

THE TENTH SCHEDULE

[See section 178(I)]

RATES OF TERMINAL TAXES ON GOODS

Articles	Terminal Tax payable per maund of gross weight except where otherwise stated
	Rs.
<i>Class I.—Articles of food and drink</i>	
1. Refined sugar, <i>i.e.</i> , khand, sugar candy, bura, qand, kachchi khand, ilaichidana, nuqal, batasha, ola, khand-ka-khilona, gindors khand and all kinds of sharbat or shira khand not in bottle.	1.75
2. Unrefined sugar, <i>i.e.</i> , gur, shakkar, shira, rab, mizan khand, muthia, sonthia, gindora and tiloncha-khand (a sort of unrefined sugar.)	
3. Ghee including vegetable ghee, and admixtures of ghee also vegetable solidified oil, dripping, marvo, trex, cocogold, purico, crisco and cocogem.	1.75
4. Butter and cream	1.75
5. Dried fruits and nuts excluding betel-nuts	0.29
6. Betel-nuts	0.07
7. Provisions (not included in any other class) including oilman's stores, confectionary, jams, pickles, cheese, coffee and essences of fruits	1.17
8. Country sweets made wholly or partly from or coated with sugar (refined or unrefined) fresh meat, fish and eggs.	0.15
9. Oranges, apples, locat, peaches (aru), grapes, lichi, melon (kharbooza), lemon (of all kinds), pears (nashpati), plums (alucha), appricot (khubani), banana, pomegranates (anar), sarda, water-melon (tarbuz), custard apple (sarifa) and rasberry.	0.15
10. Country and foreign liquors	1.17
11. Bhang	0.07
12. Betal leaf	1.75
13. Tea (Indian or foreign)	0.29
14. Grain or pulses including parched grains	0.04
15. Flour	0.04
16. Animal fat, tallow and oil of all kinds except oils mentioned in Class III, V and IX.	0.29
<i>Class II.—Animals</i>	
1. Oxen, cows, buffaloes and calves (per head)	0.58
2. Sheep, goats, lambs and kids (per head)	0.15

Articles	Terminal Tax payable per maund of gross weight except where otherwise stated
	Rs.
3. Pigs (per head)	0.58
<i>Class III.—Articles used for fuel, lighting and washing</i>	
1. Mava oil	0.15
2. Kerosene oil (per gallon)	0.02
3. Diesel oil	0.07
4. Methylated spirit	0.15
5. All sorts of oil-seeds including cotton seeds	0.04
6. Wax and tallow candles	0.04
7. Chandeliers, globes, lamps, chimneys and all other articles made of glass intended for electric or gas lighting, etc.(except electric bulbs)	0.04
8. Chandeliers, globes, lamps, lanterns, electric poles, electric bulbs and all other articles made of metal intended for electric or gas lighting, etc.	0.36
9. Potash, ritha, soda, saji, multani, saltpetre, alum, khari (sitta) salt and other saline substances.	0.04
10. Soap of all kinds	0.04
11. Carbide	0.04
12. Fireworks and their component parts	0.04
13. Steam-coal, soft coke and hard coke	0.04
<i>Class IV.—Articles used in the construction of buildings</i>	
1. Wood (unmanufactured), i.e., wood which can be used for building purposes including trunk of trees, bamboos and ballies, but not firewood	0.02
2. Wood (manufactured), i.e., all manufactured wood which can be used for building purposes, including karies, planks, sleepers, beams, doors and door frames, etc.	0.07
3. Stone for building (except Agra stone as defined in item 4 below, marble and lime stone), bajri, kankar, lime of kankar, coal ashes, reh, surkhi, rori, brick-bats or broken bricks	0.01
4. Agra stone, i.e., stone so named in the market irrespective of its place of origin	0.04
5. Chalk, chalk powder, kharia mitti, lime stone, lime, Harsaru, flooring stone and white and coloured stone chips	0.04
6. Dammar, bitumen and asphalt	0.04
7. Cement	0.15
8. Marble and tiles of all kinds (other than those referred in item 9)	0.22
9. Tile of common earth, e.g., Allahabad tiles (per thousand)	0.58

Articles	Terminal Tax payable per maund of gross weight except where otherwise stated
	Rs.
10. Marble chips	0.04
11. Asbestos sheets	0.11
12. Whole bricks of all sizes (per thousand)	0.58
13. Paints and colour washes	0.15
14. Peori, ramraj, hiramzi, geru and sailkhari	0.04
15. Roofing felt, roofing board and canec insulating board	0.29
<i>Class V.—Drugs, spices and perfumes</i>	
1. All foreign medicines including mineral waters, syrups and medicinal tinctures, soda bicarb and caustic soda (imported in packages or boxes), sulphur in bottles and packets, iron sulphate, barium sulphate, haemorrhagic septicaemia serum, dextrosol, castor oil in bottles, potash permanganate, glucose, oxygen gas, camphor oil, sugar of milk, medicated coloured and fragrant syrup.	0.44
2. All Indian medicines including gulqand, sharbat in bottle, araq majun, cowries, etc., soda bicarb and caustic soda (imported in bags or drums), Amritanjan, ivory dust, Sudha Sindhu and Bal Sudha, Khansol and Zandu Drakshasava	0.07
3. Hair oil and perfumed oil of all kinds	0.58
4. Spices and wet imli excluding saltpetre	0.07
5. Opium	0.15
6. Charas	0.15
<i>Class VI.—Tobacco</i>	
1. All sorts of foreign tobacco, cigars, cheroots and cigarettes of all kinds.	0.87
2. Indian tobacco 3rd quality (Kanni)	0.04
3. Indian tobacco 1st and 2nd qualities, i.e., all tobacco not included in Class VI items 1 and 2.	0.15
4. Biries and biri leaves.	0.15
<i>Class VII.—Piecegoods and textile fabrics</i>	
1. Piecegoods made of cotton, wool or any admixture of these and articles made thereof including thread and yarn, dhoties, saries, dopattas, pagrees, safas, chadras, towels, bedspreads, sheets, blankets, tents, carpets, durries, pillows, razais, laces, edgings, ribbons, handkerchief in bales (i.e., not cut up), old clothes imported in bulk, and all such goods as are not made up ready for wearing.	0.29
2. Piecegoods made of silk and artificial silk or any admixture of these and articles made thereof including shawls, doshalas, laces, edgings and ribbons.	0.58

Articles	Terminal Tax payable per maund of gross weight except where otherwise stated
	Rs.
3. Unginned cotton	0.11
4. Ginned cotton	0.22
5. Cotton waste and waste yarn cotton	0.07
6. Raw wool, hemp and other fibres, and rope	0.04
7. Hides and skins	0.29
8. Jute gunny bags and jute cloth	0.11
9. Leather, including harness, saddles, bags, boxes, desi shoes, chapel and all other articles made of leather excluding boots, shoes, slippers and sandals.	0.58
10. Apparel, boots and shoes including slippers and sandals (other than desi shoes and chappel), drapery, millinery, caps and hats, readymade clothes, barret caps and hat shapes, etc.	1.75
11. Hosiery including knitted woollen caps	1.17
12. Lametta including kinari, gota, gold and silver lace, wire and thread real or imitation.	1.17
<i>Class VIII.—Metals and articles made of metals</i>	
1. Metals (iron and steel-wrought and unwrought) including bars, sheets, girders, iron, stanchions, top columns, girders fitted with rivets, metallic-ores and scrap iron.	0.07
2. Tin scrap	0.06
3. Metals (hardware and cutlery), i.e., knives, razors, scissors, needles, tin plates, rivets, nails, screws, bolts nuts, enamelled ware (other sanitary fittings) wire, wire-nettings, hinges, locks, pipes, post and pans, weights, empty tins, iron and tin boxes and iron furniture, etc.	0.44
4. Metals (all other kinds - manufactured and unmanufactured) including bicycles, perambulators, carriages, sewing machines, harmoniums, type-writers, ice-machines, soda-water machines, clocks and watches, spectacles-their cases and frames, umbrella frames and handles, brass, copper, german silver, aluminium, bronze, zinc and articles made thereof, channels of all kinds and for whatever purpose imported, sanitary fittings, iron washers, bicycle saddles, radio goods, and tram car parts.	0.36
<i>N.B.</i> —Sanitary fittings include baths, water closets, lavatory basins, bidets (tubs), urinals, flushing cistern, sinks and water taps.	
5. Motor cars—	
(a) 2 seater (each)	17.50
(b) 4 or more seater (each)	39.37

Articles	Terminal Tax payable per maund of gross weight except where otherwise stated
	Rs.
6. Chassis and lorries—	
(a) without body (each)	29.17
(b) with body (each)	35.00
7. Component parts of motor cars	1.17
8. Old component parts of motor vehicles	0.36
9. Stoppers made of ¹ [metal]	0.58
10. Complete motor cycle without side car (each)	5.83
11. Motor cycle with side car (each)	7.00
<i>Class IX.—Miscellaneous</i>	
1. Dyes and tans including green coloured sand (for mixing with mehndi) boot polishes, indigo, safflower (kusum) and all kinds of colouring matter.	0.15
2. Stationery including paper, paste, boards and all articles made thereof including waste papers, cards, cardboards, forms, envelopes, calendars, ink, pens, pencils, inkpots, ink-stands, takhtis, pincushions, nibs, holders, pins, pads, drawing instruments, paper weights, rulers, measuring tapes, slates manufactured or unmanufactured, strawboard, gelatine paper, account books, ledgers and cash books.	0.18
3. Chemicals (except those chargeable under any other class), distilled water and sulphur in casks or barrels or bags.	0.15
4. Horn and articles made of horn except buttons.	0.04
5. Lac and cork and articles made thereof	0.04
6. Kikar bark and other bark including bark dust	0.04
7. Wood (manufactured) such as walking sticks, empty barrels, country carts, umbrella sticks of cane or bamboo (manufactured or unmanufactured), wooden payas and pattis.	0.07
8. Furniture other than iron furniture	0.18
9. Articles of sports and games including playing cards.	0.58
10. Goods imported by circus, theatres, carnivals, etc.	0.22
11. Glass and articles made thereof (except glass, tiles, empty glass phials having lids, glass beads and other imitation jewels)	0.04
12. Articles made of china, stone, earth (glazed or unglazed) including drain pipes and drain fitting, but excluding sanitary fittings, earthen tiles and toys made of china clay or earth.	0.04
13. Empty glass phials having lids	0.18
14. Celluloid goods including celluloid sheets and imitation mother pearl sheets	1.75
15. Nut, shell, horn and ivory buttons	0.36

1. Subs. by Act 42 of 1961, s. 22, for “betal” (w.e.f. 12-9-1961).

Articles	Terminal Tax payable per maund of gross weight except where otherwise stated
	Rs.
16. Glass beads and other imitation jewels	0.36
17. Toilets powders and cosmetic creams including tooth pastes, powders and creams.	1.17
18. Ivory and articles made thereof	1.75
19. Rubber goods including rubber stoves, and bakelite goods	0.36
20. Disinfectants—dry or liquid—including Flit, Creosote, shell tox and naphthalene ball.	0.36
21. Lubricating oil	0.36
22. Grease	0.29
23. Photographic accessories including pictures, photos and printed pictures	1.17
24. Coir matting	0.15
25. Toys made of celluloid	1.75
26. Toys made of china clay or earth	0.15
27. Toys made of cotton, rubber, paper, wool and metals	0.36
28. All kinds of cinema carbons	0.36
29. Vaseline, Vaseline Pomade, petroleum, jelly, or amber petroleum (grease) and Yardley Brilliantine.	0.44
30. Safety fuses and cartridges	0.04
31. All other articles not chargeable under any other class	0.04