

Finance Act 1973

Schedule III - Third Schedule

The Third Schedule

(See section 27)

Part I

In the First Schedule to the Central Excises Act, -

(i) in item No. 2, -

(a) for the words "Ten per cent. ad valorem" in the third column against sub-item (2), the words "Twenty per cent. ad valorem" shall be substituted;

(b) the Explanation shall be numbered as "Explanation I" and after the Explanation, as so numbered, the following Explanation shall be inserted, namely :-

Explanation II : For the purposes of sub-item (2), "instant coffee" includes instant coffee containing any ingredient in addition to coffee.;

(ii) in Item No. 14, the following Explanation shall be inserted at the end, namely :-

"Explanation : This Item does not include carbon black.";

(iii) in Item No. 14B, for the entry in the second column, the following entry shall be substituted, namely :-

"CAUSTIC SODA AND CAUSTIC POTASH, WHETHER IN A SOLID FORM OR IN LYE.";

(iv) in Item No. 14C, for the entry in the third column, the entry "Ten per cent. ad valorem." shall be substituted;

(v) in Item No. 14F, after sub-item (ii), the following sub-item shall be inserted, namely :-

"(iii) Shaving creams, whether or not containing soap or detergents.";

(iv) in Item No. 16B, for the entry in the third column against sub-item (ii), the entry "Twenty-five per cent. ad valorem." shall be substituted;

(vii) in Item No. 18E, for the entries in the second column, the following entry shall be substituted, namely :-

"YARN, ALL SORTS, NOT ELSEWHERE SPECIFIED, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER.";

(viii) in Item No. 22AA, for the entries in the second column, the following entry shall be substituted, namely :-

"TEXTILE FABRICS, NOT ELSEWHERE SPECIFIED.";

(ix) in Item No. 33C, for the entry in the third column, the entry "Twenty-five per cent. ad valorem." shall be substituted;

(x) in Item No. 34A, for the entry in the third column, the entry "Twenty per cent. ad valorem." shall be substituted.

Part II

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
In the First Schedule to the Central Excises Act, -		
(i) in Item No.4 under "II Manufactured tobacco", after sub-item shall be inserted, namely:-		
"(4) Smoking mixtures for pipes and cigarettes		Two hundred per cent ad valorem"
(ii) for Item No. 15 the following Item shall be substituted, namely :-		
15. SOAP -		
"Soap" means all varieties of the product known commercially as soap.		
(1) Soap, household and laundry		Ten per cent ad valorem.
(2) Other sorts		Twenty per cent. ad valorem-
(iii) in Item No. 19 after sub-item I(1), the following shall be inserted namely :-		
"(1A) Cotton fabrics other than those falling (1), containing 30 per cent. or more by weight of fibre, or yarn, or both, of non-cellulosic origin.		Fifteen per cent. ad valorem.-"

(iv) the following Items shall be inserted at the end, namely :-		
"62. TOOL TIPS, IN ANY FORM OR SIZE, UMOUNTTED, OF SINTERED CARBIDES OF METALS SUCH AS TUNGSTEN, MOLYBDENUM, AND VANADIUM.		Twenty per cent. ad valorem.
63. WIRE ROPES -		Ten per cent. ad valorem
"Wire ropes" meahs ropes having a number of wire strands of iron or steel helically laid about an axix, but does not include electric cables.		
64. CARBON BLACK (INCLUDING LAMP BLACK AND ACETYLENE BLACK)		Ten per cent. ad valorem.
65. RUBBER PROCESSING CHEMICALS THE FOLLOWING, NAMELY :-		Ten per cent ad valorem "
(1) Accelerators		
(2) Antioxidants		