

THE BURMA TARIFF (SECOND AMENDMENT) ACT, 1946.

[BURMA ACT NO. XLVI OF 1946.]

WHEREAS it is expedient further to amend the Burma Tariff Act, 1934 (Act No. XXXII of 1934) for certain purposes ;

AND WHEREAS by a Proclamation, dated the tenth day of December, 1942, the Governor of Burma has assumed to himself all powers vested by or under the Government of Burma Act, 1935, in the Legislature or in either Chamber thereof ;

26 Geo. 5,
c. 3.

NOW, THEREFORE, in exercise of the said powers, it is hereby enacted by the Governor of Burma as follows : —

1. (1) This Act may be called the Burma Tariff (Second Amendment) Act, 1946.
Short title, commencement and extent.

(2) It shall come into force with effect from the 26th September 1946.

(3) It shall extend to the whole of British Burma.

2. The following amendments shall be made to the First Schedule of the Burma Tariff Act as substituted by the Amendments to First Schedule of Burma Tariff (Amendment) Act, 1946, (Burma Tariff Act, Act No. XXXVII of 1946), namely :—

- (i) In item 17 of the First Schedule *add* the word "fresh" *after* the words "all sorts".
- (ii) In items 38 and 81 of the First Schedule, *for* the words and figure "50 per cent *ad valorem*" *substitute* the words and figure "60 per cent *ad valorem*".
- (iii) In item 93 of the First Schedule, *for* the words "Paper, all sorts, not otherwise specified" *substitute* the words "Paper ; articles made of paper and papier mache ; paste board, mill board, carboard and strawboard, all sorts, not otherwise specified".
- (iv) In item 169 of the First Schedule, *for* the words and figures "Rs. 50 per ton" and "Rs. 46-8 per ton" *substitute* the words "The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place".