepe, sateen and haircord in which the width of the material does not exceed 36 inches | 55% | .. | 65% | |
| Flannel, velveteen, corduroy, brocade, gaberdine, curtain and furnishing fabrics, plush, serge, figured fabrics and pile fabrics | 55% | .. | 65% | |
| Sarees | 45% | .. | 55% | |
| Sarongs | 55% | .. | 65% | |
| Other | 35% | .. | 45% | |
| Piece goods including sarees and sarongs where the cost, insurance, freight and other charges upto the point of arrival in the port of importation in the aggregate, amount to not less than Rs. 2.00 per yard | 300% | .. | 310% | |
| Scarves and shawls | 100% | .. | 110% | |
| Thread | .. | .. | 24% | |
| Towels | .. | .. | 100% | |
| Towelling | 90% | .. | 100% | |
| Yarn, twist and fibres | 14% | .. | 24% | |
| Other manufactures | 60% | .. | 70% | |
| Natural silk and manufactures thereof including any admixtures thereof where the natural silk/and/or artificial silk content is not less than 50 per centum by weight— | | | | |
| Apparel, not elsewhere specified | 300% | .. | 310% | |
| Bed linen, table linen, toilet linen and kitchen linen | 305% | .. | 310% | |
| Blankets | 300% | .. | 310% | |
| Embroideries | 300% | .. | 310% | |
| Haberdashery and millinery | 100% | .. | 110% | |
| Handkerchiefs and handkerchief cloth | 300% | .. | 310% | |
| Hosiery, not elsewhere specified | 300% | .. | 310% | |
| Lace and net including curtain netting | 305% | .. | 310% | |
| Piece goods— | | | | |
| Crepe, sateen and haircord in which the width of the material does not exceed 36 inches | 305% | .. | 310% | |
| Flannel, velveteen, corduroy, brocade, gaberdine, curtain and furnishing fabrics, plush, serge, figured fabrics and pile fabrics | 305% | .. | 310% | |
| Sarees | 305% | .. | 310% | |
| Sarongs | 305% | .. | 310% | |
| Other | 305% | .. | 310% | |
| Scarves and shawls | 300% | .. | 310% | |
| Thread | 24% | .. | 34% | |
| Towels | 300% | .. | 310% | |
| Towelling | 305% | .. | 310% | |
| Yarn, twist and fibres | 20% | .. | 25% | |
| Other manufactures | 300% | .. | 310% | |
| Shoe thread, not elsewhere specified | .. | .. | 24% | |
| Silk Waste | 50% | .. | 60% | |
| Synthetic fibre and spun glass and manufactures thereof including any admixtures where the synthetic fibre/and/or spun glass content is not less than 50 per centum by weight, not elsewhere specified— | | | | |
| Apparel, not elsewhere specified | 300% | .. | 310% | |
| Bed linen, table linen, toilet linen and kitchen linen | 300% | .. | 310% | |
| Blankets | 200% | .. | 210% | |
| Embroideries | 300% | .. | 310% | |
| Haberdashery and millinery | 130% | .. | 140% | |
| Handkerchiefs and handkerchief cloth | 300% | .. | 310% | |
| Hosiery, not elsewhere specified | 300% | .. | 310% | |
| Lace and net, excluding fishing nets and netting, but including curtain netting | 150% | .. | 160% | |
| Piece goods where the cost, insurance, freight and other charges up to the point of arrival in the port of importation are below Rs. 2.00 per yard— | | | | |
| Crepe, sateen and haicoord in which the width of the material does not exceed 36 inches | 150% | .. | 160% | |
| Flannel, velveteen, corduroy, brocade, gaberdine, curtain and furnishing fabrics, plush, serge, figured fabrics and pile fabrics | 150% | .. | 160% | |
| Sarees | 150% | .. | 160% | |
| Sarongs | 150% | .. | 160% | |
| Other | 125% | .. | 135% | |
| Piece goods including sarees and sarongs where the cost, insurance, freight and other charges up to the point of arrival in the port of importation, in the aggregate, amount to not less than Rs. 2.00 per yard | 300% | .. | 310% | |
| Scarves and shawls | 300% | .. | 310% | |
| Thread | 125% | .. | 135% | |
| Towels | 200% | .. | 210% | |
| Towelling | 200% | .. | 210% | |
| Yarn, twist and fibres | 20% | .. | 25% | |
| Other manufactures | 200% | .. | 210% | |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|--|--------------------------------|---------------------------|----------------------------|---------------------------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Wollen and worsted, manufactures wholly or mainly of— | | | | |
| Berlin | 20% | .. | 30% | |
| Blankets | 50% | .. | 60% | |
| Piece goods and manufactures, not elsewhere specified .. | 300% | .. | 310% | |
| Scarves, shawls and garments— | | | | |
| Used | 50% | .. | 60% | |
| Unused | 300% | .. | 310% | |
| Yarn shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of hosiery .. | 20% | .. | 30% | |
| Treated flax canvas | | .. | 27% | |
| Thermos flasks and parts thereof | | .. | 40% | |
| Tiles (other than glassware, earthenware, porcelain and china) not over 2½ square feet | | .. | 105% | |
| Timber not elsewhere specified— | | | | |
| Veneers | 50% | .. | 60% | |
| Other— | | | | |
| Aspen | 5% | .. | 15% | |
| Other than aspen | 50% | .. | 60% | |
| Timber, scantlings and sleepers— | | | | |
| Aspen scantlings | 5% | .. | 15% | |
| Scantling and sleepers, not elsewhere specified | 42% | .. | 52% | |
| Tipping wagons (other than motor wagons) and parts thereof .. | 27% | .. | 37% | |
| Tobacco— | | | | |
| Manufactured— | | | | |
| Beedies per lb. of their gross weight inclusive of packing and labels | | 6 0 | | 6 50 |
| Beedy tobacco per lb. net | | 5 72 | | 6 02 |
| Cigarettes— | | | | |
| Manufactured in a country to which preferential rates of duty have been deemed to be applicable from tobacco grown in such a country per lb. net | | 80 0 | | |
| Manufactured in a country to which preferential rates of duty have been deemed to be applicable from foreign tobacco per lb. net .. | | 80 50 | | |
| Manufactured in a country to which preferential rates of duty have been deemed to be applicable from tobacco grown in such a country and from foreign tobacco at rates intermediate between (i) and (ii) above according to the certified proportion of the leaf content of the tobacco grown in a country to which preferential rates of duty have been deemed to be applicable and a foreign country | | As specified in Column II | | As specified in Column II |
| Manufactured in the foreign countries per lb. net .. | | | | 81 0 |
| Hooka per lb. net | | 100 0 | | 100 30 |
| Cigars per lb. net | | 150 0 | | 151 0 |
| Snuff per lb. net | | 100 0 | | 100 50 |
| Manufactured tobacco not elsewhere specified other than hooka and beedy tobacco and snuff per lb. net .. | | 100 0 | | 100 75 |
| Unmanufactured per lb. net | | 53 52 | | 55 77 |
| Toilet requisites, not elsewhere specified, including toilet sets, except soap and perfumed spirits | | .. | 100% | |
| Tow, flax and hemp | | .. | 27% | |
| Toys and parlour games | 32% | .. | 37% | |
| Tracing cloth and films | | .. | 27% | |
| Transfer labels shown to the satisfaction of the Principal Collector of Customs to have been imported for use in the manufacture of brushes .. | | .. | 20% | |
| Trays and waiters, not elsewhere specified— | | | | |
| Brass | | .. | 200% | |
| Plastic | | .. | 200% | |
| Wooden | | .. | 200% | |
| Treacle | | .. | 40% | |
| Umbrellas | 20% | .. | 25% | |
| Umbrellas, incomplete | 20% | .. | 25% | |
| Unassembled component parts of umbrellas, namely sticks and handles (other than wooden sticks and handles), ribs, stays, runners, notches, cups, ferrusel and paper covers | 15% | .. | 20% | |
| Varnishers | 50% | .. | 60% | |
| Vinylite paper shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of crown corks .. | | .. | 9% | |
| Walking sticks and canes | | .. | 200% | |
| Wall and partitioning boards including porous boards and hard boards other than asbestos— | | | | |
| Wall boards of wood fibre | 26% | .. | 36% | |
| Other— | | | | |
| Wooden | | .. | 36% | |
| Other than wooden | | .. | 36% | |

| Column I Article | Column II Preferential Rate Ad valorem | | Column III General Rate Ad valorem | |
|---|--|--|--|--|
| | Rs. | c. | Rs. | c. |
| Watches— Complete— Where the cost, insurance, freight and other charges up to the point of arrival in the port of importation do not exceed Rs. 50.00 .. | 50% | .. | 60% | .. |
| Where the cost, insurance, freight and other charges up to the point of arrival in the port of importation exceed Rs. 50.00 but do not exceed Rs. 100 .. | Rs. 25 plus 100% | of such portion of the cost, insurance, freight and such other charges as exceed Rs. 50 | Rs. 30 plus 110% | of such portion of the cost, insurance, freight and such other charges as exceed Rs. 50 |
| Where the cost, insurance, freight and other charges up to the point of arrival in the port of importation exceed Rs. 100 but do not exceed Rs. 200 .. | Rs. 75 plus 200% | of such portion of the cost, insurance, freight and such other charges as exceed Rs. 100 | Rs. 85 plus 210% | of such portion of the cost, insurance, freight and such other charges as exceed Rs. 100 |
| Where the cost, insurance, freight and other charges exceed Rs. 200 .. | Rs. 275 plus 300% | of such portion of the cost, insurance, freight and such other charges as exceed Rs. 200 | Rs. 295 plus 310% | of such portion of the cost, insurance, freight and such other charges as exceed Rs. 200 |
| Parts and accessories excluding cases and/or movement .. | 50% | .. | 60% | .. |
| Cases and movements including partially assembled movements .. | 300% | .. | 310% | .. |
| Waterproof cement .. | .. | .. | 27% | .. |
| Wattlebark .. | .. | .. | 12% | .. |
| Wax other than candles, not elsewhere specified— | .. | .. | .. | .. |
| Beeswax .. | .. | .. | 12% | .. |
| Bottling wax .. | .. | .. | 12% | .. |
| Paraffin wax .. | .. | .. | 12% | .. |
| Match wax .. | .. | .. | 12% | .. |
| Wicker works, not elsewhere specified .. | .. | .. | 126% | .. |
| Wine, other than sacramental— | .. | .. | .. | .. |
| Sparkling .. | per gallon | .. | 198 | 0 |
| Other— | .. | .. | .. | .. |
| In wood .. | per gallon | .. | 68 | 0 |
| In bottles .. | per gallon | .. | 68 | 40 |
| Wine, sacramental, imported by Ecclesiastical heads which is shown to the satisfaction of the Principal Collector of Customs to have been imported for religious purposes— | .. | .. | .. | .. |
| In wood .. | per gallon | .. | 18 | 0 |
| In bottle .. | per gallon | .. | 19 | 20 |
| Wireless goods and apparatus assembled or unassembled including spare parts .. | 55% | .. | 57½% | .. |
| Batteries specifically made for use in wireless sets .. | 30% | .. | 32½% | .. |
| Wood and timber, manufactures wholly or mainly of, not elsewhere specified .. | .. | .. | 96% | .. |
| Wood pulp shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of paper .. | .. | .. | 9% | .. |
| Wood pulp, not elsewhere specified .. | .. | .. | 27% | .. |
| Wooden manufactures shown to the satisfaction of the Principal Collector of Customs to have been imported for use in the tea industry—frames for tea sieves and bulking shovels .. | 9% | .. | 19% | .. |
| Yeast, compressed or dry .. | .. | .. | 10% | .. |
| Educational Purposes— | .. | .. | .. | .. |
| Articles for educational purposes, viz. pastel crayons, pencil crayons in boxes of 12 and under in assorted colours, playwax, school chalk, blackboards, foot and six-inch rulers, students' paint boxes, school mathematical sets, school bags, school slates, slate pencils, Montessori apparatus other than toys, school writing sets, science exercise books (graph) in thick covers, and pictures for story telling .. | .. | .. | 12% | .. |
| Essential industries— | .. | .. | .. | .. |
| Accumulators and batteries— | .. | .. | .. | .. |
| Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of enclosed splash-proof accumulators and batteries, not elsewhere specified, viz.— | .. | .. | .. | .. |
| Rubber casings and wooden separators .. | 9% | .. | 16½% | .. |
| Separators not elsewhere specified .. | 9% | .. | 16½% | .. |
| Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of enclosed splashproof accumulators and batteries, viz.— | .. | .. | .. | .. |
| Plastic tops and sealing compounds .. | .. | .. | 9% | .. |
| Antibiotics, etc.— | .. | .. | .. | .. |
| Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of antibiotics including penicillin, drugs, pharmaceuticals and patent medicines, milk foods, infants' and invalids' foods and glucose or for packing such products imported in bulk .. | .. | .. | 9% | .. |

| Column I Article | Column II Preferential Rate | | Column III General Rate | |
|---|--------------------------------|--------|----------------------------|--------|
| | Ad valorem | Rs. c. | Ad valorem | Rs. c. |
| Dry cell batteries— | | | | |
| Articles other than chemicals, viz.— | | | | |
| Artificial maganese, graphite powder, paraffin wax, sealing compound, cardboard washers, brass caps, zinc cans or zinc cups, wrapping yarn and wrapping gauze shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of dry-cell batteries | .. | .. | 9% | |
| Electric lamp bulbs— | | | | |
| Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of electric lamp bulbs, not elsewhere specified, viz.—glass bulbs, exhaust tubes, stem tubes, welds, tops, anchors, filaments, getters, bases, base cement and solution.. | .. | .. | 9% | |
| Finished rubber goods— | | | | |
| 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 | .. | .. | 9% | |
| Footwear, leather— | | | | |
| Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of leather foot-wear, not elsewhere specified | .. | .. | 9% | |
| Hotels, Resthouses and Restaurants— | | | | |
| 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, Rest houses and Restaurants approved by the Director of Tourist Bureau, provided that such articles (except air conditioning equipment) bear indelible marks identifying them as the property of such Hotels, Rest houses or Restaurants— | | | | |
| Air conditioners and air conditioning equipment and parts there of which are designed for dusted air delivery excluding self contained air conditioning units | 7½% | .. | 17½% | |
| Air conditioners and air conditioning equipment excluding parts thereof not elsewhere specified | 22½% | .. | 32½% | |
| Cotton towels | .. | .. | 20% | |
| Crockery | 22½% | .. | 32½% | |
| Cutlery | 22½% | .. | 32½% | |
| Electroplated ware other than gold and silverplated ware— | | | | |
| Iron and steel | 22½% | .. | 32½% | |
| other | .. | .. | 32½% | |
| Manufactures of linen | .. | .. | 32½% | |
| Paper serviettes | .. | .. | 32½% | |
| Silverplated ware— | | | | |
| Iron and steel | 22½% | .. | 32½% | |
| Other | .. | .. | 32½% | |
| Essential kitchen equipment other than refrigerators | 22½% | .. | 32½% | |
| Manufactures, wholly or mainly of paper for table use | .. | .. | 32½% | |
| Pencils— | | | | |
| Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the local manufacture of pencils, viz.— | | | | |
| Brass ferrules | .. | .. | 9% | |
| Coloured inserts in powder or solid form | .. | .. | 9% | |
| Graphite | .. | .. | 9% | |
| Laquer | 9% | .. | 14% | |
| Stamping foil | 9% | .. | 19% | |
| Wood | 9% | .. | 19% | |
| Varnish— | | | | |
| Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of French polish, viz.— | | | | |
| Resins | .. | .. | 9% | |
| Lac and shellac | 9% | .. | 19% | |
| Water pumps— | | | | |
| Articles shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of water-pumps, viz.— | | | | |
| Vacuum and pressure gauges, air volume controls, pressure switches, float switches.. | 9% | .. | 19% | |
| All other goods not otherwise charged with duty or prohibited and not comprised in the Table of Exemptions | .. | .. | 125% | |