

THE BURMA TARIFF (AMENDMENT) ACT, 1947.

[BURMA ACT NO. XXVII OF 1947.]

[27th May 1947.]

(Governor's Act enacted by virtue of th. Proclamation, dated the tenth day of December 1942,
issued under Section 139 of Government of Burma Act, 1935.)

It is hereby enacted as follows :—

1. (1) This Act shall extend to the whole of British Burma.

Commencement and extent.

(2) The provisions of section 2 and sub-clause (ii) of section 3 shall come into force with effect from the 27th May 1947.

(3) The provisions of sub-clause (i) of section 3 shall be deemed to have come into force with effect from the 23rd April 1947.

2. In the First Schedule to the Burma Tariff Act, 1934 (Act No. XXXII of 1934) hereinafter called the said Act, for Items

Amendments of First Schedule to Burma
Tariff Act.

Nos. 2, 3, 4, 5, 6, 10, 12, 13, 17, 18, 19, 30, 34, 35, 36, 37, 38, 39, 40, 44, 45, 46, 70, 75, 76,
79, 80, 81, 82, 85, 85, 90, 92, 96, 99, 110, 119, 122, 124, 125, 126, 129, 130, 131, 132,
143, 147, 148, 149, 219, 232, 236, 237, 242, 260, 264, 265, 266, 278, 280, 281, 283, 285, 291,

305, 306, 308, 311, 312 and 319, the following items shall be substituted, namely :—

2	Bacon, ham and lard (including canned and bottled).	30 per cent <i>ad valorem</i>	...	...	...	15 per cent <i>ad valorem</i> .
3	Meat and preparations thereof not otherwise specified.	30 per cent <i>ad valorem</i>	...	...	...	15 per cent <i>ad valorem</i> .
4	Meat and preparations thereof, canned or bottled	35 per cent <i>ad valorem</i>	...	25 per cent <i>ad valorem</i>.	...	15 per cent <i>ad valorem</i> .
5	Butter, cheese and ghee	30 per cent <i>ad valorem</i>	...	...	...	15 per cent <i>ad valorem</i> .
6	Milk, condensed or preserved, including milk cream.	35 per cent <i>ad valorem</i>	...	25 per cent <i>ad valorem</i>.	...	15 per cent <i>ad valorem</i> .

10	Fish, tinned or canned	35 per cent <i>ad valorem</i> ...	25 per cent <i>ad valorem</i> ...	25 per cent <i>ad valorem</i> ...	Free.
12	Flour	30 per cent <i>ad valorem</i> ...	...	...	15 per cent <i>ad valorem</i> .
13	Biscuits, cakes and farinaceous and patent foods, canned or bottled.	30 per cent <i>ad valorem</i> ...	...	...	15 per cent <i>ad valorem</i> .
17	Fruits, all sorts, fresh, dried, salted or preserved, not otherwise specified.	35 per cent <i>ad valorem</i> ..	...	25 per cent <i>ad valorem</i> .	15 per cent <i>ad valorem</i> .
18	Fruits and vegetables, canned or bottled ...	35 per cent <i>ad valorem</i> ...	25 per cent <i>ad valorem</i> ...	25 per cent <i>ad valorem</i> ...	Free.
19	Vegetable products, jams, jellies, pickles, chutnies, sauces and condiments, canned or bottled.	30 per cent <i>ad valorem</i> ...	...	...	15 per cent <i>ad valorem</i> .
30	Betelnuts	55 per cent <i>ad valorem</i> ...	...	47½ per cent <i>ad valorem</i> ...	20 per cent <i>ad valorem</i> .
34	Ale and beer—				
	(a) In barrels or other containers containing 27 oz. or more.	Rs. 2-10 per Imperial gallon.	Rs. 2 per Imperial gallon.	...	The rate equal to the excise duty in Burma.
	(b) In bottles containing less than 27 oz. but not less than 20 oz.	Seven annas per bottle ...	Five annas and four pies per bottle.	...	Do.
	(c) In bottles containing less than 13½ oz. but not less than 10 oz.	Three annas and six pies per bottle.	Two annas and eight pies per bottle.	...	Do.
	(d) In bottles containing less than 6½ oz. but not less than 5 oz.	One anna and nine pies per bottle.	One anna and four pies per bottle.	...	Do.
	(e) In other containers	Rs. 3-8 per Imperial gallon ...	Rs. 2-10-8 per Imperial gallon.	...	Do.

35	Porter, cider and other fermented liquors except ale and beer—	Rs. 2-4 per Imperial gallon ...
	(a) In barrels or other containers containing 27 oz. or more.	Six annas per bottle ...
	(b) In bottles containing less than 27 oz. but not less than 20 oz.	Three annas per bottle ...
	(c) In bottles containing less than 13½ oz. but not less than 10 oz.	One anna and six pias per bottle.
	(d) In bottles containing less than 6½ oz. but not less than 5 oz.	Rs. 3 per Imperial gallon ...
	(e) In other containers ...	
36	Wines not containing more than 42 per cent of proof spirit—	
	(a) Champagne and other sparkling wines ...	Rs. 30 per Imperial gallon ...
	(b) Other sorts ...	Rs. 20 per Imperial gallon ...
37	Spirits (other than denatured spirit) —	
	(a) Brandy, gin, whisky and other sorts of spirits not otherwise specified, including wines containing more than 42 per cent of proof spirit.	Rs. 90 per Imperial gallon of the strength of London proof.
	(b) Liqueurs, cordials, mixtures and other preparations containing spirit not otherwise specified—	
	(i) entered in such a manner as to indicate that the strength is not to be tested.	Rs. 120 per Imperial gallon ...
	(ii) not so entered ...	Rs. 90 per Imperial gallon of the strength of London proof.
	Provided that—	
	(a) on any article chargeable under this item with the standard rate of duty, the duty levied shall in no case be less than 60 per cent <i>ad valorem</i> ;	
	(b) where the unit of assessment is the Imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.	

*** *** The rate equal to the excise
duty in Burma.

Do.

Do.

Do.

Do.

*** *** The rate equal to the excise
duty in Burma.

Do.

*** *** Rs. 56-4 per Imperial gallon
of the strength of London
proof.

*** *** Rs. 56-4 per Imperial gallon
of the strength of London
proof.

Do.

38

Spirits—

(a) Bitters—

(i) entered in such a manner as to indicate that the strength is not to be tested.

(ii) not so entered

(b) Rum

Provided that—

(a) on any article chargeable under this item with the rate of duty in column (5), the duty levied shall in no case be less than 48 per cent *ad valorem*, and on any article chargeable under this item with the standard rate of the duty, the duty levied shall in no case be less than 72 per cent *ad valorem* ;

(b) where the unit of assessment is the Imperial gallon of the strength of London proof the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.

39 Fruit juices

40 All sorts of drink not otherwise specified ...

44 Tobacco, manufactured, not otherwise specified ...

45 Cigars

46 Cigarettes not otherwise specified

Cigarettes of Indian origin—

(i) valued at Rs. 2-8 or less per thousand ...

(ii) valued at more than Rs. 2-8 but not more than Rs. 5 per thousand.

(iii) valued at more than Rs. 5 per thousand ...

Rs. 120 per Imperial gallon ...	...	Rs. 108 per Imperial gallon.	Rs. 56.4 per Imperial gallon of the strength of London proof.
Rs. 90 per Imperial gallon of the strength of London proof.	...	Rs. 81 per Imperial gallon of the strength of London proof.	Do.
Do.	...	Do.	Do.
			(4)
35 per cent <i>ad valorem</i> ...	25 per cent <i>ad valorem</i> .	25 per cent <i>ad valorem</i> .	Free.
30 per cent <i>ad valorem</i> ...	...	...	15 per cent <i>ad valorem</i> .
Rs. 10 per lb ...	...	...	12 annas per lb.
125 per cent <i>ad valorem</i> ...	...	...	10 per cent <i>ad valorem</i> .
35 per cent <i>ad valorem</i> and in addition either Rs. 18-12 per thousand or Rs. 7-8 per lb. whichever is higher.	...	...	...
...	...	...	Rs. 2-8 per thousand
...	...	...	Rs. 5 per thousand.
...	...	...	Rs. 16 per thousand.

70 | Drugs and medicines containing spirit—

- * (i) entered in such a manner as to indicate that the strength is not to be tested.
- (ii) not so entered

Provided that—

- (a) on any article chargeable under this item with the rate of duty in columns (4) or (5), the duty levied shall in no case be less than 20 per cent *ad valorem*, and on any article chargeable under this item with the standard rate of duty, the duty levied shall in no case be less than 30 per cent *ad valorem* ;
- (b) where the unit of assessment is the Imperial gallon of the strength of London proof the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.

75 | Paints, colours and painters' materials, all sorts, not otherwise specified, including paints, solutions and compositions containing dangerous petroleum within the meaning of the Petroleum Act.

76 | Paints, colours and painters' materials, the following, namely:—

Red lead, reduced dry, white lead, genuine moist, and reduced dry or moist, zinc white, genuine moist, zinc white, reduced dry or moist, and barytes, turpentine, turpentine substitute, and varnish not containing dangerous petroleum within the meaning of the Petroleum Act.

Rs. 40 per Imperial gallon	Rs. 36 per Imperial gallon.	Rs. 36 per Imperial gallon.	The rate equal to the exci duty in Burma.
Rs. 29 per Imperial gallon of the strength of London proof.	Rs. 26 per Imperial gallon of the strength of London proof.	Rs. 26 per Imperial gallon of the strength of London proof.	Do.
35 per cent <i>ad valorem</i> ...	25 per cent <i>ad valorem</i>.	...	5 per cent <i>ad valorem</i> .
30 per cent <i>ad valorem</i> ...	...	...	5 per cent <i>ad valorem</i> .

- 79. Essential oils, all sorts, not otherwise specified ...
- 80. Perfumery, not otherwise specified ...
- 81. Perfumed spirits ...

Provided that—

(a) on any article chargeable under this item with the rate of duty in column (4), the duty levied shall in no case be less than 48 per cent *ad valorem*, and on any article chargeable under this item with the standard rate of duty, the duty levied shall in no case be less than 72 per cent *ad valorem*;

(b) where the unit of assessment is the Imperial gallon of the strength of London proof the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.

- 82. Polishes and compositions ...
- 85. Rubber, raw ...
- 86. Rubber tyres and tubes and other manufactures of rubber, not otherwise specified, excluding apparel and boots and shoes.
- 90. Furniture and cabinet ware not otherwise specified, excluding mouldings.
- 92. Wood and timber, all sorts, not otherwise specified, including all sorts of ornamental wood.
- 96. Newspapers, old, in bales and bags ...
- 99. Hides and skins, raw or salted ...
- 10. Cotton twist and yarn, and cotton sewing or darning thread.

35 per cent <i>ad valorem</i> ...	25 per cent <i>ad valorem</i> ...	25 per cent <i>ad valorem</i> ...	15 per cent <i>ad valorem</i> ...
50 per cent <i>ad valorem</i> ...	...	...	35 per cent <i>ad valorem</i> ...
Rs. 144 per Imperial gallon ...	Rs. 126 per Imperial gallon ...	...	Rs. 56.4 per Imperial gallon of the strength of London proof ...
...
30 per cent <i>ad valorem</i> ...	...	...	15 per cent <i>ad valorem</i> ...
25 per cent <i>ad valorem</i> ...	...	...	10 per cent <i>ad valorem</i> ...
35 per cent <i>ad valorem</i> ...	25 per cent <i>ad valorem</i> ...	...	15 per cent <i>ad valorem</i> ...
...
35 per cent <i>ad valorem</i> ...	25 per cent <i>ad valorem</i> ...	...	15 per cent <i>ad valorem</i> ...
30 per cent <i>ad valorem</i> ...	...	...	15 per cent <i>ad valorem</i> ...
30 per cent <i>ad valorem</i> ...	...	...	15 per cent <i>ad valorem</i> ...
25 per cent <i>ad valorem</i> ...	...	...	10 per cent <i>ad valorem</i> ...
10 per cent <i>ad valorem</i> ...	8 per cent <i>ad valorem</i> ...	...	Free ...

119	Cotton fabrics not otherwise specified, containing more than 90 per cent of cotton.	50 per cent <i>ad valorem</i>	25 per cent <i>ad valorem</i>	10 per cent <i>ad valorem</i>
122	The following cotton fabrics, namely, sateens, including Italians of sateen weave, velvets and velveteens and embroidered allovers.	40 per cent <i>ad valorem</i>	25 per cent <i>ad valorem</i>	10 per cent <i>ad valorem</i>
124	Ribbons	60 per cent <i>ad valorem</i>	50 per cent <i>ad valorem</i>	40 per cent <i>ad valorem</i>
125	Fabrics, not otherwise specified, containing more than 90 per cent of silk, including such fabrics embroidered with artificial silk.	90 per cent <i>ad valorem</i>	...	15 per cent <i>ad valorem</i>
126	Fabrics, not otherwise specified, containing more than 10 per cent and not more than 90 per cent silk—			
	(a) containing more than 50 per cent of silk or artificial silk or of both.	90 per cent <i>ad valorem</i>	...	75 per cent <i>ad valorem</i>
	(b) containing not more than 50 per cent of silk or artificial silk or of both.	60 per cent <i>ad valorem</i>	...	45 per cent <i>ad valorem</i>
129	Woollen fabrics, not otherwise specified, containing more than 90 per cent of wool, excluding felt and fabrics made of shoddy or waste wool.	40 per cent <i>ad valorem</i>	30 per cent <i>ad valorem</i>	20 per cent <i>ad valorem</i>
130	Fabrics, not otherwise specified, containing not more than 10 per cent silk or 10 per cent artificial silk, but containing more than 10 per cent but not more than 90 per cent wool.	40 per cent <i>ad valorem</i>	30 per cent <i>ad valorem</i>	20 per cent <i>ad valorem</i>
131	Fabrics, not otherwise specified, containing more than 90 per cent of artificial silk.	60 per cent <i>ad valorem</i>	40 per cent <i>ad valorem</i>	15 per cent <i>ad valorem</i>
132	Fabrics, not otherwise specified, containing not more than 10 per cent silk, but more than 10 per cent and not more than 90 per cent artificial silk.	60 per cent <i>ad valorem</i>	40 per cent <i>ad valorem</i>	15 per cent <i>ad valorem</i>
143	Cotton knitted apparel, including apparel made of cotton interlocking material, cotton undervests, knitted or woven, and cotton socks and stockings.	30 per cent <i>ad valorem</i>	...	15 per cent <i>ad valorem</i>
147	Boots and shoes not otherwise specified	30 per cent <i>ad valorem</i> or six annas per pair, whichever is higher.	...	10 per cent <i>ad valorem</i>

- 148 Boots and shoes composed mainly of leather ...
- 149 Uppers for boots and shoes unless entirely made of leather.
- 219 All sorts of iron and steel and manufactures thereof not otherwise specified.
- 232 Cutlery, all sorts not otherwise specified ...
- 236 Hardware, iron-mongery and tools, all sorts not otherwise specified, including incandescent mantle but excluding machine tools and agricultural implements.
- 237 Metal furniture and cabinetware ...
- 242 Domestic Refrigerators ...
- 260 Conveyances not otherwise specified and component parts and accessories thereof; also motor vans and motor lorries imported complete.
- 264 Motor cars including taxi cabs and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof, provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor vehicles included in this item or in items Nos. 265 and 266 shall be dutiable at the rate of duty specified for such articles.
- 265 Motor cycles and motor scooters and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof except such articles as are also adapted for use as parts and accessories of motor cars.

35 per cent <i>ad valorem</i> or six annas per pair, whichever is higher.	25 per cent <i>ad valorem</i> or five annas per pair, whichever is higher.	...	10 per cent <i>ad valorem</i> .
30 per cent <i>ad valorem</i> or three annas per pair, whichever is higher.	...	...	10 per cent <i>ad valorem</i> .
35 per cent <i>ad valorem</i> ...	25 per cent <i>ad valorem</i>.	...	15 per cent <i>ad valorem</i> .
35 per cent <i>ad valorem</i> ...	25 per cent <i>ad valorem</i>.	...	15 per cent <i>ad valorem</i> .
35 per cent <i>ad valorem</i> ...	25 per cent <i>ad valorem</i>.	...	15 per cent <i>ad valorem</i> .
35 per cent <i>ad valorem</i> ...	25 per cent <i>ad valorem</i>.	...	15 per cent <i>ad valorem</i> .
40 per cent <i>ad valorem</i> ...	30 per cent <i>ad valorem</i>.	...	20 per cent <i>ad valorem</i> .
35 per cent <i>ad valorem</i> ...	...	...	20 per cent <i>ad valorem</i> .
45 per cent <i>ad valorem</i> ...	35 per cent <i>ad valorem</i>.	...	25 per cent <i>ad valorem</i> .
45 per cent <i>ad valorem</i> ...	...	...	25 per cent <i>ad valorem</i> .

266	Motor omnibuses; chassis of motor omnibuses, motor vans and motor lorries; and parts of mechanically propelled vehicles and accessories not otherwise specified, excluding rubber tyres and tubes and such parts and accessories of motor vehicles included in this item as are also adapted for use as parts and accessories of motor cars.	per cent <i>ad valorem</i>
278	Save where otherwise specified, all articles which are arms or parts of arms within the meaning of the Arms Act (excluding springs used for air guns), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor may, by notification in the <i>Burma Gazette</i> , declare to be ammunition or military stores for the purpose of this Act.	60 per cent <i>ad valorem</i>
280	Subject to the exemptions specified in item No. 279—Firearms, including gas and air guns, gas and air rifles, and gas and air pistols, not otherwise specified, but excluding parts and accessories thereof.	60 per cent <i>ad valorem</i>
281	<p>Subject to the exemptions specified in item No. 279—</p> <p>(a) Barrels, whether single or double, for firearms, including gas and air guns, gas and air rifles, and gas and air pistols, not otherwise specified.</p> <p>(b) Main springs and magazine springs for firearms, including gas guns, gas rifles and gas pistols.</p> <p>(c) Gun stocks and breech blocks.</p> <p>(d) Revolver cylinders.</p> <p>(e) Action (including skeletons and waster), breech bolts and their heads, cocking pieces and locks for muzzle-loading arms.</p> <p>(f) Machines for making, loading, or closing cartridges for rifled arms.</p> <p>(g) Machines for capping cartridges for rifled arms.</p>	60 per cent <i>ad valorem</i>

25 per cent
ad valorem.

15 per cent *ad valorem.*

45 per cent *ad valorem.*

50 per cent
ad valorem.

40 per cent *ad valorem.*

45 per cent *ad valorem.*

(6)

283	Cartridge cases, filled and empty	60 per cent <i>ad valorem</i>
285	Gunpowder for cannons, rifles, guns, pistols and sporting purposes.	60 per cent <i>ad valorem</i>
291	Fireworks, not otherwise specified	60 per cent <i>ad valorem</i>
305	Canned or bottled provisions, not otherwise specified.	35 per cent <i>ad valorem</i>
306	Provisions and Oilman's Stores and Groceries, all sorts, not otherwise specified.	30 per cent <i>ad valorem</i>
308	Smokers' requisites excluding tobacco and matches: provided that mechanical lighters as defined in the Mechanical Lighters (Excise Duty) Act, shall be liable in addition to a duty equal to the amount of the excise duty imposed by that Act, on mechanical lighters manufactured in British Burma.	65 per cent <i>ad valorem</i>
	Mechanical lighters ... ..	...
311	Toilet requisites, not otherwise specified ...	45 per cent <i>ad valorem</i> .
312	(a) Toys, games and requisites for games and sports, bird shot, toy cannons, air guns and air pistols for the time being excluded in any part of British Burma from the operation of all the prohibitions and directions contained in the Arms Act, and bows and arrows.	60 per cent <i>ad valorem</i>
	(b) Playing cards	75 per cent <i>ad valorem</i>
319	All other articles not otherwise specified, including articles imported by post.	35 per cent <i>ad valorem</i>

...	50 per cent <i>ad valorem.</i>	...	40 per cent <i>ad valorem.</i>
...	...	...	45 per cent <i>ad valorem.</i>
...	...	...	45 per cent <i>ad valorem.</i>
...	25 per cent <i>ad valorem.</i>	...	15 per cent <i>ad valorem.</i>
...	...	...	15 per cent <i>ad valorem.</i>
...	55 per cent <i>ad valorem.</i>	...	45 per cent <i>ad valorem</i> (except mechanical lighters).
...	...	...	45 per cent <i>ad valorem</i> plus the amount of excise duty on mechanical lighters manufac- tured in Burma.
...	35 per cent <i>ad valorem.</i>	...	5 per cent <i>ad valorem.</i>
...	50 per cent <i>ad valorem.</i>	...	40 per cent <i>ad valorem.</i>
...	60 per cent <i>ad valorem.</i>	...	50 per cent <i>ad valorem.</i>
...	...	...	20 per cent <i>ad valorem.</i>

(10)

Amendments of Second Schedule to Burma
Tariff Act.

3. In the Second Schedule to the said Act,

(i) after Item No. 2, the following heading and item shall be inserted, namely:—

SILVER.				
3	Silver bullion and silver sheets and plates which have undergone no process of manufacture subsequent to rolling, and silver coin other than current coin of the Governments of India and Burma.	Troy ounce	Three annas	Three annas

(ii) for Item No. 4, the following item shall be substituted, namely:—

RICE.				
4	Rice, husked or unhusked, including rice flour but excluding rice bran and rice dust, which are free.	Ton of 2240 lbs	Rupees 5	Rupees 5

(11)