

Un-official translation]

THE TARIFF ACT, 1953.

(Act No. 72 OF 1953.)

An Act to consolidate the law relating to customs duties.

WHEREAS it is expedient to consolidate the law relating to customs duties on goods imported into, or exported from, the Union of Burma by sea and to customs duties on goods imported into, or exported from, the Union of Burma, by land or inland waterway or air, it is hereby enacted as follows :—

1. (1) This Act may be called the Tariff Act, 1953.
(2) It extends to the whole of the Union of Burma.
(3) It shall come into force on the 1st October 1953.

2. (1) There shall be levied and collected customs duty at the rates specified in the First and Second Schedules, on goods imported into or exported from the Union of Burma by sea or land or inland waterway or air.

(2) The President may, by notification, fix for the purpose of levying the said customs duties, rates of tariff values of any articles enumerated, either specifically or under general headings, in the First and Second Schedules as chargeable with customs duty *ad valorem* and may alter any tariff value for the time being in force.

(3) Different tariff values may be fixed for different classes or descriptions of the same article.

(4) Nothing in this Act shall authorize the levy of customs duty on any article carried from one customs port or land customs station in the Union of Burma to another such port or station.

3. (1) Notwithstanding anything contained in this Act, the President may, by notification, grant exemption or alter the rates of customs duty, if he deems it necessary in the interest of the Union of Burma,

Price,—25 pyas.]

- (a) to exempt any article or class of articles produced or manufactured in any country and imported into the Union of Burma or any article or class of articles exported from the Union of Burma, from the whole or any part of the customs duty imposed by this Act, or
- (b) to alter the rates of customs duty imposed by this Act in respect of any article or class of articles produced or manufactured in any country and imported into the Union of Burma or of any article or class of articles exported from the Union of Burma.

(2) The President may make rules for determining if any article is the produce or manufacture of a particular country.

4. In the event of any duty of customs on any article being imposed,

increased, decreased or remitted after the making of any contract for the sale of such article without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such article duty-paid where duty was chargeable at that time,—

In contracts amount of increased or decreased duty to be added or deducted.

- (a) if such imposition or increase so takes effect that the duty or increased duty, as the case may be, or any part thereof, is paid, the seller may add so much to the contract price as will be equivalent to the amount paid in respect of such duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition, and
- (b) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the purchaser may deduct so much from the contract price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay, or be sued for or in respect of, such deduction.

5. (1) The Acts mentioned in the Third Schedule are hereby repealed to the extent specified therein.

Repeals.

(2) All notifications published and all rules and orders made, or deemed to have been made, under any of those Acts and in force immediately before the commencement of this Act shall, so far as they are not inconsistent with this Act, be deemed to have been respectively published and made under this Act, and all references made, or deemed to be made, to the Burma Tariff Act (Act No. XXXII of 1934) in Acts or Regulations passed before the commencement of this Act shall be deemed to be made to this Act.

THE FIRST SCHEDULE

(IMPORT TARIFF)

[See Section 2 (1).]

Item No.	Name of article.	Rate of duty.
SECTION I.—FOOD.		
1	Meat, salted, dry	15 per cent <i>ad valorem</i> .
2	Meat and preparations thereof, not elsewhere specified.	30 per cent <i>ad valorem</i> .
3	Milk, condensed ; ghee and margarine ...	25 per cent <i>ad valorem</i> .
4	Milk cream	35 per cent <i>ad valorem</i> .
5	(a) Milk, preserved, not elsewhere specified ; butter.	35 per cent <i>ad valorem</i> .
	(b) Cheese	30 per cent <i>ad valorem</i> .
6	Milk foods for infants wholly or mainly milk ...	15 per cent <i>ad valorem</i> .
7	Fish, dried or salted	25 pyas per viss.
8	Fish and fish products in airtight containers ...	35 per cent <i>ad valorem</i> .
9	Prawns, dried	50 pyas per viss.
10	Isinglass	25 per cent <i>ad valorem</i> .
11	Fish and fish products, not elsewhere specified —Crustaced and molluscs and preparations thereof.	35 per cent <i>ad valorem</i> .
12	Cocoanuts	K 5 per hundred.
13	Fruits, fresh, not elsewhere specified, and fresh edible nuts, excluding cocoanuts and other nuts chiefly used for the extraction of oil.	35 per cent <i>ad valorem</i> .
14	Fruits, dried, salted or preserved	30 per cent <i>ad valorem</i> .
15	Onions, fresh	5 per cent <i>ad valorem</i> .
16	Garlic, fresh	10 per cent <i>ad valorem</i> .
17	Vegetables, roots and tubers, fresh, dried, salted or preserved, not elsewhere specified, including potatoes.	35 per cent <i>ad valorem</i> .
18	Vermicelli	40 per cent <i>ad valorem</i> .
19	Jago and tapioca but excluding flour ...	15 per cent <i>ad valorem</i> .
20	Flour	30 per cent <i>ad valorem</i> .
21	Sugar, excluding confectionery	Excise duty + K 7.25 pyas per cwt.
22	Molasses	15 per cent <i>ad valorem</i> .

Item No.	Name of article.	Rate of duty.
SECTION I.—FOOD— <i>concl'd.</i>		
23	Hops	5 per cent <i>ad valorem.</i>
24	Saccharine	25 per cent <i>ad valorem.</i>
25	Confectionery including sugar candy ...	60 per cent <i>ad valorem.</i>
26	Coffee seeds, raw	K 160 per 100 viss.
27	Coffee seeds, roasted	25 per cent <i>ad valorem.</i>
28	Coffee powder, tea, cocoa and chocolate other than confectionery.	20 per cent <i>ad valorem.</i>
29	Chillies	15 per cent <i>ad valorem.</i>
30	Spices, not elsewhere specified	20 per cent <i>ad valorem.</i>
31	Provisions—	
	(a) Biscuits and cakes	40 per cent <i>ad valorem.</i>
	(b) All sorts, not elsewhere specified ...	35 per cent <i>ad valorem.</i>
32	Oil cakes	20 per cent <i>ad valorem.</i>
SECTION II.—BEVERAGES AND TOBACCO.		
33	Non-alcoholic beverages, including mineral waters.	30 per cent <i>ad valorem.</i>
34	Ale, beer, porter, cider and other fermented liquors.	150 per cent <i>ad valorem.</i>
35	Champagne and other sparkling wines, not containing more than 42 per cent of proof spirit.	200 per cent <i>ad valorem.</i>
36	Wines, other sorts, not containing more than 42 per cent of proof spirit.	100 per cent <i>ad valorem.</i>
37	Rum	200 per cent <i>ad valorem.</i>
38	Whisky, brandy, gin, bitters, liqueurs, mixtures and other preparations containing spirit, not elsewhere specified.	K 120 per imperial gallon of the strength of London proof or 300 per cent <i>ad valorem</i> : whichever is higher.
39	Tobacco, unmanufactured; betel leaves, biri leaves and betel-nut leaves.	50 per cent <i>ad valorem.</i>
40	Betel-nuts	55 per cent <i>ad valorem.</i>
41	Cigars, cheroots and biris	125 per cent <i>ad valorem.</i>
42	Cigarettes	200 per cent <i>ad valorem.</i>
43	Tobacco, manufactured, not elsewhere specified	125 per cent <i>ad valorem.</i>

Item No.	Name of article.	Rate of duty.
SECTION III.—FATTY SUBSTANCES, OILS, WAX, GREASE AND FATS.		
44	Groundnut and sesamum	10 per cent <i>ad valorem</i> .
45	Non-essential oilseeds, not elsewhere specified, including copra or cocoanut kernel.	10 per cent <i>ad valorem</i> .
46	Essential oilseeds	20 per cent <i>ad valorem</i> .
47	Groundnut and sesamum oil	15 per cent <i>ad valorem</i> .
48	Fish oils, animal oils and vegetable non-essential oils, not elsewhere specified.	15 per cent <i>ad valorem</i> .
49	Essential oils of British Pharmaceutical Standard.	10 per cent <i>ad valorem</i> .
50	Essential oils, not elsewhere specified ...	30 per cent <i>ad valorem</i> .
51	Stearine, wax, grease and animal fat, not elsewhere specified.	15 per cent <i>ad valorem</i> .
52	Kerosene; also mineral oil other than kerosene and motor spirit which has its flashing point below 100° of Fahrenheit's thermometer by Abel's close test.	25 pyas per imperial gallon.
53	Motor spirit, including aviation spirit ...	94 pyas per imperial gallon.
54	Mineral oil, not included in item No. 52 or item No. 53, which is suitable for use as an illuminant in wick lamps.	25 pyas per imperial gallon.
55	Mineral oils, not elsewhere specified ...	25 per cent <i>ad valorem</i> .
56	Oils and preparations thereof, not elsewhere specified, for use in machinery, engines, vehicles and vessels or for use in any process of manufacture other than as raw material, excluding any mineral oil which has its flashing point below 200° of Fahrenheit's thermometer by Abel's close test.	10 per cent <i>ad valorem</i> .
SECTION IV.—CHEMICALS AND ALLIED PRODUCTS.		
57	Drugs and medicines containing spirit ...	K 26 per imperial gallon of the strength of London proof or 150 per cent <i>ad valorem</i> , whichever is higher.
58	(a) Chemicals, drugs and medicines, not elsewhere specified.	15 per cent <i>ad valorem</i> .
	(b) Camphor	25 per cent <i>ad valorem</i> .
59	Denatured spirit	40 per cent <i>ad valorem</i> .
60	Dyeing and tanning materials and dyes, not elsewhere specified.	10 per cent <i>ad valorem</i> .
61	Dyes derived from coal-tar and coal-tar derivatives used in any dyeing process.	5 per cent <i>ad valorem</i> .
62	Paints, colours and painter's materials, barytes, turpentine, turpentine substitute, varnishes and polishes.	30 per cent <i>ad valorem</i> .

Item No.	Name of article:	Rate of duty.
SECTION V.—PERFUMERY, TOILET REQUISITES AND RELATED PRODUCTS.		
63	Perfumed spirits and toilet requisites, containing spirit.	100 per cent <i>ad valorem</i> .
64	Perfumery, not elsewhere specified ...	75 per cent <i>ad valorem</i> .
65	Toilet requisites, not elsewhere specified ...	50 per cent <i>ad valorem</i> .
66	Bangles, beads and brooches, not containing any precious metals or precious stones; imitation pearls.	50 per cent <i>ad valorem</i> .
67	Toilet paper, toothpaste, tooth powder, solid dentifrice, tooth picks, shaving sticks and cream, sanitary towels and pads and tooth wash.	30 per cent <i>ad valorem</i> .
68	Buttons, safety pins, fasteners including links and studs, hairclips, hairrips, hairpins, hair curlers and combs, not containing precious metals or stones.	25 per cent <i>ad valorem</i> .
69	Household and laundry soap ...	25 per cent <i>ad valorem</i> .
70	(a) Toilet soaps, not elsewhere specified ...	35 per cent <i>ad valorem</i> .
	(b) Carbolic soap ...	25 per cent <i>ad valorem</i> .
71	Soap and cleansing preparations, not elsewhere specified.	30 per cent <i>ad valorem</i> .
SECTION VI.—RUBBER, HIDES, SKINS, LEATHER, WOOD AND CORK.		
72	Tyres and tubes of natural or synthetic rubber, not elsewhere specified, including accessories thereof.	25 per cent <i>ad valorem</i> .
73	Manufactures of rubber and its substitutes, not elsewhere specified.	30 per cent <i>ad valorem</i> .
74	Hides and skins, tanned or dressed; unwrought leather.	20 per cent <i>ad valorem</i> .
75	Leather cloth including artificial leather and manufactures thereof, not elsewhere specified, and other manufactures of leather, not elsewhere specified.	30 per cent <i>ad valorem</i> .
76	Canes and rattans; manufactures of canes and rattans, not elsewhere specified.	25 per cent <i>ad valorem</i> .
77	(a) Wood and timber, all sorts ...	30 per cent <i>ad valorem</i> .
	(b) Manufactures of wood, not elsewhere specified.	40 per cent <i>ad valorem</i> .
78	Cork manufactures, not elsewhere specified ...	30 per cent <i>ad valorem</i> .

Item No.	Name of article.	Rate of duty.
SECTION VII.—PAPER AND STATIONERY.		
79	Newspapers, old	30 per cent <i>ad valorem</i> .
80	Stamps, used and unused	25 per cent <i>ad valorem</i> .
81	School slates and slate pencils	10 per cent <i>ad valorem</i> .
82	(a) Stationery; paper or paper substitutes and articles made thereof, not elsewhere specified, including pasteboard, millboard, cardboard and strawboard.	20 per cent <i>ad valorem</i> .
	(b) Newsprint, all sorts	10 per cent <i>ad valorem</i> .
SECTION VIII.—TEXTILES.		
83	Coir fibre	5 per cent <i>ad valorem</i> .
84	Cotton thread	10 per cent <i>ad valorem</i> .
85	Cordage, rope, twine and tape, all sorts, coiryarn.	10 per cent <i>ad valorem</i> .
86	Woollen yarn and knitting wool	20 per cent <i>ad valorem</i> .
87	Textile — materials, the following :—	
	Raw flax, hemp, jute and all other unmanufactured textile materials, not elsewhere specified.	5 per cent <i>ad valorem</i> .
88	(a) Twist, yarn and thread, all sorts, not elsewhere specified, including raw silk or silk yarn, waste, noils and silk cocoons.	25 per cent <i>ad valorem</i> .
	(b) Cotton twist and yarn	5 per cent <i>ad valorem</i> .
89	Fabrics, containing more than 75 per cent of cotton.	25 per cent <i>ad valorem</i> .
90	Woollen fabrics and other manufactures of wool containing more than 75 per cent of wool.	40 per cent <i>ad valorem</i> .
91	(a) Fabrics, containing more than 75 per cent of silk.	90 per cent <i>ad valorem</i> .
	(b) Fabrics, containing more than 75 per cent synthetic and/or artificial yarn.	60 per cent <i>ad valorem</i> .
92	Fabrics, not elsewhere specified, containing two or more different materials.	60 per cent <i>ad valorem</i> .
93	Fabrics, containing gold or silver thread	60 per cent <i>ad valorem</i> .
94	Manufactured articles containing more than 75 per cent cotton, not elsewhere specified.	30 per cent <i>ad valorem</i> .
95	Manufactured articles, containing more than 75 per cent of silk or synthetic and artificial yarn, not elsewhere specified.	75 per cent <i>ad valorem</i> .

Item No.	Name of article.	Rate of duty.
SECTION VIII.—TEXTILES—concl'd.		
96	Blankets and rugs other than floor rugs	25 per cent <i>ad valorem</i> .
97	Mosquito netting, containing more than 75 per cent of cotton.	10 per cent <i>ad valorem</i> .
98	Fishing nets ...	10 per cent <i>ad valorem</i> .
99	Hemp or coir manufactures, not elsewhere specified.	20 per cent <i>ad valorem</i> .
100	Oil cloth and floor cloth	30 per cent <i>ad valorem</i> .
101	Cotton nosiery and cotton knitted apparel or apparel made out of cotton knitted fabrics.	30 per cent <i>ad valorem</i> .
102	Special textile articles, namely, silver thread and wire (including so-called gold thread and wire mainly made of silver), imitation gold and silver thread and wire, lametta and metallic spangles and articles of like nature.	50 per cent <i>ad valorem</i> .
103	Apparel, not elsewhere specified—	
	(a) Containing more than 75 per cent cotton	40 per cent <i>ad valorem</i> .
	(b) Containing more than 75 per cent of wool	50 per cent <i>ad valorem</i> .
	(c) Other sorts	70 per cent <i>ad valorem</i> .
104	(a) Textile manufactures, not elsewhere specified.	60 per cent <i>ad valorem</i> .
	(b) Jute manufactures, namely, sacking (cloth and bags), hessians and jute canvas.	25 per cent <i>ad valorem</i> .
	(c) Second-hand or used gunny bags or cloth made of jute.	10 per cent <i>ad valorem</i> .
SECTION IX.—MINERALS AND MINERAL PRODUCTS.		
105	Salt	25 per cent <i>ad valorem</i> .
106	Pitch, tar and asphalt	10 per cent <i>ad valorem</i> .
107	(a) Cement	10 per cent <i>ad valorem</i> .
	(b) Chalk, fire bricks and clay	5 per cent <i>ad valorem</i> .
108	China clay and ball clay	5 per cent <i>ad valorem</i> .
109	Asbestos manufactures, not elsewhere specified	15 per cent <i>ad valorem</i> .
110	Tiles, all sorts	10 per cent <i>ad valorem</i> .
111	Plumbago and graphite	25 per cent <i>ad valorem</i> .

Item No.	Name of article.	Rate of duty.
SECTION IX.—MINERALS AND MINERAL PRODUCTS— <i>concl'd.</i>		
112	Marble and stone, not elsewhere specified ; glass sheets.	25 per cent <i>ad valorem.</i>
113	Earthenware, china and porcelain, all sorts, not elsewhere specified.	25 per cent <i>ad valorem.</i>
114	Glass globes and chimneys for lamps and lanterns.	20 per cent <i>ad valorem.</i>
115	Glassware, not elsewhere specified ; articles made of stone or marble.	25 per cent <i>ad valorem.</i>
SECTION X.—PRECIOUS METALS AND PRECIOUS STONES, PEARLS AND ARTICLES MADE OF THESE MATERIALS.		
116	Silver coin, not elsewhere specified ; silver bullion and silver sheets and plates which have undergone no process of manufacture subsequent to rolling.	20 pyas per ounce.
117	Gold or gold-plated ornaments	50 per cent <i>ad valorem.</i>
118	Articles, other than surgical instruments, plated with gold or silver.	60 per cent <i>ad valorem.</i>
119	Gold and silver, plate, leaf and manufactures, all sorts, not elsewhere specified, gold bullion and gold sheets and plates which have undergone no process of manufacture subsequent to rolling.	100 per cent <i>ad valorem.</i>
120	Jewellery and jewels, precious stones, unset and imported cut, and pearls, unset.	150 per cent <i>ad valorem.</i>
SECTION XI —MANUFACTURES OF METALS.		
121	Steel, tin plates and tinned sheets, including tin taggers, and cuttings of such plates, sheets or taggers.	5 per cent <i>ad valorem.</i>
122	Iron or steel railway and tramway track materials.	10 per cent <i>ad valorem.</i>
123	Iron or steel building and engineering materials, including iron or steel wire, wire rope, wire netting and wire nails.	5 per cent <i>ad valorem.</i>
124	Iron or steel anchors and cables	15 per cent <i>ad valorem.</i>
125	Fish hooks	15 per cent <i>ad valorem.</i>
126	Buckets of tinned or galvanized iron and pruning knives.	20 per cent <i>ad valorem.</i>

Item No.	Name of article.	Rate of duty.
SECTION XI — MANUFACTURES OF METALS— <i>concl'd.</i>		
127	Enamelled ironware	15 per cent <i>ad valorem.</i>
128	Hardware of metal, namely, domestic utensils, hand-tools, locks, pad-locks, bolts, keys and fittings for articles such as windows, doors, furniture, vehicles, trunks, saddlery.	25 per cent <i>ad valorem.</i>
129	Cutlery, all sorts, not elsewhere specified; chop-sticks.	25 per cent <i>ad valorem.</i>
130	(a) Iron or steel bars and rods; pig iron; cast iron plates; iron or steel blooms; billets and slabs; iron or steel bolts and nuts, all sorts; iron or steel rivets, iron or steel plates and sheets.	5 per cent <i>ad valorem.</i>
	(b) All sorts of metals and manufactures thereof, not elsewhere specified.	25 per cent <i>ad valorem.</i>
SECTION XII.—MACHINERY, INSTRUMENTS, APPARATUS AND APPLIANCES.		
131	Machinery, not elsewhere specified, namely— (a) Prime-movers, engines, generators, machines, boilers, and control and transmission gear; (b) Implements, apparatus and appliances, which are designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity; and (c) Parts and accessories of (a) and (b).	10 per cent <i>ad valorem.</i>
132	Printing materials, not elsewhere specified, including parts and accessories thereof.	10 per cent <i>ad valorem.</i>
133	Typewriters and recording, copying and calculating machines, including parts and accessories thereof.	20 per cent <i>ad valorem.</i>
134	Passenger lifts, including parts and accessories thereof.	25 per cent <i>ad valorem.</i>
135	Flashlights and parts and accessories thereof, including flashlight batteries.	20 per cent <i>ad valorem.</i>
136	Electric lighting bulbs	30 per cent <i>ad valorem.</i>
137	Telegraphic and telephonic instruments, apparatus and appliances, including parts and accessories thereof.	15 per cent <i>ad valorem.</i>

Item No.	Name of article.	Rate of duty.
SECTION XII.—MACHINERY, INSTRUMENTS, APPARATUS AND APPLIANCES— <i>concl'd.</i>		
138	Electric condensers and carbons	20 per cent <i>ad valorem.</i>
139	The following electrical instruments, apparatus and appliances, namely, kettle, boiling rings and rods, cookers, toasters, heaters, irons, lighters, hair driers, shavers, brushes, hair cutters, automatic door switches and bell apparatus, fans, washing machines, domestic refrigerators, including parts and accessories thereof.	30 per cent <i>ad valorem.</i>
140	Microphones, amplifiers and loudspeakers, including parts and accessories thereof.	30 per cent <i>ad valorem.</i>
141	Radio receiving sets and non-industrial television sets, including parts and accessories thereof.	40 per cent <i>ad valorem.</i>
142	Wireless instruments and apparatus, not elsewhere specified, including parts and accessories thereof.	40 per cent <i>ad valorem.</i>
143	Musical instruments including gramophones and radiograms, and parts and accessories thereof.	40 per cent <i>ad valorem.</i>
144	Binoculars	50 per cent <i>ad valorem.</i>
145	Optical instruments, apparatus and appliances, not elsewhere specified, including parts and accessories thereof.	20 per cent <i>ad valorem.</i>
146	Photographic instruments, apparatus and appliances, including parts and accessories thereof.	40 per cent <i>ad valorem.</i>
147	Scientific, medical, surgical, and educational instruments, apparatus and appliances, not elsewhere specified, including parts and accessories thereof.	10 per cent <i>ad valorem.</i>
148	Instruments, apparatus and appliances for measuring weight, capacity and distance.	20 per cent <i>ad valorem.</i>
149	Instruments, apparatus and appliances, not elsewhere specified.	60 per cent <i>ad valorem.</i>
SECTION XIII.—TRANSPORT EQUIPMENT.		
150	Power-driven road rollers, including parts and accessories thereof; ambulances and fire engines.	10 per cent <i>ad valorem.</i>
151	Aircraft and parts and accessories thereof, including rubber tyres and tubes used exclusively for aircraft.	2½ per cent <i>ad valorem.</i>

Item No.	Name of article.	Rate of duty.
SECTION XIII.—TRANSPORT EQUIPMENT— <i>concl'd.</i>		
152	Railway materials, namely, locomotives, carriages, wagons, scooters, trolleys, trucks and other similar rolling stock, including parts and accessories thereof; tramcars, including parts and accessories thereof.	10 per cent <i>ad valorem</i> .
153	Ships and other vessels, including steamers, launches, boats and barges, and parts and accessories thereof.	15 per cent <i>ad valorem</i> .
154	Omnibuses, motor vans, lorries, and other conveyances for the transport of goods.	25 per cent <i>ad valorem</i> .
155	(a) Carriages, carts and conveyances, not elsewhere specified, and cycles, including parts and accessories thereof.	20 per cent <i>ad valorem</i> .
	(b) Motor cycles and motor scooters and parts and accessories thereof.	40 per cent <i>ad valorem</i> .
156	Motor-cars, station-wagons and taxi-cabs ...	50 per cent <i>ad valorem</i> .
157	Parts and accessories of motor vehicles, not elsewhere specified, excluding tyres and tubes.	30 per cent <i>ad valorem</i> .
SECTION XIV.—GENERAL HOUSEHOLD ARTICLES.		
158	Brushes, brooms, bath bricks, mops and feather dusters.	20 per cent <i>ad valorem</i> .
159	Mats and matings ...	20 per cent <i>ad valorem</i> .
160	Domestic utensils, not elsewhere specified, not being earthenware, china ware, porcelain ware, ironware, enamelled ironware, aluminium ware, brassware, copperware or glassware.	25 per cent <i>ad valorem</i> .
161	Suitcases, trunks, holdalls, grips, handbags, attache cases and brief cases.	40 per cent <i>ad valorem</i> .
162	Furniture and cabinetware ...	40 per cent <i>ad valorem</i> .
163	Clocks, watches and parts and accessories thereof—	
	(a) Clocks and watches—	
	(i) Valued at K 100 c.i.f. or less ...	40 per cent <i>ad valorem</i> .
	(ii) Valued at more than K 100 c.i.f. ...	60 per cent <i>ad valorem</i> .
	(b) Parts and accessories ...	40 per cent <i>ad valorem</i> .
164	Smokers' requisites, excluding tobacco and matches.	75 per cent <i>ad valorem</i> .

Item No.	Name of article.	Rate of duty.
SECTION XV.—HATS, UMBRELLAS AND FOOTWEAR.		
165	Hats, caps, bonnets and hatlers' ware, not elsewhere specified.	50 per cent <i>ad valorem</i> .
166	Umbrellas, parasols and sunshades ...	50 per cent <i>ad valorem</i> .
167	Fittings for umbrellas, parasols and sunshades	15 per cent <i>ad valorem</i> .
168	Boots, shoes and all sorts of footwear ...	30 per cent <i>ad valorem</i> .
169	Parts and accessories for boots, shoes and footwear.	15 per cent <i>ad valorem</i> .
SECTION XVI.—ARMS AND EXPLOSIVES.		
170	Explosives, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite and all sorts, including detonators and blasting fuse.	25 per cent <i>ad valorem</i> .
171	Gunpowder for ammunition and cartridges ...	60 per cent <i>ad valorem</i> .
172	Fireworks, especially prepared as danger or distress lights for the use of ships, aircraft and railway trains.	25 per cent <i>ad valorem</i> .
173	Fireworks, not elsewhere specified ...	60 per cent <i>ad valorem</i> .
174	Arms and ammunition within the meaning of the Arms Act and parts and accessories thereof.	60 per cent <i>ad valorem</i> .
175	Matches, undipped splints and veneers ...	50 per cent <i>ad valorem</i> .
SECTION XVII.—WORKS OF ART.		
176	Art, the following works of— (a) Sculpture, and pictures intended to be put up for public benefit in a public place, and (b) Memorial of a public character intended to be put up in public places, including the materials used, or to be used in their construction, whether worked or not.	5 per cent <i>ad valorem</i> .
177	Sculpture, stained glass and other works of art, not elsewhere specified.	25 per cent <i>ad valorem</i> .
178	Prints, engravings and pictures, including photographs and picture postcards.	35 per cent <i>ad valorem</i> .
179	Cinematograph films, not exposed ...	10 per cent <i>ad valorem</i> .
180	Exposed cinematograph films ...	15 pyas per foot.
181	Ivory, unmanufactured ...	10 per cent <i>ad valorem</i> .
182	Ivory, manufactures, not elsewhere specified ...	60 per cent <i>ad valorem</i> .

Item No.	Name of article.	Rate of duty.
SECTION XVIII.— TOYS AND GAMES REQUISITES.		
183	Essential sports goods used exclusively for sports purposes and notified as such by the President.	10 per cent <i>ad valorem</i> .
184	Games and games requisites all sorts, not elsewhere specified.	50 per cent <i>ad valorem</i> .
185	(a) Toys	50 per cent <i>ad valorem</i> .
	(b) Educational toys notified as such by the President.	5 per cent <i>ad valorem</i> .
186	Playing cards and gambling paraphernalia ...	300 per cent <i>ad valorem</i> .
SECTION XIX.— MISCELLANEOUS COMMODITIES.		
187	Abrasives for metals	10 per cent <i>ad valorem</i> .
188	Cowries and shells ; plastic and moulding powder, granules, flakes and sheets.	10 per cent <i>ad valorem</i> .
189	Synthetic stones— (a) Uncut	15 per cent <i>ad valorem</i> .
	(b) Cut	40 per cent <i>ad valorem</i> .
190	Seeds, all sorts, not elsewhere specified ...	10 per cent <i>ad valorem</i> .
191	Glue, gum, resins and lac, all sorts, not elsewhere specified.	10 per cent <i>ad valorem</i> .
192	Building and engineering materials, all sorts, not of iron, steel or wood, not elsewhere specified	20 per cent <i>ad valorem</i> .
193	All other articles, not elsewhere specified ...	30 per cent <i>ad valorem</i> .

THE SECOND SCHEDULE

EXPORT TARIFF

[See Section 2 (I).]

Item No.	Name of article.	Rate of duty.
1	(a) Rice, husked or unhusked, including rice-flour, but excluding rice bran and rice-dust.	K 10 per ton of 2,240 lbs.
	(b) Rice bran and rice-dust	K 5 per ton of 2,240 lbs.
2	Oil cakes	5 per cent <i>ad valorem</i> .
3	Cereals and pulses other than rice and rice products.	5 per cent <i>ad valorem</i> .
4	Bamboo	10 per cent <i>ad valorem</i> .
5	Raw hides and skins	5 per cent <i>ad valorem</i> .

THE THIRD SCHEDULE

ACTS REPEALED

[See Section 5 (1).]

Year. (1)	No. (2)	Title. (3)	Extent of repeal. (4)
1934	XXX.I	The Burma Tariff Act	The whole.
1938	LX	The Burma Tariff (Amendment) Act ...	"
1939	VII	The Burma Tariff (Amendment) Act ...	"
1941	IV	The Finance Act	Section 6.
1945	XX	The Finance Act, 1945	Section 14.
1946	XXXVII	The Burma Tariff (Amendment) Act, 1946	The whole.
1946	XLVI	The Burma (Tariff Second Amendment) Act, 1946.	"
1947	XXVII	The Burma Tariff (Amendment) Act, 1947	"
1947	LIX	The Finance Act, 1947	Section 6.
1948	XVII	The Tariff and Land Customs (Amendment) Act, 1948.	In the title the words 'TARIFF AND' and in the preamble, the words "the Union of Burma Tariff Act and" and section 1.
1948	XXXVI	The Burma Tariff (Amendment) Act, 1948	The whole.
1949	XXXVIII	The Burma Tariff (Amendment) Act, 1949	"
1950	XXXIII	The Burma Tariff (Amendment) Act, 1950	"
1953	III	The Burma Tariff (Amendment) Act, 1953	