

## CHAPTER VI.

### CUSTOMS TARIFF AND REGULATIONS.

Indian Tariff Act, with Amendments in 1896 and 1899—Special import duties—5 per cent. duty— $3\frac{1}{2}$  per cent. duty—1 per cent. duty—Free list—Export duty—Countervailing duties—Customs administration—Sea Customs Act, 1878—Indian Merchandise Marks Act, 1889—Petroleum Act, 1886—No preferential treatment.

**Indian Tariff Act.**—The Customs duties at present levied in India are imposed under the Indian Tariff Act of 1894 as amended in 1896. The list of special import duties practically represents the whole tariff which was in force from 1882 to 1894. In the latter year the financial exigencies of Government necessitated additions to the tariff. The new duties imposed were at the rate of 5 per cent. *ad valorem* on imports generally, but on most classes of iron and steel the duty was fixed at 1 per cent., and a few articles were exempted from duty. The duty on cotton manufactures was fixed at  $3\frac{1}{2}$  per cent. in 1896. The only export duty is that on rice. The duties are levied purely for revenue purposes, and are not intended to be protective.

In 1899, owing to the heavy imports of bounty-fed beet sugar, the Indian Tariff Act was further amended, and it was enacted that 'where any country, dependency, or colony pays or bestows, directly or indirectly, any bounty or grant upon the exportation therefrom of any article, and the article is chargeable with duty under the provisions of this Act [*i.e.*, the Indian Tariff Act of 1894], then, upon the importation of any such article into British India, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in

condition by manufacture or otherwise, the Governor-General in Council may, by notification in the *Gazette of India*, impose an additional duty equal to the net amount of such bounty or grant, however the same may be paid or bestowed.'

The following is a list of the

SPECIAL IMPORT DUTIES.

	Tariff Valuation.	Rate of Duty.
ARMS, AMMUNITION, AND MILITARY STORES (Firearms and parts thereof):		
1. Firearms other than pistols .. .. .	Each	R. A. £ s. d. \$ c. 50 0=3 6 8=16 67
2. Barrels for the same, whether single or double .. .. .	"	30 0=2 0 0=10 0
3. Pistols .. .. .	"	15 0=1 0 0= 5 0
4. Barrels for the same, whether single or double .. .. .	"	10 0=0 13 4= 3 33
5. Springs used for firearms .. .. .	"	8 0=0 10 8= 2 67
6. Gunstocks, sights, blocks, and rollers ..	"	5 0=0 6 8= 1 67
7. Revolver breeches, for each cartridge they will carry .. .. .	"	2 8=0 3 4= 0 83
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a firearm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same ..	"	1 8=0 2 0= 0 50
9. Machines for making, loading, or closing cartridges .. .. .	"	10 0=0 13 4= 3 33
10. Machines for capping cartridges .. ..	"	2 8=0 3 4= 0 83
<i>Proviso 1.</i> —No duty in excess of 10 per cent. <i>ad valorem</i> shall be levied upon any of the articles mentioned in the above list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.		
<i>Proviso 2.</i> —When any of these articles which have been otherwise imported, and upon which duty has been levied or is leviable, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity, for his own private use, the importer may apply to the Customs Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of 10 per cent. <i>ad valorem</i> ; and if such collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.		
<i>Exception I.</i> —Articles falling under the 5th, 6th, 8th, 9th, or 10th head of the above list, when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm .. .. .		
	..	Free.
<i>Exception II.</i> —Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, or police uniform		
	..	Free.
Gunpowder, all sorts .. .. .	} <i>Ad valorem.</i>	10 per cent.
All other sorts of arms, ammunition, and military stores .. .. .		
LIQUORS :		
Ale, beer, and porter .. .. .	} Per Impl. gal. or 6 } quart bottles. }	R. A. d. c. 0 1=1=2
Cider and other fermented liquors .. ..		
Spirit which has been rendered effectually and permanently unfit for human consumption .. .. .	<i>Ad valorem.</i>	5 per cent.
" when used in drugs, medicines, or chemicals in a proportion less than 20 per cent. of spirit of the strength of London proof .. .. .	"	"

## SPECIAL IMPORT DUTIES—continued.

	Tariff Valuation.	Rate of Duty.
Spirit when so used in a proportion of 20 per cent. and upwards .. .. .	Per Impl. gal. or 6 quart bottles of the strength of London proof.	R. 6 = 10s. = \$2 50 c., and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
„ perfumed, in wood or in bottles .. .. .	Per Impl. gal. or 6 quart bottles.	R. A. s. d. \$ c. 8 0 = 10 8 = 2 67
„ other sorts. . . . .	Per Impl. gal. or 6 quart bottles of the strength of London proof.	R. 6, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
Wines :		
Champagne and all other sparkling wines	Per Impl. gal. or 6 quart bottles.	R. A. £ s. d. \$ c. 2 8 = 0 3 4 = 0 83
All other sorts not containing more than 42 per cent. of proof spirit .. .. .	„ „ „	1 0 = 0 1 4 = 0 33
Liqueurs .. .. .	„ „ „	6 0 = 0 10 0 = 2 50
OPIMUM (not covered by a Government pass) ..	Per ser of 2 $\frac{1}{4}$ lbs. avoirdupois.	24 0 = 1 12 0 = 8 0
PETROLEUM with flashing-point below 200° Fahrenheit (including also naphtha and the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosene, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum) .. .. .	Per Impl. gal.	1 A. = 1d. = 2 c.
SALT .. .. .	Per Indian maund of 82 $\frac{1}{2}$ lbs. avoirdupois weight.	The rate at which Excise duty is for the time being leviable on salt manufactured in the place where the import takes place, viz. (at present, Jan., 1902) R. 1 (= 1s. 4d. = 33 c.) in Burma and R. 2'8 (= 3s. 4d. = 83 c.) elsewhere.
SALTED FISH (wet or dry) .. .. .	Indian maund of 82 $\frac{1}{2}$ lbs. avoirdupois weight.	6 A. (= 6d. = 12 c.)

The following is a list of other articles chargeable with duty. For the bulk of these articles a tariff valuation is fixed, alterations in the valuations being made whenever any sufficiently important changes occur in the market values of the commodities. It is usual to publish a revised list of tariff valuations about once a year. This appears in the *Gazette of India* and is reprinted as a Customs

circular. The list may be obtained on application to the Secretary, Finance and Commerce Department, Government of India, Calcutta.

GENERAL DUTY OF 5 PER CENT. AD VALOREM.

ARTICLES OF FOOD AND DRINK.

Coffee.  
 \*Fruits and Vegetables (except fresh fruits, etc.).  
 Mineral and Aerated Waters and all Non-Alcoholic Beverages.  
 \*Provisions, Oilmen's Stores and Groceries.  
 Spices.  
 Sugar, including saccharine produce of all kinds and confectionery (in addition to countervailing duties, if any).  
 Tea.

CHEMICALS, DRUGS, ETC.

Chemical Products and Preparations (including explosives).  
 \*Drugs, Medicines, and Narcotics.  
 Dyeing and Tanning Materials.

METALS AND MANUFACTURES OF METALS.

Hardware and Cutlery, including iron-mongery and plated ware, and also including machines, tools, and implements to be worked by manual or animal labour [except water-lifts, sugar-mills, oil-presses, and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry which the Governor-General in Council may, by notification in the *Gazette of India*, exempt, also the following articles used in the manufacture of cotton, viz.: bobbins (warping), forks for looms, healds, heald cords, heald knitting needles, laces, lags and needles for dobbies, pickers (buffalo and others), picking bands, picking levers, picking sticks (over and under), reed pliers, reeds, shuttles (for power looms), springs for looms, strappings, weft forks, all of which are free].  
 \*Metals, Unwrought and Wrought, including silver bullion and coin, wire-netting, and Articles made of Metal.

OILS.

Oils of all sorts, animal, vegetable, and mineral, including petroleum with flashing point at or above 200° Fahrenheit, for use exclusively for batching of jute or other fibre, for lubricating purposes, or for fuel.  
 Paraffin Wax.

OTHER ARTICLES.

Apparel, including drapery, haberdashery, and millinery.  
 Amber and Articles made of Amber.  
 Art, Works of.  
 Beads (of all materials except glass and brass).  
 Brushes and Brooms.  
 Building and Engineering Materials (viz., asphalt, bricks and tiles, cement, fireclay, lime, earthenware piping, etc.).  
 Cabinet Ware and Furniture.  
 Candles.  
 Canes and Rattans and Basket-work.  
 Carriages and Carts, including motor cars, cycles, jinrikshas, bath-chairs, perambulators, trucks, etc., and component parts thereof.  
 Chinese and Japanese Ware, including lacquered ware.  
 Clocks, Watches, etc., and parts thereof.  
 Coir and Articles made thereof.  
 Coral, Real.  
 Cordage, Rope, and Twine of any vegetable fibre.  
 Cork and Articles made of Cork.  
 Earthenware (except piping), China, China-clay, Porcelain, and Imitation or False Coral.  
 Fans.  
 Feathers.  
 Fireworks, including fulminating powder.  
 Flax and Articles made of Flax, including linen thread.  
 Furniture, Tackle, and Apparel, not otherwise described, for steam and other vessels.  
 Glass, Glassware, and False Pearls.  
 \*Gums, Gum Resins, etc., and Articles made thereof (including caoutchouc, etc.).

\* See exceptions under 1 per cent. duty or free list.

GENERAL DUTY OF 5 PER CENT. AD VALOREM (*continued*).

Hemp and Articles made therefrom.	Paints, Colours, Painters' Materials, and Compositions for application to leather, wood, and metals.
Hides and Skins, except raw or salted, which are free.	Paper, Pasteboard, Millboard, and Cardboard, of all kinds, and Articles made thereof.
Horn, Articles made of, not otherwise described.	Pipes, etc., for consuming narcotics, etc.
Instruments, Apparatus, and Appliances, and parts thereof: Computing, dental, distilling, diving, drawing, educational, electric, electric lighting, galvanic, measuring, musical, optical, philosophical, phonographic, photographic (including materials for photography), scientific, surgical, surveying, telegraphic, telephonic, typewriters, and all other sorts, <i>except</i> telegraphic instruments and apparatus and parts thereof, when imported by or under the orders of a railway company, and any instruments, apparatus, and appliances when imported as part of personal baggage in the exercise of a profession or calling, which are free.	Perfumery.
Ivory and Ivory-ware.	Pitch, Tar, and Dammer.
Jewellery and Jewels, including manufactures of gold and silver.	Seeds.
Jute manufactures (except second-hand or used gunny bags, which are free).	Shells and Cowries.
Lac and Articles made of Lac.	Silk and Articles made of Silk.
Leather and Articles made of Leather, including boots and shoes, harness and saddlery, but excluding belting.	Sizing.
Matches.	Soap.
Mats and Matting.	Stationery.
Oilcloth and Floor-cloth, including lincrusta, linoleum, and tarpaulins.	Stone and Marble, and Articles made thereof.
	Straw-plaiting and Articles made of Straw.
	Tallow and Grease, including stearine.
	Textile Fabrics, not otherwise described.
	Toilet Requisites, not otherwise described.
	Toys, Toy-books, and Requisites for all Games.
	Umbrellas, Parasols, and Sunshades of all kinds.
	Walking-sticks and Sticks for Umbrellas, etc., Whips, Fishing Rods, and Lines.
	Wax and Articles made of Wax.
	Wood and Timber, and Articles made of Wood, not otherwise described.
	Wool, Articles made of, including felt.
	All other Articles not specified above or hereafter.

## DUTY OF 3½ PER CENT. AD VALOREM.

Cotton Piece-Goods, Hosiery, and all other Manufactured Cotton Goods not otherwise described.  
(A corresponding Excise duty is levied on the products of Indian cotton-mills.)

## DUTY OF 1 PER CENT. AD VALOREM.

Iron: anchors and cables; angle, T, and channel; bar; nail, rod, and round rod; beams, joists, pillars, girders, bridgework, and other descriptions of iron imported exclusively for building purposes; plate and sheet; flat, square, and bolt; hoop; nails; nuts and bolts; old; pig; pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, etc.; rails, sleepers, chairs, dog-spikes, and fish-plates other than those exempt as railway materials, switches, crossings, lever-boxes, clips, and tiebars; rice bowls; ridging, galvanized; rivets and washers; wire, including fencing-wire and wire-rope, but excluding wire-netting.

Steel: angle, channel, and spring; anchors and cables; bar and blooms; basic, all sorts (including galvanized or tinned sheets); beams, joists, pillars, girders, bridgework, and

DUTY OF 1 PER CENT. AD VALOREM (*continued*).

other descriptions of steel imported exclusively for building purposes; cast and blistered; hoop; nails; nuts and bolts and nail rods; old; pipes and tubes, and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, etc.; plates

and sheets; rails, sleepers, chairs, dog-spikes, and fish-plates other than those exempt as railway materials, switches, crossings, lever-boxes, clips and tiebars; rivets and washers; T-bars; wire, excluding wire-netting; wire-rope.

FREE LIST.

Animals, Living (horses, etc.).

ARTICLES OF FOOD AND DRINK.

Hops.  
Fruits and Vegetables, fresh.  
Grain and Pulse, not including flour.  
Fish-maws, Shark-fins, Singally and Sozille.

DRUGS AND NARCOTICS.

Quinine and other Alkaloids of Chin-chona.  
Tobacco, Unmanufactured.

METALS AND MANUFACTURES OF METALS.

Machinery, namely prime-movers, and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines, and other machines in which the prime mover is not separable from the operative parts.

Machinery (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; and including Belting of all materials for driving machinery.

Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other special quality, not adapted for any other purposes.

NOTE.—Machinery and component parts thereof made of substances other than metal are included in this entry. Dynamos, accumulators, motors, and electric fans are treated as machinery.

Gold Bullion and Coin.

Lead Sheets for Tea-chests.

Railway Material for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, waggons, traversers, trollies, trucks, and component parts thereof; also cranes and water-cranes, water-tanks, and standards, wire, and other material for fencing, when imported by or under the orders of a railway company:

Provided that for the purpose of this exemption 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of His Majesty, and also such tramways as the Governor-General in Council may, by notification in the *Gazette of India*, specifically include therein.

OTHER ARTICLES.

Bamboos, etc.  
Books, printed, etc.  
Bristles and Fibre for brushes and brooms.  
Coal, Coke, and Patent Fuel.  
Cotton, Raw.  
Cotton, Twist and Yarn.  
Cotton, Sewing Thread.  
Earth, Common Clay and Sand.  
Frankincense or Olibanum.  
Horn.  
Jute, Raw.  
Manures of all kinds, including animal bones.  
Oilcake, Bran, and Cattle Food of all kinds.

FREE LIST (*continued*).

Pearl, Mother of, Nacre.	Ships and other Vessels imported entire
Plants and Bulbs.	or in sections.
Precious Stones and Pearls, Unset.	Specimens, Natural Science, including
Printing and Lithographic Materials,	antique coins and medals.
including presses, type, ink, etc.,	Tea-chests of Metal or Wood entire
but excluding paper.	or in sections.
Pulp of Wood, Straw, Rags, Paper,	Tea-withering Racks.
etc.	Wool, Raw.
Rags.	

## EXPORT DUTY.

Rice, husked or unhusked (including rice-flour) per maund of 82½ lb. avoirdupois, 3 A. (= 3d. or 6 c.).

## COUNTERVAILING DUTIES ON BOUNTY-FED SUGAR (in addition to general duty of 5 per cent.).

These duties are variable, being altered in accordance with changes in the rates of bounty granted. Sugars from Austria-Hungary and Germany are chiefly affected at present, but countervailing duties are also leviable on sugars from the Argentine Republic, Belgium, Chile, Denmark, France, Holland, and Russia.

**Customs Administration.**—The Indian Customs administration is conducted with fairness and with a desire to avoid friction or vexation. The following pages deal with the chief enactments regulating the Customs.

**The Sea Customs Act, 1878** (as subsequently amended).—This Act contains 207 sections, and therefore only some of the most important points can be noticed here.

*Section 18.*—None of the following goods shall be imported into British India: Goods having a counterfeit trade-mark or a false trade description (see Merchandise Marks Act, p. 65 of this volume); goods made or produced beyond the limits of the United Kingdom and British India, and having applied thereto any name or trade-mark being, or purporting to be, or being a colourable imitation of, the name or trade-mark of any person who is a manufacturer, dealer, or trader, in the United Kingdom or in British India—unless (1) the name or trade-mark is invariably accompanied by a definite indication of the goods having been made or produced in a place beyond the limits of the United Kingdom or British India; (2) the country in which that place is situated is in that indication shown in letters as large and conspicuous as any letter in the name or trade-mark, and in the same language and character as the name or trade-mark; piece-goods, such as are

ordinarily sold by the length or piece, which (a) have not conspicuously stamped in English numerals on each piece the length thereof in standard yards (and a fraction of such a yard) according to the real length of the piece, and (b) have been manufactured beyond the limits of India.

*Section 19.*—Where there is a name on goods identical with, or a colourable imitation of, the name of a place in the United Kingdom or British India, that name, unless accompanied in equally large and conspicuous letters, and in the same language and character, by the name of the country in which such place is situate, shall be treated as if it were the name of a place in the United Kingdom or British India. Goods imported in contravention of these sections may be confiscated, and offenders fined thrice the value of the goods up to a maximum of 1,000 rupees.

*Section 21.*—Unless otherwise provided by any law in force, goods whereof any article liable to duty forms a part or ingredient shall be chargeable with the full duty which would be payable on such goods if they were entirely composed of such article, or if composed of more than one article liable to duty, then with the full duty which would be payable if such goods were entirely composed of the article charged with the highest rate of duty.

*Section 22.*—The Governor-General in Council may from time to time, by notification in the *Gazette of India*, fix, for the purpose of levying duties, tariff values of any goods exported or imported by sea, on which Customs duties are by law imposed, and alter any such values fixed by any Tariff Act in force.

*Section 23.*—The same authority by a similar notification may from time to time exempt any goods imported into, or exported from, British India, or into or from any specified port thereof, from the whole or any part of the Customs duties leviable on such goods.

*Section 29.*—On the importation into, or exportation from, any Customs port of any goods, dutiable or not, the owner (or his authorized agent) shall, in his bill of entry or shipping bill, state the real value, quantity, and description of such goods to the best of his knowledge and belief. In case of doubt, the owner may be required to produce any invoice, broker's note, policy of insurance, or other document whereby the real value, quantity, or description of any such goods can be ascertained, and to furnish any information possible relating thereto. If the owner declares his inability, from



want of full information, to state the real value or contents of any case, package, or parcel, the Customs collector shall permit him, before entry thereof, to open such case and examine its contents in the presence of a Customs officer, or to deposit it in a public warehouse pending the production of such information.

*Section 30.*—The 'real value' is (a) the wholesale cash price, less trade discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation or exportation, without any abatement or deduction whatever, except (in the case of goods imported) of the amount of the duties payable on the importation thereof; or (b), where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place without any abatement or deduction except as aforesaid.

*Sections 31 to 41.*—If the value of goods chargeable with duty *ad valorem* is correctly stated in the bill of entry or shipping bill, the goods shall be assessed accordingly; but, if undervalued by the owner, they may be detained, and the Government may pay their value as stated in the bill, subsequently offering them for sale. An abatement may be allowed on damaged goods. Tariff-value goods which have deteriorated more than one-tenth of their value before delivery of the bill of entry may be assessed *ad valorem*. No abatement is allowed for damage to spirits or any other articles on which duties are levied on quantity and not on value. The rate of duty and the tariff valuation applicable to any goods imported shall be the rate and valuation in force on the date on which the bill of entry thereof is delivered to the Customs collector. Charges or duties erroneously levied or paid are not refunded unless claimed within three months. The Customs collector, instead of requiring payment of duties, etc., from any mercantile firm or public body at the time when due, may keep with it an account-current. Such account shall be settled at intervals not exceeding one month, and such firm or body shall make a deposit or furnish security sufficient to cover the amount due.

*Drawback on re-exports: Sections 42, 43.*—When any goods, easily identified, which have been imported by sea into any Customs port from any foreign port, and import duties paid thereon, are re-exported by sea to any foreign port, or as provisions or stores for use on a ship proceeding to a foreign port, seven-eighths of such

duties shall be repaid as drawback if the re-exportation be made within two years of the date of importation. Similarly, drawback is allowed on goods exported to another Customs port and thence re-exported, if this is done within three years of first importation.

*Transshipment: Section 128.*—The Customs collector may, on application by the owner of any goods imported and specially and distinctly manifested at the time of importation as for transshipment to some other Customs or foreign port, grant leave to tranship the same without payment of the duty (if any) leviable at the port of transshipment. A Customs officer shall superintend the removal of such goods from vessel to vessel.

*Sections 204, 205.*—Rules made (or cancelled) under the Sea Customs Act shall be notified in the official gazette, and thereupon have the force of law.

**Indian Merchandise Marks Act, 1889** (as amended).—Trade-marks include those which are registered in England and those which, whether registered or not, are protected in any British possession or foreign state to which the British law is by Order in Council made applicable. In India no law requires the registration of trade-marks, nor is it the usual practice to register them, but any possessor of a trade-mark may register it at the office of the Registrar of Assurances.

According to the above Act, a mark used for denoting that goods are the manufacture or merchandise of a particular person is called a trade-mark, and a mark used for denoting that movable property belongs to a particular person is called a property-mark. Whoever marks any case, package, or other receptacle containing goods (or movable property) in a manner reasonably calculated to cause a belief that they are the manufacture or merchandise (or property) of a person of whom they are not, is said to use a false trade (or property) mark, and is under pain of fine or imprisonment. Similar penalties are inflicted for counterfeiting any trade-mark or property-mark, or for making a false mark on any receptacle containing goods. A false trade description is one materially untrue, and includes every alteration of a trade description by addition, effacement, or otherwise. A trade description means any indication as to number, quantity, measure, gauge, or weight of any goods; as to the country in which, or the time at which, any goods were made or produced; as to the mode of manufacturing or producing any

goods; as to the material they are composed of; as to any goods being the subject of an existing patent, privilege, or copyright; and the use of any numeral, word, or mark which, according to the custom of the trade, is commonly taken to indicate any of the above matters. The use of a trade description in a way reasonably calculated to lead persons to believe that the goods are the manufacture or merchandise of some other person than of him whose they really are is a false trade description. This includes the application to goods of any false name or initials. A trade description denoting that the lengths of goods are greater than they are is deemed false. A person applies a trade description who applies it to the goods themselves, or to any covering, label, reel, or other thing in or with which the goods are exposed for sale or any purpose of trade or manufacture, who places, encloses, or annexes any such goods in, with, or to any covering, etc., or who uses a trade description in a manner calculated to mislead. A trade description is applied whether it is woven, impressed, or otherwise worked into, or annexed, or affixed to the goods or any covering, etc. The term 'covering' includes any stopper, cask, bottle, vessel, box, cover, case, capsule, frame, or wrapper, while 'label' includes any band or ticket. The penalty for applying a false trade description is fine or imprisonment. Goods with false trade or property marks or trade descriptions may be forfeited.

In the case of goods brought in by sea, evidence of the port of shipment shall be *prima facie* evidence of the country of production. The Governor-General in Council may provide for the limits of variation as to number, measure, weight, etc., which are to be recognised by the criminal courts as permissible. In the general instructions for the guidance of Customs officers, the following points may be noted. Labels or tickets applied to boxes, cartons, parcels, or other packages, manifestly intended only to enable dealers and others to identify the articles, and not to attract the eye of the purchaser, should not be treated as trade descriptions; but this rule does not apply to a mark or description on the goods themselves, or to a description of quality, or one containing the name of a place, country, manufacturer, or trader, or to a trade-mark. Goods manufactured on the Continent of Europe are to be detained if the manufacturer's name and trade description are in English, unless the name and description are accompanied

with the name of the country of manufacture. Customs officers should detain any goods produced or manufactured beyond the limits of the United Kingdom or of British India which are marked with British or British-Indian names or trade-marks, or so described as to indicate that the goods were produced in those countries, unless such description is accompanied with the name, in conspicuous letters, of the country of manufacture. (See also pp. 62, 63.)

In the ten years to March 31, 1900, about 41 per cent. of the goods detained under the Act were detained owing to the application of false trade-marks or false trade descriptions, 27 per cent. because the country of origin was either not stated or was falsely stated, 32 per cent. for infringement of the provisions as to conspicuous stamping of the length, etc., of piece-goods. Detained goods are generally released on payment of a fine, confiscation being rare.

**The Petroleum Act, 1886** (as amended).—Petroleum includes liquids known as rock oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, and benzine; any inflammable liquid made from petroleum, coal, schist, shale, peat, or other bituminous substance, or from any product of petroleum; and any liquid or viscous mixture having in its composition any of the liquids aforesaid; but it does not include any oil used ordinarily for lubricating purposes, and having its flashing-point at or above 200° Fahr. 'Dangerous petroleum' is that which has its flashing-point below 76°; but when petroleum on board a ship is declared by the master or by the consignee of the cargo to be of one uniform quality, the petroleum shall not be deemed dangerous if the samples selected have their flashing points, on an average, at or above 73°, and if no sample has its flashing point below 70°. Rules for determining at what ports and places petroleum may be discharged, and various conditions as to samples, storage, etc., are made by the governments of the provinces in which the ports are situated.

**No Preferential Treatment.**—In India, as in England, the fiscal system is established on a Free Trade basis. There are no bounties to home producers, and no special railway rates or similar advantages are granted for the encouragement of particular home industries.